

CITY OF KINGSBURG

Fresno County California

2018-2019 BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kingsburg
California**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

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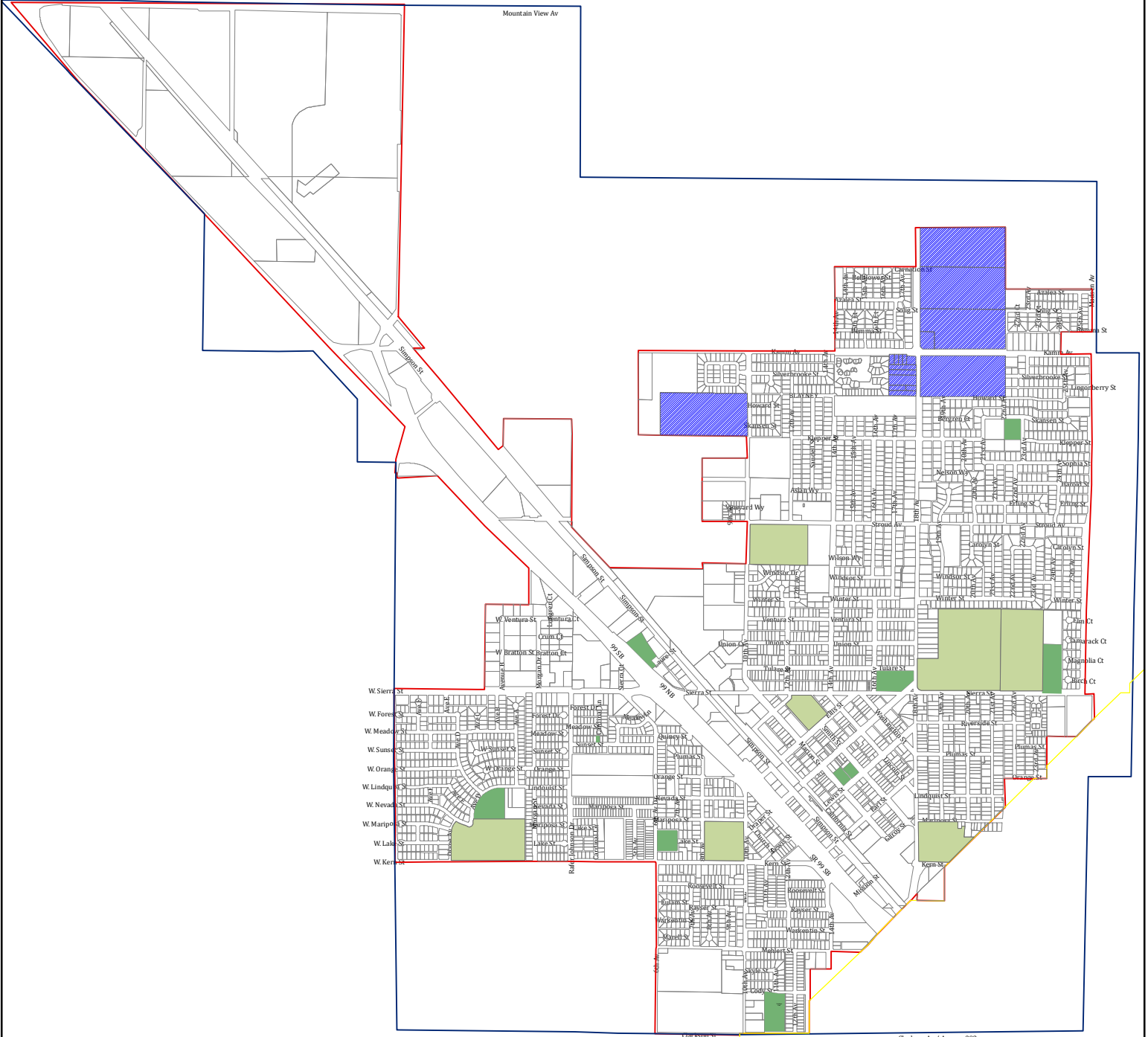
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CITY OF KINGSBURG 2016-2017 FY BUDGET



	New Annexation
	Sphere of Influence
	City Limits



2018-2019 CITY OF KINGSBURG LEADERSHIP GROUP

ELECTED OFFICIALS

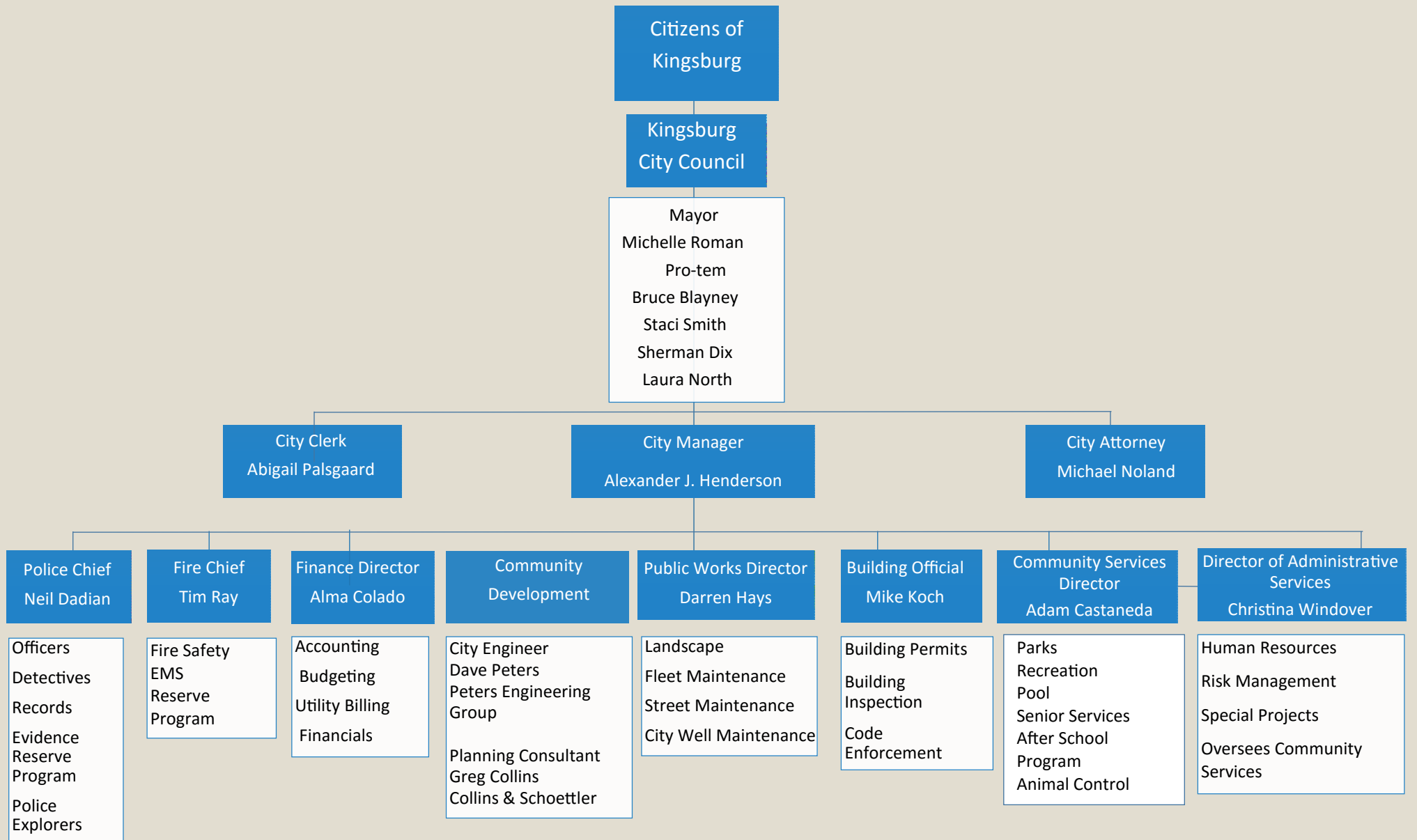
Michelle Roman	Mayor
Bruce Blayney	Mayor Pro Tem
Sherman Dix	Council Member
Staci Smith	Council Member
Laura North	Council Member

LARGE MANAGEMENT TEAM

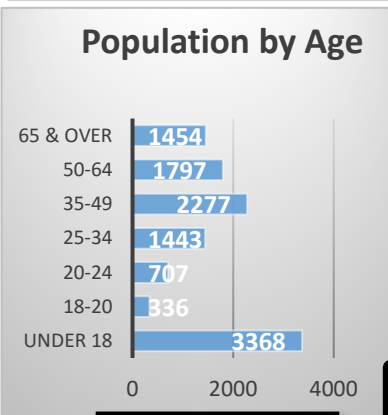
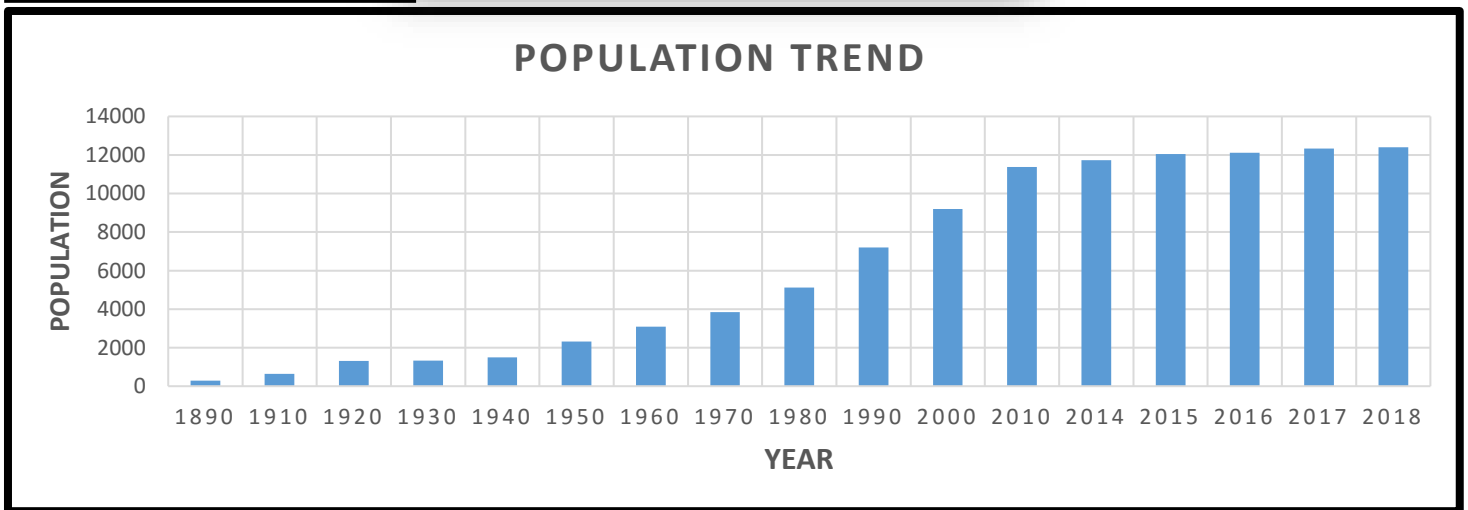
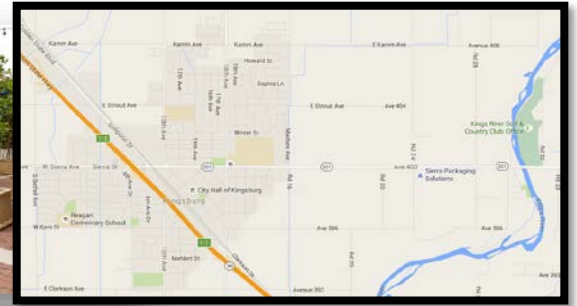
Alexander J. Henderson	City Manager
Neil Dadian	Police Chief
Darren Hays	Director of Public Works
Michael Koch	Building Inspector
Alma Colado	Finance Director
Abigail Palsgaard	City Clerk
Tim Ray	Fire Chief
Christina Windover	Director of Administrative Services
Adam Castaneda	Community & Senior Services Director
Michael Noland	City Attorney (KAHN, SOARES & CONWAY)
Greg Collins	City Planner (Consultant)
David Peters	City Engineer (Peters Engineering)
Jolene Polyack	Economic Development Coordinator (Consultant)



City of Kingsburg Organizational Chart



Kingsburg at a Glance



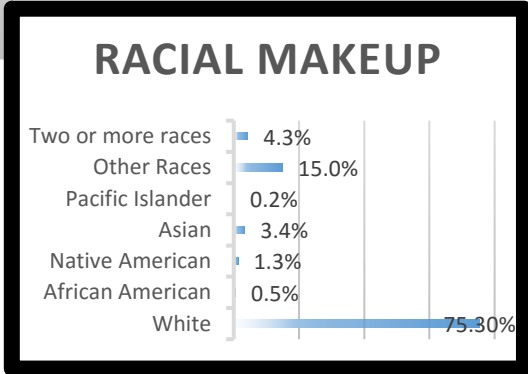
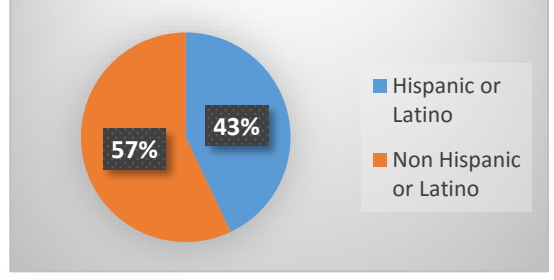
General Information

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



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.



A Kingsburg Tradition



The City of Kingsburg celebrates its heritage, history and our nation in annual festivals throughout the year. Every April, the City celebrates an Annual Car Show that brings classic cars and trucks to Downtown.

The third weekend in May brings the Annual Swedish Festival. It includes three days of celebration with a Pancake and Pea Soup Dinner, traditional Scandinavian dance and music, a smorgasbord, the Dala Horse Trot (foot race), traditional Swedish Pancake Breakfast, vendors, a heritage center, a parade and much more!



June to July Kingsburg hosts the Concerts under the Stars- a tradition more than 100 years old! Weekly, patrons come out to Memorial Park with their lawn chairs and blankets to enjoy the music. The month of June also hosts the Midsommer celebration with dancing around the May Pole, a Swedish tradition.

June to July Kingsburg hosts the Concerts under the Stars- a tradition more than 100 years old! Weekly, patrons come out to Memorial Park with their lawn chairs and blankets to enjoy the music. The month of June also hosts the Midsommer celebration with dancing around the May Pole, a Swedish tradition.

Kingsburg continues to be one of the only small towns in the Central Valley that has an Independence Celebration for the 4th of July.



The Harvest Moon Music Festival is in September and it celebrates the valley's rich agriculture with after dark live music and great food. Ladies Night Out and the Veterans Day Celebration takes place in November along with the Julgranfest Tree Lighting Festival, which kicks off the Christmas season.



Closing out the year, Kingsburg rejoices with the Santa Lucia Celebration and the Festival of Lights Parade on Draper Street. Tractors with Christmas lights are one of the highlights of this town favorite.



Letter from the City Manager

June 20, 2018

Honorable Mayor Michelle Roman, Members of City Council, and Residents of Kingsburg:

It is my pleasure to present the 2018-2019 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 annual budget serves as the blueprint for policy decisions and is a direct corollary to the City's strategic initiatives, adopted by City Council. In 2013, the City committed to 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, 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."

In early 2018, Council completed the most recent update to our strategic planning process. The document will serve as the City of Kingsburg's 2018-2023 Strategic Plan. Its purpose is to help the City prioritize its efforts, allocating both fiscal and human capital to achieve a shared Vision and Goals that also reflect community priorities and needs. The Plan is the result of a comprehensive review by Regional Government Services (RGS) of the City's

current operations and finances, interviews with staff members and discussions with City Council members and an online survey taken by Kingsburg residents.

The findings and conclusions of the review and survey results were presented to Council and staff at a one-day Study Session. The Study Session, which was open to the public, resulted in the development of a Mission Statement, a Vision Statement, a set of Core Values and six Goals to guide the City's future operations:

1. Ensure Financial Stability
2. Improve Public Safety
3. Provide Recreation Opportunities for All Ages
4. Improve Community Communication
5. Increase Retail Opportunities
6. Promote Sustainable Development

Our annual budget process reflects 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.

The FY19 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 the City creates on an annual basis.

Finding Our Way

Since becoming City Manager in 2014, the City Council, staff and residents have worked cohesively to progress our community forward. This has included assisting local businesses, becoming proactive in building abatement efforts, improving on quality of life



Letter from the City Manager -Continued

initiatives, and investing in our public safety departments.

CalPERS Contributions

In December 2016, the CalPERS Board of Administration took a step to cut the “discount rate” by a half percentage point over the next three years. CalPERS CEO Marci Frost writes, “The discount rate is what CalPERS assumes their \$304 billion in investments will return in a typical fiscal year, July 1 to June 30. It’s a critical component of pension financial planning, because it’s used in calculating the amount of money those who are part of the CalPERS system contribute. Achieving a 7.5 percent return – the rate in place since 2012 – was now far less likely than it was just two years ago. Solid investment returns are the cornerstone of the CalPERS system: They pay for nearly two-thirds of every dollar paid out in pension benefits. But cutting the discount rate has real financial impacts for California taxpayers. The state, local public agencies, and school districts that make up CalPERS will have to contribute more money.”

For Kingsburg, this equates to a \$7mm unfunded liability that will require significantly increased contributions.

As part of the FY18 budget, the City contracted with a private actuarial firm to help better determine our overall contribution increases, while exploring investment options for existing fund balance to help offset the increased unfunded liability payments over the next ten years. You can find additional information as part of a specific section later in this document.

Public Safety Investment

The Kingsburg City Council concluded nearly two years of research, feedback and planning and voted to place a 1% sales tax for public safety services on the June 5, 2018 ballot. Measure E passed with approximately 72% approval.

Residents have long expressed a desire for additional public safety personnel. Without an additional dedicated source of revenue, expansion of programs or departments is cost prohibitive.

Measure E, by law, can only be used to fund public safety related items (personnel, equipment, training, etc.).

Partnership Based

The City has been an aggressive player as it relates to downtown development. In FY18 the City partnered with a private developer to help revitalize a 105-year-old building on Draper St. Utilizing our second form of Public/Private Partnership (Upper Floor Rehab Loan), local developer CJ Brock is remodeling the decades vacant second level of the former Ostrom Building for market rate apartments. Since announcing the partnership, the ground floor has already welcomed two new tenants, with a third currently performing building improvements. The upstairs is being transformed into Apotek Lofts, featuring two-bedroom, two bath apartments, complete with large historic windows and outdoor living space fronting both Draper and the north side of the building.

New Housing Stock

Both revenues and expenditures have been influenced by the uptick in commercial and single family residential building activity. FY19 forecasts the continued trend of higher revenues associated with single family residential development. In FY18, 121 acres of property was officially annexed into the City for single family housing development. While these build outs will take 3-5 years, depending upon market demand, the City has poised itself to provide available new housing stock that meets the parameters of our housing design guidelines. The new housing tracts include pedestrian pathways, bike friendly access, and new neighborhood parks. Each of the subdivisions meets the specifications of the North Kingsburg Specific



Letter from the City Manager - Continued

Plan, which places emphasis on quality of housing and neighborhood uniqueness.

Commercial Activity

From a commercial standpoint, the former KMART site has been acquired by a local developer who plans to utilize the site for a new supermarket and headquarters for their State-wide business. The site may also contain other commercial uses as determined by the final developer buildout.

In addition, Downtown is expected to be impacted by development stemming from new upper floor apartments, as well as the demolition and rebuilding of the Stone Hotel (lost to fire in October 2016).

Staff is cautiously optimistic regarding building activity, and understands that the revenues associated are often cyclical with the strength of the economy.

Overall Outlook

Overall, the City is projecting an 1.68% increase in general fund revenues, sparked mainly by increases in local property taxes, building permits (as described above), and transient occupancy taxes.

The budget presented provides a structural balance. We firmly believe our citizens demand and deserve the highest level of service delivery and quality of life amenities. As such, we're continuing the trend of providing significant capital planning and purchasing to help address areas of equipment and quality of life needs, while working to address long-term pension liabilities through the creation of a dedicated account utilizing existing fund balance reserves.

New Projects

There are several projects that highlight the upcoming fiscal year. Our goal is to achieve organizational efficiency while improving upon the high sense of place Kingsburg offers.

The Catalyst

In 2017, Kingsburg was recognized by the Deluxe Corporation as part of the *Small Business Revolution's Main Street Series*. From 14,000 nominations, Kingsburg made the final 5 of communities nation-wide. As the only representative on the West Coast, the competition breathed new life into our small businesses, and we want to continue to build upon that momentum.

Small businesses are the core of Kingsburg's success. They help drive foot traffic to the downtown, support our local tax base and give back to our community. Development efforts in our downtown have increased significantly over the past eighteen months, with more expected in the coming year.

Downtown Mixed Use

Unfortunately, the City lost a 100+ year old historic building to a structure fire in October 2016. Known by many as the former Stone Hotel, the building housed four separate small businesses, while the second story sat vacant. While the businesses have been relocated, the property was purchased and demolished this past year.

Serving as a focal point to the western entry to Draper Street and identified as a key property in the downtown corridor, the City and Economic Development Committee has been working closely with the new owner on options to promote ground floor retail combined with mixed-use living/office space on the upper levels.

Community Planning

In April 2017 Kingsburg was proud to be the first community in California to utilize the Community Planning Action Team (CPAT), a program of the American Planning Association. The program brought six expert planners from throughout California to provide a fresh look at recommendations to continue our downtown resurgence and ensure we remain proactive.



Letter from the City Manager - Continued

The City has been aggressive with implementing their recommendations. This includes providing capital funds to help implement new signage and pedestrian improvements and have been aggressively exploring options for key properties identified in the report through enacting policy.

Code Enforcement

The City continues to maintain high standards of property maintenance. City Hall, KPD, and KFD all work together to provide notice of necessary abatement needs for property in disrepair. National studies show that code enforcement aids in crime prevention and helps to maintain property values.

In FY18, the Council approved new policy that set the parameters to become more aggressive with commercial buildings in need of significant repair. Five locations were identified, and staff has been working to garner compliance over the past six months. Two of the properties have been sold since initial staff contact (with redevelopment planned), and others are in various stages of compliance/abatement efforts.

Park Upgrades

The Community Services Commission continues their efforts on providing new options at several public parks, including efforts aimed at design and coordination of a new skate park. With private fundraising ongoing, the Commission continues to evaluate other areas for improvement. New features such as volleyball court, horseshoes, and additional playground structures were implemented in FY18.

For the coming year, staff, Commission and Council are focusing efforts on Athwal Park. A new master plan includes a partnership with the local soccer league, a housing-related parks grant, and amenities for the entire neighborhood (playground equipment, splash pad, restrooms, etc.).

Public Wi-Fi

As part of a partnership with Kingsburg Media Foundation, the City has provided and expanded free public Wi-Fi in several areas, including: Draper St., Coffee Pot Park, Athwal Park, Memorial Park, Historic Train Depot, and the Historical Park (non-City owned).

An ongoing project with Pelco/Ruckus has tied in cameras in strategic locations to offer additional public safety support and improving our network backbone to support future amenities to improve our quality of life and public safety efforts.

In Conclusion

The 2018-19 budget highlights the projects, people and goals that will guide the City of Kingsburg in the coming year. The budget presented is one that is structurally balanced, promotes engagement, and continues to invest in safety and community.

We're committed to providing the highest level of service and quality of life to our citizens. This budget document hopes to recognize the values that makes Kingsburg what it is today, and is a reflection of each of our employees, businesses, and residents. Special thanks to the City's Finance Director, Alma Colado, Administrative Services Director, Christina Windover, and all staff who helped create this document. We hope you find it a useful tool.

Respectfully,



Alexander J. Henderson; ICMA-CM
City Manager, Kingsburg, California





2018-2023 STRATEGIC PLAN

CITY OF KINGSBURG

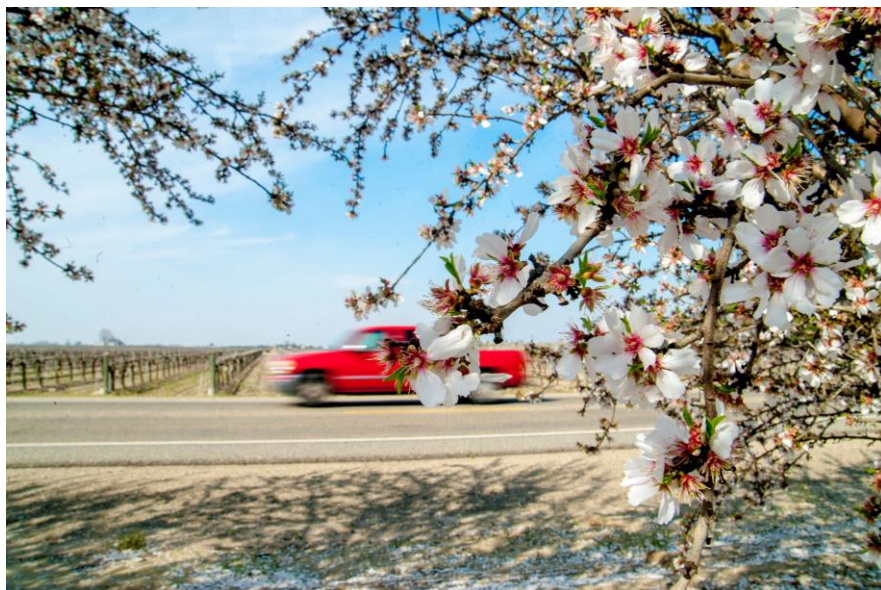


2018-2023 Strategic Plan

Executive Summary

This document will serve as the City of Kingsburg's 2018-2023 Strategic Plan. Its purpose is to help the City prioritize its efforts, allocating both fiscal and human resources to achieve a shared Vision and Goals that also reflect community priorities and needs. The Plan is the result of a comprehensive review by Regional Government Services (RGS) of the City's current operations and finances, interviews with staff members and discussions with City Council members and an online survey taken by Kingsburg residents.

The findings and conclusions of the review and survey results were presented to Council and staff at a one-day Study Session that was held Saturday February 24, 2018. The Study Session, which was open to the public, resulted in the development of a Mission Statement, a Vision Statement, a set of Core Values and six Goals to guide the City's future operations.



The Goals

The City Council identified six Goals at its Strategic Planning Workshop on February 24, 2018. They are:

Strategic Goals:

1. Ensure Financial Stability

2. Improve Public Safety

3. Increase Retail Opportunities

4. Improve Community Communication

5. Provide Recreation Opportunities for All Ages

6. Promote Sustainable Development

Implementation

The role of the City Council is to establish Goals based on community input and fiscal viability. The role of the City Manager is to develop Strategies to achieve those goals. City staff, under the direction of the City Manager, will develop specific tactics to implement the Council's plan.

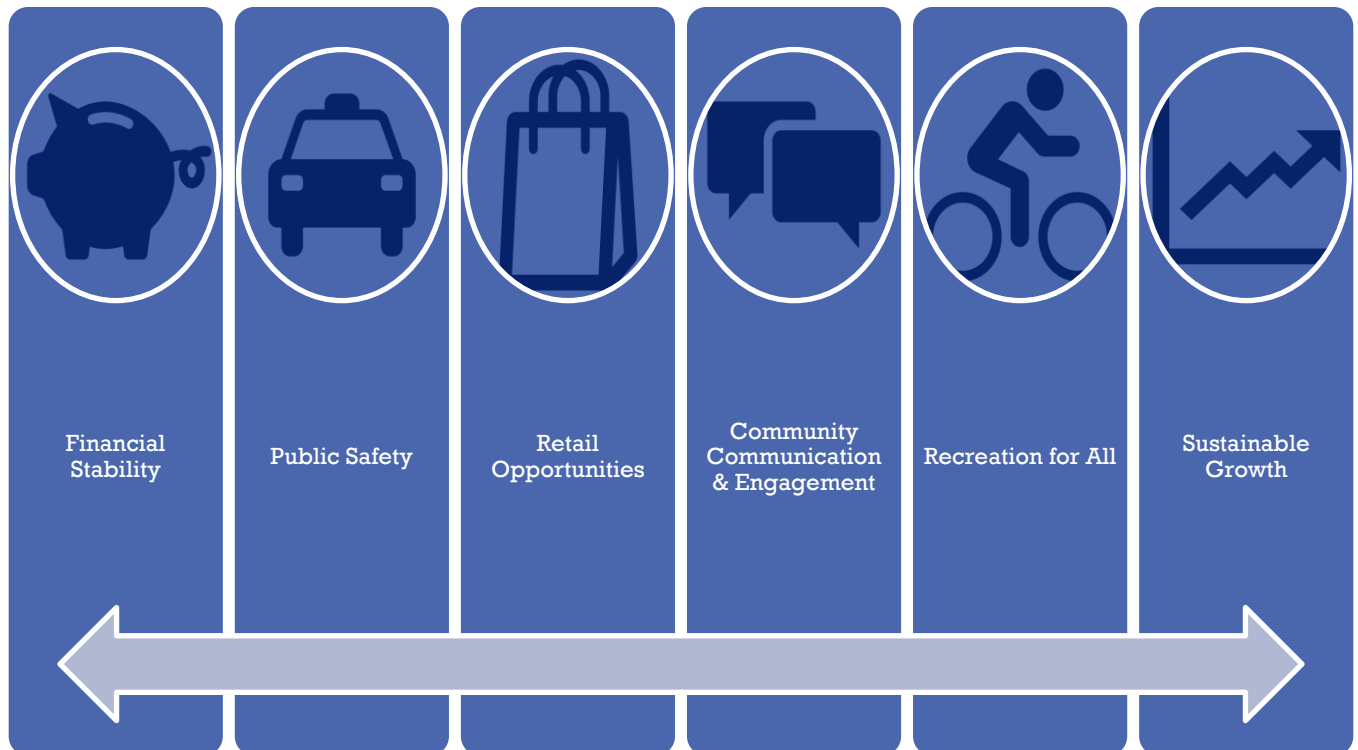
The Strategic Plan is meant to serve as a living and working document, which will be updated by Council and staff on a regular basis.





Conclusion

The 2018-2023 Strategic Plan captures the Goals, suggested programs, projects and initiatives suggested by Council and staff over the course of its development. The Goals that are included represent **the highest priorities** for City Council. Should other sources of revenue be identified, the City may revisit this Plan and adapt it as needed. For now, by limiting the City’s efforts to these key areas, the City of Kingsburg will be better positioned to achieve its long-term vision and maintain its fiscal viability.



Mission, Vision and Core Values

The purpose of establishing the City’s Mission, Vision and Core Values is to clearly define why the City was incorporated; how the City Council envisions its future and what principles Council and Staff will adhere to as part of conducting its business.

Our Mission

To provide quality, professional services and a safe family-orientated community for our diverse residents to thrive.

Our Vision

The City of Kingsburg is a unique, safe, affordable and welcoming community with a thriving themed downtown and recreation opportunities for all ages.

Our Core Values

Integrity

Mutual Respect

Collaboration

Customer Service

Transparency

Innovation



Goals

Each Goal is intended to focus the City's fiscal and human resources on areas of highest priority.

1. Ensure the City's Continued Financial Stability

The City Council, management team and community value the City's commitment to maintain adequate reserves and working with a balanced budget. Strategies to support this Goal include:

- Maintain sound, responsible fiscal policies regulating debt and establish parameters for reserves.
- Prioritize use of discretionary funds based on the 2018-2023 Strategic Plan Goals.
- Continue to seek local, regional and federal grant opportunities to support City projects, programs and initiatives.
- Explore options to reduce pension liabilities.
- Provide transparency in all activities related to municipal finance and ensure that financial records are accurate, reliable and timely.



2. Improve Public Safety

Public Safety continues to be a top priority for the City Council. In this context, Public Safety includes law enforcement, and maintenance and improvement of infrastructure such as roadways and the water system. Strategies include:

- Ensure adequate funding for appropriate levels of staffing for law enforcement and fire department personnel.
- Support local and regional partnerships for mutual aid.



- Continue to update emergency operations plan(s) and ensure appropriate staff training and engagement for implementation.
- Support emergency preparedness throughout the community.
- Maintain safe, well-lit streets and roads.
- Monitor treatment, storage and delivery systems to ensure safe, reliable delivery of water.
- Consider volunteer support services to augment staff.



3. Increase Retail Opportunities

Increasing retail opportunities - especially in the Downtown area - is a top priority for the City Council. The City needs to focus its efforts in areas with the highest likelihood of success. As such, Strategies to support this Goal include:

- Support the creation of a Downtown Business Association.
- Work with Community Development to solicit feedback from businesses and developers on the permit approval and other processes and provide recommended solutions for consideration by the City Manager and/or City Council.
- Explore the use of technology to provide tools to support local businesses.
- Support efforts that promote beautification of the physical environment.
- Support sustainable programs to promote local businesses and/or improve the downtown area.



- Facilitate the development of a “brand identity” for the City.



4. Improve Community Communication

The Council believes communication with residents and the business community is essential to the long-range viability of the City. Strategies include:

- Proactively communicate positive news about the City to residents, businesses and surrounding communities.
- Utilize social media to disseminate positive news, milestones and accomplishments.
- Develop a marketing/branding plan to promote the City.
- Coordinate efforts with the Chamber of Commerce.
- Utilize the City’s Youth Council.



5. Provide Recreational Opportunities for All Ages

Healthy, active communities are happier and safer. The entire City Council placed a high value on recreational opportunities and programs for Kingsburg’s residents, especially youth and seniors. Strategies to support this Goal include:

- Maintain and refresh existing parks, trails and facilities.



- Promote community collaboration to deliver programs and activities for youth and seniors.
- Explore opportunities for public-private partnerships to deliver programs and services.



6. Promote Sustainable Development

The Goal of Promoting Sustainable Development reflects the City Council’s desire to plan for the long-term health of the City through thoughtful and careful planning. Strategies include:

- Update the City’s General Plan and Zoning Code.
- Promote infill and mixed-use development.
- Educate the public about community planning.
- Increase incentives for multi-family housing.



Benchmarks

Over the next five years staff will provide progress reports to the City Council and the community on the implementation of the Strategic Plan citing specific examples of fulfillment. Agenda items and staff reports will be tied to the achievements of attaining individual Goals.

Summary and Recommendations

Following the adoption of the Strategic Plan, individual Departmental Implementation Plans will be developed and incorporated into this Plan as tactics to support each Goal and Strategy, including ongoing engagement and communications with the public. It is recommended that the City Council review the 2018-2023 Strategic Plan annually at minimum to gauge progress towards achieving its goals.



Development of the Plan

Research

RGS, as part of this process, conducted a substantial amount of research. This research included a thorough review of the following:

- The City's Annual Budget;
- The City's Capital Improvement Plan;
- Review of City Council Meetings (Agendas, Minutes and Broadcasts);
- Review of News Articles, Prior Election Results and Other Materials;
- Demographic Data;
- Economic Trends (Local and Regional); and
- On-Line Survey Results.

City Council and Staff Interviews

Staff participation and input is critical to the implementation of a successful Strategic Plan. Individuals representing all departments were engaged in a series of interviews and were asked to identify the City's strengths and weaknesses. Interviews were held via conference calls with the management team and key staff members from all City departments. We also spoke individually with the Mayor and Council members to discuss their goals for the Strategic Plan and learn more about their priorities for the City.

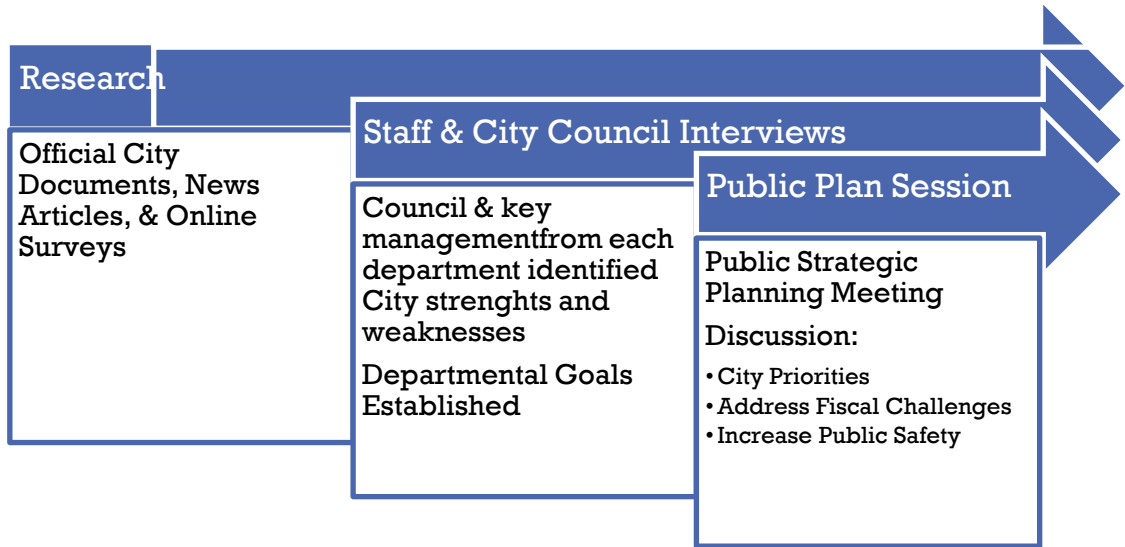
Council Study Session

The Kingsburg City Council and staff attended a one-day Study Session on February 24, 2018. The purpose of the session was to identify areas of concern and address appropriate priorities for the City moving forward. Discussion revolved around the following topics:

- What should the City's main priorities be now and in the future?
- How can the City best address its fiscal challenges?
- How can the City increase public safety services?



- What types of housing and business development does Kingsburg need to remain viable?
- What steps should be taken to improve the Downtown area?





Basis of Accounting and Budget

Basis of accounting and budget refers to the concept of recognizing the time a transaction has occurred for the purpose of recording that transaction. Below is a description of the various fund descriptions and the related basis of accounting used for both the budget and the City's annual financial report.

Governmental Funds:

The City's governmental funds use a modified accrual basis of budgeting and accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a related liability is incurred, as under accrual accounting.

Proprietary Funds and Fiduciary Funds:

The City's proprietary funds or enterprise funds use a full accrual basis of budgeting and accounting, which recognizes revenues when earned, and expenses are recorded when a liability is incurred. The budget is prepared on the same basis as the City's annual financial statements. The fiduciary funds are treated according to the nature of the fund. Agency funds are custodial in nature (assets equal liabilities) and do not measure results of operations. Fiduciary funds use a modified accrual basis.

The City's fund structure contains the following funds:

1. General Fund
2. Recreation Fund
3. Special Revenue Fund
4. Enterprise Fund
5. Capital Improvement Projects
6. Development Impact Fees
7. Risk Management/Internal Service Fund
8. Grant Fund
9. Finance Authority
10. Redevelopment Successor Agency
11. Landscape and Lighting District 93-01

Major fund summaries:

1. General Fund and Recreation Funds: The General Fund is the chief operating fund of the City. This fund accounts for the normal activities of the City (i.e. police, public works, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government. The Recreation Fund is a sub-set of the General



Fund, which funds of the Senior Center and Crandell Swim Complex, along with revenues from fees for service and JPA reimbursements.

2. Special Revenue Fund: The Special Revenue Fund is comprised of revenues from state and local government programs such as: Highway User Tax revenues (Gas Taxes from California Senate Bill 1), and Local Transportation Funds 3, and 8, and Measure C (County funds for road and sidewalk repair). The Special Revenue Fund accounts for the maintenance and improvement of the City's roads, streets, sidewalks, and traffic-related improvement projects.
3. Enterprise Fund: The Enterprise Fund is generally supported by fees for services from water, utility, recycling, green waste, and street sweeping charges, and fire/ambulance revenues. Tying fees and services together through an enterprise fund has the advantage of allowing the public to see how much it costs to provide services, and why the fees are set at certain levels.
4. Risk Management/Internal Service Funds: The Internal Service Funds is a newly created fund that was established to account for any activity that provides services/goods to other funds and departments. The City's Internal Fund comprises of the risk management expenses and revenues that each department/fund incurs on an annual basis. The primary expenditures to this account are for worker's compensation premiums and general liability insurance premiums.
5. Grant Funds: The City's Grant Fund includes various local and federally funded community improvement projects such as Community Development Block Grants, road/sidewalk repairs, and clean air/sustainable community Grants. Grant funds are also supplemented by matching City funds.
6. Capital Improvement Fund: City staff determines capital improvement investment based on community need to proactively address citizens' concerns, invest in the City's infrastructure, and to provide new quality of life advancements that enhance Kingsburg. City staff provides a Capital Improvement Plan (CIP) on an annual basis that serves as a five-year plan for planning processes. Capital improvement projects include: infrastructure repair/improvements, equipment purchases, economic development initiatives and programs, and more. This fund includes budgets from the General Fund, Pool, Federal Grants, Local Transportation, Measure C, Water and Ambulance Enterprise.



**CITY OF KINGSBURG
PERSONNEL SUMMARY
FISCAL YEAR 2018-19**

DEPARTMENT	POSITION		2017-2018 ACTUAL	2017-2018 PROPOSED BUDGET	2018-2019 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
	Management Intern	Part-time	0.35	0.34	0.35
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 II/PR	Full-time	-	-	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	-	-	-
	Total, Finance		4.00	4.00	5.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	Total, Human Resources		1.00	1.00	1.00
PLANNING & BUILDING	Planning & Develop Director	Full-time	-	-	-
	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	-	-	-
	Total, Planning & Development		2.00	2.00	2.00
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	2.11	1.50	2.50
	Summer/After School Leaders	Part-time	2.67	1.50	2.50
	Total, Community Services		5.78	6.00	6.00
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Sergeants	Full-time	3.00	3.00	3.00
	Officers	Full-time	8.00	9.00	10.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	1.00	1.00	1.00
	Contract Officers	Part-time	0.50	0.96	0.72
	Total, Police		15.50	16.96	17.72
FIRE & AMBULANCE	Chief	Full-time	1.00	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
	Reserve Officers/PCFs	Part-time	1.98	0.50	1.66
	Total, Fire & Ambulance		11.98	10.50	11.66
PUBLIC WORKS	Director of Public Works	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Operator	Full-time	2.00	2.00	2.00
	Total, P.W. Admin & Engin		10.00	10.00	10.00
SENIOR CENTER	Nutrition Coordinator	Part-time	0.84	1.00	1.00
	Total, Senior Center		0.84	1.00	1.00
TOTAL-ALL DEPARTMENTS		Full-time	44.00	45.00	46.00
		Part-time	8.65	6.00	8.93
	Total Employees (F.T.E.)*		53.30	53.66	54.93
		Elected	5.00	5.00	5.00
GRAND TOTAL			58.30	58.66	59.93

* Full time equivalent





2018-2019 City of Kingsburg Budget Schedule

February 2018

- 7 2018-2019 budget schedule approved by the City Council.
- 19 Begin personnel costing worksheets and 2017-18 year end revenue projections.
- 24 Community involved Strategic Planning Session.
- 26 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

March 2018

- 1 Finance Committee meeting. Recommendation for any mid-year 2017-18 adjustments made to City Council.
- 7 City Council 2017-2018 mid-year budget review and potential adjustments.
- 13 City staff discussion on long-term strategic goals (in conjunction with Strategic Planning process)
- 15 Finance Committee meeting.
- 23 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.
- 30 Personnel costing worksheets and 2017-18 revenue projections due from Finance Director.

April 2018

- 5 Department heads complete 2017-18 year to date and year end revenue and expenditure projections.
- 12 Department budget requests due from Department Heads.
- 16-27 Departmental meetings to discuss individual projections and 2018-2019 operational and CIP requests.
- 19 Finance Committee meeting.
- 30 2018-19 long-term departmental strategic goals from Department Heads due to City Manager (date may change based upon Strategic Planning process).



May 2018

- 16 City Council approval of budget guidelines and parameters; review of City Financial Policies. Review and consideration of capital improvement projects.
- 17 Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies. Final revenue and expenditure projections for 2017-18.
- 29 Distribution of the City Manager's recommended budget.

June 2018

- 6 First reading of recommended budget to the City Council for consideration.
- 20 Public hearing, final consideration and approval of 2018-2019 City Budget. Final budget to include measureables and organizational goals set by Strategic Planning process.



**CITY OF KINGSBURG
FUND BALANCE PROJECTION
2018-19 FISCAL YEAR BUDGET**

FUNDS	EST FUND BALANCE 7/1/2018	2018-19 ESTIMATED REVENUE	2018-19 OPERATING BUDGET	2018-19 DEBT SERVICE	2018-19 CAPITAL OUTLAY	2018-19 TOTAL BUDGET	EST FUND BALANCE 06/30/19	Percent Change
001 GENERAL	<u>4,034,203</u>	<u>5,625,853</u>	<u>5,289,624</u>	<u>17,479</u>	<u>318,750</u>	<u>5,625,853</u>	<u>4,034,203</u>	0.00%
RECREATION								
021 Pool	(20,255)	219,250	182,685	-	35,000	217,685	(18,690)	7.73%
022 Senior Center	(36,739)	69,715	69,689	-	-	69,689	(36,713)	0.07%
TOTAL, RECREATION	<u>(56,994)</u>	<u>288,965</u>	<u>252,374</u>	<u>-</u>	<u>35,000</u>	<u>287,374</u>	<u>(55,403)</u>	2.79%
SPECIAL REVENUE								
102 Gas Tax	432,124	530,409	278,794	-	204,885	483,679	478,854	10.81%
103 LTF Article 3	65,936	8,770	-	-	-	-	74,706	13.30%
104 LTF Article 8	1,719,203	465,300	97,000	-	1,041,833	1,138,833	1,045,670	-39.18%
105 Measure C	299,395	375,000	285,000	-	200,000	485,000	189,395	-36.74%
TOTAL, SPECIAL REVENUE	<u>2,516,658</u>	<u>1,379,479</u>	<u>660,794</u>	<u>-</u>	<u>1,446,718</u>	<u>2,107,512</u>	<u>1,788,625</u>	-28.93%
SPECIAL POLICE								
107 Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627	0.00%
TOTAL, SPECIAL POLICE	<u>16,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,627</u>	0.00%
ENTERPRISE								
318 Water	9,526,497	2,265,300	2,140,022	106,380	6,161,750	8,408,152	3,383,645	-64.48%
319 Solid Waste	(134,561)	1,912,250	1,905,198	-	-	1,905,198	(127,509)	5.24%
320 Ambulance/Fire	(1,084,038)	3,743,478	3,425,512	68,438	67,400	3,561,350	(901,910)	16.80%
TOTAL, ENTERPRISE	<u>8,307,898</u>	<u>7,921,028</u>	<u>7,470,732</u>	<u>174,818</u>	<u>6,229,150</u>	<u>13,874,700</u>	<u>2,354,226</u>	-71.66%
FEDERAL PROJECTS								
030 Community Development Block Grant	-	-	-	-	-	-	-	-
031 Park Improvements	-	75,000	-	-	75,000	75,000	-	-
034 COPS-SLESF	-	100,000	-	-	100,000	100,000	-	-
038 Sierra Street Signal Traffic Synchronization	-	-	-	-	-	-	-	-
039 Sierra Street Transit Stop	-	-	-	-	-	-	-	-
043 Sierra Street Reconstruction	-	-	-	-	-	-	-	-
044 10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	-
045 Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	-
048 Sierra Street Sidewalk-16th to 18th	-	-	-	-	-	-	-	-
048 18th Avenue Sidewalks	-	-	-	-	-	-	-	-
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	-
053 10TH Avenue Reconstruction	-	-	-	-	-	-	-	-
054 18th/Kern Lighted Crosswalk	-	49,576	-	-	49,576	49,576	-	-
055 Bethel Ave Improvement	-	346,199	-	-	346,199	346,199	-	-
056 Madsen Ave Recons Sierra to Stroud	-	313,394	-	-	313,394	313,394	-	-
057 Madsen Ave Bike Path Stroud to Kamm	-	350,411	-	-	350,411	350,411	-	-
058 Bethel /Sierra Roundabout	-	1,296,900	-	-	1,296,900	1,296,900	-	-
TOTAL, FEDERAL PROJECTS	<u>-</u>	<u>2,531,480</u>	<u>-</u>	<u>-</u>	<u>2,531,480</u>	<u>2,531,480</u>	<u>-</u>	-
DEVELOPMENT IMPACT FEES								
210 Capital Facilities-Traffic	806,511	132,000	75,000	-	-	75,000	863,511	7.07%
210 Capital Facilities-Public Safety	(1,242,599)	73,000	-	-	-	-	(1,169,599)	5.87%
210 Capital Facilities-Special Recreation	656,514	84,000	-	-	620,000	620,000	120,514	-81.64%
210 Capital Facilities-Water Facilities	831,717	63,000	-	-	-	-	894,717	7.57%
210 Capital Facilities-General Government	763,628	81,000	40,000	-	-	40,000	804,628	5.37%
SUB-TOTAL, CAPITAL FACILITIES	<u>1,815,772</u>	<u>433,000</u>	<u>115,000</u>	<u>-</u>	<u>620,000</u>	<u>735,000</u>	<u>1,513,772</u>	-
211 Sewer Connection	1,073,404	30,500	-	-	-	-	1,103,904	2.84%
212 Storm Drain	93,030	39,210	-	-	-	-	132,240	42.15%
214 Parks & Recreation - Neighborhood	64,455	15,500	-	-	-	-	79,955	24.05%
214 Parks & Recreation - Community	213,576	280	-	-	-	-	213,856	0.13%
216 Traffic Impact Zone	13,404	-	-	-	-	-	13,404	0.00%
243 Equipment Reserve	25,430	-	-	-	-	-	25,430	0.00%
TOTAL, DEVELOPMENT IMPACT FEES	<u>3,299,070</u>	<u>518,490</u>	<u>115,000</u>	<u>-</u>	<u>620,000</u>	<u>735,000</u>	<u>3,082,560</u>	-6.56%
INTERNAL SERVICE								
501 Risk Management	-	490,696	490,696	-	-	490,696	-	-
TOTAL, INTERNAL SERVICE	<u>-</u>	<u>490,696</u>	<u>490,696</u>	<u>-</u>	<u>-</u>	<u>490,696</u>	<u>-</u>	-
FINANCE AUTHORITY								
750 Finance Authority	3,124,959	110,000	-	206,690	-	206,690	3,028,269	-3.09%
754 Special Assessment District 1991-1	(293,992)	54,000	-	21,951	-	21,951	(261,943)	10.90%
755 Special Assessment District 1991-1 Sup	(2,924)	2,700	-	1,481	-	1,481	(1,705)	41.69%
756 Special Assessment District 1992-1	16,925	49,000	-	15,033	-	15,033	50,892	-200.69%
757 Special Assessment District 1992-2	14,389	57,000	-	13,825	-	13,825	57,564	-300.06%
TOTAL, FINANCE AUTHORITY	<u>2,859,357</u>	<u>272,700</u>	<u>-</u>	<u>258,980</u>	<u>-</u>	<u>258,980</u>	<u>2,873,077</u>	0.48%
REDEVELOPMENT SUCCESSOR AGENCY								
740 RDA Successor Agency	(95,343)	48,035	15,500	43,035	-	58,535	(105,843)	-11.01%
741 Low/Moderate Housing Successor Agency	(81,134)	-	-	-	-	-	(81,134)	0.00%
TOTAL, SUCCESSOR AGENCY	<u>(176,477)</u>	<u>48,035</u>	<u>15,500</u>	<u>43,035</u>	<u>-</u>	<u>58,535</u>	<u>(186,977)</u>	-5.95%
759 LANDSCAPING & LIGHTING DISTRICT	<u>173,166</u>	<u>97,733</u>	<u>7,718</u>	<u>-</u>	<u>-</u>	<u>7,718</u>	<u>263,181</u>	51.98%
GRAND TOTAL	<u>\$ 20,973,509</u>	<u>\$ 19,174,459</u>	<u>\$ 14,302,438</u>	<u>\$ 494,312</u>	<u>\$ 11,181,098</u>	<u>\$ 25,977,848</u>	<u>\$ 14,170,120</u>	-32.44%



**CITY OF KINGSBURG
ALL TRANSFERS
FISCAL YEAR 2018-19**

Fund	Transfers Out		Fund	Transfers In	
<u>Overhead Transfers</u>					
Water	318	300,000	General Fund	001	300,000
Solid Waste	319	240,000	General Fund	001	240,000
Total Overhead Transfers		540,000			540,000
<u>Operational Transfers</u>					
General Fund	001	350,000	Ambulance	320	350,000
General Fund	001	53,715	Senior Center	022	53,715
General Fund	001	100,000	Pool	021	100,000
COPS Grant	034	100,000	General Fund	001	100,000
Water	318	121,274	Ambulance	320	121,274
Total Operational Transfers		724,989			724,989
Total Transfers Out		\$ 1,264,989	Total Transfers In		\$ 1,264,989



CITY OF KINGSBURG
Summary of General Fund Segments

2018-19 Fiscal Year Budget

		General Fund	Pool Fund	Senior Center Fund	Total
Actual Fund Balance,	June 30, 2017	3,628,142	(31,860)	(36,787)	3,559,495
Estimated Fund Balance,	June 30, 2018	4,034,203	(20,255)	(36,739)	3,977,208
Revenues:					
	Taxes	4,071,987			4,071,987
	Licenses, Permits and Fees	644,865			644,865
	Fines and Penalties	13,000			13,000
	Use of Money and Property	11,923			11,923
	Intergovernmental				-
	Charges for Services	37,430	57,750	8,000	103,180
	JPA Reimbursements		61,500		
	Other Revenue	130,500		8,000	138,500
	Transfer in from General Fund		100,000	53,715	153,715
	Transfer in from Other Funds	716,148		-	716,148
	Total Revenues	5,625,853	219,250	69,715	5,914,818
Expenses:					
	Wages & Benefits	3,392,563	65,558	50,087	3,508,208
	Maintenance and Operation	1,393,346	117,127	19,602	1,530,075
	Debt Service	17,479		-	17,479
	Capital Outlay	318,750	35,000	-	353,750
	Transfers Out	503,715		-	503,715
	Total Expenses	5,625,853	217,685	69,689	5,913,227
	Projected Net Result	(0)	1,565	26	1,591
Projected Fund Balance,	June 30, 2019	4,034,203	(18,690)	(36,713)	3,978,799



**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY 18/19	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
001-0000-401-0100	PROPERTY TAX TEETER	\$ 785,714	\$ 1,028,421	\$ 946,196	\$ 1,024,607	\$ 1,143,430	\$ 1,154,864	12.71%
001-0000-401-0101	LOW/MOD DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-401-0201	UNSECURED/CURRENT	\$ 39,442	\$ 45,381	\$ 59,140	\$ 48,000	\$ 65,602	\$ 60,000	25.00%
001-0000-401-0202	UNSECURED/PRIOR	\$ 2,402	\$ -	\$ 2,003	\$ -	\$ 2,492	\$ -	0.00%
001-0000-401-0301	SUPPLEMENTAL/CURRENT	\$ 23,293	\$ 14,299	\$ 23,425	\$ 14,000	\$ 20,719	\$ 17,500	25.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	\$ 2,874	\$ 343	\$ 534	\$ -	\$ 1,520	\$ -	0.00%
001-0000-401-0400	REAL PROPTY TRANSFER TAX	\$ 27,438	\$ 29,534	\$ 28,825	\$ 29,000	\$ 29,000	\$ 29,000	0.00%
001-0000-401-0500	HOMEOWNERS	\$ 10,304	\$ 10,028	\$ 12,712	\$ 10,000	\$ 13,077	\$ 13,500	35.00%
001-0000-402-0101	SALES TAX	\$ 915,068	\$ 717,678	\$ 443,519	\$ 365,000	\$ 353,208	\$ 387,023	6.03%
001-0000-402-0102	IN-LIEU SALES TAX	\$ 258,044	\$ 212,960	\$ 587,336	\$ 557,000	\$ 608,500	\$ 585,000	5.03%
001-0000-402-0103	LOCAL PUBLIC SAFETY	\$ 22,091	\$ 22,475	\$ 20,985	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
001-0000-403-0101	MVLF	\$ 890,591	\$ 959,489	\$ 1,051,648	\$ 1,110,000	\$ 1,081,176	\$ 1,080,100	-2.69%
001-0000-403-0102	MVLF IN-LIEU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-403-0200	FRANCHISE TAX	\$ 227,745	\$ 371,609	\$ 375,520	\$ 382,400	\$ 382,400	\$ 396,000	3.56%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	\$ 263,803	\$ 282,719	\$ 330,136	\$ 318,000	\$ 318,000	\$ 327,000	2.83%
001-0000-411-0101	BUSINESS LICENSES	\$ 157,732	\$ 188,643	\$ 185,877	\$ 169,000	\$ 177,000	\$ 177,000	4.73%
001-0000-411-0103	SB1186 FEE	\$ -	\$ (31)	\$ (317)	\$ -	\$ 285.00	\$ 285	0.00%
001-0000-411-0200	DOG LICENSES	\$ 2,229	\$ 1,971	\$ 5,848	\$ 2,000	\$ 1,800	\$ 1,800	0.00%
001-0000-421-0102	OTS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421-0105	STATE EMERG TELEPHONE GRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421-0110	DOJ GRANTS	\$ 392	\$ -	\$ 2,576	\$ -	\$ 3,005	\$ -	0.00%
001-0000-421-0111	CAL GRIP GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421-0201	OES GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421-0202	HOMELAND SECURITY-POLICE	\$ -	\$ -	\$ 4,295	\$ -	\$ -	\$ -	0.00%
001-0000-422-0101	PEG MONEY	\$ 13,498	\$ 13,987	\$ 15,086	\$ 15,145	\$ 15,869	\$ 15,500	2.34%
001-0000-431-0101	OFF-SITE PLAN CHECK FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0102	REZONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0103	GENERAL PLAN AMENDMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0104	VARIANCE	\$ -	\$ 50	\$ (450)	\$ -	\$ -	\$ -	0.00%
001-0000-431-0105	HOME OCCUPATION	\$ 1,700	\$ 2,101	\$ 1,050	\$ 1,200	\$ 1,250	\$ 1,250	4.17%
001-0000-431-0106	CONDITIONAL USE PERMIT	\$ 2,000	\$ 4,500	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.00%
001-0000-431-0107	SITE PLAN REVIEW	\$ 7,080	\$ 7,530	\$ 13,381	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
001-0000-431-0108	PARCEL MAPS	\$ -	\$ (500)	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0109	TRACT MAPS	\$ 4,330	\$ -	\$ 11,500	\$ -	\$ 3,825	\$ -	0.00%
001-0000-431-0110	ENCROACHMENTS	\$ 14,261	\$ 19,020	\$ 21,323	\$ 15,000	\$ 19,240	\$ 19,000	26.67%
001-0000-431-0112	SUBDIVISION MONUMENTS	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0114	ANNEXATION DEPOSITS	\$ 3,680	\$ -	\$ 14,634	\$ 10,000	\$ 4,350	\$ 10,000	0.00%
001-0000-431-0115	MISC PLANNING FEES	\$ 58,435	\$ 40,075	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	\$ 2,000	\$ 18,297	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	\$ 11,617	\$ -	\$ 27,510	\$ 7,500	\$ 21,000	\$ 21,000	180.00%
001-0000-431-0119	ZONE	\$ -	\$ -	\$ 3,000	\$ -	\$ 1,000	\$ -	0.00%
001-0000-431-0120	OTHER	\$ 68,982	\$ 8,917	\$ 3,200	\$ -	\$ 1,000	\$ -	0.00%
001-0000-431-0130	BUILDING PERMITS	\$ -	\$ 144,271	\$ 445,237	\$ 162,000	\$ 180,951	\$ 180,000	11.11%
001-0000-431-0131	PLUMB ELEC/AIR COND	\$ -	\$ 16,675	\$ 14,855	\$ 10,000	\$ 15,000	\$ 15,000	50.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	\$ -	\$ 1,068	\$ 1,444	\$ 700	\$ 1,253	\$ 700	0.00%
001-0000-431-0133	STRONG MOTION TAX-COMM	\$ -	\$ 528	\$ 7,708	\$ 750	\$ 1,465	\$ 750	0.00%
001-0000-431-0134	ENERGY SURCHARGE	\$ -	\$ 2,631	\$ 15,631	\$ 5,000	\$ 6,103	\$ 5,000	0.00%
001-0000-431-0135	PLAN CHECK FEE	\$ -	\$ 93,291	\$ 100,684	\$ 31,230	\$ 71,235	\$ 70,000	124.14%
001-0000-431-0136	GRADING & INSPECTION-COMM	\$ -	\$ 6,283	\$ 47,180	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
001-0000-431-0137	BSC FEES	\$ -	\$ 487	\$ 1,947	\$ 500	\$ 824	\$ 800	60.00%
001-0000-431-0138	FIRESPRINKLER	\$ -	\$ -	\$ 13,579	\$ 5,000	\$ 3,500	\$ 5,000	0.00%
001-0000-432-0101	POLICE FINES	\$ 11,815	\$ 17,342	\$ 11,259	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
001-0000-432-0102	POLICE SERVICES	\$ 20,457	\$ 19,549	\$ 30,089	\$ 19,000	\$ 28,362	\$ 24,000	26.32%
001-0000-432-0104	PARKING FINES	\$ 3,039	\$ 1,351	\$ 1,418	\$ 1,000	\$ 1,100	\$ 1,000	0.00%
001-0000-432-0105	POST REIMBURSEMENT	\$ 10,530	\$ 3,439	\$ 5,150	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
001-0000-433-0101	PARK RESERVATION FEES	\$ 1,930	\$ 7,435	\$ 7,815	\$ 3,500	\$ 7,372	\$ 7,000	100.00%
001-0000-433-0102	SUMMER PROGRAM FEES	\$ 6,515	\$ 220	\$ -	\$ 500	\$ -	\$ 11,680	2236.00%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	\$ 67,998	\$ 73,695	\$ 78,762	\$ 97,000	\$ 98,535	\$ 93,600	-3.51%
001-0000-433-0302	SPEC EVENTS INS CITY FEE	\$ 75	\$ 150	\$ 150	\$ -	\$ 150	\$ -	0.00%
001-0000-434-0100	GARAGE	\$ 6,568	\$ 11,656	\$ 10,998	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
001-0000-434-0101	80/20 GRANT	\$ -	\$ 324	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-451-0101	INTEREST	\$ 3,300	\$ 1,293	\$ 3,249	\$ 1,000	\$ -	\$ 1,000	0.00%
001-0000-451-0102	INTEREST INCOME GUN	\$ -	\$ 5,922	\$ 4,603	\$ 3,230	\$ 3,347	\$ 1,923	-40.47%
001-0000-452-0101	UNDERGROUND ELECTRIC RES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-452-0101	SALE OF PROPERTY	\$ 1,192,939	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-452-0102	SALE OF MAPS & PUBS	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-453-0100	RENTS	\$ 6,312	\$ 4,800	\$ 5,925	\$ 13,800	\$ 13,800	\$ 9,000	-34.78%
001-0000-462-0100	MISCELLANEOUS	\$ 124,056	\$ 92,039	\$ 61,468	\$ 50,000	\$ 15,855	\$ 15,500	-69.00%
001-0000-462-0101	MISCELLANEOUS-RESTITUTION	\$ -	\$ -	\$ -	\$ -	\$ 10,417	\$ -	0.00%
001-0000-463-0101	ST ROUTE 201 MAINT	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	0.00%
001-0000-421-0119	ACT TASK FORCE REIMB	\$ -	\$ -	\$ 34,944	\$ 110,259	\$ 110,259	\$ 105,000	0.00%



**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-0000-471-0101	FROM COPS GRANT	\$ 106,230	\$ 124,618	\$ 100,000	\$ 275,000	\$ 275,000	\$ 100,000	-63.64%
001-0000-471-0102	FROM RDA	\$ -	\$ 15,544	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-471-0103	FROM LTF ART 8	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471-0104	FROM MEASURE C	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471-0105	FROM AMBULANCE	\$ 75,000	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ -	0.00%
001-0000-471-0106	FROM GAS TAX	\$ 15,500	\$ 15,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
001-0000-471-0108	FROM WATER	\$ 300,000	\$ 300,000	\$ 320,000	\$ 300,000	\$ 300,000	\$ 300,000	0.00%
001-0000-471-0109	FROM SOLID WASTE	\$ 320,000	\$ 310,000	\$ 280,000	\$ 240,000	\$ 240,000	\$ 240,000	0.00%
001-0000-493-0101	CAPITAL LEASE	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	
001-0000-471-0111	FROM GEN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,648	
		<u>\$ 6,133,959</u>	<u>\$ 5,466,037</u>	<u>\$ 5,928,516</u>	<u>\$ 5,532,751</u>	<u>\$ 5,776,706</u>	<u>\$ 5,625,853</u>	1.68%
Revenues		\$ 6,133,959	\$ 5,466,037	\$ 5,928,516	\$ 5,532,751	\$ 5,776,706	\$ 5,625,853	1.68%
Expenses		\$ 5,327,689	\$ 5,210,021	\$ 5,210,021	\$ 5,425,836	\$ 5,290,589	\$ 5,625,853	3.69%
		<u>\$ 806,270</u>	<u>\$ 256,016</u>	<u>\$ 718,496</u>	<u>\$ 106,915</u>	<u>\$ 486,117</u>	<u>\$ (0)</u>	



**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY 18/19	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
City Council								
001-1000-519-5101	SALARIES	\$ 11,245	\$ 11,935	\$ 13,850	\$ 15,600	\$ 14,182	\$ 15,600	0.00%
001-1000-519-5121	FICA	\$ 853	\$ 964	\$ 1,060	\$ 1,193	\$ 1,085	\$ 1,193	0.03%
001-1000-519-5131	EAP	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 2	0.00%
	TOTAL WAGES & BENEFITS	\$ 12,098	\$ 12,899	\$ 14,910	\$ 16,795	\$ 15,269	\$ 16,795	0.00%
001-1000-519-5214	PRINTING & ADVERTISING	\$ 119	\$ 249	\$ 18	\$ 250	\$ 250	\$ 250	0.00%
001-1000-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-1000-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 272	\$ 272	\$ 272	0.00%
001-1000-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 34	\$ 34	\$ 34	0.00%
001-1000-519-5264	ERMA	\$ -	\$ -	\$ -	\$ 48	\$ 48	\$ 48	0.00%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 25	\$ 25	\$ 25	0.00%
001-1000-519-5270	PROFESSIONAL SERVICES	\$ 50	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 7,500	-58.33%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	\$ 1,572	\$ 1,403	\$ 3,136	\$ 7,550	\$ 7,550	\$ 7,550	0.00%
001-1000-519-5292	MEMBERSHIPS/DUES	\$ 5,838	\$ 5,867	\$ 5,943	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 7,579	\$ 7,519	\$ 9,097	\$ 32,179	\$ 32,179	\$ 21,679	-32.63%
	TOTAL, CITY COUNCIL	\$ 19,677	\$ 20,418	\$ 24,006	\$ 48,974	\$ 47,448	\$ 38,474	-21.44%
City Attorney								
001-1200-519-5270	PROFESSIONAL SERVICES	\$ 94,203	\$ 114,242	\$ 84,018	\$ 98,000	\$ 84,000	\$ 90,000	-8.16%
	TOTAL, CITY ATTORNEY	\$ 94,203	\$ 114,242	\$ 84,018	\$ 98,000	\$ 84,000	\$ 90,000	-8.16%
Non-Departmental								
001-1400-519-5201	OFFICE SUPPLIES/POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-1400-519-5202	CITIZEN ENGAGEMENT	\$ 2,871	\$ 3,478	\$ 7,201	\$ 5,750	\$ 6,610	\$ 8,500	47.83%
001-1400-519-5203	CRM PROGRAM	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-1400-519-5215	INSURANCE	\$ 116,873	\$ 120,464	\$ 147,164	\$ 1,322	\$ 1,322	\$ 1,322	0.00%
001-1400-519-5216	COMMUNICATIONS	\$ 6,958	\$ 7,943	\$ 14,865	\$ 7,500	\$ 11,434	\$ 12,000	60.00%
001-1400-519-5218	UTILITIES	\$ 9,769	\$ 11,207	\$ 12,876	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
001-1400-519-5231	COUNCIL CHAMBER LEASE	\$ 28,599	\$ 27,513	\$ 28,131	\$ 29,000	\$ 29,000	\$ 32,640	12.55%
001-1400-519-5232	OTHER LEASES	\$ 10,541	\$ 12,976	\$ 11,934	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
001-1400-519-5233	PROPERTY TAXES	\$ 3,061	\$ 570	\$ 2,597	\$ 3,061	\$ 3,061	\$ 3,061	0.00%
001-1400-519-5234	EMPLOYEE BONDS	\$ 1,214	\$ 1,214	\$ -	\$ -	\$ -	\$ -	-
001-1400-519-5270	PROFESSIONAL SERVICES	\$ 9,995	\$ 7,495	\$ 63,067	\$ 61,500	\$ 61,500	\$ 46,000	-25.20%
001-1400-519-5340	MISCELLANEOUS	\$ 34,251	\$ 11,077	\$ 14,145	\$ 8,000	\$ 8,000	\$ 5,000	-37.50%
001-1400-519-5345	FIRE TRANSITION FEES	\$ -	\$ -	\$ 126,428	\$ 128,705	\$ 128,957	\$ 131,686	2.32%
001-1400-519-5401	UTILITIES SERVICES	\$ 2,012	\$ 2,285	\$ 3,265	\$ 2,200	\$ 2,800	\$ 3,200	45.45%
001-1400-519-5470	RDA PROF SERV	\$ 20,449	\$ 30,261	\$ 30,439	\$ -	\$ -	\$ -	-
001-1400-519-5480	CHAMBER SERVICES	\$ 26,400	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
001-1400-519-5492	RDA MEM/DUES	\$ 3,915	\$ 4,571	\$ 1,143	\$ -	\$ -	\$ -	-
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	\$ -	\$ -	\$ -	\$ 150,000	\$ 37,447	\$ -	-100.00%
	TOTAL MAINT. & OPERATIONS	\$ 277,908	\$ 273,557	\$ 493,255	\$ 452,538	\$ 345,631	\$ 298,909	-33.95%
001-1400-519-5701	CAPITAL OUTLAY	\$ 26,183	\$ 28,048	\$ 52,081	\$ -	\$ 43,780	\$ -	-
001-1400-519-5708	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ -	\$ 5,000	\$ 4,829	\$ 3,750	-25.00%
001-1400-519-5709	SPORTS COMPLEX STUDY/DESIGN	\$ -	\$ -	\$ -	\$ 15,000	\$ 1,811	\$ -	-100.00%
001-1400-519-5711	CC CHAMBER TECH IMPROVS	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,536	\$ -	-100.00%
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	-
001-1400-519-5750	EXPLORE OFFICE SPACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	-
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	-
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	-
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	-
	TOTAL CAPITAL OUTLAY	\$ 26,183	\$ 28,048	\$ 52,081	\$ 23,000	\$ 52,956	\$ 169,250	635.87%
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	-100.00%
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	\$ 585,000	\$ 765,000	\$ 365,000	\$ 161,000	\$ 297,000	\$ 350,000	117.39%
	TOTAL TRANSFERS OUT	\$ 585,000	\$ 765,000	\$ 365,000	\$ 236,000	\$ 372,000	\$ 350,000	48.31%
	TOTAL, NON-DEPARTMENTAL	\$ 889,091	\$ 1,066,605	\$ 910,336	\$ 711,538	\$ 770,587	\$ 818,159	14.98%
City Manager								
001-1600-519-5101	SALARIES	\$ 114,285	\$ 128,015	\$ 154,713	\$ 150,000	\$ 153,000	\$ 156,000	4.00%
001-1600-519-5104	MANAGEMENT INTERN	\$ -	\$ 5,195	\$ 10,262	\$ 7,500	\$ 7,500	\$ 7,500	0.00%
001-1600-519-5121	FICA	\$ 8,451	\$ 10,668	\$ 11,690	\$ 11,336	\$ 11,336	\$ 11,788	3.99%
001-1600-519-5123	PERS	\$ 6,177	\$ 7,439	\$ 7,016	\$ 9,707	\$ 9,707	\$ 10,139	4.45%
001-1600-519-5125	MEDICAL	\$ 9,122	\$ 22,528	\$ 12,636	\$ 9,697	\$ 11,267	\$ 12,615	30.09%
001-1600-519-5127	WORKERS COMP	\$ 8,019	\$ 8,498	\$ 12,660	\$ 664	\$ 664	\$ 681	2.56%
001-1600-519-5131	EAP	\$ 1,128	\$ 818	\$ 1,006	\$ 22	\$ 22	\$ 28	27.27%
001-1600-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	0.00%
001-1600-519-5140	AUTO ALLOWANCE	\$ 6,000	\$ 5,500	\$ 6,067	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	\$ 153,182	\$ 188,661	\$ 216,050	\$ 195,426	\$ 199,996	\$ 205,251	5.03%
001-1600-519-5216	COMMUNICATIONS	\$ 486	\$ 597	\$ 1,182	\$ 1,100	\$ 600	\$ 1,100	0.00%
001-1600-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 2,475	\$ 2,475	\$ 2,550	3.03%
001-1600-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 307	\$ 307	\$ 362	17.92%
001-1600-519-5264	ERMA	\$ -	\$ -	\$ -	\$ 435	\$ 435	\$ 555	27.59%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 226	\$ 226	\$ 224	-0.88%
001-1600-519-5270	PROFESSIONAL SERVICES	\$ 5,693	\$ 13,602	\$ 6,125	\$ 18,000	\$ 14,000	\$ 10,500	-41.67%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	\$ 2,081	\$ 3,217	\$ 1,666	\$ 3,500	\$ 2,982	\$ 3,500	0.00%
001-1600-519-5292	MEMBERSHIPS/DUES	\$ 1,588	\$ 1,860	\$ 1,507	\$ 2,000	\$ 1,757	\$ 2,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 9,848	\$ 19,275	\$ 10,480	\$ 28,043	\$ 22,782	\$ 20,791	-25.86%
	TOTAL, CITY MANAGER	\$ 163,030	\$ 207,936	\$ 226,530	\$ 223,469	\$ 222,778	\$ 226,042	1.15%
City Clerk								
001-1800-519-5101	SALARIES	\$ 83,134	\$ 104,433	\$ 65,669	\$ 72,640	\$ 72,640	\$ 77,780	7.08%
001-1800-519-5121	FICA	\$ 5,688	\$ 7,625	\$ 4,876	\$ 5,418	\$ 5,418	\$ 5,804	7.12%
001-1800-519-5123	PERS	\$ 11,538	\$ 13,186	\$ 12,826	\$ 16,794	\$ 16,794	\$ 20,426	21.63%
001-1800-519-5125	MEDICAL	\$ 9,071	\$ 4,734	\$ 12,689	\$ 14,456	\$ 12,056	\$ 14,696	1.66%
001-1800-519-5127	WORKERS COMP	\$ 4,948	\$ 6,155	\$ 2,900	\$ 796	\$ 796	\$ 818	2.76%
001-1800-519-5131	EAP	\$ 696	\$ 593	\$ 229	\$ 12	\$ 12	\$ 15	25.00%
001-1800-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40	0.00%
	TOTAL WAGES & BENEFITS	\$ 115,075	\$ 136,726	\$ 99,190	\$ 110,156	\$ 107,756	\$ 119,579	8.55%



**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY 18/19	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 3,311	\$ 5,264	\$ 1,295	\$ 1,500	\$ 1,600	\$ 1,500	0.00%
001-1800-519-5214	PRINTING & ADVERTISING	\$ 1,936	\$ 2,997	\$ 10,261	\$ 5,000	\$ 5,000	\$ 4,080	-18.40%
001-1800-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 420	
001-1800-519-5360	ELECTION EXPENSE	\$ 3,633	\$ -	\$ 2,154	\$ -	\$ -	\$ 4,000	
001-1800-519-5291	CONF/MEETINGS/TRAVEL	\$ 705	\$ 2,256	\$ 4,618	\$ 3,700	\$ 3,700	\$ 4,500	21.62%
001-1800-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,390	\$ 1,390	\$ 1,391	0.07%
001-1800-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 172	\$ 172	\$ 197	14.53%
001-1800-519-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 60	\$ 60	\$ 60	0.00%
001-1800-519-5264	ERMA	\$ -	\$ -	\$ -	\$ 244	\$ 244	\$ 303	24.18%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 127	\$ 127	\$ 122	-3.94%
	TOTAL MAINT. & OPERATIONS	\$ 9,585	\$ 10,517	\$ 18,363	\$ 12,193	\$ 12,293	\$ 16,573	35.92%
	TOTAL, CITY CLERK	\$ 124,660	\$ 147,243	\$ 117,553	\$ 122,349	\$ 120,049	\$ 136,152	11.28%
Finance								
001-2000-519-5101	SALARIES	\$ 90,328	\$ 98,018	\$ 116,912	\$ 88,392	\$ 88,392	\$ 107,340	21.44%
001-2000-519-5121	FICA	\$ 6,361	\$ 7,168	\$ 8,888	\$ 6,630	\$ 6,630	\$ 8,065	21.64%
001-2000-519-5123	PERS	\$ 13,033	\$ 15,635	\$ 17,628	\$ 20,435	\$ 20,435	\$ 26,718	30.75%
001-2000-519-5125	MEDICAL	\$ 59	\$ 164	\$ 675	\$ 9,212	\$ 12,982	\$ 16,611	80.32%
001-2000-519-5127	WORKERS COMP	\$ 5,998	\$ 7,133	\$ 9,140	\$ 630	\$ 630	\$ 647	2.70%
001-2000-519-5131	EAP	\$ 844	\$ 687	\$ 727	\$ 19	\$ 19	\$ 21	10.53%
001-2000-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40	0.00%
	TOTAL WAGES & BENEFITS	\$ 116,623	\$ 128,806	\$ 153,970	\$ 125,358	\$ 129,128	\$ 159,442	27.19%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,364	\$ 138	\$ 335	\$ 1,000	\$ 750	\$ 1,000	0.00%
001-2000-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
001-2000-519-5225	OFFICE EQUIP MAINT	\$ 22,905	\$ 21,463	\$ 11,000	\$ 12,000	\$ 10,000	\$ 12,000	0.00%
001-2000-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 2,104	\$ 2,104	\$ 1,910	-9.22%
001-2000-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 261	\$ 261	\$ 271	3.83%
001-2000-519-5264	ERMA	\$ -	\$ -	\$ -	\$ 370	\$ 370	\$ 416	12.43%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 193	\$ 193	\$ 167	-13.47%
001-2000-519-5270	PROFESSIONAL SERVICES	\$ 13,513	\$ 16,310	\$ 18,356	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	\$ 1,171	\$ 1,580	\$ 2,007	\$ 2,000	\$ 1,950	\$ 4,500	125.00%
001-2000-519-5292	MEMBERSHIPS/DUES	\$ 1,072	\$ 809	\$ 735	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
001-2000-519-5294	AUDIT	\$ 4,200	\$ 7,700	\$ 11,300	\$ 12,000	\$ 10,254	\$ 10,800	-10.00%
	TOTAL MAINT. & OPERATIONS	\$ 44,225	\$ 47,999	\$ 43,734	\$ 42,128	\$ 38,082	\$ 43,764	3.88%
	TOTAL, FINANCE	\$ 160,848	\$ 176,805	\$ 197,703	\$ 167,486	\$ 167,210	\$ 203,206	21.33%
Administrative Services								
001-2200-519-5101	SALARIES	\$ 49,643	\$ 40,843	\$ 58,057	\$ 64,104	\$ 58,100	\$ 75,243	17.38%
001-2200-519-5121	FICA	\$ 3,661	\$ 2,840	\$ 4,331	\$ 4,773	\$ 4,400	\$ 5,694	19.30%
001-2200-519-5123	PERS	\$ 7,284	\$ 5,816	\$ 3,810	\$ 4,087	\$ 3,900	\$ 5,096	24.69%
001-2200-519-5125	MEDICAL	\$ 608	\$ 2,434	\$ 4,585	\$ 2,439	\$ 4,090	\$ 3,905	60.11%
001-2200-519-5127	WORKERS COMP	\$ 3,954	\$ 2,971	\$ 4,310	\$ 623	\$ 4,310	\$ 681	9.31%
001-2200-519-5131	EAP	\$ 539	\$ 286	\$ 341	\$ 8	\$ 341	\$ 11	37.50%
001-2200-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ 40	5.26%
001-2200-519-5145	SAFETY COMMITTEE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0.00%
	TOTAL WAGES & BENEFITS	\$ 65,689	\$ 55,190	\$ 75,434	\$ 76,572	\$ 75,141	\$ 91,170	19.06%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 96	\$ 577	\$ 632	\$ 750	\$ 700	\$ 330	-56.00%
001-2200-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420	
001-2200-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,018	\$ 1,018	\$ 1,040	2.16%
001-2200-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 126	\$ 126	\$ 147	16.67%
001-2200-519-5264	ERMA	\$ -	\$ -	\$ -	\$ 179	\$ 179	\$ 226	26.26%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 93	\$ 93	\$ 91	-2.15%
001-2200-519-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 10,405	\$ 5,750	\$ 3,500	\$ 6,500	13.04%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	\$ 1,431	\$ 2,000	\$ 8,762	\$ 6,000	\$ 5,923	\$ 6,000	0.00%
001-2200-519-5292	MEMBERSHIPS/DUES	\$ 1,749	\$ 1,749	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,750	75.00%
	TOTAL MAINT. & OPERATIONS	\$ 3,276	\$ 4,325	\$ 21,299	\$ 14,916	\$ 12,539	\$ 16,504	10.65%
	TOTAL, ADMINISTRATIVE SVCS	\$ 68,965	\$ 59,516	\$ 96,734	\$ 91,488	\$ 87,680	\$ 107,674	17.69%
Planning/Building Permit								
001-2600-519-5101	SALARIES	\$ 28,364	\$ 93,278	\$ 95,660	\$ 95,315	\$ 95,315	\$ 97,125	1.90%
001-2600-519-5102	OVERTIME	\$ 315	\$ 356	\$ -	\$ -	\$ -	\$ -	
001-2600-519-5121	FICA	\$ 2,098	\$ 6,719	\$ 7,085	\$ 7,083	\$ 7,083	\$ 7,299	3.05%
001-2600-519-5123	PERS	\$ 3,340	\$ 15,013	\$ 18,960	\$ 22,036	\$ 22,036	\$ 25,506	15.75%
001-2600-519-5125	MEDICAL	\$ 6,987	\$ 23,152	\$ 26,588	\$ 17,426	\$ 24,416	\$ 18,861	8.23%
001-2600-519-5127	WORKERS COMP	\$ 2,246	\$ 6,815	\$ 8,530	\$ 4,065	\$ 4,065	\$ 4,174	2.68%
001-2600-519-5131	EAP	\$ 316	\$ 656	\$ 679	\$ 36	\$ 36	\$ 60	66.67%
001-2600-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 60	\$ 60	\$ 60	0.00%
	TOTAL WAGES & BENEFITS	\$ 43,666	\$ 145,988	\$ 157,502	\$ 146,021	\$ 153,011	\$ 153,085	4.84%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,464	\$ 6,279	\$ 7,227	\$ 4,200	\$ 3,600	\$ 4,200	0.00%
001-2600-519-5206	LAFCO FEES	\$ 2,150	\$ 1,978	\$ 2,132	\$ 2,150	\$ 2,150	\$ 2,150	0.00%
001-2600-519-5224	FUELS	\$ -	\$ 244	\$ 685	\$ 600	\$ 600	\$ 600	0.00%
001-2600-519-5232	OTHER LEASES	\$ 877	\$ 97	\$ -	\$ -	\$ -	\$ -	
001-2600-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 4,136	\$ 4,136	\$ 5,480	32.50%
001-2600-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 513	\$ 513	\$ 777	51.46%
001-2600-519-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 60	\$ 60	\$ 60	0.00%
001-2600-519-5264	ERMA	\$ -	\$ -	\$ -	\$ 727	\$ 727	\$ 1,193	64.10%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 378	\$ 378	\$ 481	27.25%
001-2600-519-5270	PROFESSIONAL SERVICES	\$ 170,926	\$ 132,839	\$ 172,992	\$ 261,000	\$ 215,000	\$ 185,000	-29.12%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ 455	\$ 2,580	\$ 5,000	\$ 2,800	\$ 5,000	0.00%
001-2600-519-5292	MEMBERSHIPS/DUES	\$ -	\$ 1,989	\$ 739	\$ 800	\$ 800	\$ 800	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 175,417	\$ 143,882	\$ 186,354	\$ 279,564	\$ 230,764	\$ 205,741	-26.41%
001-2600-519-5701	CAPITAL OUTLAY	\$ -	\$ 5,000	\$ 13,100	\$ -	\$ -	\$ -	
001-2600-519-5712	PRINTERS	\$ -	\$ -	\$ -	\$ 10,000	\$ 8,209	\$ -	-100.00%
	TOTAL CAPITAL OUTLAY	\$ -	\$ 5,000	\$ 13,100	\$ 10,000	\$ 8,209	\$ -	-100.00%
	TOTAL, PLANNING/BUILDING	\$ 219,083	\$ 294,870	\$ 356,956	\$ 435,585	\$ 391,984	\$ 358,826	-17.62%
Community Services								
001-2800-529-5101	SALARIES	\$ 35,004	\$ 35,630	\$ 30,709	\$ 45,767	\$ 46,202	\$ 48,416	5.79%



**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY 18/19	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
001-2800-529-5105	AFTER SCHOOL PARTTIME	\$ 51,144	\$ 43,606	\$ 44,513	\$ 45,000	\$ 52,446	\$ 49,500	10.00%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	\$ -	\$ -	\$ 1,559	\$ 8,000	\$ 8,000	\$ 8,800	10.00%
001-2800-529-5121	FICA	\$ 6,359	\$ 6,106	\$ 5,717	\$ 7,069	\$ 8,159	\$ 8,118	14.84%
001-2800-529-5123	PERS	\$ 4,848	\$ 5,700	\$ 6,043	\$ 2,909	\$ 2,909	\$ 3,273	12.51%
001-2800-529-5125	MEDICAL	\$ (109)	\$ 1,638	\$ 1,350	\$ 4,581	\$ 1,784	\$ 2,507	-45.27%
001-2800-529-5127	WORKERS COMP	\$ 5,071	\$ 3,516	\$ 4,400	\$ 8,398	\$ 8,398	\$ 8,625	2.70%
001-2800-529-5131	EAP	\$ 730	\$ 339	\$ 348	\$ 14	\$ 14	\$ 20	42.86%
001-2800-529-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40	0.00%
	TOTAL WAGES & BENEFITS	\$ 103,047	\$ 96,536	\$ 94,639	\$ 121,778	\$ 127,952	\$ 129,299	6.18%
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 13	\$ 34	\$ -	\$ 300	\$ 300	\$ 300	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	\$ 17,285	\$ 12,690	\$ 12,384	\$ 12,000	\$ 12,000	\$ 12,500	4.17%
001-2800-529-5214	PRINTING & ADVERTISING	\$ 230	\$ 200	\$ 450	\$ 500	\$ 500	\$ 500	0.00%
001-2800-529-5216	COMMUNICATIONS	\$ 407	\$ 524	\$ 473	\$ 950	\$ 750	\$ 950	0.00%
001-2800-529-5291	CONF/MEETINGS/TRAVEL	\$ 816	\$ 2,036	\$ 1,502	\$ 1,500	\$ 2,288	\$ 2,500	66.67%
001-2800-529-5292	MEMBERSHIPS/DUES	\$ 500	\$ 464	\$ 350	\$ 500	\$ 523	\$ 700	40.00%
001-2800-529-5370	WEED ABATEMENT & REIMB	\$ 1,330	\$ 1,150	\$ 350	\$ 1,000	\$ 739	\$ 1,000	0.00%
001-2800-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,630	\$ 1,630	\$ 1,825	11.96%
001-2800-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 202	\$ 202	\$ 259	28.22%
001-2800-529-5264	ERMA	\$ -	\$ -	\$ -	\$ 286	\$ 286	\$ 397	38.81%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 149	\$ 149	\$ 160	7.38%
001-2800-529-5371	ANIMAL CONTROL COSTS	\$ 1,113	\$ 2,919	\$ 4,257	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
001-2800-529-5406	BAND CONCERTS	\$ 7,000	\$ 7,000	\$ 10,370	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 28,694	\$ 27,017	\$ 30,136	\$ 46,017	\$ 46,367	\$ 48,091	4.51%
001-2800-529-5701	CAPITAL OUTLAY	\$ -	\$ 31,445	\$ 5,130	\$ -	\$ -	\$ -	-
001-2800-529-5713	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 75,000	\$ 30,191	\$ -	-100.00%
001-2800-529-5714	SKATE PARK	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	0.00%
	TOTAL CAPITAL OUTLAY	\$ -	\$ 31,445	\$ 5,130	\$ 115,000	\$ 30,191	\$ 40,000	-65.22%
001-2800-529-5517	TRANSFER TO SENIOR CENTER	\$ 37,000	\$ 30,000	\$ 45,000	\$ 48,500	\$ 48,500	\$ 53,715	10.75%
001-2800-529-5518	TRANSFER OUT TO POOL	\$ 77,000	\$ 95,000	\$ 80,000	\$ 95,000	\$ 95,000	\$ 100,000	5.26%
	TOTAL TRANSFERS OUT	\$ 114,000	\$ 125,000	\$ 125,000	\$ 143,500	\$ 143,500	\$ 153,715	7.12%
	TOTAL, COMMUNITY SERVICES	\$ 245,741	\$ 279,997	\$ 254,905	\$ 426,295	\$ 348,010	\$ 371,105	-12.95%
Police								
001-3400-539-5101	SALARIES/FT	\$ 1,210,656	\$ 1,163,875	\$ 1,193,454	\$ 1,256,784	\$ 1,256,784	\$ 1,327,280	5.61%
001-3400-539-5102	OVERTIME/FT	\$ 135,582	\$ 121,536	\$ 87,432	\$ 90,000	\$ 75,000	\$ 90,000	0.00%
001-3400-539-5103	CONTRACT RESERVES	\$ 24,170	\$ 45,498	\$ 40,723	\$ 40,000	\$ 22,000	\$ 30,000	-25.00%
001-3400-539-5104	PART TIME	\$ 18,891	\$ 29,491	\$ 2,488	\$ 1,000	\$ 1,000	\$ -	-100.00%
001-3400-539-5121	FICA	\$ 95,020	\$ 98,684	\$ 99,484	\$ 97,818	\$ 101,881	\$ 101,105	3.36%
001-3400-539-5123	PERS	\$ 252,077	\$ 321,627	\$ 352,248	\$ 389,971	\$ 389,971	\$ 428,425	9.86%
001-3400-539-5125	MEDICAL	\$ 166,399	\$ 176,051	\$ 146,190	\$ 149,901	\$ 138,495	\$ 152,553	1.77%
001-3400-539-5127	WORKERS COMP	\$ 78,567	\$ 93,781	\$ 110,240	\$ 94,892	\$ 94,982	\$ 97,446	2.69%
001-3400-539-5128	RESERVE EXPENSE	\$ 841	\$ 2,669	\$ 9,801	\$ 6,400	\$ 6,400	\$ 6,400	0.00%
001-3400-539-5129	UNIFORM ALLOWANCE	\$ 18,500	\$ 16,232	\$ 24,700	\$ 15,600	\$ 15,600	\$ 15,600	0.00%
001-3400-539-5130	RESERVE UNIFORM ALLOW	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,650	\$ 3,000	0.00%
001-3400-539-5131	EAP	\$ 11,519	\$ 8,892	\$ 8,721	\$ 258	\$ 258	\$ 312	20.93%
001-3400-539-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 792	\$ 792	\$ 792	0.00%
	TOTAL WAGES & BENEFITS	\$ 2,012,222	\$ 2,078,335	\$ 2,075,482	\$ 2,146,416	\$ 2,104,813	\$ 2,252,913	4.96%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 8,533	\$ 6,921	\$ 8,523	\$ 7,500	\$ 7,500	\$ 7,500	0.00%
001-3400-539-5208	WEAPONS/FLARES/ETC.	\$ 3,839	\$ 7,455	\$ 8,264	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
001-3400-539-5209	SCREENING PERSONNEL	\$ 9,808	\$ 7,439	\$ 11,783	\$ 5,000	\$ 4,500	\$ 5,000	0.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	\$ 10,677	\$ 9,002	\$ 9,846	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
001-3400-539-5214	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5216	COMMUNICATIONS	\$ 23,550	\$ 29,921	\$ 36,187	\$ 34,000	\$ 34,000	\$ 40,000	17.65%
001-3400-539-5218	UTILITIES	\$ 23,393	\$ 28,802	\$ 22,624	\$ 23,000	\$ 23,000	\$ 23,000	0.00%
001-3400-539-5222	VEHICLE MAINTENANCE	\$ -	\$ 246	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5224	FUELS	\$ 35,892	\$ 28,535	\$ 31,901	\$ 54,000	\$ 48,000	\$ 44,000	-18.52%
001-3400-539-5225	OFFICE EQUIP MAINT	\$ 14,974	\$ 15,094	\$ 13,448	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
001-3400-539-5226	EQUIPMENT MAINTENANCE	\$ 2,765	\$ 3,930	\$ 1,944	\$ 3,000	\$ 3,432	\$ 5,000	66.67%
001-3400-539-5227	RADIO & COMM MAINT	\$ 9,895	\$ 6,140	\$ 16,724	\$ 9,000	\$ 9,000	\$ 7,000	-22.22%
001-3400-539-5228	PHOTO EQUIP MAINT	\$ -	\$ 43	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5229	DISPATCH SERVICES	\$ -	\$ -	\$ 176,796	\$ 181,060	\$ 181,060	\$ 192,213	6.16%
001-3400-539-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 29,116	\$ 29,116	\$ 28,597	-1.78%
001-3400-539-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 3,612	\$ 3,612	\$ 4,054	12.24%
001-3400-539-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 1,018	\$ 1,860	\$ 1,860	82.71%
001-3400-539-5264	ERMA	\$ -	\$ -	\$ -	\$ 5,116	\$ 5,116	\$ 6,222	21.62%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 2,665	\$ 2,665	\$ 2,508	-5.89%
001-3400-539-5269	PRE-EMPLOYMENT PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5270	PROFESSIONAL SERVICES	\$ 37,210	\$ 75,490	\$ 18,071	\$ 19,500	\$ 19,500	\$ 19,500	0.00%
001-3400-539-5281	K-9 UNIT COSTS	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5282	PISTOL RANGE	\$ 623	\$ 1,525	\$ 3,101	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
001-3400-539-5283	AMMUNITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5284	PROPERTY/EVIDENCE EXP	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ 2,000	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	\$ 1,629	\$ 2,515	\$ 2,718	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
001-3400-539-5292	MEMBERSHIPS/DUES	\$ 1,603	\$ 1,750	\$ 2,490	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
001-3400-539-5296	TRAINING & EDUCATION	\$ 2,490	\$ 7,331	\$ 6,514	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
001-3400-539-5297	POST TRAINING	\$ 14,574	\$ 14,893	\$ 10,001	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	\$ 120	\$ 288	\$ 120	\$ 400	\$ 400	\$ 400	0.00%
001-3400-539-5325	CRIME PREVENTION & DARE	\$ 1,408	\$ 1,095	\$ 303	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 203,362	\$ 248,414	\$ 381,356	\$ 446,987	\$ 441,261	\$ 455,854	1.98%
001-3400-539-5607	CAPITAL LEASE INTEREST	\$ -	\$ 1,960	\$ 2,197	\$ -	\$ 1,663	\$ -	-
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	\$ -	\$ 11,149	\$ 15,282	\$ 15,846	\$ 15,816	\$ 15,846	0.00%
001-3400-539-5609	CAPITAL LEASE EXPENSE	\$ -	\$ 80,000	\$ -	\$ 1,633	\$ -	\$ 1,633	0.00%
	TOTAL DEBT SERVICE	\$ -	\$ 93,109	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	0.00%
001-3400-539-5701	CAPITAL OUTLAY	\$ 49,880	\$ 154,337	\$ 56,560	\$ -	\$ -	\$ -	-
001-3400-539-5715	POLICE PATROL CARS	\$ -	\$ -	\$ -	\$ 49,000	\$ 64,000	\$ 61,000	24.49%
001-3400-539-5716	REFRIGERATOR-FREEZERS	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	-100.00%
001-3400-539-5717	MODULAR FURNITURE	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	-
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	-



**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY 18/19	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
001-3400-539-5755	PORTABLE RADAR TRAILER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
	TOTAL CAPITAL OUTLAY	\$ 49,880	\$ 154,337	\$ 56,560	\$ 55,000	\$ 70,000	\$ 89,500	62.73%
	TOTAL, POLICE	\$ 2,265,464	\$ 2,574,196	\$ 2,530,877	\$ 2,665,882	\$ 2,633,553	\$ 2,815,746	5.62%
PW Administration								
001-3800-549-5101	SALARIES	\$ 32,209	\$ 35,105	\$ 35,605	\$ 36,311	\$ 34,984	\$ 37,384	2.96%
001-3800-549-5121	FICA	\$ 2,369	\$ 2,591	\$ 2,720	\$ 2,809	\$ 2,676	\$ 2,860	1.82%
001-3800-549-5123	PERS	\$ 5,355	\$ 5,702	\$ 7,087	\$ 8,305	\$ 8,305	\$ 9,406	13.26%
001-3800-549-5125	MEDICAL	\$ 181	\$ 184	\$ 4,274	\$ 237	\$ 46	\$ 46	-80.59%
001-3800-549-5127	WORKERS COMP	\$ 2,044	\$ 2,630	\$ 3,210	\$ 226	\$ 226	\$ 232	2.65%
001-3800-549-5131	EAP	\$ 288	\$ 253	\$ 253	\$ 6	\$ 6	\$ 7	16.67%
001-3800-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ 30	0.00%
	TOTAL WAGES & BENEFITS	\$ 42,446	\$ 46,465	\$ 53,149	\$ 47,924	\$ 46,274	\$ 49,965	4.26%
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 479	\$ 166	\$ 579	\$ 450	\$ 450	\$ 500	0.00%
001-3800-549-5216	COMMUNICATIONS	\$ 4,635	\$ 4,707	\$ 8,017	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
001-3800-549-5218	UTILITIES	\$ 677	\$ 506	\$ -	\$ 550	\$ 550	\$ 550	0.00%
001-3800-549-5225	OFFICE EQUIP MAINT	\$ 738	\$ 566	\$ 588	\$ 750	\$ 750	\$ 800	6.67%
001-3800-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 667	\$ 667	\$ 668	0.15%
001-3800-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 83	\$ 83	\$ 95	14.46%
001-3800-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3800-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 117	\$ 117	\$ 145	23.93%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 61	\$ 61	\$ 59	-3.28%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	\$ 246	\$ -	\$ -	\$ -	\$ -	\$ 500	
	TOTAL MAINT. & OPERATIONS	\$ 6,775	\$ 5,945	\$ 9,184	\$ 10,678	\$ 10,678	\$ 11,317	5.98%
001-3800-549-5701	CAPITAL OUTLAY	\$ 27,794	\$ 6,184	\$ 1,060	\$ -	\$ -	\$ -	
	TOTAL, PW ADMINISTRATION	\$ 77,015	\$ 58,593	\$ 63,392	\$ 58,602	\$ 56,952	\$ 61,282	4.57%
Landscape Maintenance								
001-4200-549-5101	SALARIES	\$ 81,921	\$ 72,662	\$ 71,084	\$ 76,318	\$ 64,523	\$ 79,102	3.65%
001-4200-549-5102	OVERTIME	\$ 2,722	\$ 571	\$ 1,471	\$ 1,000	\$ 500	\$ 1,000	0.00%
001-4200-549-5121	FICA	\$ 5,726	\$ 4,900	\$ 5,374	\$ 5,602	\$ 4,974	\$ 5,852	4.46%
001-4200-549-5123	PERS	\$ 11,963	\$ 13,212	\$ 14,672	\$ 12,417	\$ 12,417	\$ 11,893	-4.22%
001-4200-549-5125	MEDICAL	\$ 16,855	\$ 14,980	\$ 16,245	\$ 13,300	\$ 11,768	\$ 15,008	12.84%
001-4200-549-5127	WORKERS COMP	\$ 5,780	\$ 6,338	\$ 6,680	\$ 9,448	\$ 9,448	\$ 9,702	2.69%
001-4200-549-5131	EAP	\$ 813	\$ 610	\$ 533	\$ 16	\$ 16	\$ 19	18.75%
001-4200-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 96	\$ 96	\$ 96	0.00%
	TOTAL WAGES & BENEFITS	\$ 125,780	\$ 113,273	\$ 116,058	\$ 118,197	\$ 103,742	\$ 122,673	3.79%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	\$ 14,862	\$ 16,619	\$ 18,554	\$ 16,500	\$ 16,500	\$ 16,500	0.00%
001-4200-549-5218	UTILITIES	\$ 19,029	\$ 15,112	\$ 14,610	\$ 18,500	\$ 18,500	\$ 20,000	8.11%
001-4200-549-5224	FUELS	\$ 3,499	\$ 3,701	\$ 2,722	\$ 3,100	\$ 3,100	\$ 3,500	12.90%
001-4200-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,836	\$ 1,836	\$ 1,716	-6.54%
001-4200-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 228	\$ 228	\$ 243	6.58%
001-4200-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 516	\$ -	\$ -	-100.00%
001-4200-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 323	\$ 323	\$ 373	15.48%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 168	\$ 168	\$ 150	-10.71%
001-4200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	100.00%
	TOTAL MAINT. & OPERATIONS	\$ 37,390	\$ 35,431	\$ 35,886	\$ 41,171	\$ 40,655	\$ 52,482	27.47%
001-4200-549-5701	CAPITAL OUTLAY	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LANDSCAPE MAINT.	\$ 163,170	\$ 149,704	\$ 151,944	\$ 159,368	\$ 144,397	\$ 175,155	9.91%
Building & Facility Maintenance								
001-4600-549-5210	DEPT TOOLS & SUPPLIES	\$ 10,697	\$ 9,816	\$ 10,623	\$ 11,500	\$ 11,500	\$ 11,500	0.00%
001-4600-549-5220	JANITORIAL	\$ 38,587	\$ 39,274	\$ 39,706	\$ 39,000	\$ 39,000	\$ 39,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	\$ 8,286	\$ 5,770	\$ 13,344	\$ 6,500	\$ 10,164	\$ 12,000	84.62%
	TOTAL MAINT. & OPERATIONS	\$ 57,570	\$ 54,860	\$ 63,673	\$ 57,000	\$ 60,664	\$ 62,500	9.65%
001-4600-549-5701	CAPITAL OUTLAY	\$ 3,185	\$ -	\$ 2,970	\$ -	\$ -	\$ -	
001-4600-549-5718	REPAINT FIRST STATION #1	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.00%
001-4600-549-5756	NEW EQUIP-MOWERS/TRIMMERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
	TOTAL CAPITAL OUTLAY	\$ 3,185	\$ -	\$ 2,970	\$ 25,000	\$ 25,000	\$ 20,000	-20.00%
	TOTAL, FACILITY MAINT.	\$ 60,755	\$ 54,860	\$ 66,643	\$ 82,000	\$ 85,664	\$ 82,500	0.61%
Vehicle Maintenance								
001-4800-549-5101	SALARIES	\$ 43,499	\$ 48,323	\$ 50,917	\$ 52,829	\$ 46,204	\$ 54,381	2.94%
001-4800-549-5102	OVERTIME	\$ 3,289	\$ 3,912	\$ 1,825	\$ 3,000	\$ -	\$ 3,000	0.00%
001-4800-549-5121	FICA	\$ 3,412	\$ 3,789	\$ 3,908	\$ 3,902	\$ 3,535	\$ 3,954	1.33%
001-4800-549-5123	PERS	\$ 6,450	\$ 7,851	\$ 10,673	\$ 12,214	\$ 12,214	\$ 13,868	13.54%
001-4800-549-5125	MEDICAL	\$ 14,314	\$ 12,444	\$ 14,122	\$ 10,603	\$ 10,573	\$ 11,426	7.76%
001-4800-549-5127	WORKERS COMP	\$ 2,939	\$ 3,582	\$ 4,390	\$ 5,557	\$ 5,557	\$ 5,707	2.70%
001-4800-549-5131	EAP	\$ 414	\$ 345	\$ 347	\$ 14	\$ 14	\$ 16	14.29%
001-4800-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40	0.00%
	TOTAL WAGES & BENEFITS	\$ 74,317	\$ 80,246	\$ 86,181	\$ 88,159	\$ 78,137	\$ 92,392	4.80%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	\$ 14,561	\$ 11,908	\$ 8,071	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
001-4800-549-5222	VEHICLE MAINTENANCE	\$ 34,035	\$ 30,550	\$ 34,173	\$ 33,500	\$ 39,000	\$ 36,000	7.46%
001-4800-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,539	\$ 1,539	\$ 1,479	-3.90%
001-4800-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 191	\$ 191	\$ 210	9.95%
001-4800-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 270	\$ 270	\$ 322	19.26%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 141	\$ 141	\$ 130	-7.80%
	TOTAL MAINT. & OPERATIONS	\$ 48,596	\$ 42,458	\$ 42,243	\$ 46,641	\$ 52,141	\$ 49,141	5.36%

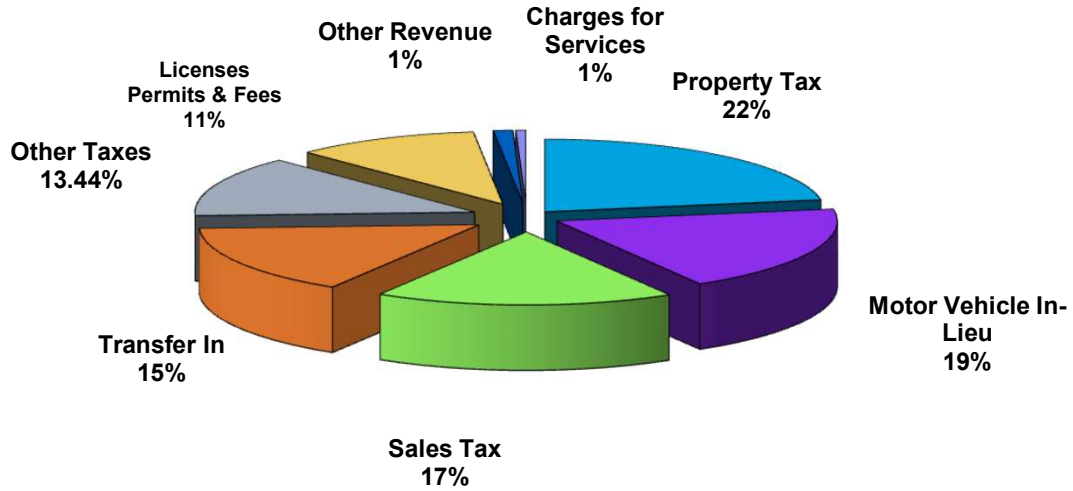


**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

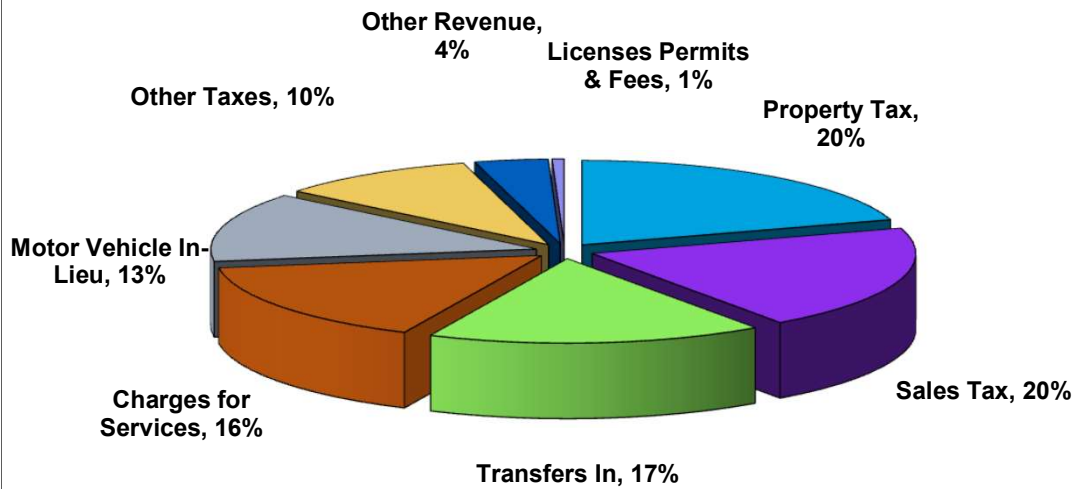
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-4800-549-5701	CAPITAL OUTLAY	\$ 227	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, VEHICLE MAINT.	\$ 123,140	\$ 122,704	\$ 128,424	\$ 134,800	\$ 130,278	\$ 141,533	4.90%
	TOTAL WAGES & BENEFITS	\$ 2,864,145	\$ 3,083,125	\$ 3,142,563	\$ 3,192,802	\$ 3,141,218	\$ 3,392,563	6.26%
	TOTAL MAINT. & OPERATIONS	\$ 1,004,428	\$ 1,035,442	\$ 1,429,077	\$ 1,608,055	\$ 1,430,036	\$ 1,393,346	-13.35%
	TOTAL DEBT SERVICE	\$ -	\$ 93,109	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	0.00%
	TOTAL CAPITAL OUTLAY	\$ 107,269	\$ 226,014	\$ 130,901	\$ 228,000	\$ 186,356	\$ 318,750	39.80%
	TOTAL TRANSFERS OUT	\$ 699,000	\$ 890,000	\$ 490,000	\$ 379,500	\$ 515,500	\$ 503,715	32.73%
	TOTAL, GENERAL FUND	\$ 4,674,842	\$ 5,327,689	\$ 5,210,021	\$ 5,425,836	\$ 5,290,589	\$ 5,625,853	3.69%
	Revenues	\$ 6,133,959	\$ 5,466,037	\$ 5,928,516	\$ 5,532,751	\$ 5,776,706	\$ 5,625,853	1.68%
	Expenses	\$ 4,674,842	\$ 5,327,689	\$ 5,210,021	\$ 5,425,836	\$ 5,290,589	\$ 5,625,853	3.69%
		\$ 1,459,117	\$ 138,347	\$ 718,496	\$ 106,915	\$ 486,117	\$ (0)	



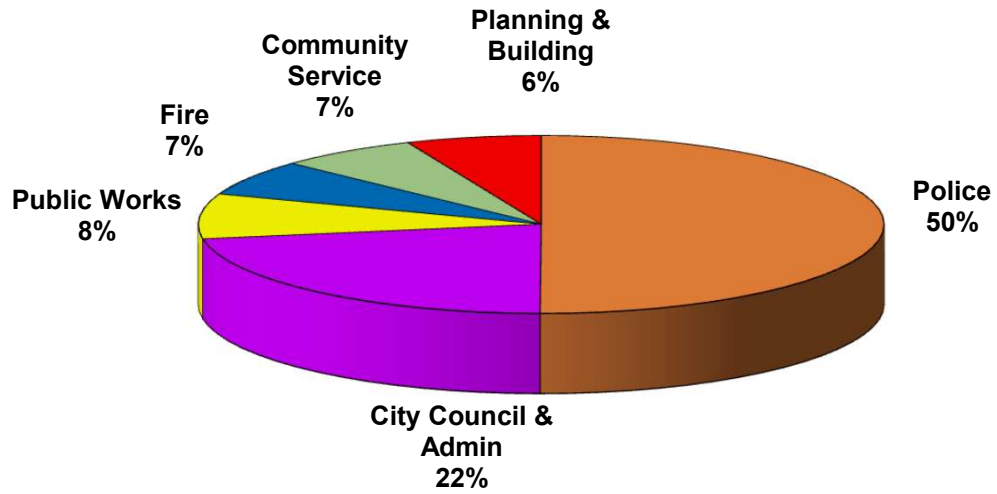
City of Kingsburg General Fund Revenue 2018-2019 Estimates



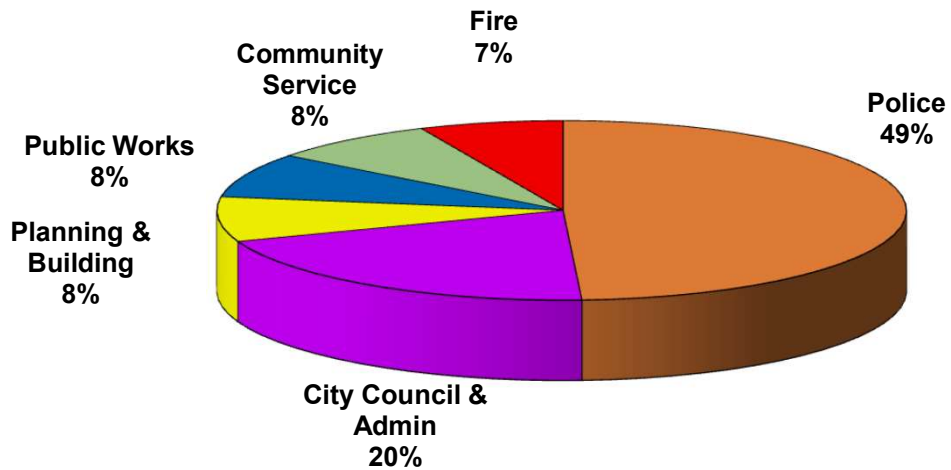
City of Kingsburg General Fund Revenue 2017-2018 Estimates



**City of Kingsburg General Fund Expenditures
2018-2019
Estimates**



**City of Kingsburg General Fund Expenditures
2017-2018
Estimates**



**CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2018/19**

GENERAL FUND REVENUE ACCOUNTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 BUDGETED	2017/18 PROJECTED	2018/19 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	827,558	1,073,802	1,007,339	1,072,607	1,211,524	1,214,864
Supplemental Prop Tax	26,167	14,642	23,959	14,000	22,239	17,500
Real Prop Transfer	27,438	29,534	28,825	29,000	29,000	29,000
Other Tax						
Homeowner Property Tax Relief	10,304	10,028	12,712	10,000	13,077	13,500
Sales Tax	915,068	717,678	443,519	365,000	353,208	387,023
Sales Tax in-lieu	258,044	212,960	587,336	557,000	608,500	585,000
Franchises	227,745	371,609	375,520	382,400	382,400	396,000
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	890,591	959,489	1,051,648	1,110,000	1,081,176	1,080,100
Sales Tax/Local Public Safety	22,091	22,475	20,985	22,000	22,000	22,000
Transient Occupancy Tax	263,803	282,719	330,136	318,000	318,000	327,000
Licenses, Permits and Fees						
Business Licenses	157,732	188,643	185,877	169,000	177,000	177,000
SB 1186 Fee	-	(31)	(317)	-	285	285
Dog Licenses	2,229	1,971	5,848	2,000	1,800	1,800
Park Reservation Fees	1,930	7,435	7,815	3,500	7,372	7,000
Summer Program Fees	6,515	220	-	500	-	11,680
After School Program Fees	67,998	73,695	78,762	97,000	98,535	93,600
Offsite Plan Check & Inspec. Fees	-	-	-	-	-	-
Variance	-	50	(450)	-	-	-
Home Occupation/Conditional Use Permit	3,700	6,601	3,050	3,200	1,250	3,250
Encroachments	14,261	19,020	21,323	15,000	19,240	19,000
Planning & Zoning Fees	13,498	13,987	15,086	15,145	15,869	15,500
Site Plan Review/Parcel Maps/Tract Maps	19,910	7,030	24,881	5,000	8,825	5,000
Subdivision Monuments	-	-	-	-	-	-
Misc Planning Fees	62,115	40,075	14,634	10,000	4,350	10,000
Construct & Debris Demo	11,617	-	27,510	7,500	21,000	21,000
Zone	-	-	3,000	-	1,000	-
Building Permits	-	144,271	445,237	162,000	180,951	180,000
Plumb Elec/Air Conditioning	-	16,675	14,855	10,000	15,000	15,000
Strong Motion Tax-Resident	-	1,068	1,444	700	1,253	700
Strong Motion Tax-Comm\	-	528	7,708	750	1,465	750
Energy Surcharge	-	2,631	15,631	5,000	6,103	5,000
Plan Check Fee	-	93,291	100,684	31,230	71,235	70,000
Grading & Inspec-Comm	-	6,283	47,180	2,500	2,500	2,500
BSC Fees	-	487	1,947	500	824	800
Fire Sprinkler	-	-	13,579	5,000	3,500	5,000
Fines and Penalties						
Police Fines	11,815	17,342	11,259	12,000	12,000	12,000
Parking Fines	3,039	1,351	1,418	1,000	1,100	1,000
Use of Money and Property						
Interest on Investments	3,300	1,293	3,249	1,000	-	1,000
Interest Income Gun Club	-	5,922	4,603	3,230	3,347	1,923
Sale of Maps & Pubs	20	-	-	-	-	-
Rents	6,312	4,800	5,925	13,800	13,800	9,000
Sale of Property	1,192,939	-	-	-	-	-
Capital Lease	-	80,000	-	-	-	-
Intergovernmental						
Cal Grip	-	-	-	-	-	-
State Emergency Telephone Grant	-	-	-	-	-	-
OES Grant	-	-	-	-	-	-
State Mandates Reimb	-	-	4,295	-	-	-
Charette Grant	-	-	-	-	-	-
Planned Unit Development	2,000	18,297	-	-	-	-
Other	68,982	8,917	3,200	-	1,000	-
State Homeland Security Grant	-	-	-	-	-	-
DOJ Grants	392	-	2,576	-	3,005	-
80/20 Grant	-	324	-	-	-	-
Charges for Services						
Garage	6,568	11,656	10,998	8,000	8,000	8,000
State Route 201 Maint	5,430	5,430	5,430	5,430	5,430	5,430
Police Services	20,457	19,549	30,089	19,000	28,362	24,000
Other Revenue						

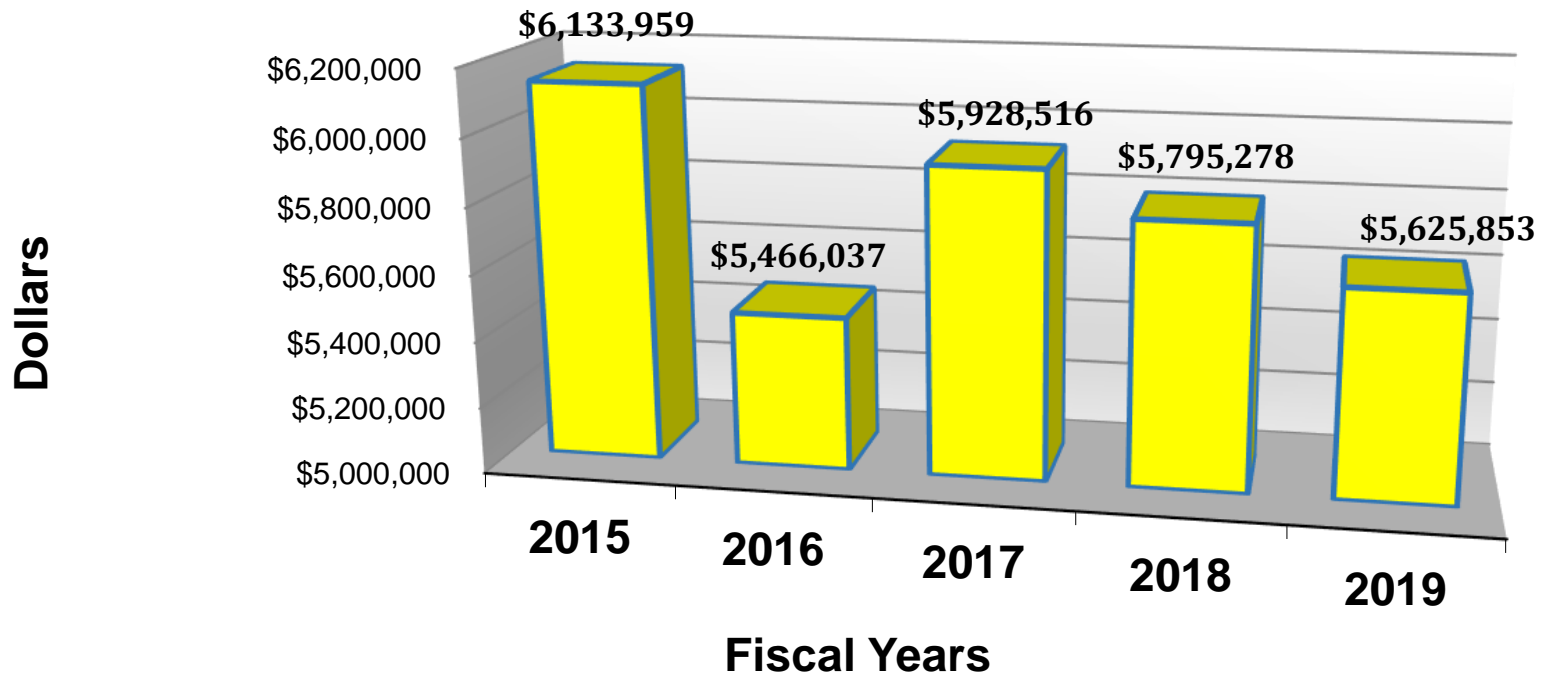


**CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2018/19**

<u>GENERAL FUND REVENUE ACCOUNTS</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2017/18</u>	<u>2018/19</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	10,530	3,439	5,150	10,000	10,000	10,000
ACT Task Force Reimbursement	-	-	34,944	110,259	110,259	105,000
Miscellaneous	124,131	92,189	61,618	50,000	16,005	15,500
Transfers In	741,500	752,044	726,500	598,500	598,500	616,148
Transfer-In-Abandoned Vehicles						
Transfer In-Other	106,230	124,618	100,000	275,000	275,000	100,000
	-					
TOTAL REVENUES	<u>\$ 6,133,959</u>	<u>\$ 5,466,037</u>	<u>\$ 5,928,517</u>	<u>\$ 5,532,751</u>	<u>\$ 5,766,289</u>	<u>\$ 5,625,853</u>



General Fund Revenue Trend



**CITY OF KINGSBURG
EXPENDITURE SUMMARY
GENERAL FUND
2018-19 CITY MANAGERS PROPOSED BUDGET**

DEPARTMENTS	# OF PERSONNEL	WAGES & BENEFITS	MAINT & OPERATIONS	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	GRAND TOTAL
Mayor & Council	5.00	16,795	21,679	-	-	-	38,474
City Attorney	0.00	-	90,000	-	-	-	90,000
Non-Departmental	0.00	-	298,909	-	169,250	350,000	818,159
City Manager	1.00	205,251	20,791	-	-	-	226,042
City Clerk	1.00	119,579	16,573	-	-	-	136,152
Finance	1.00	159,442	43,764	-	-	-	203,206
Human Resources	1.00	91,170	16,504	-	-	-	107,674
Planning & Building Permit	1.50	153,085	205,741	-	-	-	358,826
Community Services & Recreation	2.35	129,299	48,091	-	40,000	153,715	371,105
Police	18.00	2,252,913	455,854	17,479	89,500	-	2,815,746
Public Works Administration	0.34	49,965	11,317	-	-	-	61,282
Landscape Maintenance	1.70	122,673	52,482	-	-	-	175,155
Facility Maintenance	0.00	-	62,500	-	20,000	-	82,500
Vehicle & Equip Maintenance	1.00	92,392	49,141	-	-	-	141,533
2018-19 FUND TOTAL	33.89	\$ 3,392,563	\$ 1,393,346	\$ 17,479	\$ 318,750	\$ 503,715	\$ 5,625,853
2017-18 FUND TOTAL (ESTIMATED)	33.89	\$ 3,141,218	\$ 1,430,036	\$ 17,479	\$ 186,356	\$ 515,500	\$ 5,290,589
2016-17 FUND TOTAL (ACTUAL)	33.89	\$ 3,142,563	\$ 1,429,077	\$ 17,479	\$ 130,901	\$ 490,000	\$ 5,210,021



Behind the Numbers: Pension Funding

Background:

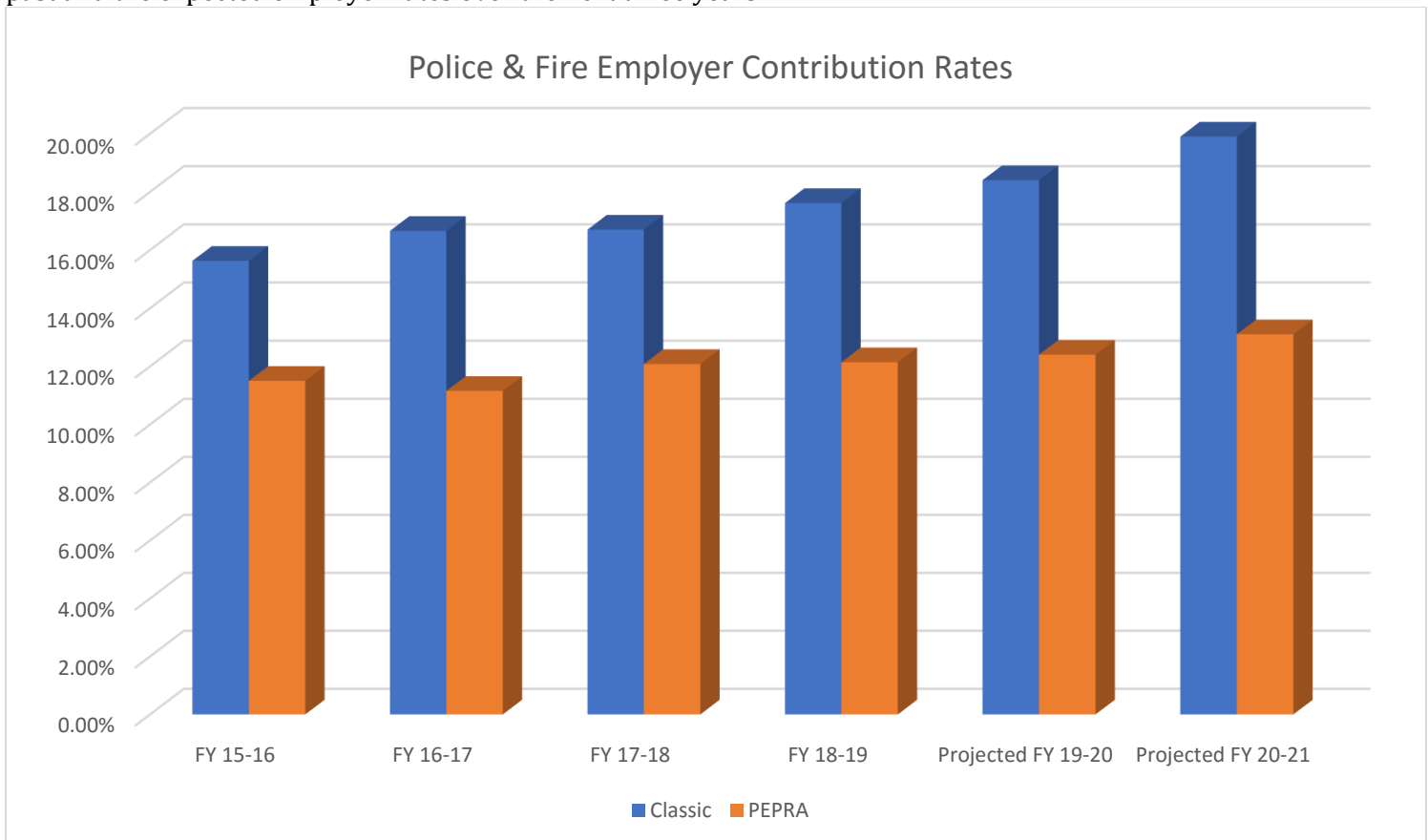
The City of Kingsburg contracts with the California Public Employees Retirement System (CalPERS) for employee pension benefits for City employees, retirees, and their families. Because of rising pension costs and low rates of return on CalPERS investments, the CalPERS Board of Administration has taken several actions that will have considerable financial impacts in the immediate future for the City of Kingsburg and other contracting agencies. This includes: changes to some of the primary assumptions under which the plan operates, such as increasing life expectancy spans, reducing amortization time frames, and lowering the expected return on investment.

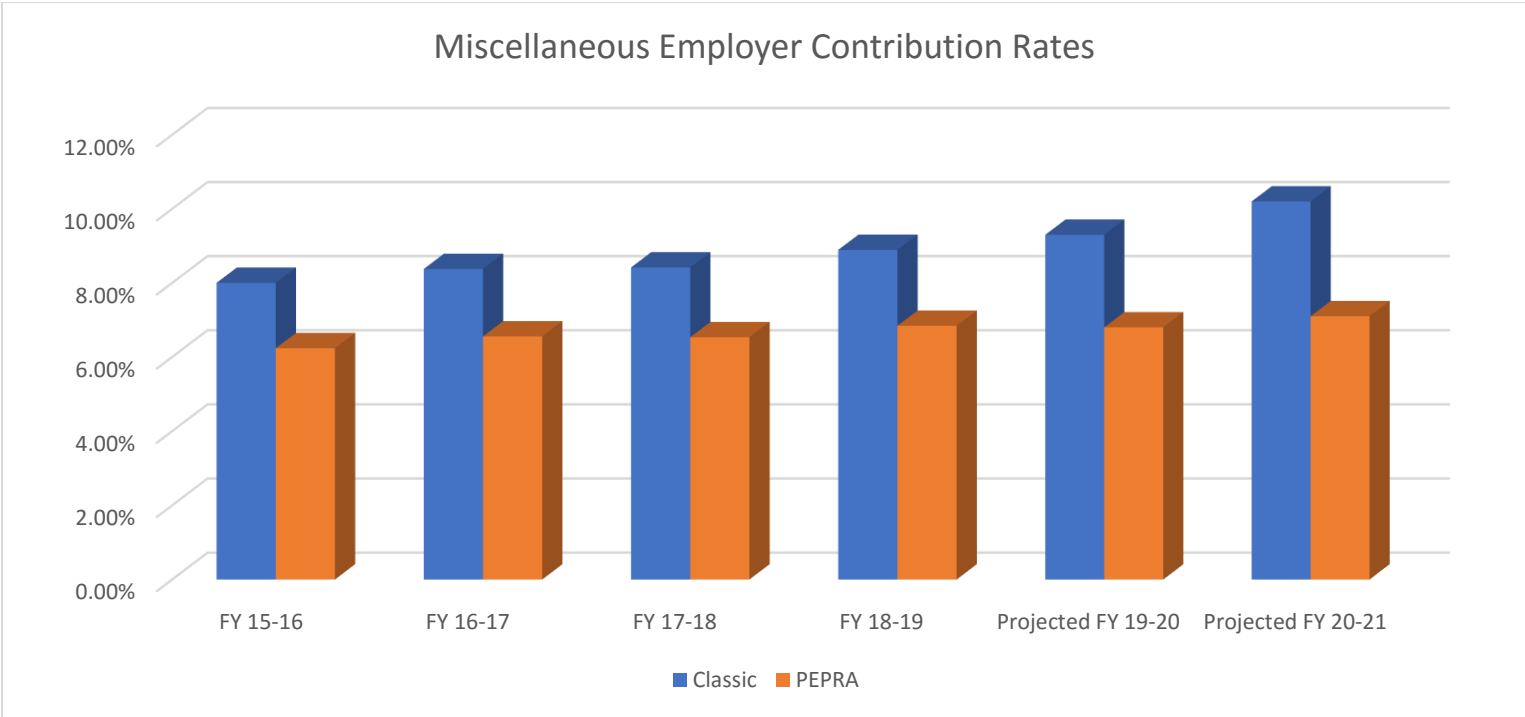
The CalPERS investment performance over the past several years has been very poor and investment fees have been very high. Since the balance of funding is provided by employer contributions, when returns decline, employer contributions go up. This will result in annual increases to the City's contribution. The CalPERS Board of Administration announced in December 2016, that they will be lowering the discount rate from 7.5 to 7.0 percent over the next three years. The new rates will begin July 1, 2018 and the rate changes approved by the Board are as follows:

- FY 2018-2019: 7.375%
- FY 2019-2020: 7.25%
- FY 2020-2021: 7.00%

What is the Discount Rate?

The discount rate is the long-term interest rate used to fund future pension benefits. It is one of the key components of the Asset Liability Management cycle that CalPERS uses to balance assets with future pension obligations. The discount rate is also known as the assumed rate of return because it's what CalPERS expects its investments to earn during the fiscal year. Lowering the discount rate, also known as the assumed rate of return, means the City's normal costs and unfunded actuarial liabilities will increase. The charts below show the City's rising contributions of the past and the expected employer rates over the next three years.



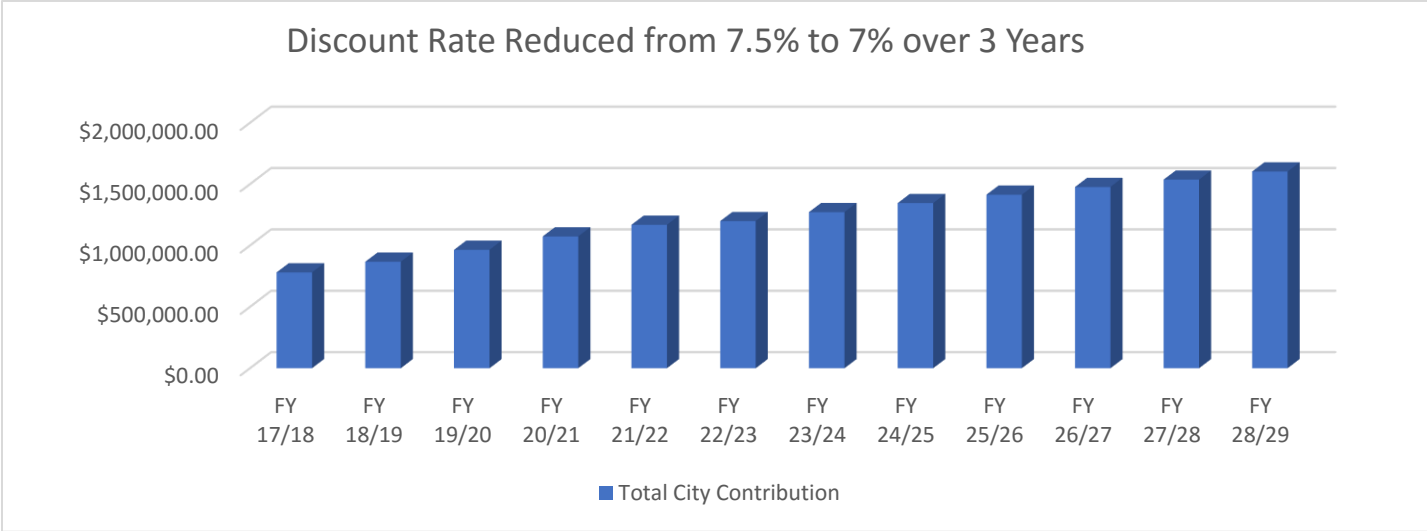


How Does the Discount Rate Effect the City?

In addition to the rising employer contributions in the foreseeable future, the three-year reduction of the discount rate will result in an average rate increase of 1 to 3 percent of normal cost (the cost of pension benefits for one year) as a percent of payroll for most miscellaneous retirement plans, and a 2 to 5 percent increase for most safety plans.

Many CalPERS employers will also see a 30 to 40 percent increase in their current unfunded accrued liability payments. These payments are made to amortize unfunded liabilities over 20 years to bring the Fund to a fully funded status over the long-term. Having the ability to prepay CalPERS creates a financial benefit for the City because it decreases the payroll contribution percentages that the City owes.

The City contracted with a private actuarial firm, Bartel & Associates, LLC to assist with determining overall contribution increases and to explore investment options to help mitigate some of the increased unfunded liability payments over the next several years. The chart (below) shows the City’s liabilities and illustrates the steady increase in the City’s pension funding through fiscal year 2028-2029.



Plan of Action

The City is currently able to make the lump sum payments, which reduces the City's overall yearly pension expenditures. The City has also implemented cost-sharing agreements with Classic Safety Members in conjunction with PEPRA rate plans.

As of June 30, 2018, the City's unfunded liabilities are valued at \$7 million, which has significant long-term impacts on the City's budget. City staff will continue to analyze future strategies for long-term pension sustainability and to avoid having to reduce levels of service.

Liability and Contribution Summary

6/30/2018 Valuation

	Miscellaneous	Police	Fire	Total
Actuarial Accrued Liability				
* Active	\$2,900,000	\$1,600,000	\$2,000,000	\$6,500,000
*Retiree	\$5,500,000	\$4,000,000	\$1,000,000	\$10,500,000
*Inactive	\$800,000	\$2,800,000	\$700,000	\$4,300,000
*Total	\$9,200,000	\$8,400,000	\$3,700,000	\$21,300,000
Market Asset Value	\$6,700,000	\$5,300,000	\$2,300,000	\$14,300,000
(Unfunded Liability)	2,500,000	3,100,000	1,400,000	7,000,000



Code Enforcement & Service Requests

The Kingsburg Municipal Code (the Code) is the set of laws that are enacted by the City Council. The Code covers all aspects of City regulations, including property upkeep and standards for the maintenance of structures, overgrown vegetation, outdoor storage, and fire safety requirements. In terms of community development, compliance with the Code is important because it plays a crucial role in daily community operations and quality of life. Benefits of Code Enforcement include:

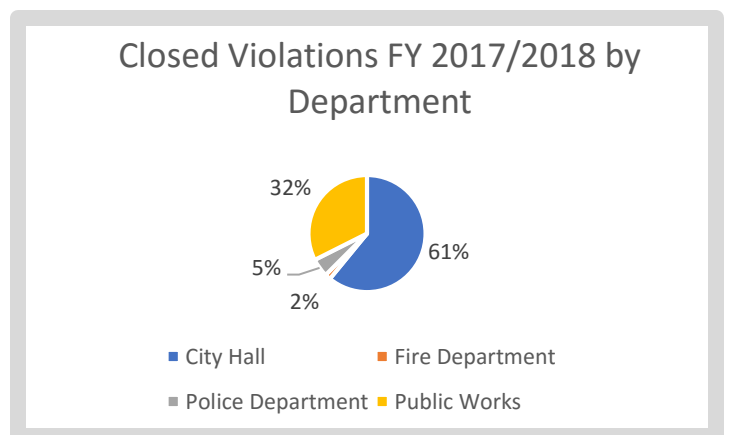
1. **Property Values and Crime Rates:** Maintaining the appearance of neighborhoods and the overall community result in increased property rates/values, while communities with deteriorating property values may see an increase in crime rates because of unmaintained neighborhoods.

Code enforcement has a direct impact on property values and community image by enforcing codes, rules, and regulations. Kingsburg Code Enforcement operations reduce vacant buildings, garbage, clutter, unkept vegetation, graffiti, and more!

2. **Health & Wellness:** Code enforcement operations help safeguard the health and wellness of the community by ensuring the maintenance of habitable conditions. Keeping the community safe by reducing fire hazards, hoarding circumstances, and unsanitary living conditions that can put the health and lives of residents at risk.



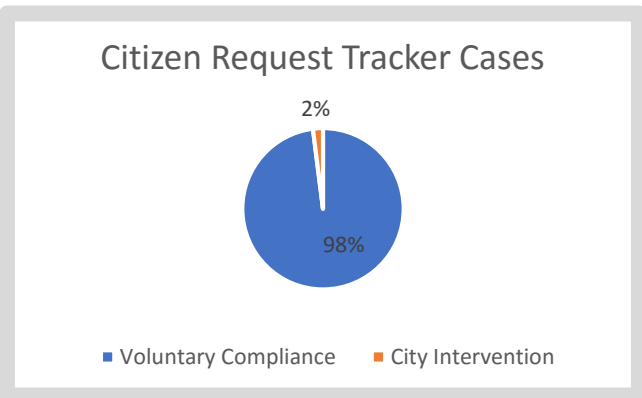
Kingsburg has a proactive Code Enforcement Program, in which all City departments play a vital role in when it comes to enforcing the standards set forth in the Kingsburg Municipal Code and educating the community on those standards. Taking a proactive approach involves addressing issues that may become code enforcement cases or complaints before they escalate to a point of mandated abatement, and fines. The purpose of the City's Code Enforcement Program is to promote compliance, rather than punishment. City staff proactively identifies violations within the community and residents submit complaints through the City's online "Request Tracker" or by contacting the applicable department. Once a complaint is received or violation is identified, the property owner/tenant is



notified of the violation and is given a specified amount of time to voluntarily comply. If residents don't comply, the City is able to leverage administrative citations and other means for enforcement.

In Fiscal Year 2017/2018, City staff gave 260 "notices of violations" that were reported by Kingsburg residents on the Request Tracker with 256 of those resulting in voluntary compliance—a 98% compliance rate. This is a just a small percentage of the City's overall enforcement operations as staff from each department proactively address code violations.

The Request Tracker also provides residents with an easy online application for requesting City provided services and informing Kingsburg staff of needed public property repairs.



Common code enforcement and service requests include:

- Abandoned Vehicles & Parking Violations – vehicles parked on lawn & improper RV parking
- Dry Grass, Weeds, other Fire Hazards
- Alley Maintenance – including trash in alley
- City Trees – Landscaping
- Dead Animal Pick Up
- Downtown Maintenance, Park Maintenance, Street Maintenance, Facility Maintenance
- Storm Drains & Hydrant Repairs, Water Violations
- Street Light Repair
- Property Upkeep –unkept lawn, landscaping, debris, overgrown trees/bushes requiring tree trimming
- Illegal Signage

Code Enforcement Process:



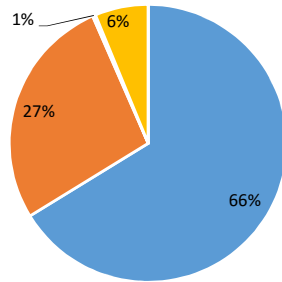
GENERAL FUND SUMMARY

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 at the end of the 2019 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.

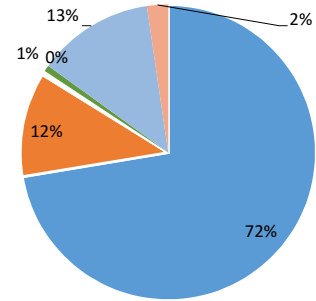
EXPENSES

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

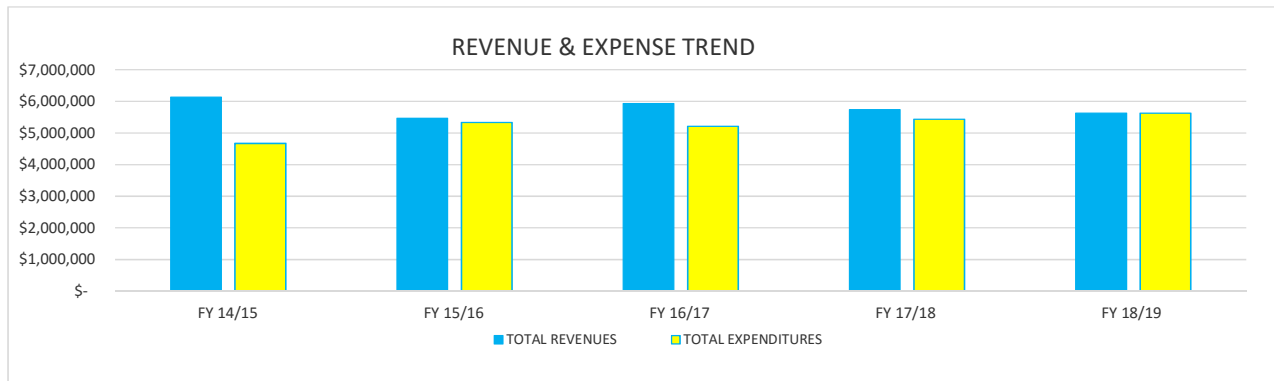


REVENUES

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



GENERAL FUND	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Taxes	\$ 3,468,809	\$ 3,694,937	\$ 3,881,979	\$ 3,880,007	\$ 4,041,124	\$ 4,071,987	4.95%
Licenses, Permits and Fees	\$ 361,505	\$ 623,929	\$ 1,035,284	\$ 545,525	\$ 585,000	\$ 644,865	18.21%
Fines and Penalties	\$ 14,854	\$ 18,692	\$ 12,677	\$ 13,000	\$ 14,500	\$ 13,000	0.00%
Use of Money and Property	\$ 1,202,571	\$ 92,015	\$ 13,776	\$ 18,030	\$ 21,000	\$ 11,923	-33.87%
Intergovernmental	\$ 71,374	\$ 27,538	\$ 10,071	\$ -	\$ 2,606	\$ -	
Charges for Services	\$ 32,455	\$ 36,635	\$ 46,518	\$ 32,430	\$ 44,645	\$ 37,430	15.42%
Other Revenue	\$ 134,661	\$ 95,628	\$ 101,713	\$ 170,259	\$ 155,000	\$ 130,500	-23.35%
Transfer in from Other Funds	\$ 847,730	\$ 876,662	\$ 826,500	\$ 873,500	\$ 873,500	\$ 716,148	-18.01%
TOTAL REVENUES	\$ 6,133,959	\$ 5,466,037	\$ 5,928,517	\$ 5,532,751	\$ 5,737,375	\$ 5,625,853	1.65%
EXPENDITURES							
Wages & Benefits	\$ 2,864,145	\$ 3,083,125	\$ 3,142,563	\$ 3,192,802	\$ 3,214,500	\$ 3,392,563	6.26%
Maintenance and Operation	\$ 1,004,428	\$ 1,035,442	\$ 1,429,077	\$ 1,608,055	\$ 1,598,750	\$ 1,393,346	-13.35%
Debt Service	\$ -	\$ 93,109	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	0.00%
Capital Outlay	\$ 107,269	\$ 226,014	\$ 130,901	\$ 228,000	\$ 228,000	\$ 318,750	39.80%
Transfers Out	\$ 699,000	\$ 890,000	\$ 490,000	\$ 379,500	\$ 379,500	\$ 503,715	32.73%
TOTAL EXPENDITURES	\$ 4,674,842	\$ 5,327,689	\$ 5,210,021	\$ 5,425,836	\$ 5,438,229	\$ 5,625,853	3.69%
Net Revenue/(Expenditures)	\$ 1,459,117	\$ 138,347	\$ 718,496	\$ 106,915	\$ 299,146	\$ (0)	-100.00%
Changes in Fund Balance	\$ (314,544)	\$ 15,717	\$ 149,510	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 1,144,573	\$ 154,064	\$ 868,006	\$ 106,915	\$ 299,146	\$ (0)	
Beginning Fund Balance July 1	\$ 1,461,498	\$ 2,606,071	\$ 2,760,135	\$ 3,628,142	\$ 3,735,057	\$ 4,034,203	11.19%
Ending Fund Balance June 30	\$ 2,606,071	\$ 2,760,135	\$ 3,628,142	\$ 3,735,057	\$ 4,034,203	\$ 4,034,203	8.01%

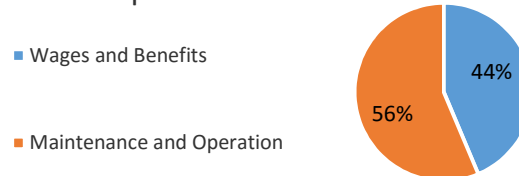


CITY COUNCIL

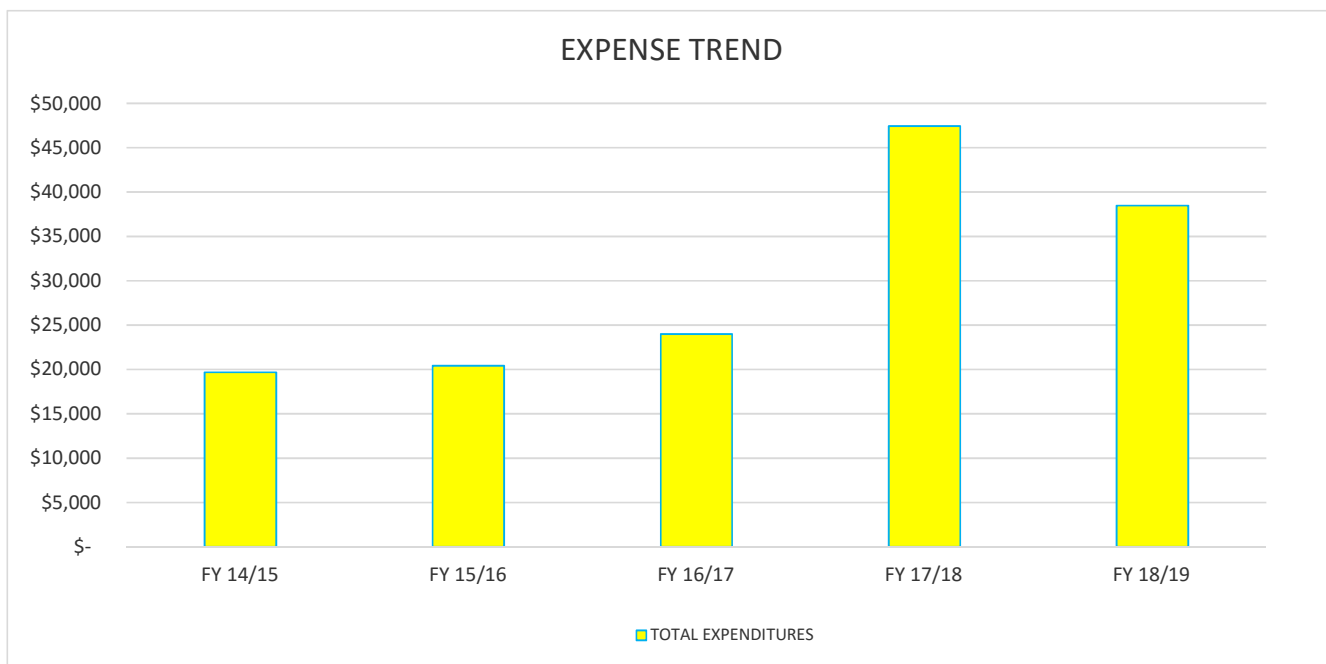
Description: The City Council serves as the governing body of Kingsburg. The five members are elected at large and elect a Mayor from among their membership. The City Council provides policy direction and leadership on all City, Successor Agency and Finance Authority matters. The Council delegates the 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



City Council	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 12,098	\$ 12,899	\$ 14,910	\$ 16,795	\$ 15,269	\$ 16,795	0.00%
Maintenance and Operation	\$ 7,579	\$ 7,519	\$ 9,097	\$ 32,179	\$ 32,179	\$ 21,679	-32.63%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 19,677	\$ 20,418	\$ 24,006	\$ 48,974	\$ 47,448	\$ 38,474	-21.44%



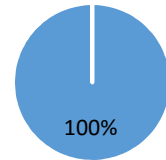
CITY ATTORNEY

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.

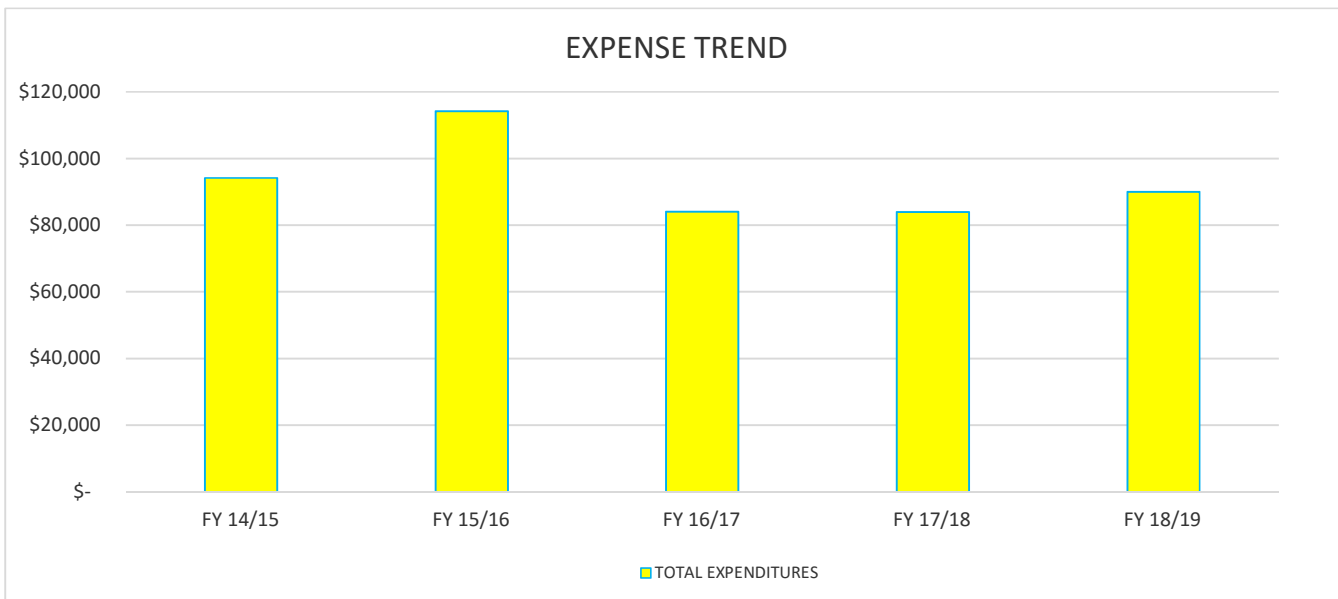
Budget Highlights: Legal expenses have remained relatively steady as most expenses are part of the City's retention dues.

Expenses

■ Maintenance and Operation



City Attorney	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 94,203	\$ 114,242	\$ 84,018	\$ 98,000	\$ 84,000	\$ 90,000	-8.16%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 94,203	\$ 114,242	\$ 84,018	\$ 98,000	\$ 84,000	\$ 90,000	-8.16%



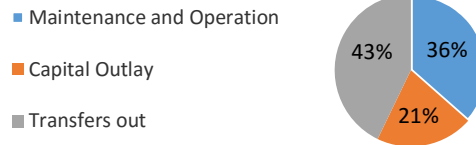
NON DEPARTMENTAL

Description: This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any other particular departments.

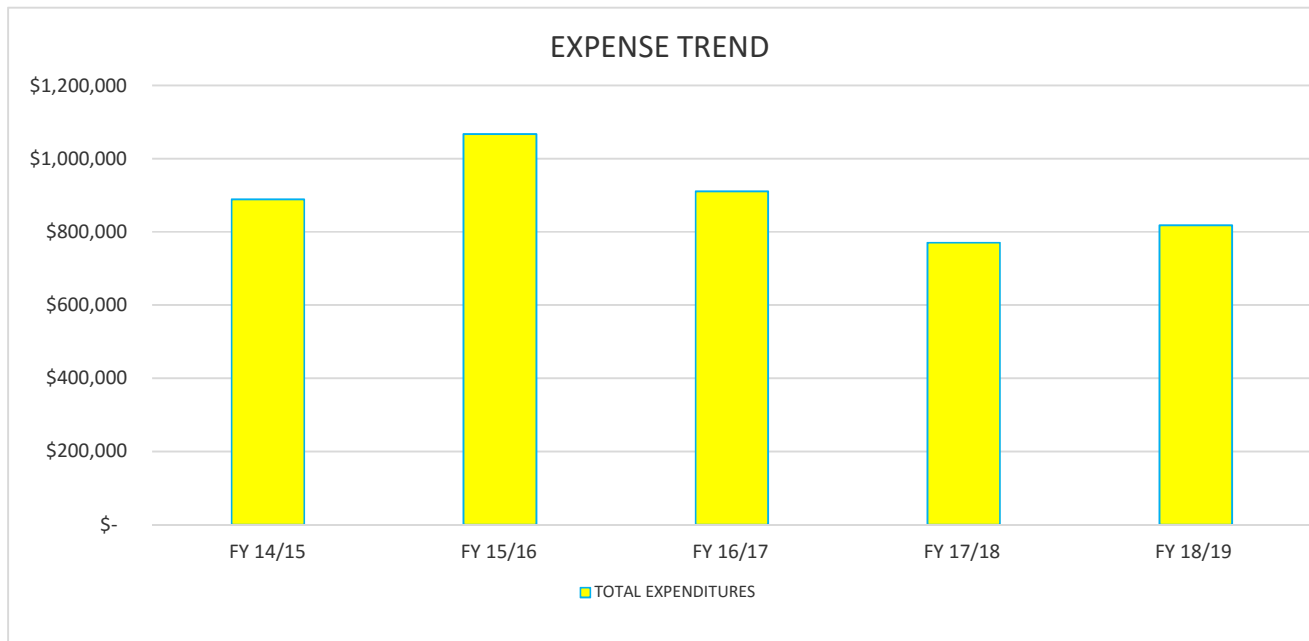
It also includes expenditures related to economic development incentives, as well as the transfer to the ambulance to subsidize EMS operations.

Budget Highlights: The FY19 budget includes an increase to the transfer to the ambulance fund. In FY18, the ambulance fund received two years of IGT reimbursements, allowing the City to reduce the GF contribution. In FY19, the reimbursement will be for only one year.

Expenses



Non-Departmental	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 277,908	\$ 273,557	\$ 493,255	\$ 452,538	\$ 345,631	\$ 298,909	-33.95%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 26,183	\$ 28,048	\$ 52,081	\$ 23,000	\$ 52,956	\$ 169,250	635.87%
Transfers out	\$ 585,000	\$ 765,000	\$ 365,000	\$ 236,000	\$ 372,000	\$ 350,000	48.31%
TOTAL EXPENDITURES	\$ 889,091	\$ 1,066,605	\$ 910,336	\$ 711,538	\$ 770,587	\$ 818,159	14.98%



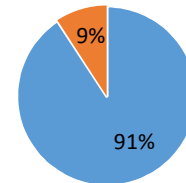
CITY MANAGER

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 FY19 budget includes continued funding for a management intern position.

Expenses

- Wages and Benefits
- Maintenance and Operation



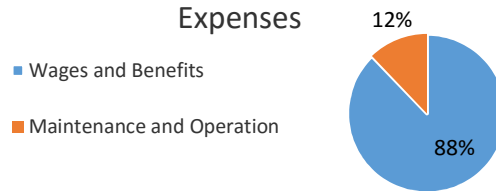
City Manager	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 153,182	\$ 188,661	\$ 216,050	\$ 195,426	\$ 199,996	\$ 205,251	5.03%
Maintenance and Operation	\$ 9,848	\$ 19,275	\$ 10,480	\$ 28,043	\$ 22,782	\$ 20,791	-25.86%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 163,030	\$ 207,936	\$ 226,530	\$ 223,469	\$ 222,778	\$ 226,042	1.15%



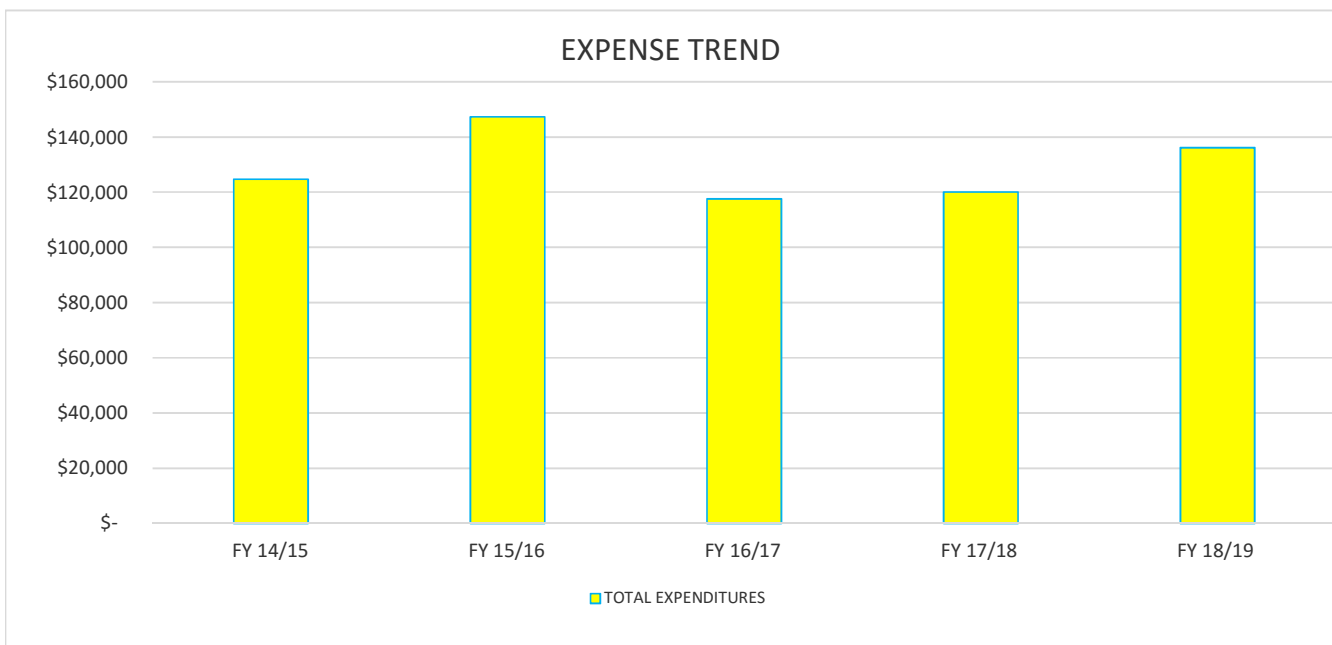
CITY CLERK

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: Maintenance and operation expenditures will be higher due to an election in FY19. Training funding has been increased for professional development.



City Clerk	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 115,075	\$ 136,726	\$ 99,190	\$ 110,156	\$ 107,756	\$ 119,579	8.55%
Maintenance and Operation	\$ 9,585	\$ 10,517	\$ 18,363	\$ 12,193	\$ 12,293	\$ 16,573	35.92%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 124,660	\$ 147,243	\$ 117,553	\$ 122,349	\$ 120,049	\$ 136,152	11.28%



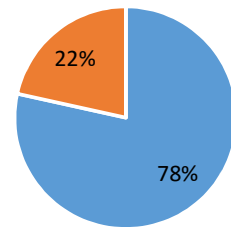
FINANCE

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:

Expenses

- Wages and Benefits
- Maintenance and Operation



Finance	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 116,623	\$ 128,806	\$ 153,970	\$ 125,358	\$ 129,128	\$ 159,442	27.19%
Maintenance and Operation	\$ 44,225	\$ 47,999	\$ 43,734	\$ 42,128	\$ 38,082	\$ 43,764	3.88%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 160,848	\$ 176,805	\$ 197,703	\$ 167,486	\$ 167,210	\$ 203,206	21.33%



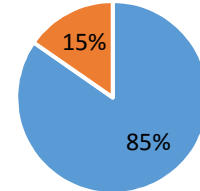
ADMINISTRATIVE SERVICES

Description: The Administrative Services Director position is responsible for all of the personnel functions of the City. The ASD also oversees special projects, performs analytics and provides input and policy recommendations for City Council.

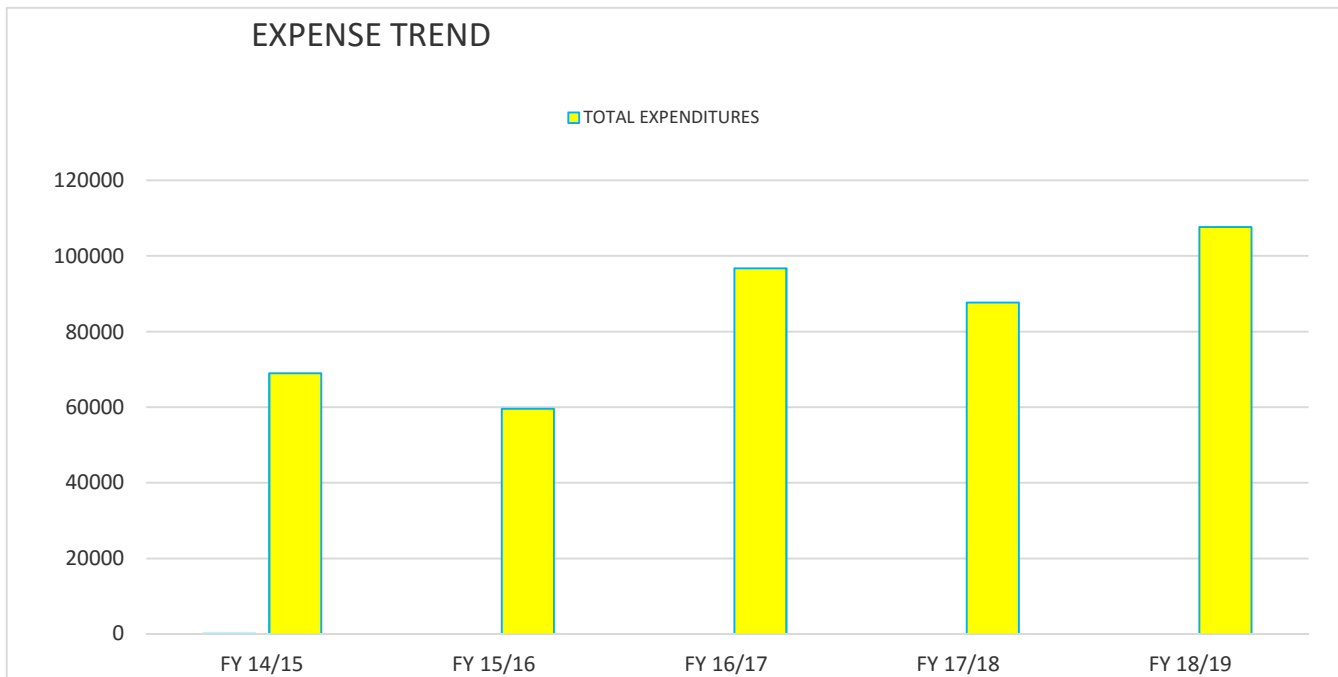
Budget Highlights: This position was reorganized in FY17 to create the Dir. of Admin Svcs. The position handles HR, risk management and oversees Community Services.

Expenses

- Wages and Benefits
- Maintenance and Operation



Administrative Services	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 65,689	\$ 55,190	\$ 75,434	\$ 76,572	\$ 75,141	\$ 91,170	19.06%
Maintenance and Operation	\$ 3,276	\$ 4,325	\$ 21,299	\$ 14,916	\$ 12,539	\$ 16,504	10.65%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 68,965	\$ 59,516	\$ 96,734	\$ 91,488	\$ 87,680	\$ 107,674	17.69%



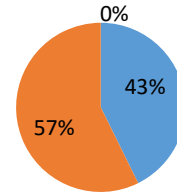
PLANNING AND BUILDING

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.

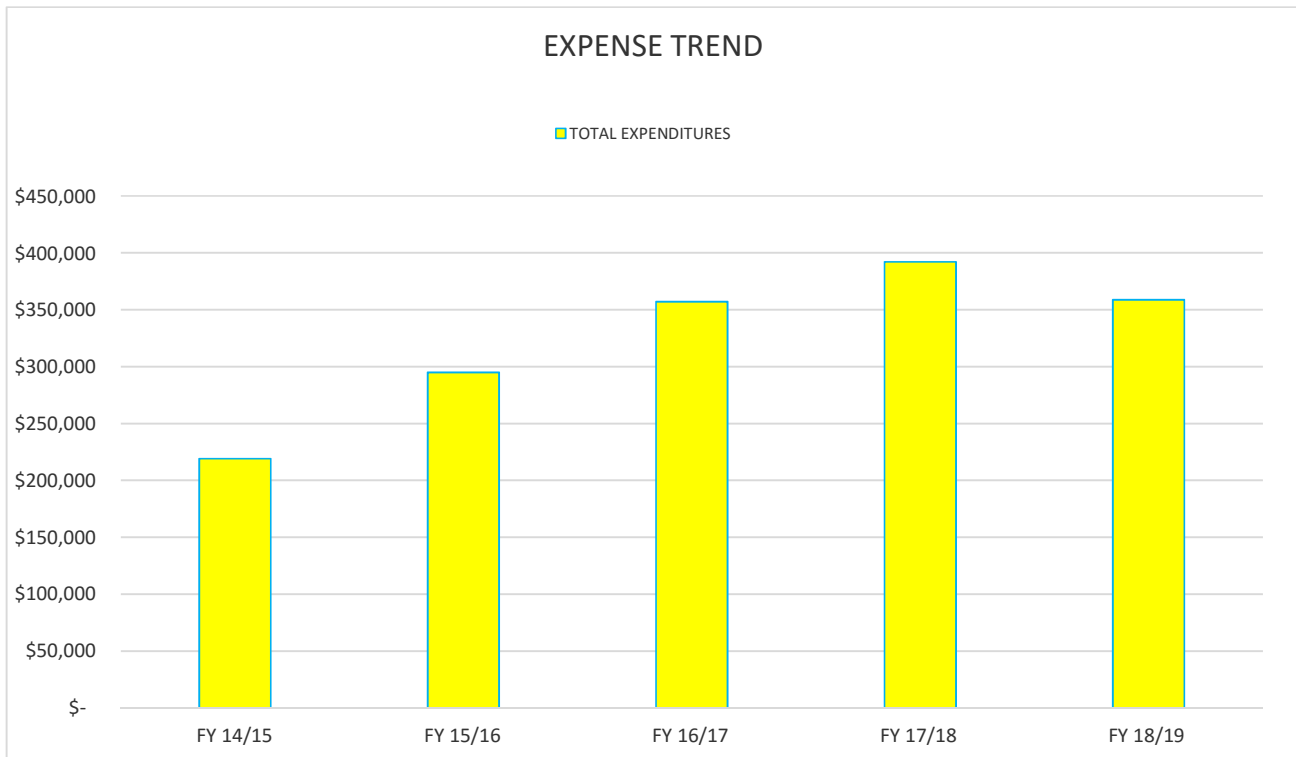
Budget Highlights: Both the City's building and planning divisions continue to see increased demand. As such, the budget includes funding increases for consultant services as well as capital equipment to improve the overall efficiency of the organization. These are offset by development revenues.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Planning and Building Permits	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 43,666	\$ 145,988	\$ 157,502	\$ 146,021	\$ 153,011	\$ 153,085	4.84%
Maintenance and Operation	\$ 175,417	\$ 143,882	\$ 186,354	\$ 279,564	\$ 230,764	\$ 205,741	-26.41%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 5,000	\$ 13,100	\$ 10,000	\$ 8,209	\$ -	-100.00%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 219,083	\$ 294,870	\$ 356,956	\$ 435,585	\$ 391,984	\$ 358,826	-17.62%



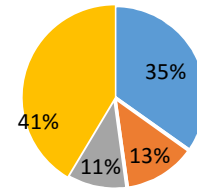
COMMUNITY SERVICES

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.

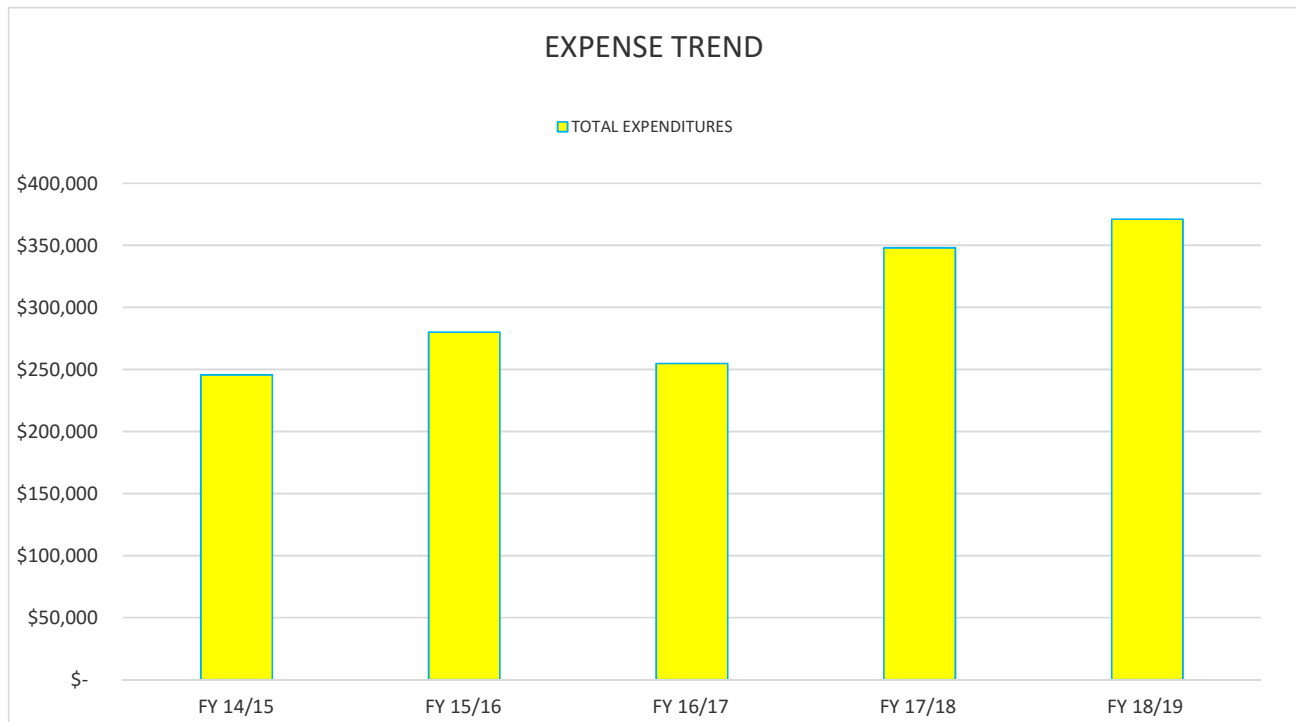
Budget Highlights: Overall fund expenditures are lower with a shift in capital purchases for parks to the impact fee fund balance.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay
- Transfers out



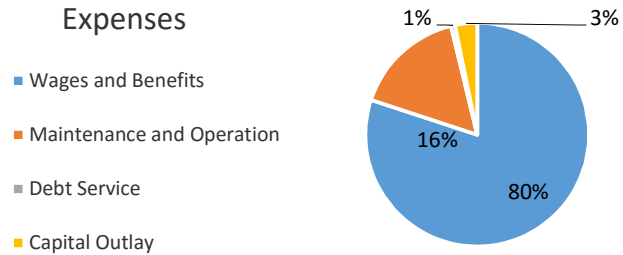
Community Services	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 103,047	\$ 96,536	\$ 94,639	\$ 121,778	\$ 127,952	\$ 129,299	6.18%
Maintenance and Operation	\$ 28,694	\$ 27,017	\$ 30,136	\$ 46,017	\$ 46,367	\$ 48,091	4.51%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 31,445	\$ 5,130	\$ 115,000	\$ 30,191	\$ 40,000	-65.22%
Transfers out	\$ 114,000	\$ 125,000	\$ 125,000	\$ 143,500	\$ 143,500	\$ 153,715	7.12%
TOTAL EXPENDITURES	\$ 245,741	\$ 279,997	\$ 254,905	\$ 426,295	\$ 348,010	\$ 371,105	-12.95%



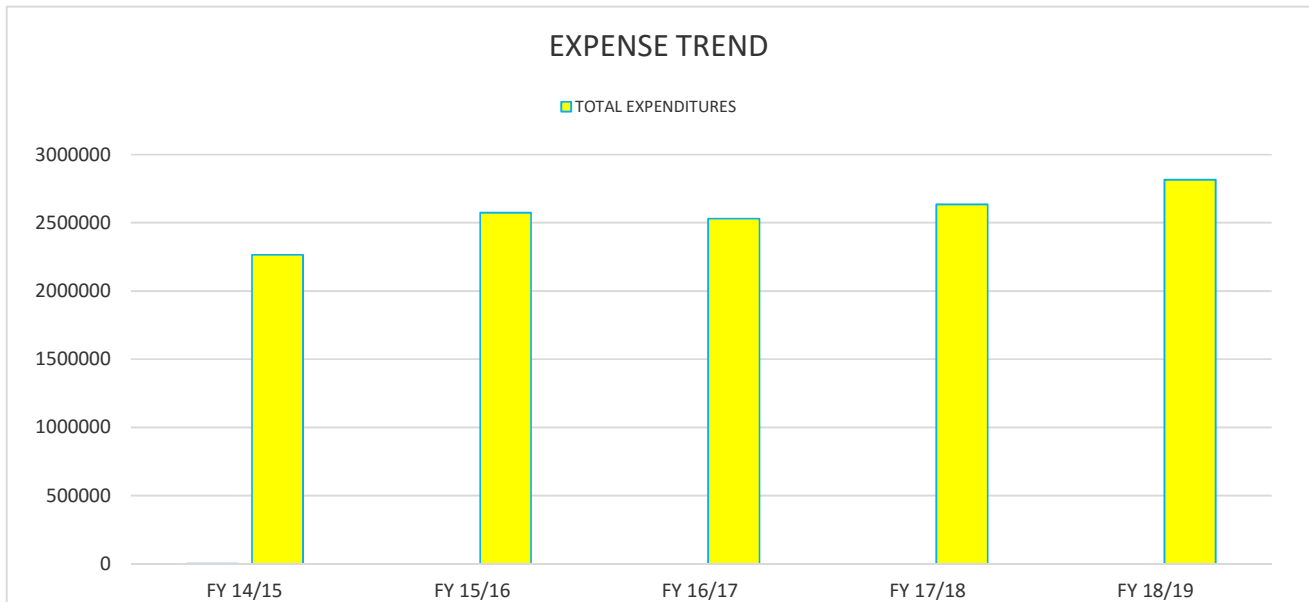
POLICE

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 command staff, patrol, detective, public safety technicians, records supervisor, explorers and public safety volunteers.

Budget Highlights: Funding includes 15 sworn and three non-sworn positions. Capital expenditures include ongoing fleet upgrades as well as building improvements.



Police	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 2,012,222	\$ 2,078,335	\$ 2,075,482	\$ 2,146,416	\$ 2,104,813	\$ 2,252,913	4.96%
Maintenance and Operation	\$ 203,362	\$ 248,414	\$ 381,356	\$ 446,987	\$ 441,261	\$ 455,854	1.98%
Debt Service	\$ -	\$ 93,109	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	0.00%
Capital Outlay	\$ 49,880	\$ 154,337	\$ 56,560	\$ 55,000	\$ 70,000	\$ 89,500	62.73%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 2,265,464	\$ 2,574,196	\$ 2,530,877	\$ 2,665,882	\$ 2,633,553	\$ 2,815,746	5.62%



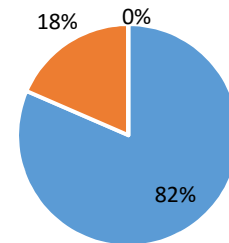
PUBLIC WORKS ADMINISTRATION

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.

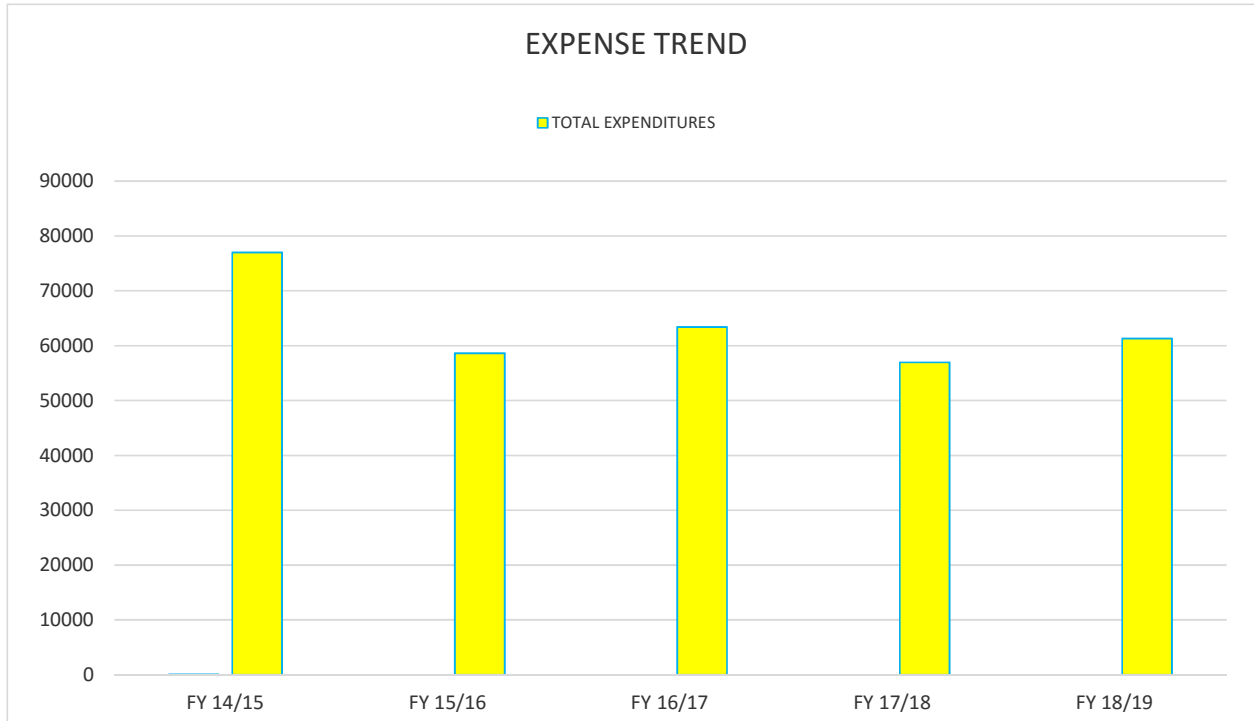
Budget Highlights: There are no anticipated major changes in the overall administration budget.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Public Works Administration	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 42,446	\$ 46,465	\$ 53,149	\$ 47,924	\$ 46,274	\$ 49,965	4.26%
Maintenance and Operation	\$ 6,775	\$ 5,945	\$ 9,184	\$ 10,678	\$ 10,678	\$ 11,317	5.98%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 27,794	\$ 6,184	\$ 1,060	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 77,015	\$ 58,593	\$ 63,392	\$ 58,602	\$ 56,952	\$ 61,282	4.57%



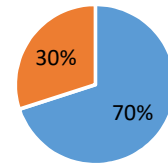
LANDSCAPE MAINTENANCE

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.

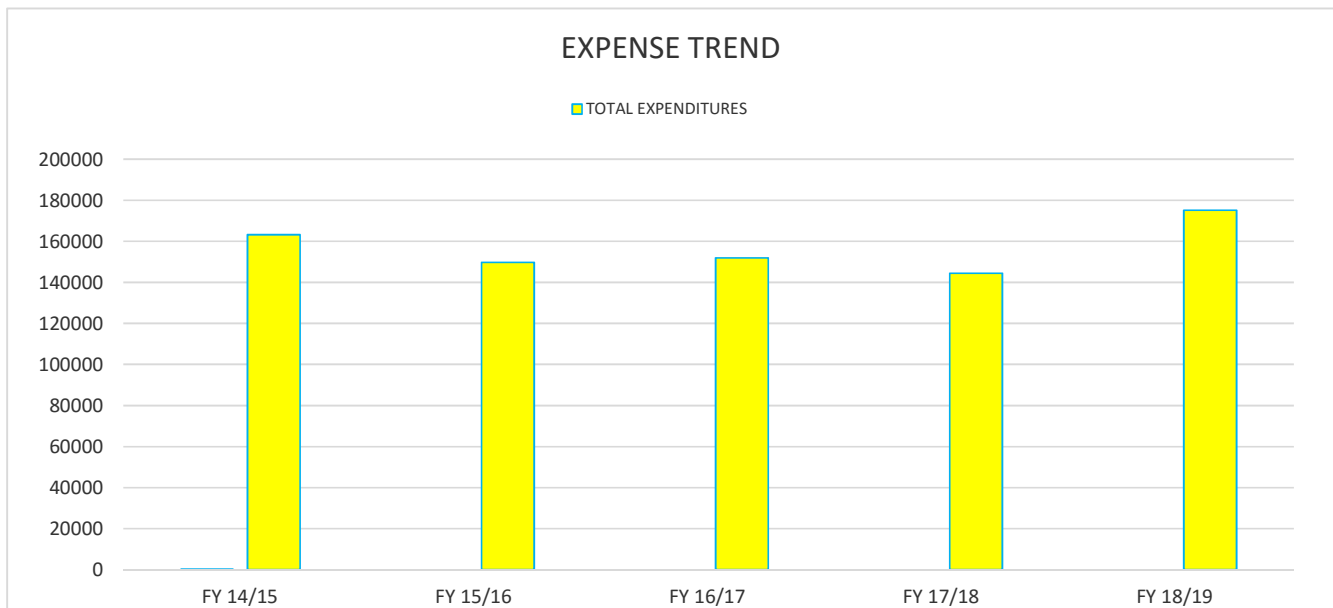
Budget Highlights: Expenditures remain relatively stable from the previous year. Includes the purchase of new mower, as well as one-time trimming of Eucalyptus trees (to be contracted).

Expenses

- Wages and Benefits
- Maintenance and Operation



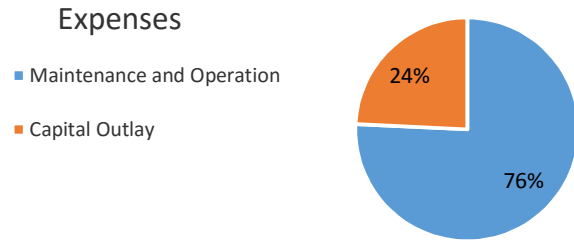
Landscape Maintenance	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 125,780	\$ 113,273	\$ 116,058	\$ 118,197	\$ 103,742	\$ 122,673	3.79%
Maintenance and Operation	\$ 37,390	\$ 35,431	\$ 35,886	\$ 41,171	\$ 40,655	\$ 52,482	27.47%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 163,170	\$ 149,704	\$ 151,944	\$ 159,368	\$ 144,397	\$ 175,155	9.91%



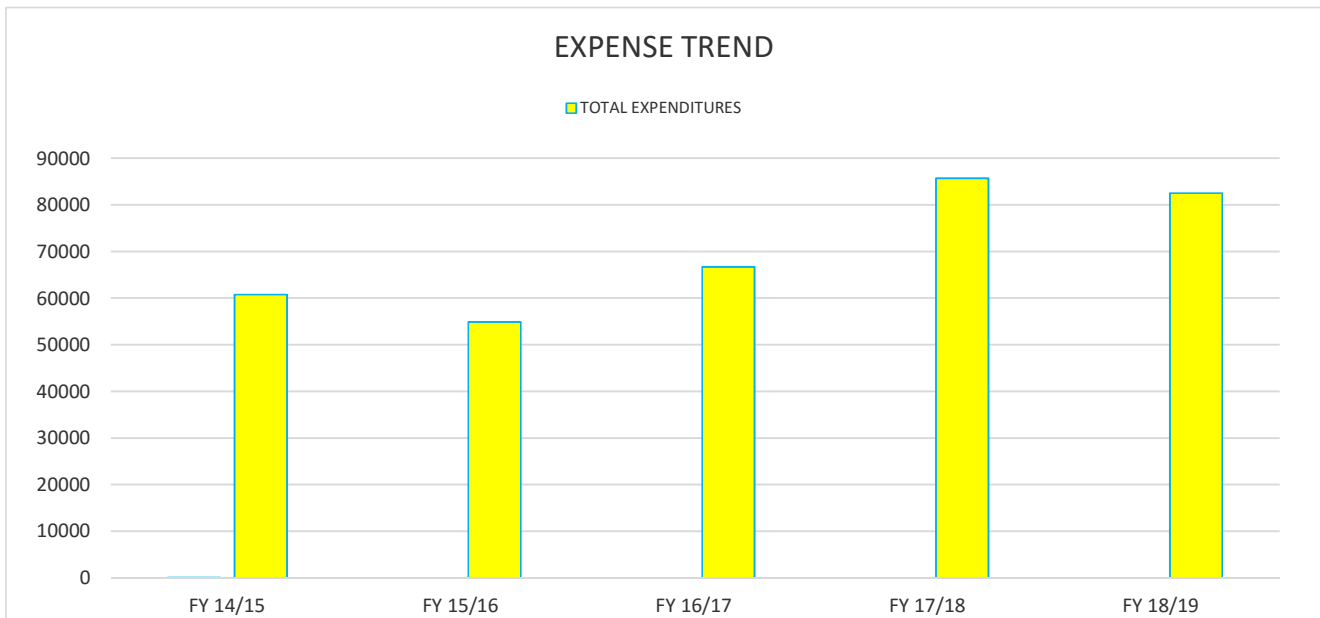
BUILDING & FACILITY MAINTENANCE

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: Includes contracts for janitorial and HVAC services for all City owned buildings.



Building & Facility Maintenance	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 57,570	\$ 54,860	\$ 63,673	\$ 57,000	\$ 60,664	\$ 62,500	9.65%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 3,185	\$ -	\$ 2,970	\$ 25,000	\$ 25,000	\$ 20,000	-20.00%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 60,755	\$ 54,860	\$ 66,643	\$ 82,000	\$ 85,664	\$ 82,500	0.61%



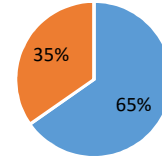
VEHICLE MAINTENANCE

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

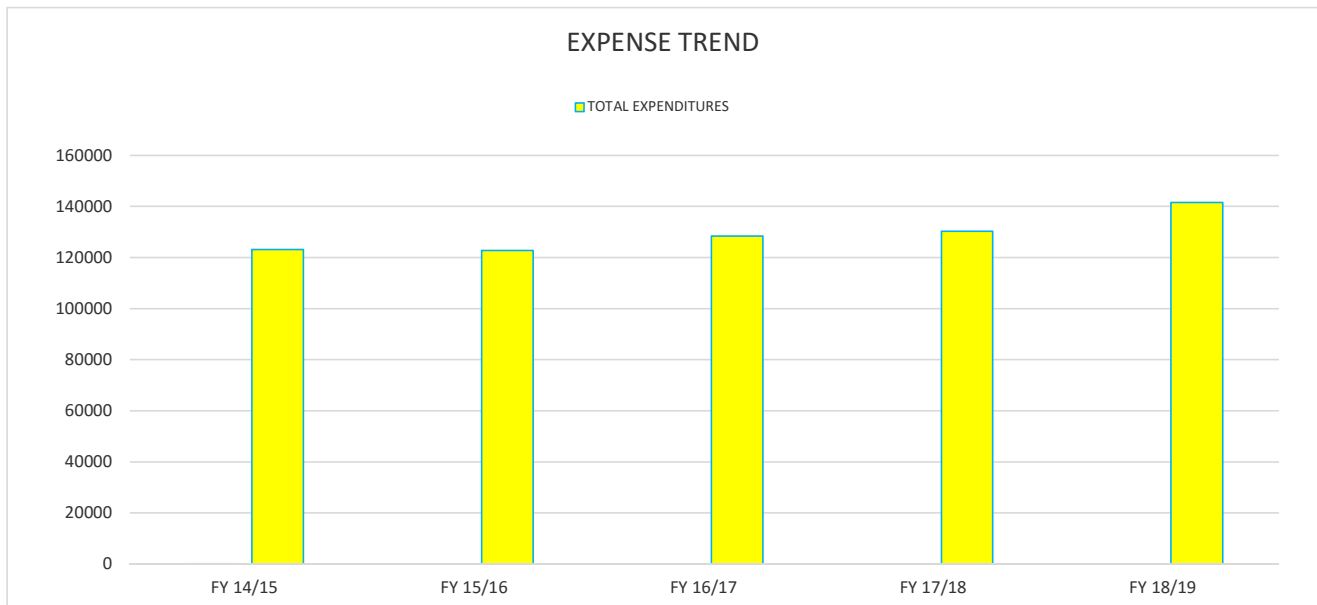
Budget Highlights: Includes new software for fleet management.

Expenses

- Wages and Benefits
- Maintenance and Operation



Vehicle Maintenance	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 74,317	\$ 80,246	\$ 86,181	\$ 88,159	\$ 78,137	\$ 92,392	4.80%
Maintenance and Operation	\$ 48,596	\$ 42,458	\$ 42,243	\$ 46,641	\$ 52,141	\$ 49,141	5.36%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ 227	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 123,140	\$ 122,704	\$ 128,424	\$ 134,800	\$ 130,278	\$ 141,533	4.99%



CITY OF KINGSBURG
Summary of Recreation Funds

2018-2019 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance,	June 30, 2017	(31,860)	(36,787)	(68,647)
Estimated Beginning Fund Balance,	June 30, 2018	(20,255)	(36,739)	(56,994)
Revenues:				
	Charges for Service	57,750	8,000	65,750
	JPA Reimbursements	61,500	-	61,500
	Contributions		8,000	8,000
	Transfers In From Other Funds	100,000	53,715	153,715
	Total Revenues	\$ 219,250	\$ 69,715	\$ 288,965
Expenses:				
	Wages and Benefits	65,558	50,087	115,645
	Office Supplies	750	-	750
	Department Tools and Supplies	20,000	6,000	26,000
	Concession Stand Supplies	6,500	-	6,500
	Utilities/Communications	45,800	11,450	57,250
	Equipment Maintenance	7,200	-	7,200
	Insurance	2,877	1,052	3,929
	Professional Services	34,000	1,100	35,100
	Capital Outlay	35,000	-	35,000
	Total Expenses	217,685	69,689	287,374
	Projected Net Result	1,565	26	1,591
Projected Ending Fund Balance,	June 30, 2019	\$ (18,690)	\$ (36,713)	\$ (55,403)



**CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
POOL								
021-0000-433-0201	PUBLIC SWIMMING	\$ 15,622	\$ 14,876	\$ 14,151	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
021-0000-433-0202	RED CROSS LESSONS	\$ 11,980	\$ 9,969	\$ 10,774	\$ 11,000	\$ 10,000	\$ 11,000	0.00%
021-0000-433-0203	LAP SWIMMING	\$ 4,981	\$ 3,962	\$ 4,033	\$ 3,750	\$ 5,000	\$ 5,000	33.33%
021-0000-433-0204	GROUP RENTALS	\$ 16,363	\$ 13,884	\$ 15,668	\$ 13,000	\$ 14,000	\$ 14,000	7.69%
021-0000-433-0206	CONCESSION STAND SALES	\$ 7,514	\$ 6,885	\$ 7,085	\$ 7,500	\$ 7,500	\$ 7,750	3.33%
021-0000-433-0207	AQUA AEROBICS	\$ 6,828	\$ 4,943	\$ 5,587	\$ 5,000	\$ 4,500	\$ 5,000	0.00%
021-0000-463-0201	POOL REIMB	\$ 61,952	\$ 59,397	\$ 59,726	\$ 50,000	\$ 61,667	\$ 61,500	23.00%
	Sub-Total	\$ 125,240	\$ 113,915	\$ 117,024	\$ 105,250	\$ 117,667	\$ 119,250	13.30%
021-0000-471-0110	FROM GENERAL FUND	\$ 77,000	\$ 95,000	\$ 80,000	\$ 95,000	\$ 95,000	\$ 100,000	5.26%
	TOTAL, POOL	\$ 202,240	\$ 208,915	\$ 197,024	\$ 200,250	\$ 212,667	\$ 219,250	9.49%
SENIOR CENTER								
022-0000-422-0404	SENIOR NUTRITION	\$ 14,202	\$ 8,333	\$ 10,890	\$ 24,000	\$ 24,000	\$ 8,000	-66.67%
022-0000-461-0101	LUNCH CONTRIBUTIONS	\$ 6,899	\$ 7,305	\$ 7,924	\$ 7,000	\$ 8,000	\$ 8,000	14.29%
	Sub-Total	\$ 21,101	\$ 15,638	\$ 18,814	\$ 31,000	\$ 32,000	\$ 16,000	-48.39%
022-0000-471-0110	FROM GENERAL FUND	\$ 37,000	\$ 30,000	\$ 45,000	\$ 36,111	\$ 36,375	\$ 53,715	48.75%
	TOTAL, SENIOR CENTER	\$ 58,101	\$ 45,638	\$ 63,814	\$ 67,111	\$ 68,375	\$ 69,715	3.88%
	TOTAL, RECREATION FUNDS	\$ 260,341	\$ 254,553	\$ 260,838	\$ 267,361	\$ 281,042	\$ 288,965	8.08%
	Revenues	\$ 260,341	\$ 254,553	\$ 260,838	\$ 267,361	\$ 281,042	\$ 288,965	8.08%
	Expenses	\$ 242,864	\$ 257,853	\$ 239,513	\$ 303,845	\$ 271,712	\$ 287,374	-5.42%
		\$ 17,477	\$ (3,300)	\$ 21,325	\$ (36,484)	\$ 9,330	\$ 1,591	



**CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

<u>NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 18/19 PROPOSED</u>	<u>Percent Change</u>
POOL								
021-9100-529-5104	PARTTIME	\$ -	\$ 265	\$ -	\$ -	\$ -	\$ -	
021-9100-529-5108	LIFEGUARDS	\$ 51,179	\$ 41,646	\$ 43,500	\$ 49,000	\$ 49,000	\$ 51,450	5.00%
021-9100-529-5111	AQUA AEROBICS	\$ 385	\$ -	\$ -	\$ 4,400	\$ 4,400	\$ 4,400	0.00%
021-9100-529-5121	FICA	\$ 3,859	\$ 3,646	\$ 3,328	\$ 3,328	\$ 3,328	\$ 3,936	18.27%
021-9100-529-5127	WORKERS COMP	\$ 2,392	\$ 2,674	\$ 3,655	\$ 5,599	\$ 5,599	\$ 5,750	2.70%
021-9100-529-5131	EAP	\$ 336	\$ -	\$ 296	\$ 17	\$ 17	\$ 22	29.41%
	TOTAL WAGES & BENEFITS	\$ 58,151	\$ 48,230	\$ 50,779	\$ 62,344	\$ 62,344	\$ 65,558	5.16%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,167	\$ 406	\$ 750	\$ 750	\$ 143	\$ 750	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	\$ 40,246	\$ 23,833	\$ 22,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
021-9100-529-5213	CONCESSION STAND SUPPLIES	\$ 11,145	\$ 4,948	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	0.00%
021-9100-529-5216	COMMUNICATIONS	\$ 1,088	\$ 1,996	\$ 2,000	\$ 1,800	\$ 1,800	\$ 1,800	0.00%
021-9100-529-5218	UTILITIES	\$ 32,068	\$ 53,704	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	0.00%
021-9100-529-5226	EQUIPMENT MAINTENANCE	\$ 6,988	\$ 2,961	\$ 8,173	\$ 7,200	\$ 7,200	\$ 7,200	0.00%
021-9100-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,948	\$ 1,948	\$ 1,988	2.05%
021-9100-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 242	\$ 242	\$ 282	16.53%
021-9100-529-5264	ERMA	\$ -	\$ -	\$ -	\$ 342	\$ 342	\$ 433	26.61%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 178	\$ 178	\$ 174	-2.25%
021-9100-529-5270	PROFESSIONAL SERVICES	\$ 35,730	\$ 31,767	\$ 26,500	\$ 34,000	\$ 34,000	\$ 34,000	0.00%
021-9100-529-5291	CONF/MEETINGS/TRAVEL	\$ 400	\$ 43	\$ 500	\$ -	\$ -	\$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 128,832	\$ 119,658	\$ 110,423	\$ 116,960	\$ 116,353	\$ 117,127	0.14%
021-9100-529-5701	CAPITAL OUTLAY	\$ -	\$ 30,186	\$ 18,000	\$ -	\$ 3,311	\$ -	0.00%
021-9100-529-5728	SAND FILTER REPLACEMENT	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
021-9100-529-5739	PAINTING CONCESSION STAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
	TOTAL CAPITAL OUTLAY	\$ -	\$ 30,186	\$ 18,000	\$ 20,000	\$ 23,311	\$ 35,000	75.00%
	TOTAL, POOL	\$ 186,983	\$ 198,074	\$ 179,202	\$ 199,304	\$ 202,008	\$ 217,685	9.22%
SENIOR CENTER - OUTREACH								
022-7100-529-5104	PARTTIME	\$ 21,694	\$ 22,324	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
022-7100-529-5121	FICA	\$ 1,709	\$ 1,747	\$ 1,836	\$ 1,836	\$ 1,836	\$ 1,836	0.00%
022-7100-529-5127	WORKERS COMP	\$ 1,336	\$ 1,758	\$ 2,016	\$ 2,613	\$ 2,613	\$ 2,683	2.68%
022-7100-529-5131	EAP	\$ 188	\$ -	\$ 163	\$ 3	\$ 3	\$ 4	33.33%
	TOTAL WAGES & BENEFITS	\$ 24,927	\$ 25,829	\$ 28,015	\$ 28,452	\$ 28,452	\$ 28,523	0.25%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	\$ 1,384	\$ 1,413	\$ 2,000	\$ 4,361	\$ 4,361	\$ 2,500	-42.67%
022-7100-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 345	\$ 345	\$ 351	1.74%
022-7100-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 43	\$ 43	\$ 50	16.28%
022-7100-529-5264	ERMA	\$ -	\$ -	\$ -	\$ 61	\$ 61	\$ 76	24.59%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 32	\$ 32	\$ 31	-3.13%
	TOTAL MAINTENANCE & OPERATIONS	\$ 1,384	\$ 1,413	\$ 2,000	\$ 4,842	\$ 4,842	\$ 3,008	-37.88%
	TOTAL, SENIOR CENTER - OUTREACH	\$ 26,311	\$ 27,242	\$ 30,015	\$ 33,294	\$ 33,294	\$ 31,531	-5.30%
SENIOR CENTER-NUTRITION								
022-7200-529-5101	SALARIES	\$ 11,696	\$ 11,877	\$ 12,039	\$ 15,256	\$ 15,256	\$ 15,256	0.00%
022-7200-529-5121	FICA	\$ 833	\$ 864	\$ 882	\$ -	\$ 1,167	\$ 1,167	0.00%
022-7200-529-5123	PERS	\$ 1,616	\$ 1,900	\$ 2,400	\$ 970	\$ 970	\$ 1,892	95.05%
022-7200-529-5125	MEDICAL	\$ 9	\$ 24	\$ 1,043	\$ 1,527	\$ 1,527	\$ 2,287	49.77%
022-7200-529-5127	WORKERS COMP	\$ 811	\$ 877	\$ 1,002	\$ 933	\$ 933	\$ 958	2.68%
022-7200-529-5131	EAP	\$ 114	\$ -	\$ 81	\$ 3	\$ 3	\$ 4	33.33%
	TOTAL WAGES & BENEFITS	\$ 15,079	\$ 15,542	\$ 17,447	\$ 18,689	\$ 19,856	\$ 21,564	15.38%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	\$ 5,545	\$ 6,101	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
022-7200-529-5216	COMMUNICATIONS	\$ 1,971	\$ 3,145	\$ 2,000	\$ 4,950	\$ 4,950	\$ 4,950	0.00%
022-7200-529-5218	UTILITIES	\$ 6,460	\$ 6,327	\$ 5,400	\$ 5,400	\$ 6,500	\$ 6,500	20.37%
022-7200-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 362	\$ 362	\$ 376	3.87%
022-7200-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 45	\$ 45	\$ 53	17.78%
022-7200-529-5264	ERMA	\$ -	\$ -	\$ -	\$ 64	\$ 64	\$ 82	28.13%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 33	\$ 33	\$ 33	0.00%
022-7200-529-5270	PROFESSIONAL SERVICES	\$ 505	\$ 1,422	\$ 950	\$ 750	\$ 1,100	\$ 1,100	46.67%
022-7200-529-5291	CONF/MEETINGS/TRAVEL	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 14,491	\$ 16,995	\$ 12,850	\$ 15,104	\$ 16,554	\$ 16,594	0.00%
	TOTAL, SENIOR CENTER - NUTRITION	\$ 29,570	\$ 32,537	\$ 30,297	\$ 33,793	\$ 36,410	\$ 38,158	12.92%
	TOTAL SENIOR CENTER	\$ 55,881	\$ 59,779	\$ 60,312	\$ 67,087	\$ 69,704	\$ 69,689	3.88%



**CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

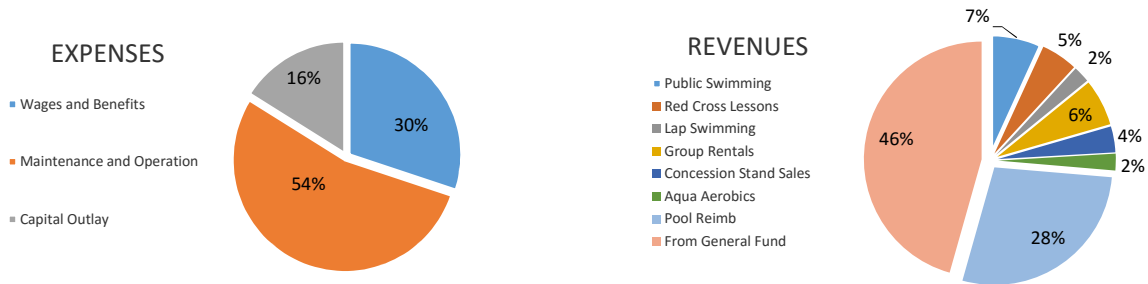
<u>NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	TOTAL WAGES & BENEFITS	\$ 98,157	\$ 89,601	\$ 96,240	\$ 109,485	\$ 110,652	\$ 115,645	5.63%
	TOTAL MAINTENANCE & OPERATIONS	\$ 144,707	\$ 138,066	\$ 125,273	\$ 136,425	\$ 137,268	\$ 136,729	0.22%
	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL CAPITAL OUTLAY	\$ -	\$ 30,186	\$ 18,000	\$ 20,000	\$ 23,311	\$ 35,000	75.00%
	TOTAL, RECREATION FUND	\$ 242,864	\$ 257,853	\$ 239,513	\$ 266,391	\$ 271,712	\$ 287,374	7.88%
	Revenues	\$ 260,341	\$ 254,553	\$ 236,300	\$ 236,300	\$ 281,042	\$ 288,965	
	Expenses	\$ 242,864	\$ 257,853	\$ 239,513	\$ 266,391	\$ 271,712	\$ 287,374	
		\$ 17,477	\$ (3,300)	\$ (3,213)	\$ (30,091)	\$ 9,330	\$ 1,591	



Crandell Swim Complex

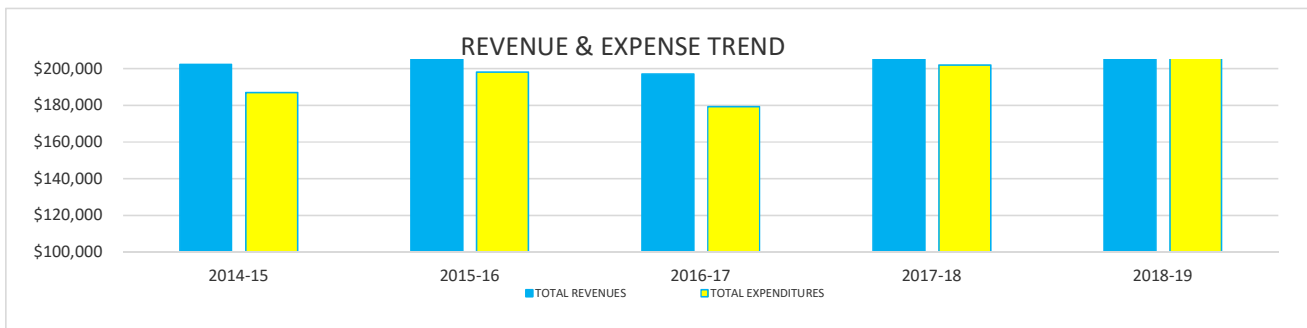
Description: This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

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.



Pool	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Public Swimming	\$ 15,622	\$ 14,876	\$ 14,151	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
Red Cross Lessons	\$ 11,980	\$ 9,969	\$ 10,774	\$ 11,000	\$ 10,000	\$ 11,000	0.00%
Lap Swimming	\$ 4,981	\$ 3,962	\$ 4,033	\$ 3,750	\$ 5,000	\$ 5,000	33.33%
Group Rentals	\$ 16,363	\$ 13,884	\$ 15,668	\$ 13,000	\$ 14,000	\$ 14,000	7.69%
Concession Stand Sales	\$ 7,514	\$ 6,885	\$ 7,085	\$ 7,500	\$ 7,500	\$ 7,750	3.33%
Aqua Aerobics	\$ 6,828	\$ 4,943	\$ 5,587	\$ 5,000	\$ 4,500	\$ 5,000	0.00%
Pool Reimb	\$ 61,952	\$ 59,397	\$ 59,726	\$ 50,000	\$ 61,667	\$ 61,500	23.00%
Transfer In From General Fund	\$ 77,000	\$ 95,000	\$ 80,000	\$ 95,000	\$ 95,000	\$ 100,000	5.26%
TOTAL REVENUES	\$ 202,240	\$ 208,915	\$ 197,024	\$ 200,250	\$ 212,667	\$ 219,250	9.49%

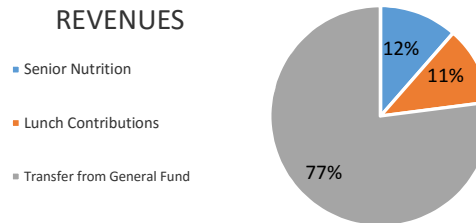
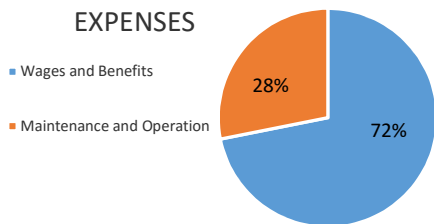
EXPENDITURES							
Wages and Benefits	\$ 58,151	\$ 48,230	\$ 50,779	\$ 62,344	\$ 62,344	\$ 65,558	5.16%
Maintenance and Operation	\$ 128,832	\$ 119,658	\$ 110,423	\$ 116,960	\$ 116,353	\$ 117,127	0.14%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ 30,186	\$ 18,000	\$ 20,000	\$ 23,311	\$ 35,000	75.00%
TOTAL EXPENDITURES	\$ 186,983	\$ 198,074	\$ 179,202	\$ 199,304	\$ 202,008	\$ 217,685	9.22%
Net Revenue/(Expenditures)	\$ 15,257	\$ 10,841	\$ 17,822	\$ 946	\$ 10,659	\$ 1,565	65.44%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 15,257	\$ 10,841	\$ 17,822	\$ 946	\$ 10,659	\$ 1,565	65.44%
Beginning Fund Balance July 1	\$ (75,781)	\$ (60,524)	\$ (49,683)	\$ (31,860)	\$ (30,914)	\$ (20,255)	-36.42%
Ending Fund Balance June 30	\$ (60,524)	\$ (49,683)	\$ (31,860)	\$ (30,914)	\$ (20,255)	\$ (18,690)	-39.54%



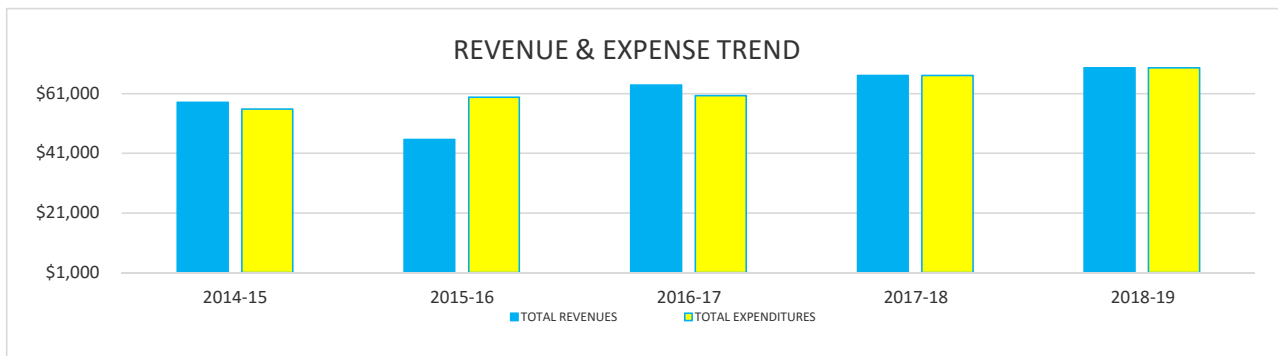
Senior Center

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Senior Nutrition	\$ 14,202	\$ 8,333	\$ 10,890	\$ 24,000	\$ 24,000	\$ 8,000	-66.67%
Lunch Contributions	\$ 6,899	\$ 7,305	\$ 7,924	\$ 7,000	\$ 7,000	\$ 8,000	14.29%
Transfer from General Fund	\$ 37,000	\$ 30,000	\$ 45,000	\$ 36,111	\$ 36,111	\$ 53,715	48.75%
TOTAL REVENUES	\$ 58,101	\$ 45,638	\$ 63,814	\$ 67,111	\$ 67,111	\$ 69,715	3.88%
EXPENDITURES							
Wages and Benefits	\$ 40,006	\$ 41,371	\$ 45,462	\$ 47,141	\$ 47,141	\$ 50,087	6.25%
Maintenance and Operation	\$ 15,875	\$ 18,408	\$ 14,850	\$ 19,946	\$ 19,946	\$ 19,602	-1.72%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 55,881	\$ 59,779	\$ 60,312	\$ 67,087	\$ 67,087	\$ 69,689	3.88%
Net Revenue/(Expenditures)	\$ 2,220	\$ (14,141)	\$ 3,503	\$ 24	\$ 24	\$ 26	7.98%
Changes in Fund Balance		\$ 44					
Net Increase/(Decrease) in Fund Balance	\$ 2,220	\$ (14,097)	\$ 3,503	\$ 24	\$ 24	\$ 26	7.98%
Beginning Fund Balance July 1	\$ (28,412)	\$ (26,192)	\$ (40,289)	\$ (36,787)	\$ (36,763)	\$ (36,739)	-0.13%
Ending Fund Balance June 30	\$ (26,192)	\$ (40,289)	\$ (36,787)	\$ (36,763)	\$ (36,739)	\$ (36,713)	-0.14%



City of Kingsburg
Summary of Special Revenue Funds

2018-19 Fiscal Year Budget

		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Fund			Total
					Measure C Street Maint	Measure C ADA	Measure C Flex Fund	
Actual Fund Balance,	June 30, 2017	372,321	48,499	1,423,457		204,021	2,048,299	
Estimated Fund Balance,	June 30, 2018	432,124	65,936	1,719,203		299,395	2,516,659	
Revenues:								
	Taxes	311,498	8,750	388,000	170,000	6,000	1,083,248	
	Miscellaneous-SB1	218,911	-	-	-	-	218,911	
	Interest	-	20	2,300	-	-	2,320	
	Transfers from Other Funds	-	-	75,000	-	-	75,000	
	Total Revenue	530,409	8,770	465,300	170,000	6,000	1,379,479	
Expenses:								
	Wages & Benefits	210,024	-	-	-	-	210,024	
	Department Tools & Supplies	-	-	2,500	-	41,000	43,500	
	Utilities	-	-	4,000	-	-	4,000	
	Street Lights & Signals	20,000	-	45,000	-	90,000	155,000	
	Vehicle Maintenance	-	-	-	-	4,500	4,500	
	Fuels	-	-	-	-	-	-	
	Repairs & Maintenance	-	-	-	5,000	5,000	10,000	
	Insurance	6,270	-	-	-	-	6,270	
	Sidewalk Repair	-	-	-	-	5,000	20,000	
	Professional Service	25,000	-	15,000	24,000	75,000	139,000	
	Street Striping Program	-	-	10,000	-	-	10,000	
	Audit	-	-	-	-	-	-	
	Overhead	17,500	-	20,500	-	20,500	58,500	
	Total Maintenance & Operations	278,794	-	97,000	29,000	5,000	660,794	
Capital Outlay Projects:								
	Capital Outlay	-	-	500,000	-	-	500,000	
	21st Avenue Repairs	204,885	-	400,000	180,000	-	784,885	
	Signage Updates	-	-	75,000	-	-	75,000	
	Bethel Ave Improvements	-	-	46,570	-	-	46,570	
	Madsen Ave Recon Stroud to Sierra	-	-	5,048	-	-	5,048	
	Madsen Ave Bike Path-Stroud to Kamm	-	-	15,215	-	-	15,215	
	Curb Ramp Instalation	-	-	-	-	15,000	15,000	
	Examine Options for Downtown Parking	-	-	-	-	5,000	5,000	
	Total Capital Outlay	204,885	-	1,041,833	180,000	-	1,446,718	
	Transfers to Other Funds	-	-	-	-	20,000	20,500	
	Total Expenses	483,679	-	1,138,833	209,000	5,000	2,128,012	
	Net Result	46,730	8,770	(673,533)	(39,000)	1,000	(728,033)	
Projected Fund Balance,	June 30, 2019	478,854	74,706	1,045,670		189,395	1,788,626	



**CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018-19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 18/19 PROPOSED</u>	<u>Percent Change</u>
GAS TAX								
102-0000-403-0601	2105	\$ 63,293	\$ 65,752	\$ 67,995	\$ 70,334	\$ 70,334	\$ 71,033	0.99%
102-0000-403-0602	2106	\$ 37,455	\$ 37,999	\$ 38,881	\$ 47,280	\$ 47,280	\$ 54,743	15.78%
102-0000-403-0603	2107	\$ 84,004	\$ 85,617	\$ 86,206	\$ 90,861	\$ 90,861	\$ 88,131	-3.00%
102-0000-403-0604	2107.5	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
102-0000-403-0605	2103	\$ 108,170	\$ 60,158	\$ 32,298	\$ 48,450	\$ 48,450	\$ 94,591	95.23%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	\$ -	\$ -	\$ -	\$ 14,026	\$ 14,026	\$ 14,026	0.00%
102-0000-404-0606	ROAD MAINT & REHAB SB1	\$ -	\$ -	\$ -	\$ 70,366	\$ 70,366	\$ 204,885	191.17%
	SUB-TOTAL, TAXES	\$ 292,922	\$ 252,526	\$ 228,380	\$ 344,317	\$ 344,317	\$ 530,409	54.05%
102-0000-451-0100	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 83,629	\$ -	\$ -	-100.00%
102-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, GAS TAX	\$ 292,922	\$ 252,526	\$ 228,380	\$ 427,946	\$ 344,317	\$ 530,409	23.94%
LTF 3								
103-0000-403-0701	ARTICLE 3	\$ 7,248	\$ 7,685	\$ -	\$ 8,750	\$ 8,647	\$ 8,750	0.00%
103-0000-451-0101	INTEREST	\$ 41	\$ 48	\$ 96	\$ 20	\$ 20	\$ 20	0.00%
103-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LTF 3	\$ 7,289	\$ 7,733	\$ 96	\$ 8,770	\$ 8,667	\$ 8,770	
LTF 8								
104-0000-403-0702	ARTICLE 8	\$ 367,735	\$ 360,654	\$ 420,166	\$ 395,000	\$ 388,247	\$ 388,000	-1.77%
104-0000-423-0607	STREET GRANTS	\$ -	\$ -	\$ 244,431	\$ -	\$ -	\$ -	
104-0000-451-0101	INTEREST	\$ 693	\$ 3,238	\$ 6,142	\$ 2,300	\$ 2,300	\$ 2,300	0.00%
104-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	0.00%
	TOTAL, LTF 8	\$ 368,428	\$ 363,892	\$ 670,739	\$ 472,300	\$ 465,547	\$ 465,300	-1.48%
MEASURE C								
105-0000-403-0800	MEASURE C	\$ -	\$ 9,288	\$ -	\$ -	\$ -	\$ -	
105-0000-403-0801	STREET MAINTENANCE	\$ 152,493	\$ 158,364	\$ 158,472	\$ 170,000	\$ 170,000	\$ 170,000	0.00%
105-0000-403-0802	ADA COMPLIANCE	\$ 5,118	\$ 5,312	\$ 5,317	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
105-0000-403-0803	FLEXIBLE FUNDING	\$ 178,173	\$ 185,720	\$ 185,742	\$ 199,000	\$ 199,000	\$ 199,000	0.00%
	SUB-TOTAL, TAXES	\$ 335,784	\$ 358,684	\$ 349,531	\$ 375,000	\$ 375,000	\$ 375,000	0.00%
105-0000-451-0101	INTEREST	\$ 629	\$ 992	\$ 716	\$ -	\$ -	\$ -	
	TOTAL, MEASURE C	\$ 336,413	\$ 359,676	\$ 350,247	\$ 375,000	\$ 375,000	\$ 375,000	0.00%
	TOTAL TAXES	\$ 1,003,689	\$ 979,549	\$ 1,242,508	\$ 1,123,067	\$ 1,116,211	\$ 1,302,159	
	TOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 83,629	\$ -	\$ -	
	TOTAL INTEREST	\$ 1,363	\$ 4,278	\$ 6,954	\$ 85,949	\$ 2,320	\$ 2,320	
	TOTAL FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
		\$ 1,005,052	\$ 983,827	\$ 1,249,462	\$ 1,284,016	\$ 1,193,531	\$ 1,379,479	7.43%
	Revenues	\$ 1,005,052	\$ 983,827	\$ 1,249,462	\$ 1,284,016	\$ 1,193,531	\$ 1,379,479	
	Expenses	\$ 591,920	\$ 836,758	\$ 1,781,303	\$ 1,552,130	\$ 688,931	\$ 1,628,012	
		\$ 413,132	\$ 147,069	\$ (531,841)	\$ (268,114)	\$ 504,600	\$ (248,533)	



**CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018-19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15 ACTUALS	FY 15/16 ACTUALS	FY 16/17 ACTUALS	FY 17/18 BUDGET	PROJECTED YEAR END	FY 18/19 PROPOSED	Percent Change
GAS TAX								
102-9100-549-5101	SALARIES	\$ 103,356	\$ 119,587	\$ 114,169	\$ 119,684	\$ 119,684	\$ 119,405	-0.23%
102-9100-549-5102	OVERTIME	\$ 3,834	\$ 12,669	\$ 9,755	\$ 8,000	\$ 200	\$ -	-100.00%
102-9100-549-5121	FICA	\$ 7,437	\$ 9,620	\$ 9,189	\$ 8,836	\$ 8,836	\$ 8,916	0.91%
102-9100-549-5123	PERS	\$ 14,135	\$ 19,216	\$ 24,422	\$ 26,707	\$ 26,707	\$ 30,189	13.04%
102-9100-549-5125	MEDICAL	\$ 35,139	\$ 36,064	\$ 39,746	\$ 29,728	\$ 29,728	\$ 38,238	28.63%
102-9100-549-5127	WORKERS COMP	\$ 7,886	\$ 9,234	\$ 10,520	\$ 12,782	\$ 12,782	\$ 13,127	2.70%
102-9100-549-5131	EAP	\$ 1,109	\$ 889	\$ 831	\$ 27	\$ 27	\$ 43	59.26%
102-9100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 106	\$ 106	\$ 106	0.00%
	TOTAL WAGES & BENEFITS	\$ 172,896	\$ 207,279	\$ 208,632	\$ 205,870	\$ 198,070	\$ 210,024	2.02%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 2,118	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 11,500	\$ 26,155	\$ 17,533	\$ 18,000	\$ 18,000	\$ 20,000	11.11%
102-9100-549-5224	FUELS	\$ 6,255	\$ 5,978	\$ -	\$ -	\$ -	\$ -	-
102-9100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 3,070	\$ 3,070	\$ 3,976	29.51%
102-9100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 381	\$ 381	\$ 564	48.03%
102-9100-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 516	\$ 516	\$ 516	0.00%
102-9100-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 539	\$ 539	\$ 865	60.48%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 281	\$ 281	\$ 349	24.20%
102-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 19,941	\$ 24,634	\$ 22,000	\$ 22,000	\$ 25,000	13.64%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 15,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 35,373	\$ 67,574	\$ 59,667	\$ 62,287	\$ 62,287	\$ 68,770	10.41%
102-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 91,973	\$ 91,973	\$ -	-100.00%
102-9100-549-5706	21ST AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ 80,000	\$ 73,410	\$ 204,885	156.11%
	TOTAL, GAS TAX	\$ 208,269	\$ 274,853	\$ 268,299	\$ 440,130	\$ 425,740	\$ 483,679	9.89%
LTF 3								
103-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL, LTF 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LTF 8								
104-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 68	\$ 1,584	\$ 3,011	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
104-9100-549-5218	UTILITIES	\$ 4,198	\$ 3,123	\$ 2,955	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
104-9100-549-5219	STREET LIGHTS & SIGNALS	\$ -	\$ 28,000	\$ 18,000	\$ 13,000	\$ 13,000	\$ 45,000	246.15%
104-9100-549-5270	PROFESSIONAL SERVICES	\$ 10,039	\$ 14,235	\$ 7,490	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
104-9100-549-5275	STREET STRIPING PROGRAM	\$ -	\$ 17,300	\$ 14,661	\$ 5,000	\$ 1,833	\$ 10,000	100.00%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 29,805	\$ 84,743	\$ 66,617	\$ 60,000	\$ 56,833	\$ 97,000	61.67%
104-9100-549-5701	CAPITAL OUTLAY	\$ 37,312	\$ 21,736	\$ 635,777	\$ -	\$ 20,428	\$ 500,000	0.00%
104-9100-549-5704	21ST AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ 400,000	\$ 770	\$ 400,000	0.00%
104-9100-549-5705	SIGNAGE UPDATES	\$ -	\$ -	\$ -	\$ 75,000	\$ 29,070	\$ 75,000	0.00%
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,570	-
104-9100-549-5762	MADSEN AVE RECON STROUD-SIERRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,048	-
104-9100-549-5763	MADSEN AVE BIKE PATH STROUD-KAMM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,215	-
	TOTAL CAPITAL OUTLAY	\$ 37,312	\$ 21,736	\$ 635,777	\$ 475,000	\$ 50,268	\$ 1,041,833	119.33%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 89,875	\$ 69,677	\$ -	\$ -	\$ -	-
	TOTAL, LTF 8	\$ 67,117	\$ 196,354	\$ 772,071	\$ 535,000	\$ 107,101	\$ 1,138,833	112.87%
MEASURE C - STREET MAINTENANCE								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9200-549-5229	REPAIRS & MAINTENANCE	\$ 153,803	\$ 31,402	\$ -	\$ 4,000	\$ 4,500	\$ 5,000	25.00%
105-9200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 18,014	\$ 20,000	\$ 20,000	\$ 24,000	20.00%
105-9200-549-5505	TRANSFER OUT-OVERHEAD	\$ -	\$ 151,024	\$ -	\$ -	\$ -	\$ -	-
	TOTAL MAINT. & OPERATIONS	\$ 153,803	\$ 182,426	\$ 18,014	\$ 24,000	\$ 24,500	\$ 29,000	20.83%
105-9200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ 462,697	\$ -	\$ -	\$ -	0.00%
105-9200-549-5704	21ST AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ 230,000	\$ 50,126	\$ 180,000	-21.74%
105-9200-549-5707	CLARKSON AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	-100.00%
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 462,697	\$ 355,000	\$ 50,126	\$ 180,000	-49.30%
	TOTAL, ST. MAINTENANCE	\$ 153,803	\$ 182,426	\$ 480,711	\$ 379,000	\$ 74,626	\$ 209,000	-44.85%
MEASURE C - ADA COMPLIANCE								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5229	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5230	SIDEWALK REPAIR	\$ 10,000	\$ 5,000	\$ 8,233	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, ADA COMPLIANCE	\$ 10,000	\$ 5,000	\$ 8,233	\$ 5,000	\$ 5,000	\$ 5,000	0.00%



**CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018-19**

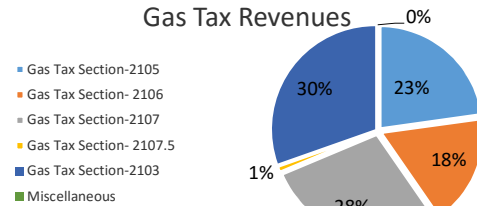
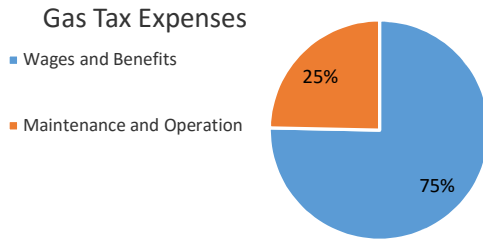
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY 18/19	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
MEASURE C - FLEXIBLE FUNDING								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	\$ 9,517	\$ 6,036	\$ 14,041	\$ 20,000	\$ 15,000	\$ 41,000	105.00%
105-9400-549-5219	STREET LIGHTS & SIGNALS	\$ 94,472	\$ 99,553	\$ 128,242	\$ 98,000	\$ 110,000	\$ 90,000	-8.16%
105-9400-549-5222	VEHICLE MAINTENANCE	\$ 4,195	\$ 4,000	\$ 3,800	\$ 4,500	\$ 4,500	\$ 4,500	0.00%
105-9400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9400-549-5229	REPAIRS & MAINTENANCE	\$ 1,863	\$ -	\$ 30,717	\$ 15,000	\$ 15,000	\$ 5,000	-66.67%
105-9400-549-5230	SIDEWALK REPAIR	\$ 19,800	\$ 17,267	\$ 20,578	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
105-9400-549-5270	PROFESSIONAL SERVICES	\$ 7,079	\$ 30,769	\$ 32,611	\$ 20,000	\$ 20,000	\$ 75,000	275.00%
105-9400-549-5294	AUDIT	\$ 305	\$ -	\$ 1,500	\$ -	\$ -	\$ -	0.00%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	TOTAL, MAINT. & OPERATIONS	\$ 152,731	\$ 178,125	\$ 251,990	\$ 193,000	\$ 200,000	\$ 251,000	30.05%
105-9400-549-5765	CURB RAMP INSTALLATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
	TOTAL, FLEXIBLE	\$ 152,731	\$ 178,125	\$ 251,990	\$ 193,000	\$ 200,000	\$ 271,000	40.41%
	TOTAL, MEASURE C	\$ 316,534	\$ 365,551	\$ 740,933	\$ 577,000	\$ 279,626	\$ 485,000	-15.94%
	TOTAL WAGES & BENEFITS	\$ 172,896	\$ 207,279	\$ 208,632	\$ 205,870	\$ 198,070	\$ 210,024	
	TOTAL MAINT. & OPERATIONS	\$ 381,712	\$ 517,867	\$ 404,520	\$ 344,287	\$ 348,620	\$ 450,770	
	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ 37,312	\$ 21,736	\$ 1,098,474	\$ 910,000	\$ 50,268	\$ 1,446,718	
	TOTAL TRANSFERS OUT	\$ -	\$ 89,875	\$ 69,677	\$ 91,973	\$ 91,973	\$ 20,500	
	TOTAL, SPECIAL REVENUE FUNDS	\$ 591,920	\$ 836,758	\$ 1,781,303	\$ 1,552,130	\$ 688,931	\$ 2,128,012	37.10%
	Revenues	\$ 1,005,052	\$ 983,827	\$ 1,249,462	\$ 1,284,016	\$ 1,193,531	\$ 1,379,479	
	Expenses	\$ 591,920	\$ 836,758	\$ 1,781,303	\$ 1,552,130	\$ 688,931	\$ 2,128,012	
		\$ 413,132	\$ 147,069	\$ (531,841)	\$ (268,114)	\$ 504,600	\$ (748,533)	



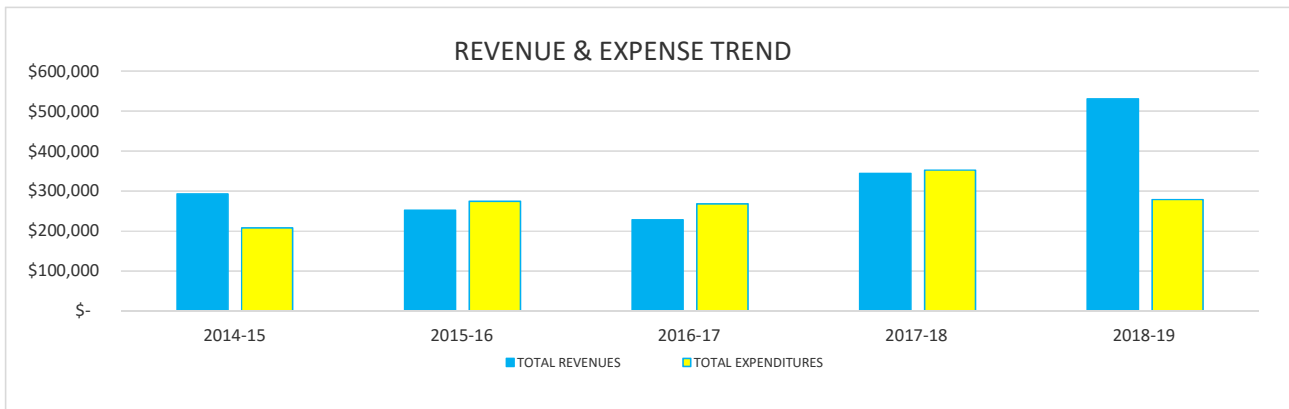
GAS TAX FUND

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. SB1, passed in 2017 sends additional funds to localities for road improvement. These revenues are funded through increased fees in several areas related to transportation.



Gas Tax	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	\$ 63,293	\$ 65,752	\$ 67,995	\$ 70,334	\$ 70,334	\$ 71,033	0.99%
Gas Tax Section-2106	\$ 37,455	\$ 37,999	\$ 38,881	\$ 47,280	\$ 47,280	\$ 54,743	15.78%
Gas Tax Section-2107	\$ 84,004	\$ 85,617	\$ 86,206	\$ 90,861	\$ 90,861	\$ 88,131	-3.00%
Gas Tax Section-2107.5	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Gas Tax Section-2103	\$ 108,170	\$ 60,158	\$ 32,298	\$ 48,450	\$ 48,450	\$ 94,591	95.23%
Traffic Cong. Relief SB1	\$ -	\$ -	\$ -	\$ 14,026	\$ 14,026	\$ 14,026	0.00%
Road Maint and Rehab SB1	\$ -	\$ -	\$ -	\$ 70,366	\$ 70,366	\$ 204,885	191.17%
Miscellaneous	\$ -	\$ -	\$ -	\$ 83,629	\$ -	\$ -	-100.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 292,922	\$ 252,526	\$ 228,380	\$ 427,946	\$ 344,317	\$ 530,409	23.94%
EXPENDITURES							
Wages and Benefits	\$ 172,896	\$ 207,279	\$ 208,632	\$ 205,870	\$ 198,070	\$ 210,024	2.02%
Maintenance and Operation	\$ 35,373	\$ 67,574	\$ 59,667	\$ 62,287	\$ 62,287	\$ 68,770	10.41%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ 91,973	\$ 91,973	\$ -	-
TOTAL EXPENDITURES	\$ 208,269	\$ 274,853	\$ 268,299	\$ 360,130	\$ 352,330	\$ 278,794	-22.59%
Net Revenue/(Expenditures)	\$ 84,653	\$ (22,327)	\$ (39,919)	\$ 67,816	\$ (8,013)	\$ 251,615	271.03%
Other Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 84,653	\$ (22,327)	\$ (39,919)	\$ 67,816	\$ (8,013)	\$ 251,615	271.03%
Beginning Fund Balance July 1	\$ 349,914	\$ 434,567	\$ 412,240	\$ 372,321	\$ 440,137	\$ 432,124	16.06%
Ending Fund Balance June 30	\$ 434,567	\$ 412,240	\$ 372,321	\$ 440,137	\$ 432,124	\$ 683,738	55.35%



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.

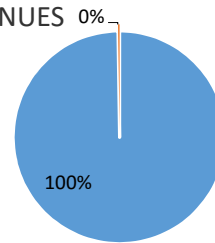
Budget Highlights: LTF3 includes a small stipend of funding dedicated to the City's ADA transition plan. Staff identified areas are addressed and brought into compliance on an annual basis. Often, this fund is banded with other projects to address several locations under one contract.

EXPENSES

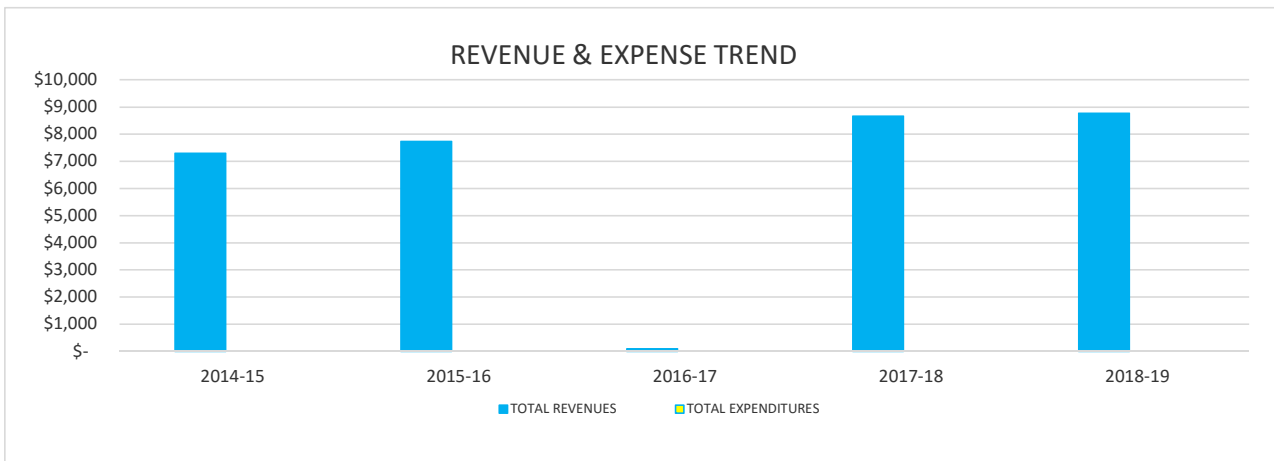
■ Capital Outlay

REVENUES

■ Article 3 ■ Interest



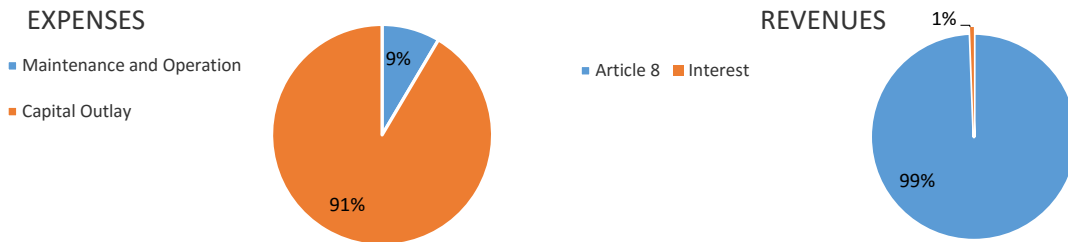
LTF Article 3	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Article 3	\$ 7,248	\$ 7,685	\$ -	\$ 8,750	\$ 8,647	\$ 8,750	0.00%
Interest	\$ 41	\$ 48	\$ 96	\$ 20	\$ 20	\$ 20	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 7,289	\$ 7,733	\$ 96	\$ 8,770	\$ 8,667	\$ 8,770	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 7,289	\$ 7,733	\$ 96	\$ 8,770	\$ 8,667	\$ 8,770	0.00%
Changes in Fund Balance	\$ 619	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 7,908	\$ 7,733	\$ 96	\$ 8,770	\$ 8,667	\$ 8,770	0.00%
Beginning Fund Balance July 1	\$ 32,762	\$ 40,670	\$ 48,403	\$ 48,499	\$ 57,269	\$ 65,936	35.95%
Ending Fund Balance June 30	\$ 40,670	\$ 48,403	\$ 48,499	\$ 57,269	\$ 65,936	\$ 74,706	30.45%



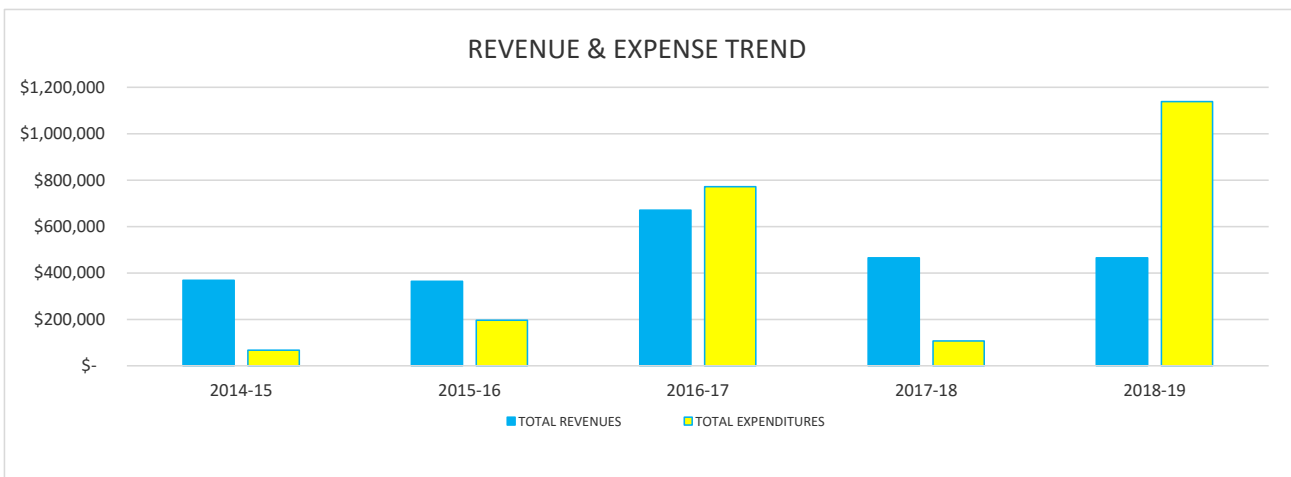
LOCAL TRANSPORTATION ARTICLE 8

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 FY19. Over \$500,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.



LTF Article 8	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Article 8	\$ 367,735	\$ 360,654	\$ 664,597	\$ 395,000	\$ 388,247	\$ 388,000	-1.77%
Interest	\$ 693	\$ 3,238	\$ 6,142	\$ 2,300	\$ 2,300	\$ 2,300	0.00%
From Other Funds	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
TOTAL REVENUES	\$ 368,428	\$ 363,892	\$ 670,739	\$ 472,300	\$ 465,547	\$ 465,300	-1.48%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 29,805	\$ 84,743	\$ 66,617	\$ 60,000	\$ 56,833	\$ 97,000	61.67%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 37,312	\$ 21,736	\$ 635,777	\$ 475,000	\$ 50,268	\$ 1,041,833	119.33%
Transfers to Other Funds	\$ -	\$ 89,875	\$ 69,677	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 67,117	\$ 196,354	\$ 772,071	\$ 535,000	\$ 107,101	\$ 1,138,833	112.87%
Net Revenue/(Expenditures)	\$ 301,311	\$ 167,538	\$ (101,332)	\$ (62,700)	\$ 358,446	\$ (673,533)	974.22%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 301,311	\$ 167,538	\$ (101,332)	\$ (62,700)	\$ 358,446	\$ (673,533)	974.22%
Beginning Fund Balance July 1	\$ 1,055,940	\$ 1,357,251	\$ 1,524,789	\$ 1,423,457	\$ 1,360,757	\$ 1,719,203	20.78%
Ending Fund Balance June 30	\$ 1,357,251	\$ 1,524,789	\$ 1,423,457	\$ 1,360,757	\$ 1,719,203	\$ 1,045,670	-23.16%



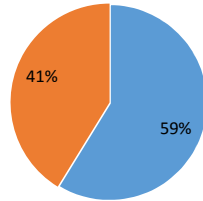
MEASURE C FUND

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 FY19, a number of capital projects are fully or partially funded utilizing Measure C funds.

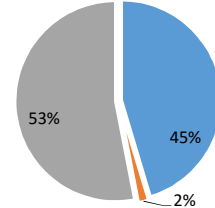
Expenses

- Maintenance and Operation
- Capital Outlay

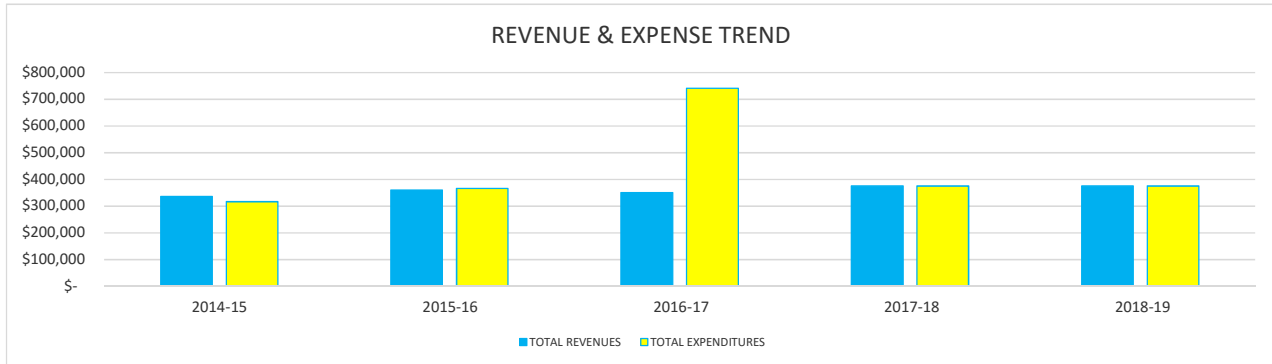


Revenues

- Measure C Taxes-Street Maintenance
- Measure C Taxes-ADA
- Measure C Taxes-Flexible Funding



Measure C	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	\$ 152,493	\$ 158,364	\$ 158,472	\$ 170,000	\$ 170,000	\$ 170,000	0.00%
Measure C Taxes-ADA	\$ 5,118	\$ 5,312	\$ 5,317	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
Measure C Taxes-Flexible Funding	\$ 178,173	\$ 185,720	\$ 185,742	\$ 199,000	\$ 199,000	\$ 199,000	0.00%
Interest	\$ 629	\$ 992	\$ 716	\$ -	\$ -	\$ -	
Transfers In	\$ -	\$ 9,288	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 336,413	\$ 359,676	\$ 350,247	\$ 375,000	\$ 375,000	\$ 375,000	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 316,534	\$ 365,551	\$ 278,236	\$ 222,000	\$ 229,500	\$ 285,000	28.38%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ 462,697	\$ 355,000	\$ 50,126	\$ 200,000	-43.66%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 316,534	\$ 365,551	\$ 740,933	\$ 577,000	\$ 279,626	\$ 485,000	-15.94%
Net Revenue/(Expenditures)	\$ 19,879	\$ (5,875)	\$ (390,686)	\$ (202,000)	\$ 95,374	\$ (110,000)	-45.54%
Changes in Fund Balance	\$ (2)	\$ (2)					
Net Increase/(Decrease) in Fund Balance	\$ 19,877	\$ (5,877)	\$ (390,686)	\$ (202,000)	\$ 95,374	\$ (110,000)	-45.54%
Beginning Fund Balance July 1	\$ 580,707	\$ 600,584	\$ 594,707	\$ 204,021	\$ 204,021	\$ 299,395	46.75%
Ending Fund Balance June 30	\$ 600,584	\$ 594,707	\$ 204,021	\$ 2,021	\$ 299,395	\$ 189,395	9270.62%



CITY OF KINGSBURG
Summary of Enterprise Funds
2018/19 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	June 30, 2017	5,102,062	(318,430)	(1,296,631)	3,487,000
Estimated Beginning Fund Balance,	June 30, 2018	9,526,497	(134,561)	(1,084,038)	8,307,898
Revenues:	Charges for Service	2,000,000	1,872,350	2,318,000	6,190,350
	Meter Project	200,000			200,000
	Penalty Charges	60,000	38,400		98,400
	Interest	2,800			2,800
	Grants			839,204	839,204
	Miscellaneous	1,000	1,500		2,500
	Water Meter Sales	1,500			1,500
	Donations			115,000	115,000
	Transfers in from Other Funds			471,274	471,274
	Total Revenue	2,265,300	1,912,250	3,743,478	7,921,028
Expenses:	Wages and Benefits	514,492	206,638	1,338,472	2,059,602
	Office Supplies	45,000	24,000	3,500	72,500
	Department Tools and Supplies	17,500	4,000	48,500	70,000
	Utilities/Communications	213,000	9,700	41,850	264,550
	Fuel/Veh Maint	16,000	-	47,500	63,500
	Water System Maintenance	100,000			100,000
	Office & Equipment Maintenance	-		14,500	14,500
	System/Computer Maintenance	-	-		-
	Write offs/Write downs	-	-	1,225,000	1,225,000
	Insurance	29,537	27,006	61,237	117,780
	Professional Services	325,000	-	50,000	375,000
	Professional Services - Refuse		1,316,170		1,316,170
	SGMA Fees	-			-
	Groundwater Recharge	195,000	-		195,000
	Franchise Fees		60,180		60,180
	Conf/Mtgs/Travel/Train-Ed/Dues	3,000	-	23,000	26,000
	Memberships/Dues			3,000	3,000
	Audit	24,100	13,750		37,850
	IGT Expense		-	447,000	447,000
	Depreciation	236,119	3,754	114,753	354,626
	Safety Equipment/Fire Prevention		-	1,000	1,000
	Reserve Uniform		-	6,200	6,200
	Transfer Out-Overhead	300,000	240,000	-	540,000
	Total Maintenance & Operations	1,504,256	1,698,560	2,087,040	5,289,856
	Debt Service	106,380	-	68,438	174,818
	Computer Replacements	3,750		-	3,750
	Update IT-Network Switches	3,000			3,000
	Explore Office Space	20,000			20,000
	Chlorination Equipment	650,000			650,000
	Well #12 Pipelines	485,000			485,000
	Well #13 Treatment Facility	2,500,000		-	2,500,000
	Well #12 Treatment Facility	2,500,000		-	2,500,000
	FD Chief's Vehicle Replacement			5,000	5,000
	Power Saws			2,400	2,400
	Update Furniture at Station (#1/#2)			60,000	60,000
	Total Capital Outlay	6,161,750	-	67,400	6,229,150
	Total Transfers Out	121,274	-	-	121,274
	Total Expenses	8,408,152	1,905,198	3,561,350	13,874,700
	Net Result	(6,142,852)	7,052	182,128	(5,953,672)
Projected Ending Fund Balance,	June 30, 2019	3,383,645	(127,509)	(901,909)	2,354,226



**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUAL</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>BUILDING PERMIT</u>								
317-0000-412-0101	BUILDING PERMITS	\$ 127,228	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0102	PLUMB/ELEC/AIR COND	\$ 14,112	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0103	STRONG MOTION TAX-RESIDEN	\$ 2,342	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0104	STRONG MOTION TAX-COMM	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0105	ENERGY SURCHARGE	\$ 12,283	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0106	PLAN CHECK FEE	\$ 77,343	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0108	GRADING & INSPECTION-COMM	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-412-0109	BSC FEES	\$ 3,023	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL CHARGES FOR SERVICES	\$ 252,491	\$ -	\$ -	\$ -	\$ -	\$ -	-
317-0000-471-0110	FROM GENERAL FUND	\$ 329,692	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL, BUILDING PERMIT	\$ 582,183	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>WATER</u>								
318-0000-435-0101	WATER SALES	\$ 1,950,700	\$ 2,009,446	\$ 2,022,817	\$ 2,000,000	\$ 1,901,424	\$ 2,000,000	0.00%
318-0000-435-0108	METER PROJECT	\$ 1,371,242	\$ 8,972	\$ -	\$ 200,000	\$ 193,647	\$ 200,000	0.00%
318-0000-435-0201	PENALTY CHARGES	\$ 45,201	\$ 51,908	\$ 54,613	\$ 40,000	\$ 60,291	\$ 60,000	50.00%
	TOTAL CHARGES FOR SERVICES	\$ 3,367,143	\$ 2,070,327	\$ 2,077,430	\$ 2,240,000	\$ 2,155,362	\$ 2,260,000	0.89%
318-0000-451-0101	INTEREST	\$ -	\$ 0	\$ 6,754	\$ 2,800	\$ 2,800	\$ 2,800	0.00%
318-0000-451-0402	WATER MAINS	\$ 692	\$ 1,732	\$ -	\$ -	\$ -	\$ -	-
318-0000-451-0403	FIRE HYDRANTS	\$ 215	\$ 539	\$ -	\$ -	\$ -	\$ -	-
318-0000-451-0404	WATER FACILITIES	\$ 409	\$ 1,023	\$ -	\$ -	\$ -	\$ -	-
	TOTAL INTEREST	\$ 1,316	\$ 3,294	\$ 6,754	\$ 2,800	\$ 2,800	\$ 2,800	0.00%
318-0000-462-0100	MISCELLANEOUS	\$ 136,383	\$ 930	\$ 4,196	\$ 1,000	\$ 450	\$ 1,000	0.00%
318-0000-462-0101	WATER METERS	\$ 2,190	\$ 7,250	\$ 4,523	\$ 4,200	\$ 1,451	\$ 1,500	-64.29%
318-0000-462-0104	TCP TREATMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	-
	TOTAL OTHER REVENUE	\$ 138,573	\$ 8,180	\$ 8,719	\$ 5,200	\$ 5,001,901	\$ 2,500	-51.92%
	TOTAL, WATER	\$ 3,507,032	\$ 2,081,801	\$ 2,092,903	\$ 2,248,000	\$ 7,160,063	\$ 2,265,300	0.77%
<u>SOLID WASTE</u>								
319-0000-422-0201	RECYCLING BEV CONT	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	TOTAL FED/STATE GRANTS	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
319-0000-435-0102	REFUSE CHARGES	\$ 1,446,272	\$ 1,485,946	\$ 1,503,627	\$ 1,532,244	\$ 1,523,652	\$ 1,523,650	-0.56%
319-0000-435-0103	RECYCLING CHARGES	\$ 153,666	\$ 188,207	\$ 198,136	\$ 201,654	\$ 205,146	\$ 205,000	1.66%
319-0000-435-0104	STREET SWEEPING CHARGES	\$ 134,224	\$ 134,800	\$ 136,678	\$ 139,332	\$ 138,769	\$ 138,700	-0.45%
319-0000-435-0202	REFUSE PENALTY	\$ 38,307	\$ 32,135	\$ 28,289	\$ 28,968	\$ 31,820	\$ 31,800	9.78%
319-0000-435-0203	RECYCLING PENALTY	\$ 3,889	\$ 3,417	\$ 3,017	\$ 3,060	\$ 3,843	\$ 3,800	24.18%
319-0000-435-0204	STREET SWEEPING PENALTY	\$ 3,050	\$ 2,663	\$ 2,457	\$ 2,550	\$ 2,847	\$ 2,800	9.80%
319-0000-435-0301	PM 10 CREDITS	\$ 7,335	\$ 5,834	\$ 2,717	\$ 5,000	\$ 1,572	\$ 1,500	-70.00%
	TOTAL CHARGES FOR SERVICES	\$ 1,786,743	\$ 1,853,002	\$ 1,874,921	\$ 1,912,808	\$ 1,907,649	\$ 1,907,250	-0.29%
319-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL, SOLID WASTE	\$ 1,786,743	\$ 1,858,002	\$ 1,879,921	\$ 1,917,808	\$ 1,912,649	\$ 1,912,250	-0.29%
<u>FIRE/AMBULANCE</u>								
320-0000-422-0302	HOMELAND SECURITY	\$ -	\$ -	\$ 3,711	\$ -	\$ -	\$ -	-
320-0000-422-0303	FEMA GRANT	\$ -	\$ -	\$ 168,394	\$ -	\$ 16,426	\$ -	-
320-0000-422-0308	OES GRANTS	\$ 85,290	\$ 106,849	\$ 72,051	\$ -	\$ 51,730	\$ 62,380	-
320-0000-422-0309	SAFER GRANT	\$ 199,462	\$ 60,578	\$ -	\$ -	\$ -	\$ -	-
	TOTAL FED/STATE GRANTS	\$ 284,752	\$ 167,427	\$ 244,156	\$ -	\$ 68,156	\$ 62,380	-
320-0000-435-0105	AMBULANCE CHARGES	\$ 1,796,054	\$ 2,286,922	\$ 2,561,520	\$ 2,243,000	\$ 2,316,390	\$ 2,300,000	2.54%
320-0000-435-0106	FIRE MED	\$ 17,270	\$ 18,425	\$ 20,114	\$ 16,500	\$ 18,095	\$ 18,000	9.09%
320-0000-435-0107	GEMT	\$ 55,492	\$ 56,021	\$ 37,268	\$ -	\$ 54,029	\$ 29,824	-
320-0000-435-0109	IGT	\$ -	\$ 783,384	\$ 1,185,785	\$ 1,316,850	\$ 1,316,850	\$ 747,000	-43.27%
	TOTAL CHARGES FOR SERVICES	\$ 1,868,816	\$ 3,144,752	\$ 3,804,687	\$ 3,576,350	\$ 3,705,364	\$ 3,094,824	-13.46%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	\$ -	\$ -	\$ -	\$ 250,000	\$ 249,999	\$ 115,000	-
320-0000-462-0100	MISCELLANEOUS	\$ 156	\$ 30,981	\$ (5,379)	\$ -	\$ 627	\$ -	-
320-0000-462-0210	FROM OTHER AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ 572	\$ -	-
	TOTAL OTHER REVENUE	\$ 156	\$ 30,981	\$ (5,379)	\$ 250,000	\$ 251,198	\$ 115,000	-
320-0000-471-0101	FROM OTHER FUNDS	\$ 211,665	\$ 183,483	\$ 177,622	\$ 185,788	\$ 185,788	\$ 121,274	-34.72%
320-0000-471-0110	FROM GENERAL FUND	\$ 585,000	\$ 765,000	\$ 365,000	\$ 161,000	\$ 297,000	\$ 350,000	117.39%
320-0000-471-0111	FROM IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL TRANSFERS IN	\$ 796,665	\$ 948,483	\$ 542,623	\$ 346,788	\$ 482,788	\$ 471,274	35.90%
	TOTAL, FIRE/AMBULANCE	\$ 2,950,389	\$ 4,291,642	\$ 4,586,086	\$ 4,173,138	\$ 4,507,506	\$ 3,743,478	-10.30%



**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUAL</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	TOTAL FED/STATE GRANTS	\$ 284,752	\$ 172,427	\$ 249,156	\$ 5,000	\$ 73,156	\$ 67,380	
	TOTAL CHARGES FOR SERVICES	\$ 7,275,193	\$ 7,068,081	\$ 7,757,038	\$ 7,729,158	\$ 7,768,375	\$ 7,262,074	
	TOTAL INTEREST	\$ 1,316	\$ 3,294	\$ 6,754	\$ 2,800	\$ 2,800	\$ 2,800	
	TOTAL OTHER REVENUE	\$ 138,729	\$ 39,160	\$ 3,341	\$ 255,200	\$ 5,253,099	\$ 117,500	
	TOTAL TRANSFERS IN	\$ 1,126,357	\$ 948,483	\$ 542,623	\$ 346,788	\$ 482,788	\$ 471,274	
	TOTAL, ENTERPRISE FUNDS	\$ 8,826,347	\$ 8,231,445	\$ 8,558,911	\$ 8,338,946	\$ 13,580,218	\$ 7,921,028	-5.01%
	Revenues	\$ 8,826,347	\$ 8,231,445	\$ 8,558,911	\$ 8,338,946	\$ 13,580,218	\$ 7,921,028	
	Expenses	\$ 6,181,991	\$ 7,577,504	\$ 8,274,545	\$ 8,193,599	\$ 8,904,218	\$ 13,874,700	
		<u>\$ 2,644,356</u>	<u>\$ 653,941</u>	<u>\$ 284,365</u>	<u>\$ 145,347</u>	<u>\$ 4,676,001</u>	<u>\$ (5,953,672)</u>	



**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY18/19	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
BUILDING PERMIT								
317-9100-519-5101	SALARIES	\$ 52,326		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5102	OVERTIME	\$ 315		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5121	FICA	\$ 3,746		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5123	PERS	\$ 8,532		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5125	MEDICAL	\$ 17,483		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5127	WORKERS COMP	\$ 3,991		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5131	ERMA/EAP	\$ 561		\$ -	\$ -	\$ -	\$ -	
	TOTAL WAGES & BENEFITS	\$ 86,954	\$ -	\$ -	\$ -	\$ -	\$ -	
317-9100-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 891		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5210	TOOLS AND SUPPLIES	\$ -		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5216	COMMUNICATIONS	\$ -		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5222	VEHICLE MAINTENANCE	\$ 391		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5224	FUELS	\$ 407		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5270	PROFESSIONAL SERVICES	\$ 16,430		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5276	PLAN CHECK OUTSOURCE	\$ -		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5291	CONF/MEETINGS/TRAVEL	\$ 52		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5292	MEMBERSHIPS/DUES	\$ 287		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5301	DEPRECIATION	\$ 4,525		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5350	STRONG MOTION TAX	\$ 3,514		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5351	BSC TAX	\$ -		\$ -	\$ -	\$ -	\$ -	
317-9100-519-5501	TRANSFER OUT - OVERHEAD	\$ -		\$ -	\$ -	\$ -	\$ -	
	TOTAL MAINTENANCE & OPERATIONS	\$ 26,497	\$ -	\$ -	\$ -	\$ -	\$ -	
317-9100-519-5701	CAPITAL OUTLAY	\$ -		\$ -	\$ -	\$ -	\$ -	
	TOTAL, BUILDING PERMIT	\$ 113,451	\$ -	\$ -	\$ -	\$ -	\$ -	
WATER								
318-5100-549-5101	SALARIES	\$ 305,954	\$ 318,648	\$ 308,712	\$ 310,055	\$ 326,280	\$ 340,964	9.97%
318-5100-549-5102	OVERTIME	\$ 21,878	\$ 16,860	\$ 19,624	\$ 18,000	\$ 3,945	\$ 6,500	-63.89%
318-5100-549-5104	PARTTIME	\$ 22,047	\$ 2,970	\$ -	\$ -	\$ -	\$ -	0.00%
318-5100-549-5121	FICA	\$ 24,061	\$ 27,281	\$ 23,611	\$ 23,025	\$ 24,591	\$ 25,608	11.22%
318-5100-549-5123	PERS	\$ 44,086	\$ 48,963	\$ 51,212	\$ 53,854	\$ 53,854	\$ 65,101	20.88%
318-5100-549-5124	PENSION EXPENSE-GASB 68	\$ 1,890	\$ (174,886)	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5125	MEDICAL	\$ 49,053	\$ 52,028	\$ 56,964	\$ 50,454	\$ 53,017	\$ 55,563	10.13%
318-5100-549-5127	WORKERS COMP	\$ 19,627	\$ 24,369	\$ 27,621	\$ 19,832	\$ 19,832	\$ 20,367	2.70%
318-5100-549-5131	EAP	\$ 2,761	\$ 2,346	\$ 2,187	\$ 143	\$ 143	\$ 219	53.15%
318-5100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 170	\$ 170	\$ 170	
	TOTAL WAGES & BENEFITS	\$ 491,357	\$ 318,579	\$ 489,932	\$ 475,533	\$ 481,833	\$ 514,492	8.19%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 47,140	\$ 42,774	\$ 51,165	\$ 50,000	\$ 50,000	\$ 45,000	-10.00%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	\$ 18,889	\$ 39,760	\$ 21,861	\$ 22,500	\$ 22,500	\$ 17,500	-22.22%
318-5100-549-5216	COMMUNICATIONS	\$ 665	\$ 522	\$ 650	\$ 5,000	\$ 5,000	\$ 8,000	60.00%
318-5100-549-5218	UTILITIES	\$ 206,485	\$ 179,140	\$ 229,480	\$ 185,000	\$ 225,454	\$ 205,000	10.81%
318-5100-549-5222	VEHICLE MAINTENANCE	\$ 988	\$ 1,576	\$ 1,634	\$ 2,000	\$ 2,290	\$ 3,500	75.00%
318-5100-549-5223	WATER SYSTEM MAINT	\$ 49,319	\$ 136,140	\$ 86,567	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
318-5100-549-5224	FUELS	\$ 11,086	\$ 7,532	\$ 11,007	\$ 11,500	\$ 11,500	\$ 12,500	8.70%
318-5100-549-5225	OFFICE EQUIP MAINT	\$ (706)	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5250	A/R WRITE OFF	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 16,200	\$ 16,200	\$ 20,053	23.78%
318-5100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 2,010	\$ 2,010	\$ 2,844	41.49%
318-5100-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 518	\$ 518	\$ 518	0.00%
318-5100-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 2,847	\$ 2,847	\$ 4,363	53.25%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 1,482	\$ 1,482	\$ 1,759	18.69%
318-5100-549-5270	PROFESSIONAL SERVICES	\$ 50,925	\$ 65,263	\$ 47,220	\$ 395,000	\$ 395,000	\$ 325,000	-17.72%
318-5100-549-5273	SGMA FEES	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	
318-5100-549-5280	GROUNDWATER RECHARGE FEE	\$ 98,417	\$ (7,660)	\$ 619	\$ 181,000	\$ 181,000	\$ 195,000	7.73%
318-5100-549-5290	LARGE WATER SYSTEM/CONS I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5291	CONF/MEETINGS/TRAVEL	\$ 1,672	\$ 1,576	\$ 2,102	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
318-5100-549-5294	AUDIT	\$ 13,000	\$ 15,700	\$ 23,300	\$ 24,100	\$ 24,100	\$ 24,100	0.00%
318-5100-549-5301	DEPRECIATION	\$ 264,516	\$ 267,545	\$ 461,766	\$ 234,153	\$ 234,153	\$ 236,119	0.84%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	\$ 300,000	\$ 300,000	\$ 320,000	\$ 300,000	\$ 300,000	\$ 300,000	0.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 1,062,397	\$ 1,049,869	\$ 1,257,373	\$ 1,596,310	\$ 1,637,054	\$ 1,504,256	-5.77%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	\$ 25,110	\$ 22,478	\$ 19,643	\$ -	\$ 16,605	\$ 13,365	
318-5100-549-5602	SAFE DRINK WATER BOND 1992	\$ 17,775	\$ 16,195	\$ 14,615	\$ -	\$ 12,838	\$ 10,863	
318-5100-549-5605	CIEDB WATER IMP LOAN	\$ 77,380	\$ 74,525	\$ 71,586	\$ 63,208	\$ 63,208	\$ 60,403	-4.44%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	\$ 33,769	\$ 30,106	\$ 26,319	\$ 25,685	\$ 25,685	\$ 21,749	-15.32%



**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY18/19	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
TOTAL DEBT SERVICE		\$ 154,034	\$ 143,304	\$ 132,163	\$ 88,893	\$ 118,336	\$ 106,380	19.67%
318-5100-549-5701	CAPITAL OUTLAY	\$ 8,519	\$ (3,886)	\$ 45,167	\$ -	\$ -	\$ -	
318-5100-549-5702	WATER METERS	\$ -	\$ 26,590	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5703	WATER METERS-GOVT CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5708	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ -	\$ 5,000	\$ 4,980	\$ 3,750	-25.00%
318-5100-549-5711	CC CHAMBER TECH IMPROVS	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,489	\$ -	-100.00%
318-5100-549-5719	F-150 TRUCK	\$ -	\$ -	\$ -	\$ 30,000	\$ 25,862	\$ -	-100.00%
318-5100-549-5720	ANNUAL WELL MAINTENANCE	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	-100.00%
318-5100-549-5737	2" LINE FROM NAPA TO DRAPER	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.00%
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
318-5100-549-5770	EXPLORE OFFICE SPACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
318-5100-549-5771	CHLORINATION EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	
318-5100-549-5772	WELL #12 PIPELINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	
318-5100-549-5774	WELL #12 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	
TOTAL CAPITAL OUTLAY		\$ 8,519	\$ 22,704	\$ 45,167	\$ 109,500	\$ 105,331	\$ 6,161,750	5527.17%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 165,483	\$ 159,622	\$ 167,788	\$ 202,601	\$ 121,274	-27.72%
TOTAL, WATER		\$ 1,716,307	\$ 1,699,938	\$ 2,084,256	\$ 2,438,024	\$ 2,545,154	\$ 8,408,152	244.88%
SOLID WASTE								
319-9100-549-5101	SALARIES	\$ 99,437	\$ 118,678	\$ 125,347	\$ 125,408	\$ 126,510	\$ 148,443	18.37%
319-9100-549-5102	OVERTIME	\$ 855	\$ 231	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5104	PARTTIME	\$ 12,088	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5121	FICA	\$ 7,788	\$ 8,517	\$ 9,069	\$ 9,449	\$ 9,137	\$ 11,538	22.11%
319-9100-549-5123	PERS	\$ 12,944	\$ 15,737	\$ 74,871	\$ 25,413	\$ 23,513	\$ 29,088	14.46%
319-9100-549-5124	PENSION EXPENSE-GASB 68	\$ 555	\$ (39,596)	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5125	MEDICAL	\$ 16,284	\$ 16,052	\$ 18,117	\$ 14,841	\$ 15,326	\$ 15,776	6.30%
319-9100-549-5127	WORKERS COMP	\$ 6,571	\$ 8,807	\$ 11,130	\$ 1,413	\$ 1,413	\$ 1,451	2.69%
319-9100-549-5131	EAP	\$ 924	\$ 848	\$ 885	\$ 166	\$ 166	\$ 204	22.89%
319-9100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 138	\$ 138	\$ 138	
TOTAL WAGES & BENEFITS		\$ 157,446	\$ 129,274	\$ 239,419	\$ 176,828	\$ 176,066	\$ 206,638	16.86%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 21,728	\$ 35,902	\$ 35,075	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 7,662	\$ 3,825	\$ 2,715	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
319-9100-549-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5216	COMMUNICATIONS	\$ 285	\$ 370	\$ 32	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
319-9100-549-5218	UTILITIES	\$ 1,569	\$ 1,691	\$ 1,756	\$ 1,700	\$ 1,700	\$ 1,700	0.00%
319-9100-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5225	OFFICE EQUIP MAINT	\$ 19,009	\$ 21,932	\$ -	\$ 1,000	\$ -	\$ -	-100.00%
319-9100-549-5250	A/R WRITE OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 18,790	\$ 18,662	\$ 18,662	-0.68%
319-9100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 2,332	\$ 2,332	\$ 2,646	13.46%
319-9100-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 3,303	\$ 3,303	\$ 4,061	22.95%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 1,718	\$ 1,718	\$ 1,637	-4.71%
319-9100-549-5271	PROF SERV-REFUSE	\$ 1,131,113	\$ 1,134,230	\$ 1,161,953	\$ 1,143,304	\$ 1,089,315	\$ 1,166,170	2.00%
319-9100-549-5272	PROF SERV-ST SWEEPING	\$ 137,713	\$ 142,460	\$ 151,055	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
319-9100-549-5285	FRANCHISE FEES	\$ -	\$ 58,180	\$ 58,346	\$ 59,000	\$ 59,000	\$ 60,180	2.00%
319-9100-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5294	AUDIT	\$ 11,300	\$ 12,070	\$ 5,125	\$ 13,750	\$ 13,750	\$ 13,750	0.00%
319-9100-549-5301	DEPRECIATION	\$ 2,063	\$ 3,263	\$ 4,834	\$ 3,263	\$ 3,754	\$ 3,754	15.05%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 320,000	\$ 310,000	\$ 280,000	\$ 240,000	\$ 240,000	\$ 240,000	0.00%
TOTAL MAINTENANCE & OPERATIONS		\$ 1,652,442	\$ 1,723,922	\$ 1,700,892	\$ 1,674,160	\$ 1,619,534	\$ 1,698,560	1.46%
319-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5701	CAPITAL OUTLAY	\$ 926	\$ 379	\$ -	\$ -	\$ -	\$ -	
TOTAL, SOLID WASTE		\$ 1,810,814	\$ 1,853,574	\$ 1,940,311	\$ 1,850,988	\$ 1,795,600	\$ 1,905,198	2.93%
AMBULANCE								
320-6100-539-5101	SALARIES/FT	\$ 439,146	\$ 431,044	\$ 502,545	\$ 500,813	\$ 415,239	\$ 513,790	2.59%
320-6100-539-5102	OVERTIME/FT	\$ 88,361	\$ 126,953	\$ 72,528	\$ 70,000	\$ 96,974	\$ 70,000	0.00%
320-6100-539-5104	PT PCFS	\$ 33,074	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5105	RESERVE OFFICERS	\$ 13,500	\$ 56,508	\$ 25,141	\$ 38,880	\$ 72,987	\$ 45,000	15.74%
320-6100-539-5121	FICA	\$ 39,511	\$ 51,619	\$ 44,448	\$ 40,343	\$ 47,190	\$ 39,106	-3.07%
320-6100-539-5123	PERS	\$ 121,032	\$ 122,612	\$ (145,130)	\$ 135,435	\$ 127,391	\$ 142,451	5.18%
320-6100-539-5124	PENSION EXPENSE-GASB 68	\$ (6,629)	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5125	MEDICAL	\$ 63,638	\$ 56,096	\$ 47,860	\$ 38,547	\$ 41,685	\$ 62,246	61.48%



**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY18/19	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
320-6100-539-5127	WORKERS COMP	\$ 29,267	\$ 34,547	\$ 42,040	\$ 77,400	\$ 77,400	\$ 79,484	2.69%
320-6100-539-5129	UNIFORM ALLOWANCE	\$ 2,684	\$ 6,840	\$ 6,641	\$ 7,200	\$ 6,480	\$ 7,200	0.00%
320-6100-539-5131	EAP	\$ 4,117	\$ 3,326	\$ 3,499	\$ 346	\$ 346	\$ 362	4.62%
320-6100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 328	\$ 328	\$ 328	
	TOTAL WAGES & BENEFITS	\$ 827,701	\$ 889,545	\$ 599,571	\$ 909,292	\$ 886,020	\$ 959,967	4.62%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 856	\$ 1,507	\$ 1,576	\$ 1,300	\$ 1,300	\$ 2,000	53.85%
320-6100-539-5204	SPEC DEPT/LAUNDRY	\$ 5,399	\$ 6,072	\$ 5,281	\$ 5,000	\$ 5,000	\$ 5,500	10.00%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	\$ 51,737	\$ 31,433	\$ 24,951	\$ 25,000	\$ 25,000	\$ 22,000	-12.00%
320-6100-539-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5215	INSURANCE	\$ 6,295	\$ 7,409	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5216	COMMUNICATIONS	\$ 4,651	\$ 5,627	\$ 6,035	\$ 8,500	\$ 8,500	\$ 8,350	-1.76%
320-6100-539-5222	VEHICLE MAINTENANCE	\$ 27,071	\$ 12,404	\$ 11,422	\$ 14,500	\$ 14,500	\$ 12,000	-17.24%
320-6100-539-5224	FUELS	\$ 16,403	\$ 13,344	\$ 14,676	\$ 15,000	\$ 15,000	\$ 16,000	6.67%
320-6100-539-5225	OFFICE EQUIP MAINT	\$ 1,642	\$ 265	\$ -	\$ 500	\$ 500	\$ 500	0.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	\$ 6,839	\$ 6,333	\$ 11,103	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
320-6100-539-5250	A/R WRITE OFF	\$ 339,923	\$ 1,596,058	\$ 1,953,361	\$ 1,110,000	\$ 1,426,367	\$ 1,225,000	10.36%
320-6100-539-5251	A/R WRITE DOWN	\$ 495,622	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 39,105	\$ 39,105	\$ 33,162	-15.20%
320-6100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 4,852	\$ 4,852	\$ 4,703	-3.07%
320-6100-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 2,914	\$ 2,914	\$ 2,914	0.00%
320-6100-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 6,873	\$ 6,873	\$ 7,216	4.99%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 3,578	\$ 3,578	\$ 2,908	-18.73%
320-6100-539-5269	PRE-EMPLOYMENT PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5270	PROFESSIONAL SERVICES	\$ 38,298	\$ 80,077	\$ 111,757	\$ -	\$ 158,840	\$ 50,000	
320-6100-539-5291	CONF/MEETINGS/TRAVEL	\$ 886	\$ 2,061	\$ 2,712	\$ 4,700	\$ 4,700	\$ 5,000	6.38%
320-6100-539-5296	TRAINING & EDUCATION	\$ 3,024	\$ 8,481	\$ 5,728	\$ 9,600	\$ 4,214	\$ 8,000	-16.67%
320-6100-539-5299	IGT EXPENSE	\$ -	\$ 452,495	\$ 703,440	\$ 806,233	\$ 861,579	\$ 447,000	-44.56%
320-6100-539-5301	DEPRECIATION	\$ 95,252	\$ 122,435	\$ 135,674	\$ 114,753	\$ 114,753	\$ 114,753	0.00%
320-6100-539-5501	TRANSFER OUT-OVERHEAD	\$ 75,000	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ -	
	TOTAL MAINTENANCE & OPERATIONS	\$ 1,168,898	\$ 2,416,000	\$ 3,055,715	\$ 2,180,408	\$ 2,705,575	\$ 1,975,006	-9.42%
320-6100-539-5614	FIRE STATION BOND PMTS	\$ 131,665	\$ 53,483	\$ 73,038	\$ 70,788	\$ 70,788	\$ 68,438	-3.32%
	TOTAL DEBT SERVICE	\$ 131,665	\$ 53,483	\$ 73,038	\$ 70,788	\$ 70,788	\$ 68,438	-3.32%
320-6100-539-5701	CAPITAL OUTLAY	\$ 6,528	\$ 8,381	\$ 68,073	\$ -	\$ 27,532	\$ -	
320-6100-539-5722	IPADS	\$ -	\$ -	\$ -	\$ 5,200	\$ 5,200	\$ -	-100.00%
320-6100-539-5723	NEW AMBULANCE	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	-100.00%
	TOTAL CAPITAL OUTLAY	\$ 6,528	\$ 8,381	\$ 68,073	\$ 255,200	\$ 282,732	\$ -	-100.00%
320-6100-539-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, AMBULANCE	\$ 2,134,792	\$ 3,367,409	\$ 3,796,397	\$ 3,415,688	\$ 3,945,114	\$ 3,003,411	-12.07%
FIRE								
320-6200-539-5101	SALARIES/FT	\$ 168,416	\$ 202,335	\$ 222,556	\$ 194,760	\$ 208,504	\$ 199,807	2.59%
320-6200-539-5102	OVERTIME/FT	\$ 34,811	\$ 49,170	\$ 17,107	\$ 30,000	\$ 52,018	\$ 30,000	0.00%
320-6200-539-5104	PT/PCFS	\$ 13,465	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5105	RESERVE OFFICERS	\$ 5,003	\$ 22,739	\$ 9,998	\$ 15,120	\$ 25,967	\$ 20,000	32.28%
320-6200-539-5121	FICA	\$ 15,473	\$ 20,425	\$ 20,303	\$ 15,689	\$ 21,868	\$ 15,208	-3.07%
320-6200-539-5123	PERS	\$ 53,152	\$ 44,891	\$ 50,107	\$ 52,669	\$ 93,916	\$ 55,398	5.18%
320-6200-539-5124	PENSION EXPENSE-GASB 68	\$ (2,911)	\$ 182,917	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5125	MEDICAL	\$ 24,407	\$ 21,346	\$ 23,258	\$ 14,991	\$ 20,350	\$ 24,207	61.48%
320-6200-539-5127	WORKERS COMP	\$ 11,854	\$ 12,902	\$ 16,350	\$ 30,100	\$ 30,100	\$ 30,911	2.69%
320-6200-539-5129	UNIFORM ALLOWANCE	\$ 1,540	\$ 2,660	\$ 2,681	\$ 2,800	\$ 2,520	\$ 2,800	0.00%
320-6200-539-5131	EAP	\$ 3,580	\$ 495	\$ 1,297	\$ 44	\$ 44	\$ 54	22.73%
320-6200-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 120	\$ 120	\$ 120	
	TOTAL WAGES & BENEFITS	\$ 328,790	\$ 559,880	\$ 363,658	\$ 356,293	\$ 455,407	\$ 378,505	6.23%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 866	\$ 1,078	\$ 1,063	\$ 750	\$ 1,131	\$ 1,500	100.00%
320-6200-539-5204	SPEC DEPT/LAUNDRY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5205	PERSONNEL/MEDICAL	\$ 482	\$ 3,533	\$ 150	\$ 2,500	\$ 2,953	\$ 3,000	20.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	\$ 12,751	\$ 15,158	\$ 16,292	\$ 17,500	\$ 17,500	\$ 18,000	2.86%
320-6200-539-5211	RESERVE UNIFORMS	\$ 2,454	\$ 3,771	\$ 3,240	\$ 6,000	\$ 6,034	\$ 6,200	3.33%
320-6200-539-5212	SAFETY PERS PROTEC EQUIP	\$ 277	\$ 455	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5214	PRINTING & ADVERTISING	\$ 73	\$ -	\$ -	\$ 200	\$ 200	\$ -	-100.00%
320-6200-539-5215	INSURANCE	\$ 2,812	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5216	COMMUNICATIONS	\$ 5,385	\$ 10,512	\$ 12,420	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
320-6200-539-5218	UTILITIES	\$ 21,686	\$ 24,055	\$ 23,587	\$ 21,000	\$ 21,000	\$ 21,000	0.00%
320-6200-539-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 10,000	\$ 19,328	\$ 13,000	30.00%
320-6200-539-5224	FUELS	\$ 8,490	\$ 6,418	\$ 6,483	\$ 6,500	\$ 6,500	\$ 6,500	0.00%



**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

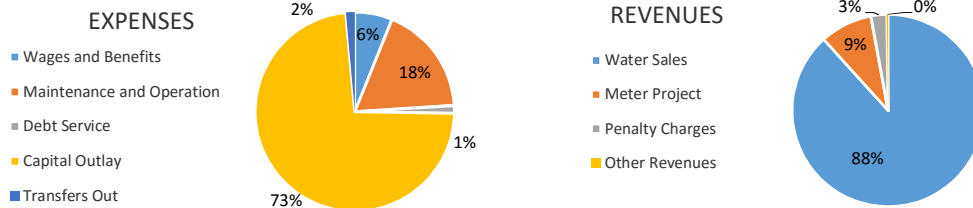
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15	FY 15/16	FY 16/17	FY 17/18	PROJECTED	FY18/19	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
320-6200-539-5226	EQUIPMENT MAINTENANCE	\$ 17,472	\$ 23,627	\$ 16,956	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
320-6200-539-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 5,020	\$ 5,020	\$ 4,949	-1.41%
320-6200-539-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 623	\$ 623	\$ 702	12.68%
320-6200-539-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 3,172	\$ 4,029	\$ 3,172	0.00%
320-6200-539-5264	ERMA	\$ -	\$ -	\$ -	\$ 882	\$ 882	\$ 1,077	22.11%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 459	\$ 459	\$ 434	-5.45%
320-6200-539-5269	PRE-EMPLOYMENT PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5291	CONF/MEETINGS/TRAVEL	\$ 1,176	\$ 1,328	\$ 1,497	\$ 3,700	\$ 3,700	\$ 4,000	8.11%
320-6200-539-5292	MEMBERSHIPS/DUES	\$ 1,840	\$ 2,845	\$ 2,149	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
320-6200-539-5296	TRAINING & EDUCATION	\$ 1,311	\$ 2,774	\$ 3,065	\$ 5,400	\$ 5,400	\$ 6,000	11.11%
320-6200-539-5324	FIRE PREVENTION	\$ 145	\$ 1,148	\$ 596	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 77,220	\$ 96,702	\$ 87,499	\$ 106,206	\$ 117,260	\$ 112,034	5.49%
320-6200-539-5701	CAPITAL OUTLAY	\$ 617	\$ -	\$ 2,424	\$ -	\$ 18,782	\$ -	
320-6200-539-5724	COMPUTERS & MONITORS	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	-100.00%
320-6200-539-5725	WILDLAND TURNOUTS	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -	-100.00%
320-6200-539-5726	TURNOUT EXTRACTORS	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,500	\$ -	-100.00%
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 5,000	138.10%
320-6200-539-5767	POWER SAWS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
	TOTAL CAPITAL OUTLAY	\$ 617	\$ -	\$ 2,424	\$ 26,400	\$ 45,682	\$ 67,400	155.30%
	TOTAL, FIRE	\$ 406,627	\$ 656,582	\$ 453,581	\$ 488,899	\$ 618,349	\$ 557,939	14.12%
	TOTAL WAGES & BENEFITS	\$ 1,892,248	\$ 1,897,278	\$ 1,692,579	\$ 1,917,946	\$ 1,999,327	\$ 2,059,602	7.39%
	TOTAL MAINTENANCE & OPERATIONS	\$ 3,987,454	\$ 5,286,493	\$ 6,101,480	\$ 5,557,084	\$ 6,079,422	\$ 5,289,856	-4.81%
	TOTAL DEBT SERVICE	\$ 285,699	\$ 196,787	\$ 205,200	\$ 159,681	\$ 189,123	\$ 174,818	9.48%
	TOTAL CAPITAL OUTLAY	\$ 16,590	\$ 31,463	\$ 115,664	\$ 391,100	\$ 433,745	\$ 6,229,150	1492.73%
	TOTAL TRANSFERS OUT	\$ -	\$ 165,483	\$ 159,622	\$ 167,788	\$ 202,601	\$ 121,274	-27.72%
	TOTAL, ALL ENTERPRISE FUNDS	\$ 6,181,991	\$ 7,577,504	\$ 8,274,545	\$ 8,193,599	\$ 8,904,218	\$ 13,874,700	
	Revenues	\$ 8,826,347	\$ 8,231,445	\$ 8,558,911	\$ 8,338,946	\$ 13,580,218	\$ 7,921,028	
	Expenses	\$ 6,181,991	\$ 7,577,504	\$ 8,274,545	\$ 8,193,599	\$ 8,904,218	\$ 13,874,700	
		\$ 2,644,356	\$ 653,941	\$ 284,365	\$ 145,347	\$ 4,676,001	\$ (5,953,672)	



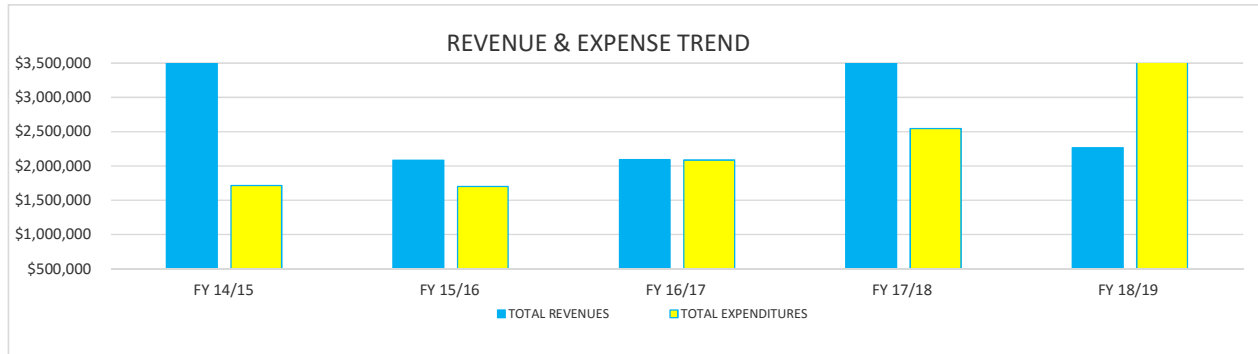
WATER SYSTEM

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 capital projects including line replacement and utility vehicle replacement. Payment to the Consolidated Irrigation District will continue as contracted.



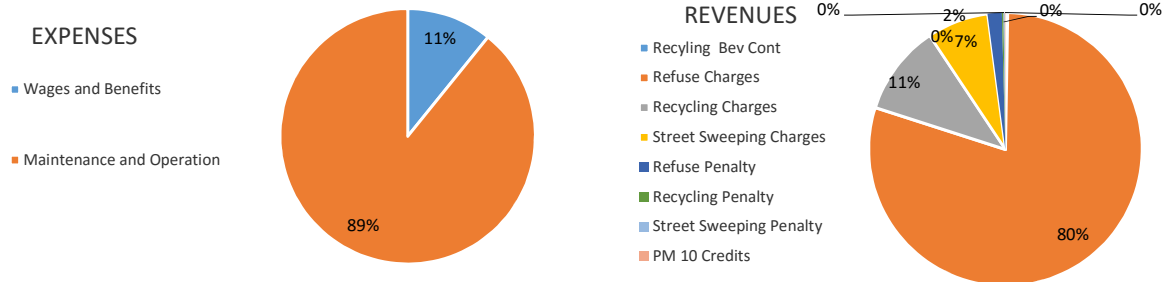
Water System	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Water Sales	\$ 1,950,700	\$ 2,009,446	\$ 2,022,817	\$ 2,000,000	\$ 1,901,424	\$ 2,000,000	0.00%
Meter Project	\$ 1,371,242	\$ 8,972	\$ -	\$ 200,000	\$ 193,647	\$ 200,000	0.00%
Penalty Charges	\$ 45,201	\$ 51,908	\$ 54,613	\$ 40,000	\$ 60,291	\$ 60,000	50.00%
Interest	\$ -	\$ 0	\$ 6,754	\$ 2,800	\$ 2,800	\$ 2,800	
Water Mains	\$ 692	\$ 1,732	\$ -	\$ -	\$ -	\$ -	
Fire Hydrants	\$ 215	\$ 539	\$ -	\$ -	\$ -	\$ -	
Water Facilities	\$ 409	\$ 1,023	\$ -	\$ -	\$ -	\$ -	
Misc	\$ 136,383	\$ 930	\$ 4,196	\$ 1,000	\$ 5,000,000	\$ 1,000	
Water Meters	\$ 2,190	\$ 7,250	\$ 4,523	\$ 4,200	\$ 1,451	\$ 1,500	
TOTAL REVENUES	\$ 3,507,032	\$ 2,081,801	\$ 2,092,903	\$ 2,248,000	\$ 7,159,613	\$ 2,265,300	0.77%
EXPENDITURES							
Wages and Benefits	\$ 491,357	\$ 318,579	\$ 489,932	\$ 475,533	\$ 481,833	\$ 514,492	8.19%
Maintenance and Operation	\$ 1,062,397	\$ 1,049,869	\$ 1,257,373	\$ 1,596,310	\$ 1,637,054	\$ 1,504,256	-5.77%
Debt Service	\$ 154,034	\$ 143,304	\$ 132,163	\$ 88,893	\$ 118,336	\$ 106,380	19.67%
Capital Outlay	\$ 8,519	\$ 22,704	\$ 45,167	\$ 109,500	\$ 105,331	\$ 6,161,750	5527.17%
Transfers Out	\$ -	\$ 165,483	\$ 159,622	\$ 167,788	\$ 202,601	\$ 121,274	
TOTAL EXPENDITURES	\$ 1,716,307	\$ 1,699,938	\$ 2,084,256	\$ 2,438,024	\$ 2,545,154	\$ 8,408,152	244.88%
Net Revenue/(Expenditures)	\$ 1,790,725	\$ 381,862	\$ 8,647	\$ (190,024)	\$ 4,614,459	\$ (6,142,852)	3132.67%
Changes in Fund Balance	\$ -	\$ (1,582)	\$ (1,582)				
Net Increase/(Decrease) in Fund Balance	\$ 1,790,725	\$ 380,280	\$ 7,065	\$ (190,024)	\$ 4,614,459	\$ (6,142,852)	3132.67%
Beginning Fund Balance July 1	\$ 2,923,992	\$ 4,714,717	\$ 5,094,997	\$ 5,102,062	\$ 4,912,038	\$ 9,526,497	86.72%
Ending Fund Balance June 30	\$ 4,714,717	\$ 5,094,997	\$ 5,102,062	\$ 4,912,038	\$ 9,526,497	\$ 3,383,645	-31.12%
Change in Application of Accounting Principles	\$ -						
Adjusted Ending Fund Balance	\$ 4,714,717	\$ 5,094,997	\$ 5,102,062	\$ 4,912,038	\$ 9,526,497	\$ 3,383,645	-31.12%



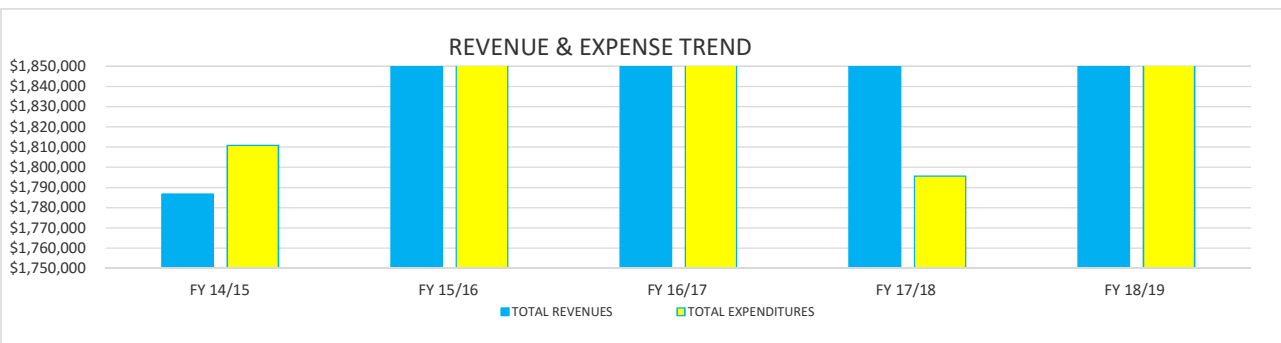
SOLID WASTE

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 includes annual increases as determined by CPI.



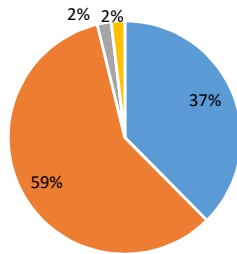
SOLID WASTE	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Recycling Bev Cont	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Refuse Charges	\$ 1,446,272	\$ 1,485,946	\$ 1,503,627	\$ 1,532,244	\$ 1,523,652	\$ 1,523,650	-0.56%
Recycling Charges	\$ 153,666	\$ 188,207	\$ 198,136	\$ 201,654	\$ 205,146	\$ 205,000	1.66%
Street Sweeping Charges	\$ 134,224	\$ 134,800	\$ 136,678	\$ 139,332	\$ 138,769	\$ 138,700	-0.45%
Refuse Penalty	\$ 38,307	\$ 32,135	\$ 28,289	\$ 28,968	\$ 31,820	\$ 31,800	9.78%
Recycling Penalty	\$ 3,889	\$ 3,417	\$ 3,017	\$ 3,060	\$ 3,843	\$ 3,800	
Street Sweeping Penalty	\$ 3,050	\$ 2,663	\$ 2,457	\$ 2,550	\$ 2,847	\$ 2,800	
PM 10 Credits	\$ 7,335	\$ 5,834	\$ 2,717	\$ 5,000	\$ 1,572	\$ 1,500	-70.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 1,786,743	\$ 1,858,002	\$ 1,879,921	\$ 1,917,808	\$ 1,912,649	\$ 1,912,250	-0.29%
EXPENDITURES							
Wages and Benefits	\$ 157,446	\$ 129,274	\$ 239,419	\$ 176,828	\$ 176,066	\$ 206,638	16.86%
Maintenance and Operation	\$ 1,652,442	\$ 1,723,922	\$ 1,700,892	\$ 1,674,160	\$ 1,619,534	\$ 1,698,560	1.46%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 926	\$ 379	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,810,814	\$ 1,853,574	\$ 1,940,311	\$ 1,850,988	\$ 1,795,600	\$ 1,905,198	2.93%
Net Revenue/(Expenditures)	\$ (24,071)	\$ 4,427	\$ (60,390)	\$ 66,820	\$ 117,049	\$ 7,052	-848%
Changes in Fund Balance	\$ -	\$ (507)	\$ (507)	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (24,071)	\$ 3,920	\$ (60,897)	\$ 66,820	\$ 117,049	\$ 7,052	-89.45%
Beginning Fund Balance July 1	\$ (237,382)	\$ (261,453)	\$ (257,533)	\$ (318,430)	\$ (251,610)	\$ (134,561)	-57.74%
Ending Fund Balance June 30	\$ (261,453)	\$ (257,533)	\$ (318,430)	\$ (251,610)	\$ (134,561)	\$ (127,509)	-49.32%
Change in Application of Accounting Principles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ (261,453)	\$ (257,533)	\$ (318,430)	\$ (251,610)	\$ (134,561)	\$ (127,509)	-49.32%



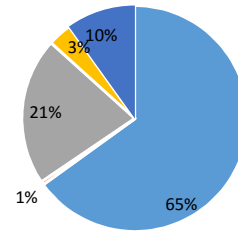
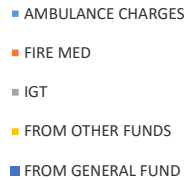
FIRE/AMBULANCE

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.

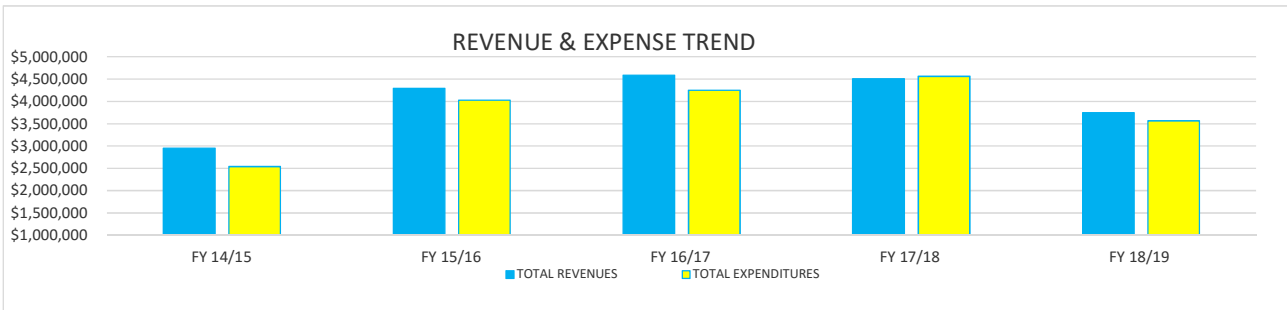
Budget Highlights: The FY18 budget continues with efforts to reduce the general fund subsidy of the enterprise fund through increased revenues. Improved collections as well as participation in both federal and state ground emergency transport programs is part of a long-term effort to improve overall cash in the fund.



REVENUE



FIRE/AMBULANCE	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Homeland Security	\$ -	\$ -	\$ 3,711	\$ -	\$ -	\$ -	
FEMA Grant	\$ -	\$ -	\$ 168,394	\$ -	\$ 16,426	\$ -	
OES Grant	\$ 85,290	\$ 106,849	\$ 72,051	\$ -	\$ 51,730	\$ 62,380	
SAFER Grant	\$ 199,462	\$ 60,578	\$ -	\$ -	\$ -	\$ -	
Ambulance Charges	\$ 1,796,054	\$ 2,286,922	\$ 2,561,520	\$ 2,243,000	\$ 2,316,390	\$ 2,300,000	2.54%
Fire Med	\$ 17,270	\$ 18,425	\$ 20,114	\$ 16,500	\$ 18,095	\$ 18,000	9.09%
GEMT	\$ 55,492	\$ 56,021	\$ 37,268	\$ -	\$ 54,029	\$ 29,824	
IGT	\$ -	\$ 783,384	\$ 1,185,785	\$ 1,316,850	\$ 1,316,850	\$ 747,000	-43.27%
Miscellaneous	\$ 156	\$ 30,981	\$ (5,379)	\$ -	\$ 1,199	\$ 115,000	
Hospital District Contribution	\$ -	\$ -	\$ -	\$ 250,000	\$ 249,999	\$ -	
From Other Funds	\$ 211,665	\$ 183,483	\$ 177,622	\$ 185,788	\$ 185,788	\$ 121,274	-34.72%
From General Fund	\$ 585,000	\$ 765,000	\$ 365,000	\$ 161,000	\$ 297,000	\$ 350,000	117.39%
TOTAL REVENUES	\$ 2,950,389	\$ 4,291,642	\$ 4,586,086	\$ 4,173,138	\$ 4,507,506	\$ 3,743,478	-10.30%
EXPENDITURES							
Wages and Benefits	\$ 1,156,491	\$ 1,449,425	\$ 963,229	\$ 1,265,585	\$ 1,341,428	\$ 1,338,472	5.76%
Maintenance and Operation	\$ 1,246,118	\$ 2,512,702	\$ 3,143,215	\$ 2,286,614	\$ 2,822,834	\$ 2,087,040	-8.73%
Debt Service	\$ 131,665	\$ 53,483	\$ 73,038	\$ 70,788	\$ 70,788	\$ 68,438	-3.32%
Capital Outlay	\$ 7,145	\$ 8,381	\$ 70,497	\$ 281,600	\$ 328,414	\$ 67,400	-76.07%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 2,541,419	\$ 4,023,991	\$ 4,249,977	\$ 3,904,587	\$ 4,563,463	\$ 3,561,350	-8.79%
Net Revenue/(Expenditures)	\$ 408,970	\$ 267,651	\$ 336,109	\$ 268,551	\$ (55,958)	\$ 182,128	-32.18%
Changes in Fund Balance		\$ (9,456)	\$ -				
Net Increase/(Decrease) in Fund Balance	\$ 408,970	\$ 258,195	\$ 336,109	\$ 268,551	\$ (55,958)	\$ 182,128	-32.18%
Beginning Fund Balance July 1	\$ (2,299,905)	\$ (1,890,935)	\$ (1,632,740)	\$ (1,296,631)	\$ (1,028,080)	\$ (1,084,038)	-16.40%
Ending Fund Balance June 30	\$ (1,890,935)	\$ (1,632,740)	\$ (1,296,631)	\$ (1,028,080)	\$ (1,084,038)	\$ (901,909)	-12.27%
Change in Application of Accounting Principles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ (1,890,935)	\$ (1,632,740)	\$ (1,296,631)	\$ (1,028,080)	\$ (1,084,038)	\$ (901,909)	-12.27%



Capital Improvement Fund 2018-2019

Department	Type of Request	Item Description	Purpose	Age of Item (Years)	Cost	Funding Source
All	Programs	CalPERS Pre-Funding	Funding of CalPERS	Varies	\$1,000,000	GF/Water - Reserves
All	Infrastructure	Update IT; Network Switches	Replace Outdated Hardware	10+	\$6,000	GF/Water
All	Management	Computer Replacement	Technology Upgrades (Computers/Monitors)	Varies	\$7,500	General Fund/Water
City Hall	Planning	Explore Office Space	Examine options for City Hall/Planning Dept/Council Chambers long term	20+	\$40,000	All Funds
City Hall	Furniture	Modular Furniture/Chairs	New furniture for better workspace flow	Varies	\$7,500	General Fund
Economic Development	Management	Upper Floor Residential Rehab Grant	Grant for providing market rate apartments on Draper St.	NA	\$100,000	General Fund
Economic Development	Capital	Façade/Alley Program	Grant Program for Façade/Alley - year IV	NA	\$35,000	General Fund
Economic Development	Equipment	Signage Updates	Signage Updates (Per CPAT Recommendation; carryover)	Varies	\$75,000	LTF 8
Engineering/Planning	Planning	Municipal Service Review	LAFCo MSR; Sphere of Influence Expansion	15	\$40,000	General Gov. Impact Fees
Engineering/Planning	Planning	Examine Options for Downtown Parking	Initial funding is for downtown parking exploration	NA	\$5,000	Measure C
Engineering/PW	Infrastructure	Curb Ramp Installation	Installation of ADA curb ramps in neighborhoods not currently in compliance	New	\$15,000	Measure C
Engineering/PW	Infrastructure	21st Ave (phase 2)	Includes portion of 21st between Plumas & Mariposa; to be completed in conjunction with Phase 1	20+	\$200,000	LFT 8
Engineering/PW	Planning	Update ADA Transition Plan	Plan required for Federal Funding Eligibility (must be updated every 3-5 years)	5	\$75,000	Traffic Impact Fee
Engineering/PW	Infrastructure	Federal Project Match	Local Match; several projects	Varies	\$67,000	LTF 8
Fire	Equipment	FD Chief's Vehicle Replacement	Replacement Vehicle - SUV	17	\$60,000	Fire
Fire	Equipment	Power Saws	Replacement (3 Total)	12	\$2,400	Fire
Fire	Furniture	Update Furniture at Station (#1/#2)	Replacement of worn furniture/beds	Varies	\$5,000	Fire
Parks	Planning	Design for Recreational Space	Design funding for 3.5 acre donated parcel	New	\$20,000	Park Impact Fees
Parks	Equipment	Parks Grant	Athwal Park Grant; Bathrooms	NA	\$75,000	Housing Related Grant
Parks	Equipment	Parks Improvements	Funding for Athwal Improvements (Restrooms, Parking, Playground)	NA	\$250,000	Park Impact Fees
Parks	Programs	Skate Park Improvements	Funding for Skate Park (\$40,000 carryover)	Varies	\$40,000	General Fund
Police	Vehicle	Patrol Car	Purchase and upfit of one new patrol vehicle	Varies	\$61,000	General Fund
Police	Infrastructure	Access control system/proximity card reader.	Building security. Current system is unreliable and software is no longer supported.	12	\$3,500	General Fund
Police	Equipment	Computer/Monitor Replacement	Records and property evidence system upgrade (5 computers/monitors)	5+	\$5,000	General Fund
Police	Infrastructure	Add/replace acoustic tiles - KPD	Several tiles need replacing or not existent	10+	\$5,000	General Fund
Police	Equipment	Portable Radar Trailer	Equipment used for traffic control and speed requests	New	\$15,000	General Fund
Pool	Infrastructure	Painting - Concession Stand	New painting needed.	20+	\$15,000	Pool
Pool	Infrastructure	Sand Filter Replacement	Continued - third year of six year replacement Schedule	15+	\$20,000	Pool
Public Works	Infrastructure	Downtown Banner Replacement	Welcome Banner Replacement	Varies	\$25,000	Measure C
Public Works	Equipment	Flag Replacement	Swedish/US Flag Replacements	Varies	\$4,000	Measure C
Public Works	Infrastructure	Annual Street Striping	Refresh/replace of striping will enhance safety	Varies	\$10,000	LTF 8
Public Works	Equipment	Sidewalk Repairs	Annual Repairs	Varies	\$15,000	Measure C
Public Works - Parks Dept.	Equipment	New Equipment	Mowers, Trimmers	Varies	\$20,000	General Fund
Water Enterprise	Infrastructure	Chlorination Equipment	Installation of chlorination equipment at all City wells.	New	\$650,000	Water Enterprise
Water Enterprise	Infrastructure	Well #12 Pipelines	New water lines to convey well water to treatment facility	NA	\$485,000	Water Enterprise
Water Enterprise	Infrastructure	Well #13 Treatment Facility	Treatment facility	New	\$2,500,000	Water Enterprise
Water Enterprise	Infrastructure	Well #12 Treatment Facility	Includes treatment and parking pad	New	\$2,500,000	Water Enterprise

TOTAL \$8,458,900



**CITY OF KINGSBURG
CAPITAL EXPENDITURES SUMMARY
FISCAL YEAR 2018/19**

FUND GROUP	FUND	DEPARTMENT	DESCRIPTION	ACCOUNT	EXPENDITURE AMOUNT			FUNDING SOURCES					
					CAPITAL IMPROVEMENTS	OTHER	TOTAL	GRANTS		TRANSFERS IN (LOCAL MATCH)		FUND	
								AMOUNT	SOURCE	AMOUNT	SOURCE	REVENUES	TOTAL
GENERAL FUND													
Non-Departmental													
				001-1400-519-5708		3,750	3,750			3,750	3,750		
				001-1400-519-5748	3,000		3,000			3,000	3,000		
				001-1400-519-5750	20,000		20,000			20,000	20,000		
				001-1400-519-5751		7,500	7,500			7,500	7,500		
				001-1400-519-5777	100,000		100,000			100,000	100,000		
				001-1400-519-5778	35,000		35,000			35,000	35,000		
				Total, Non-Departmental	158,000	11,250	169,250	-	-	169,250	169,250		
Community Services													
				001-2800-529-5714	40,000		40,000			40,000	40,000		
Police													
				001-3400-539-5715		61,000	61,000			61,000	61,000		
				001-3400-539-5752		3,500	3,500			3,500	3,500		
				001-3400-539-5753		5,000	5,000			5,000	5,000		
				001-3400-539-5754	5,000		5,000			5,000	5,000		
				001-3400-539-5755		15,000	15,000			15,000	15,000		
				Total, Police	5,000	84,500	89,500	-	-	89,500	89,500		
Facility Maintenance													
				001-4600-549-5756		20,000	20,000			20,000	20,000		
				Total, General Fund	203,000	115,750	318,750	-	-	318,750	318,750		
RECREATION FUNDS													
Pool Fund													
				021-9100-529-5728	-	20,000	20,000	-	-	20,000	20,000		
				021-9100-529-5739		15,000	15,000			15,000	15,000		
				Total, Pool Fund	-	35,000	35,000	-	-	35,000	35,000		
FEDERAL PROJECTS FUNDS													
PARK IMPROVEMENTS FUND													
				031-9100-549-5743	75,000		75,000	75,000	Housing Related Grant		75,000		
18TH & KERN LIGHTED CROSSWALK FUND													
				054-9100-549-5749	49,576	-	49,576		CMAQ	-	61,496		
BETHEL AVENUE IMPROVEMENTS FUND													
				055-9100-549-5747	346,199	-	346,199		RSTP	LTF 8 Fund	346,199		
MADSEN AVENUE RECON- STROUD TO SIERRA FUND													
				056-9100-549-5746	313,394		313,394		CMAQ	LTF 8 Fund	313,394		
MADSEN AVENUE BIKE PATH - STROUD TO KAMM FUND													
				057-9100-549-5749	350,411	-	350,411		CMAQ	LTF 8 Fund	350,411		
Bethel/ Sierra Roundabout													
				058-9100-549-5744	1,296,900		1,296,900		CMAQ		1,296,900		
				Total, Grant Funds	2,431,480	-	2,431,480	75,000	-	-	2,368,400		
DEVELOPMENT IMPACT FEES													
GENERAL GOV IMPACT FEES FUND													
				210-9691-549-5757	40,000		40,000			40,000	40,000		
TRAFFIC IMPACT FEES FUND													
				210-9601-549-5758	75,000		75,000			75,000	75,000		



**CITY OF KINGSBURG
CAPITAL EXPENDITURES SUMMARY
FISCAL YEAR 2018/19**

FUND GROUP FUND DEPARTMENT DESCRIPTION	ACCOUNT	EXPENDITURE AMOUNT			FUNDING SOURCES					
		CAPITAL IMPROVEMENTS	OTHER	TOTAL	GRANTS		TRANSFERS IN (LOCAL MATCH)		FUND	
					AMOUNT	SOURCE	AMOUNT	SOURCE	REVENUES	TOTAL
PARK IMPACT FEES FUND										
Park Improvements	210-9606-549-5759	250,000		250,000					250,000	250,000
Design for Recreation Space	210-9606-549-5760	20,000		20,000					20,000	20,000
Total, Park Impact fees fund		270,000		270,000					270,000	270,000
Total, Dev Imp Fees Fund		385,000	-	385,000					385,000	385,000
SPECIAL REVENUE FUNDS										
LTF 8 FUND										
21st Avenue Repairs (phase 2)	104-9100-549-5704	200,000		200,000					200,000	200,000
Signage Updates	104-9100-549-5705	75,000	-	75,000					75,000	75,000
Bethel Avenue Improvements	104-9100-549-5761	46,570		46,570					46,570	46,570
Madsen Ave Recon Stroud to Sierra	104-9100-549-5762	5,048		5,048					5,048	5,048
Madsen Ave Bike Path- Stroud to Kamm	104-9100-549-5763	15,215	-	15,215					15,215	15,215
Annual Street Striping	104-9100-549-5275	10,000		10,000					10,000	10,000
Total, LTF 8 Fund		351,833	-	351,833	-			-	351,833	351,833
MEASURE C FUND										
Special Operating										
Curb Ramp Installation	105-9400-549-5765	15,000	-	15,000					15,000	15,000
Examine Options for Downtown Parking	105-9400-549-5766	5,000		5,000					5,000	5,000
Downtown Banner Replacement	105-9400-549-5210	-	25,000	25,000					25,000	25,000
Flag Replacement	105-9400-549-5210		4,000	4,000					4,000	4,000
Sidewalk Repairs	105-9400-549-5230	15,000		15,000					15,000	15,000
Total, Measure C Fund		35,000	29,000	64,000	-			-	64,000	64,000
Total, Special Revenue Funds		386,833	29,000	415,833	-			-	415,833	415,833
ENTERPRISE FUNDS										
WATER FUND										
Computer Replacements	318-5100-549-5708		3,750	3,750					3,750	3,750
Update IT-Network Switches	318-5100-549-5769		3,000	3,000					3,000	3,000
Explore Office Space	318-5100-549-5770		20,000	20,000					20,000	20,000
Chlorination Equipment	318-5100-549-5771		650,000	650,000					650,000	650,000
Well #12 Pipelines	318-5100-549-5772	485,000		485,000					485,000	485,000
Well #13 Treatment Facility	318-5100-549-5773		2,500,000	2,500,000					2,500,000	2,500,000
Well #12 Treatment Facility	318-5100-549-5774		2,500,000	2,500,000					2,500,000	2,500,000
Total, Water Fund		485,000	5,673,000	6,161,750	-			-	6,161,750	6,161,750
Fire										
FD Chief's Vehicle Replacement	320-6200-539-5768		60,000	60,000					60,000	60,000
Power Saws	320-6200-539-5767		2,400	2,400					2,400	2,400
Update Furniture at Station (#1/#2)	320-6200-539-5727		5,000	5,000					5,000	5,000
Total, Fire		-	67,400	67,400	-			-	67,400	67,400
Total, Ambulance/Fire Fund		-	67,400	67,400	-	-	-	-	67,400	67,400
Total, Enterprise Funds		485,000	5,740,400	6,229,150	-			-	6,229,150	6,229,150
TOTAL CAPITAL EXPENDITURES		3,891,313	5,905,150	9,800,213	75,000			-	9,737,133	9,812,133



CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2018-19 Fiscal Year Budget

	Capital Facilities					Sewer Connection
	Traffic	Public Safety	Recreation	Water	General Government	
Actual Fund Balance, June 30, 2017	768,010	(1,492,055)	613,989	733,452	656,910	1,027,775
Estimated Beg. Fund Bal., June 30, 2018	806,511	(1,242,599)	656,514	831,717	763,628	1,073,404
Revenues:						
Impact Fees	130,000	73,000	84,000	63,000	81,000	28,000
Interest	2,000	-	-	-	-	2,500
Total Revenue	132,000	73,000	84,000	63,000	81,000	30,500
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements	-	-	600,000	-	-	-
Design for Recreation space	-	-	20,000	-	-	-
Municipal Service Review	-	-	-	-	40,000	-
Update ADA transition plan	75,000	-	-	-	-	-
Total Expenses	75,000	-	620,000	-	40,000	-
Net Result	57,000	73,000	(536,000)	63,000	41,000	30,500
Projected Fund Balance, June 30, 2019	863,511	(1,169,599)	120,514	894,717	804,628	1,103,904

	Storm Drain	Park & Recreation - Neighborhood	Park & Recreation - Community	Traffic Impact	Equipment Replacement Reserve	TOTAL
Actual Fund Balance, June 30, 2017	18,279	(26,821)	196,925	13,403	25,430	2,535,297
Estimated Beg. Fund Bal., June 30, 2018	93,030	64,455	213,576	13,404	25,430	3,299,070
Revenues:						
Impact Fees	39,000	15,500	-	-	-	513,500
Interest	210	-	280	-	-	4,990
Total Revenue	39,210	15,500	280	-	-	518,490
Expenses:						
Interest	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	600,000
Design for Recreation space	-	-	-	-	-	20,000
Municipal Service Review	-	-	-	-	-	40,000
Update ADA transition plan	-	-	-	-	-	75,000
Total Expenses	-	-	-	-	-	735,000
Net Result	39,210	15,500	280	-	-	(216,510)
Projected Fund Balance, June 30, 2019	132,240	79,955	213,856	13,404	25,430	3,082,560



**CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>FY 17/18 as of 5/14/18</u>	<u>PROJECTED YEAR END</u>	<u>FY 18/19 PROPOSED</u>	<u>Percent Change</u>
CAPITAL FACILITIES									
210-0000-451-0101	INTEREST	\$ -	\$ -	\$ 3,832	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
210-0000-481-0101	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ 3,832	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
210-0000-451-0201	INTEREST	\$ 308	\$ 1,206	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0102	TRAFFIC	\$ 27,135	\$ 6,888	\$ 82,392	\$ 77,500	\$ 124,667	\$ 136,001	\$ 130,000	67.74%
	TOTAL	\$ 27,443	\$ 8,094	\$ 82,392	\$ 77,500	\$ 124,667	\$ 136,001	\$ 130,000	67.74%
210-0000-451-0202	INTEREST	\$ (478)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0103	FIRE/AMBULANCE	\$ 30,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 29,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0203	INTEREST	\$ (164)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0104	POLICE	\$ 4,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 4,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0209	INTEREST	\$ -	\$ (2,806)	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0110	PUBLIC SAFETY	\$ -	\$ 20,561	\$ 219,100	\$ 212,000	\$ 67,335	\$ 73,457	\$ 73,000	-65.57%
	TOTAL	\$ -	\$ 17,755	\$ 219,100	\$ 212,000	\$ 67,335	\$ 73,457	\$ 73,000	-65.57%
	TOTAL, PUBLIC SAFETY	\$ 34,497	\$ 17,755	\$ 219,100	\$ 212,000	\$ 67,335	\$ 73,457	\$ 73,000	-65.57%
210-0000-451-0206	INTEREST	\$ 20	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0107	PARKS AND RECREATION	\$ 9,009	\$ 8,366	\$ 65,096	\$ 58,000	\$ 77,482	\$ 84,525	\$ 84,000	44.83%
	TOTAL	\$ 9,029	\$ 9,285	\$ 65,096	\$ 58,000	\$ 77,482	\$ 84,525	\$ 84,000	44.83%
210-0000-451-0208	INTEREST	\$ 258	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0109	WATER FACILITIES	\$ 32,507	\$ 13,092	\$ 148,322	\$ 85,000	\$ 57,993	\$ 63,265	\$ 63,000	-25.88%
	TOTAL	\$ 32,765	\$ 14,112	\$ 148,322	\$ 85,000	\$ 57,993	\$ 63,265	\$ 63,000	-25.88%
210-0000-451-0204	INTEREST	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0105	CITY HALL	\$ 9,094	\$ -	\$ 25,664	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 9,207	\$ -	\$ 25,664	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0205	INTEREST	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0106	PUBLIC WORKS	\$ 6,789	\$ -	\$ 19,375	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 7,023	\$ -	\$ 19,375	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0207	INTEREST	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0108	LIBRARY	\$ 11,141	\$ -	\$ 34,280	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 11,221	\$ -	\$ 34,280	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0210	INTEREST	\$ -	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0111	GENERAL GOVERNMENT	\$ -	\$ 22,284	\$ 61,498	\$ 99,880	\$ 81,838	\$ 81,838	\$ 81,000	-18.90%
	TOTAL	\$ -	\$ 23,149	\$ 61,498	\$ 99,880	\$ 81,838	\$ 81,838	\$ 81,000	-18.90%
210-0000-451-0210	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0112	ADMIN FEES	\$ -	\$ -	\$ 1,107	\$ -	\$ 8,091	\$ 8,091	\$ -	
	TOTAL	\$ -	\$ -	\$ 1,107	\$ -	\$ 8,091	\$ 8,091	\$ -	
	TOTAL, GENERAL GOVERNMENT	\$ 27,451	\$ 23,149	\$ 141,924	\$ 99,880	\$ 89,929	\$ 81,838	\$ 81,000	-18.90%
	TOTAL INTEREST	\$ 371	\$ 1,204	\$ 3,832	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.00%
	TOTAL FEES	\$ 130,814	\$ 71,191	\$ 656,834	\$ 532,380	\$ 417,406	\$ 439,086	\$ 431,000	-19.04%
	TOTAL, CAPITAL FACILITIES	\$ 131,185	\$ 72,395	\$ 660,666	\$ 534,380	\$ 417,406	\$ 441,086	\$ 433,000	-18.97%
SEWER CONNECTION									
211-0000-451-0101	INTEREST	\$ 608	\$ 1,699	\$ 3,348	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.00%
211-0000-481-0201	CONNECTION FEES	\$ 15,974	\$ 14,833	\$ 61,158	\$ 62,000	\$ 26,243	\$ 28,629	\$ 28,000	-54.84%
	TOTAL, SEWER CONNECTION	\$ 16,582	\$ 16,532	\$ 64,506	\$ 64,500	\$ 26,243	\$ 31,129	\$ 30,500	-52.71%
STORM DRAIN									
212-0000-451-0101	INTEREST	\$ 25	\$ 128	\$ 158	\$ 210	\$ -	\$ 210	\$ 210	0.00%
212-0000-481-0301	STORM DRAIN FEES	\$ 40,682	\$ 5,249	\$ 8,612	\$ 26,000	\$ 36,264	\$ 39,560	\$ 39,000	50.00%
	TOTAL, STORM DRAIN	\$ 40,707	\$ 5,377	\$ 8,770	\$ 26,210	\$ 36,264	\$ 39,770	\$ 39,210	49.60%



**CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>FY 17/18 as of 5/14/18</u>	<u>PROJECTED YEAR END</u>	<u>FY 18/19 PROPOSED</u>	<u>Percent Change</u>
NEIGHBORHOOD/PARK REC									
214-0000-422-0401	CMAS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0401	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0402	NEIGHBORHOOD	\$ 18,564	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,552	\$ 15,500	
	TOTAL, N-HOOD/PARK REC	\$ 18,564	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,552	\$ 15,500	
COMMUNITY/PARK REC									
214-0000-451-0101	INTEREST	\$ -	\$ -	\$ 539	\$ 280	\$ -	\$ 280	\$ 280	0.00%
214-0000-451-0301	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-451-0302	REGIONAL	\$ 151	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0403	REGIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, COMMUNITY/PARK REC	\$ 151	\$ 144	\$ 539	\$ 280	\$ -	\$ 280	\$ 280	0.00%
	TOTAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL INTEREST	\$ 151	\$ 144	\$ 539	\$ 280	\$ -	\$ 280	\$ 280	0.00%
	TOTAL FEES	\$ 18,564	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,552	\$ 15,500	
	TOTAL, PARK/RECREATION	\$ 18,715	\$ 17,280	\$ 76,263	\$ 280	\$ 15,552	\$ 15,832	\$ 15,780	5535.71%
TRAFFIC IMPACT									
216-0000-451-0101	INTEREST	\$ 17	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	0.00%
216-0000-481-0501	TRAFFIC IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, TRAFFIC IMPACT	\$ 17	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	0.00%
EQUIPMENT/FACILITY RESERVE									
243-0000-451-0101	INTEREST	\$ (33)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451-0504	POOL	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451-0509	FIRE TRUCK	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, EQUIP/FACIL RES.	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL INTEREST	\$ 1,139	\$ 3,175	\$ 7,878	\$ 4,990	\$ -	\$ 4,990	\$ 4,990	0.00%
	TOTAL FEES	\$ 206,100	\$ 108,409	\$ 802,328	\$ 620,380	\$ 495,465	\$ 522,827	\$ 513,500	-17.23%
	TOTAL, CAPITAL PROJECTS	\$ 207,239	\$ 111,584	\$ 810,206	\$ 625,370	\$ 495,465	\$ 527,817	\$ 518,490	-17.09%
	Revenues	\$ 207,239	\$ 111,584	\$ 810,206	\$ 625,370	\$ 495,465	\$ 527,817	\$ 518,490	
	Expenses	\$ 75,894	\$ 75,894	\$ 18,000	\$ 243,000	\$ 193,000	\$ 243,000	\$ 385,000	
		\$ 131,345	\$ 35,690	\$ 792,206	\$ 382,370	\$ 302,465	\$ 284,817	\$ 133,490	



**CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 18/19 Proposed</u>	<u>Percent Change</u>
TRAFFIC FACILITIES								
210-9601-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 34,387	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.00%
210-9601-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ -	-100.00%
210-9601-549-5710	CAPITAL OUTLAY - GENERAL FD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
	TOTAL, TRAFFIC FACILITIES	\$ -	\$ 34,387	\$ -	\$ 87,500	\$ 87,500	\$ 75,000	-14.29%
FIRE/AMB								
210-9602-549-5505	TRANSFER TO OTHER FUNDS	\$ 211,665	\$ 18,000	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 211,665	\$ 18,000	\$ -	\$ -	\$ -	\$ -	
POLICE								
210-9603-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PUBLIC SAFETY								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	-100.00%
210-9609-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9609-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	-100.00%
	TOTAL, PUBLIC SAFETY	\$ 211,665	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	-100.00%
PARKS AND REC								
210-9606-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.00%
210-9606-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5759	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
	TOTAL	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 620,000	1140.00%
WATER FACILITIES								
210-9608-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 23,507	\$ -	\$ -	\$ -	\$ -	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
210-9608-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ 23,507	\$ -	\$ 25,000	\$ 25,000	\$ -	
CITY HALL								
210-9604-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PUBLIC WORKS								
210-9605-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LIBRARY								
210-9607-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GENERAL GOVERNMENT								
210-9691-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ -	-100.00%
210-9691-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
	TOTAL	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ 40,000	6.67%
	TOTAL, GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ 40,000	6.67%
	TOTAL PROFESSIONAL SERVICES	\$ -	\$ 57,894	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.00%
	TOTAL CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 735,000	
	TOTAL TRANSFERS OUT	\$ 211,665	\$ 18,000	\$ 18,000	\$ 168,000	\$ 168,000	\$ -	-100.00%
	TOTAL CAPITAL FACILITIES	\$ 211,665	\$ 75,894	\$ 18,000	\$ 218,000	\$ 218,000	\$ 735,000	237.16%
SEWER CONNECTION								



**CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

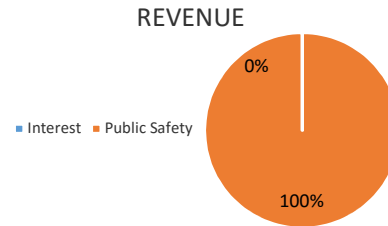
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
211-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
211-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, SEWER CONNECTION	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
STORM DRAIN								
212-9100-549-5270	PROFESSIONAL SERVICES	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, STORM DRAIN	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
NEIGHBORHOOD PARK/REC								
214-8100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, STORM DRAIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY PARK/REC								
214-8200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, STORM DRAIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, PARK/RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL PROFESSIONAL SERVICES	\$ 3,000	\$ 57,894	\$ -	\$ -	\$ -	\$ -	
	TOTAL DEVELOPER REIMURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 735,000	
	TOTAL TRANSFERS OUT	\$ 211,665	\$ 18,000	\$ 18,000	\$ 193,000	\$ 193,000	\$ -	-100.00%
	TOTAL, CAPITAL PROJECTS	\$ 214,665	\$ 75,894	\$ 18,000	\$ 243,000	\$ 243,000	\$ 735,000	202.47%
	Revenues	\$ 207,239	\$ 111,584	\$ 810,206	\$ 625,370	\$ 527,817	\$ 518,490	
	Expenses	\$ 214,665	\$ 75,894	\$ 18,000	\$ 243,000	\$ 243,000	\$ 735,000	
		\$ (7,426)	\$ 35,690	\$ 792,206	\$ 382,370	\$ 284,817	\$ (216,510)	



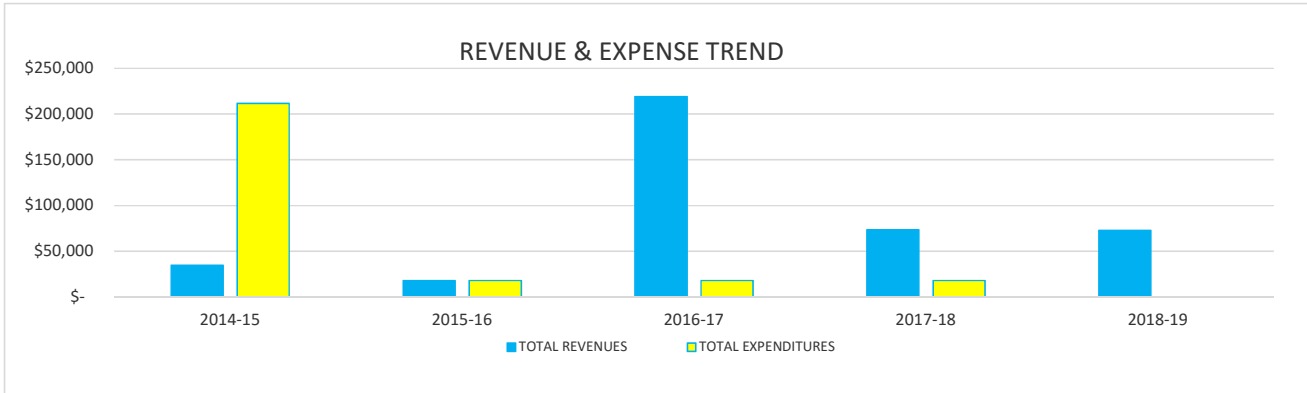
DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ (642)	\$ (2,806)	\$ -	\$ -	\$ -	\$ -	0.00%
Public Safety	\$ -	\$ 20,561	\$ 219,100	\$ 212,000	\$ 73,457	\$ 73,000	0.00%
Fire/Ambulance	\$ 30,389	\$ -	\$ -	\$ -	\$ -	\$ -	
Police	\$ 4,750	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 34,497	\$ 17,755	\$ 219,100	\$ 212,000	\$ 73,457	\$ 73,000	-65.57%
EXPENDITURES							
Transfer to other funds	\$ 211,665	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	-100.00%
Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 211,665	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (177,168)	\$ (245)	\$ 201,100	\$ 194,000	\$ 55,457	\$ 73,000	
Changes in Fund Balance	\$ 35,121	\$ -					
Net Increase/(Decrease) in Fund Balanc	\$ (142,047)	\$ (245)	\$ 201,100	\$ 194,000	\$ 55,457	\$ 73,000	
Beginning Fund Balance, July 1	\$ (1,550,863)	\$ (1,692,910)	\$ (1,693,155)	\$ (1,492,055)	\$ (1,298,055)	\$ (1,242,599)	-16.72%
Ending Fund Balance, June 30	\$ (1,692,910)	\$ (1,693,155)	\$ (1,492,055)	\$ (1,298,055)	\$ (1,242,599)	\$ (1,169,599)	-9.90%

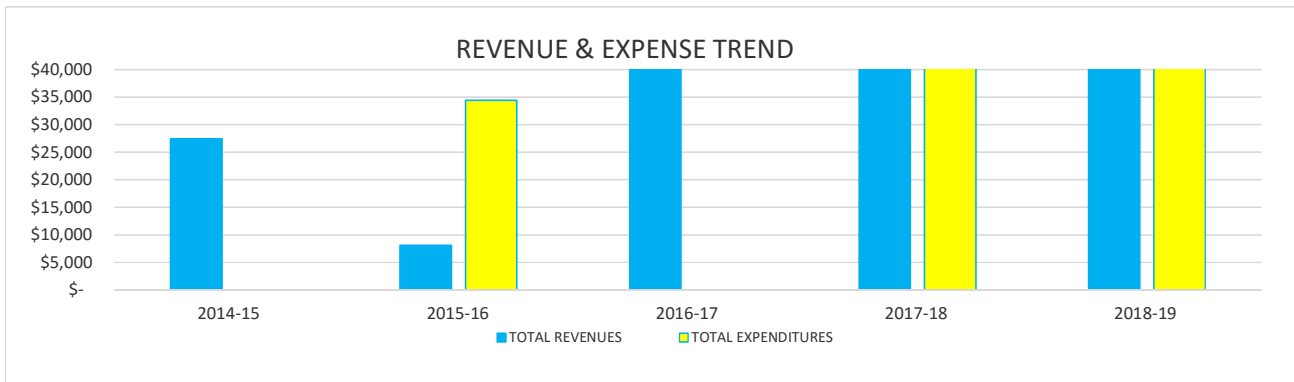


DEVELOPMENT IMPACT FEES - TRAFFIC

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 308	\$ 1,206	\$ -	\$ -	\$ -	\$ 2,000	
Traffic	\$ 27,135	\$ 6,888	\$ 82,392	\$ 77,500	\$ 136,001	\$ 130,000	
TOTAL REVENUES	\$ 27,443	\$ 8,094	\$ 82,392	\$ 77,500	\$ 136,001	\$ 132,000	
EXPENDITURES							
Professional Services	\$ -	\$ 34,387	\$ -	\$ 50,000	\$ 50,000	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Update ADA Transition Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
TOTAL EXPENDITURES	\$ -	\$ 34,387	\$ -	\$ 87,500	\$ 87,500	\$ 75,000	-14.29%
Net Revenue/(Expenditures)	\$ 27,443	\$ (26,293)	\$ 82,392	\$ (10,000)	\$ 48,501	\$ 57,000	
Changes in Fund Balance	\$ -						
Net Increase/(Decrease) in Fund Balance	\$ 27,443	\$ (26,293)	\$ 82,392	\$ (10,000)	\$ 48,501	\$ 57,000	
Beginning Fund Balance, July 1	\$ 684,468	\$ 711,911	\$ 685,618	\$ 768,010	\$ 758,010	\$ 806,511	5.01%
Ending Fund Balance, June 30	\$ 711,911	\$ 685,618	\$ 768,010	\$ 758,010	\$ 806,511	\$ 863,511	13.92%

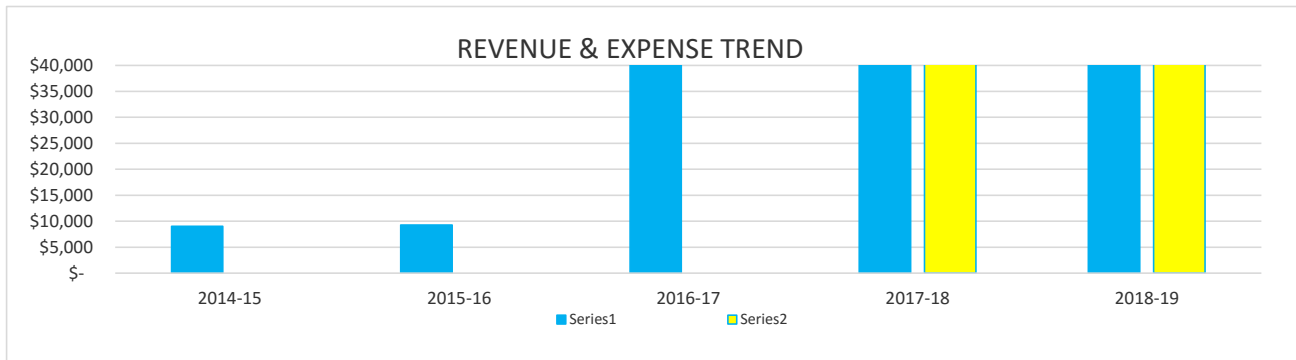


DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 20	\$ 919	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation	\$ 9,009	\$ 8,366	\$ 65,096	\$ 58,000	\$ 84,525	\$ 84,000	
TOTAL REVENUES	\$ 9,029	\$ 9,285	\$ 65,096	\$ 58,000	\$ 84,525	\$ 84,000	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
Design for Recreation Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 620,000	1140.00%
Net Revenue/(Expenditures)	\$ 9,029	\$ 9,285	\$ 65,096	\$ 8,000	\$ 34,525	\$ (536,000)	
Changes in Fund Balance	\$ 214	\$ -	\$ -				
Net Increase/(Decrease) in Fund Balance	\$ 9,243	\$ 9,285	\$ 65,096	\$ 8,000	\$ 34,525	\$ (536,000)	
Beginning Fund Balance, July 1	\$ 530,365	\$ 539,608	\$ 548,893	\$ 613,989	\$ 621,989	\$ 656,514	6.93%
Ending Fund Balance, June 30	\$ 539,608	\$ 548,893	\$ 613,989	\$ 621,989	\$ 656,514	\$ 120,514	-80.62%

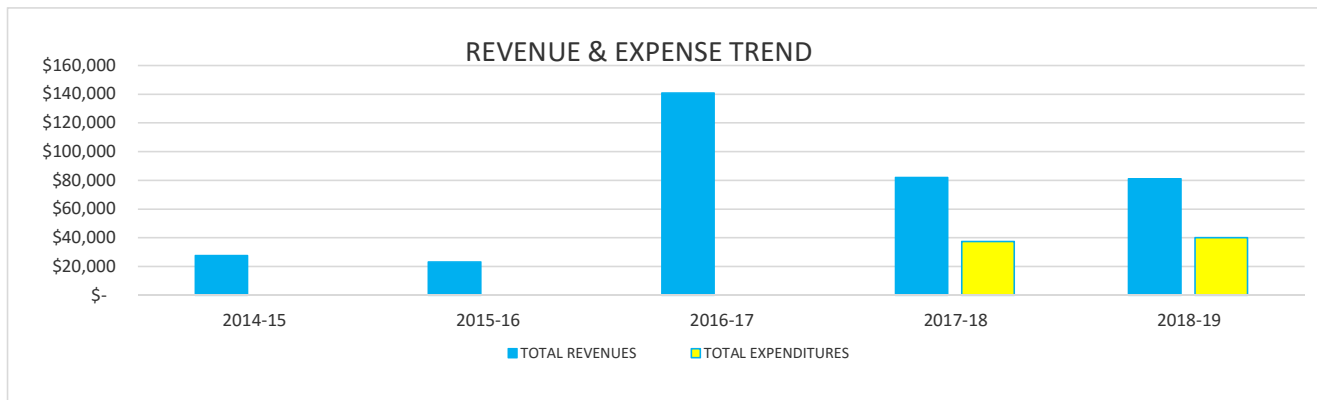


DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

Budget Highlights: None

Capital Facilities - General Government	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 427	\$ 865	\$ -	\$ -	\$ -	\$ -	
General Government	\$ -	\$ 22,284.00	\$ 61,498	\$ 99,880	\$ 81,838	\$ 81,000	
City Hall/Public Works/Library	\$ 27,024	\$ -	\$ 79,319	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 27,451	\$ 23,149	\$ 140,817	\$ 99,880	\$ 81,838	\$ 81,000	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal Service Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ 40,000	6.67%
Net Revenue/(Expenditures)	\$ 27,451	\$ 23,149	\$ 140,817	\$ 62,380	\$ 44,338	\$ 41,000	-34.27%
Changes in Fund Balance	\$ (214)	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 27,237	\$ 23,149	\$ 140,817	\$ 62,380	\$ 44,338	\$ 41,000	-34.27%
Beginning Fund Balance, July 1	\$ 465,707	\$ 492,944	\$ 516,093	\$ 656,910	\$ 719,290	\$ 763,628	16.25%
Ending Fund Balance, June 30	\$ 492,944	\$ 516,093	\$ 656,910	\$ 719,290	\$ 763,628	\$ 804,628	11.86%

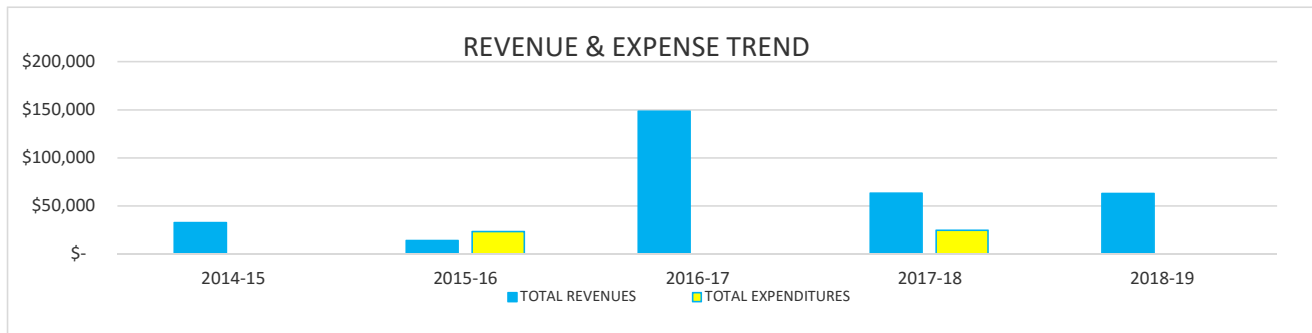


DEVELOPMENT IMPACT FEES - WATER FACILITIES

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 258	\$ 1,020	\$ -	\$ -	\$ -	\$ -	
Water Facilities	\$ 32,507	\$ 13,092	\$ 148,322	\$ 85,000	\$ 63,265	\$ 63,000	
TOTAL REVENUES	\$ 32,765	\$ 14,112	\$ 148,322	\$ 85,000	\$ 63,265	\$ 63,000	
EXPENDITURES							
Professional Services	\$ -	\$ 23,507	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 23,507	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 32,765	\$ (9,395)	\$ 148,322	\$ 60,000	\$ 38,265	\$ 63,000	5.00%
Changes in Fund Balance	\$ -						
Net Increase/(Decrease) in Fund Balance	\$ 32,765	\$ (9,395)	\$ 148,322	\$ 60,000	\$ 38,265	\$ 63,000	5.00%
Beginning Fund Balance, July 1	\$ 561,760	\$ 594,525	\$ 585,130	\$ 733,452	\$ 793,452	\$ 831,717	13.40%
Ending Fund Balance, June 30	\$ 594,525	\$ 585,130	\$ 733,452	\$ 793,452	\$ 831,717	\$ 894,717	12.76%

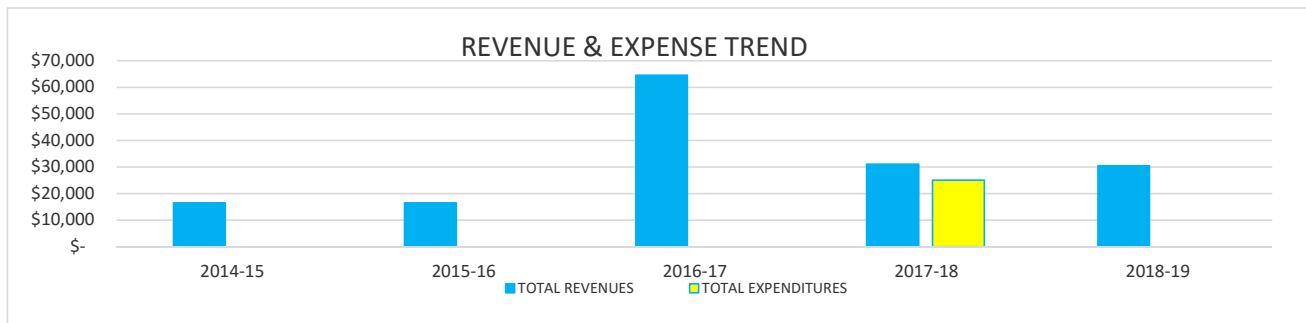


SEWER CONNECTION FEES

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 FEES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 608	\$ 1,699	\$ 3,348	\$ 2,500	\$ 2,500	\$ 2,500	
Connection Fees	\$ 15,974	\$ 14,833	\$ 61,158	\$ 62,000	\$ 28,629	\$ 28,000	
TOTAL REVENUES	\$ 16,582	\$ 16,532	\$ 64,506	\$ 64,500	\$ 31,129	\$ 30,500	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
Net Revenue/(Expenditures)	\$ 16,582	\$ 16,532	\$ 64,506	\$ 39,500	\$ 6,129	\$ 30,500	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 16,582	\$ 16,532	\$ 64,506	\$ 39,500	\$ 6,129	\$ 30,500	
Beginning Fund Balance, July 1	\$ 930,155	\$ 946,737	\$ 963,269	\$ 1,027,775	\$ 1,067,275	\$ 1,073,404	4.44%
Ending Fund Balance, June 30	\$ 946,737	\$ 963,269	\$ 1,027,775	\$ 1,067,275	\$ 1,073,404	\$ 1,103,904	3.43%

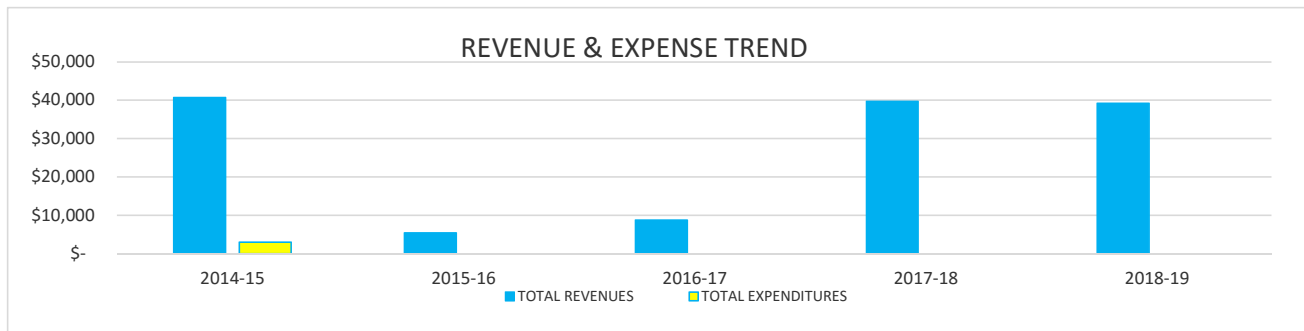


STORM DRAIN FEES

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 25	\$ 128	\$ 158	\$ 210	\$ 210	\$ 210	
Storm Drain Fees	\$ 40,682	\$ 5,249	\$ 8,612	\$ 26,000	\$ 39,560	\$ 39,000	
TOTAL REVENUES	\$ 40,707	\$ 5,377	\$ 8,770	\$ 26,210	\$ 39,770	\$ 39,210	
EXPENDITURES							
Professional Services	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 37,707	\$ 5,377	\$ 8,770	\$ 26,210	\$ 39,770	\$ 39,210	
Changes in Fund Balance	\$ (49,610)	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (11,903)	\$ 5,377	\$ 8,770	\$ 26,210	\$ 39,770	\$ 39,210	
Beginning Fund Balance, July 1	\$ 24,805	\$ 12,902	\$ 18,279	\$ 27,049	\$ 53,259	\$ 93,030	243.93%
Ending Fund Balance, June 30	\$ 12,902	\$ 18,279	\$ 27,049	\$ 53,259	\$ 93,030	\$ 132,240	148.29%

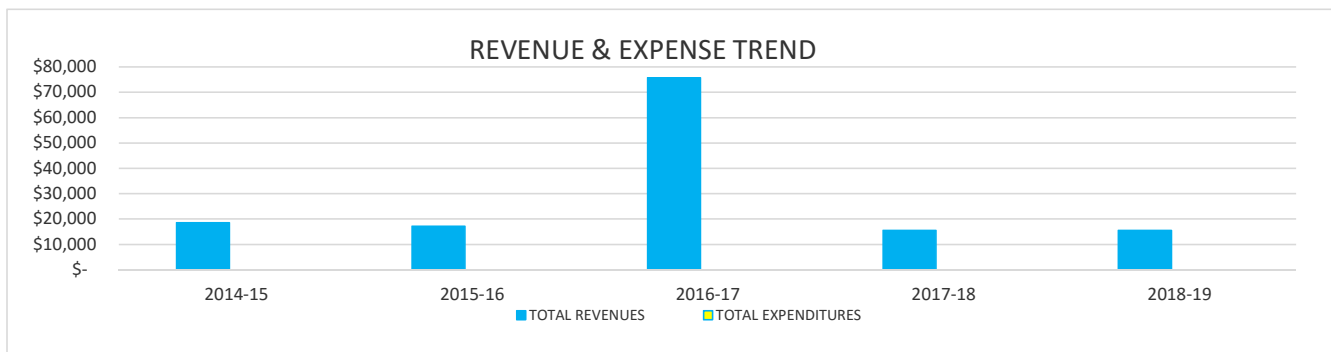


PARKS & RECREATION - NEIGHBORHOOD

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

PARKD & RECREATION - NEIGHBORHOOD	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Holding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Neighborhood	\$ 18,564	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,500	
TOTAL REVENUES	\$ 18,564	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,500	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 18,564	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,500	
Changes in Fund Balance	\$ (3,719)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Net Increase/(Decrease) in Fund Balance	\$ 14,845	\$ 17,136	\$ 75,724	\$ -	\$ 15,552	\$ 15,500	
Beginning Fund Balance, July 1	\$ (58,802)	\$ (43,957)	\$ (26,821)	\$ 48,903	\$ 48,903	\$ 64,455	31.80%
Ending Fund Balance, June 30	\$ (43,957)	\$ (26,821)	\$ 48,903	\$ 48,903	\$ 64,455	\$ 79,955	63.50%

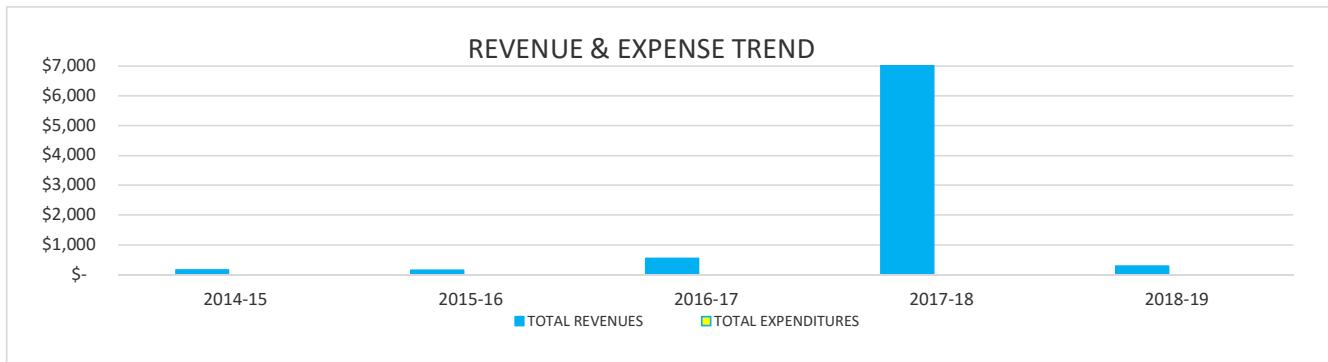


PARKS & RECREATION - COMMUNITY

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:

PARKS & RECREATION - COMMUNITY	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 151	\$ 144	\$ 539	\$ 280	\$ 280	\$ 280	
Regional	\$ -	\$ -	\$ -	\$ -	\$ 15,552	\$ -	
TOTAL REVENUES	\$ 151	\$ 144	\$ 539	\$ 280	\$ 15,832	\$ 280	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 151	\$ 144	\$ 539	\$ 280	\$ 15,832	\$ 280	
Changes in Fund Balance	\$ 3,391	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 3,542	\$ 144	\$ 539	\$ 280	\$ 15,832	\$ 280	
Beginning Fund Balance, July 1	\$ 193,239	\$ 196,781	\$ 196,925	\$ 197,464	\$ 197,744	\$ 213,576	8.16%
Ending Fund Balance, June 30	\$ 196,781	\$ 196,925	\$ 197,464	\$ 197,744	\$ 213,576	\$ 213,856	8.15%

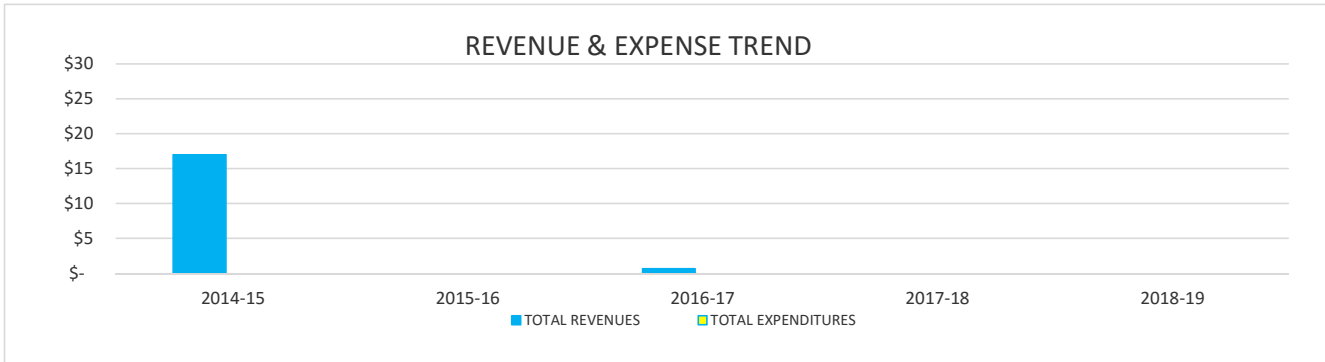


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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

CAPITAL PROJECT TRAFFIC IMPACT ZONE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ 17	\$ -	\$ 1	\$ -	\$ -	\$ -	
Traffic Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 17	\$ -	\$ 1	\$ -	\$ -	\$ -	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 17	\$ -	\$ 1	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 17	\$ -	\$ 1	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ 13,386	\$ 13,403	\$ 13,403	\$ 13,404	\$ 13,404	\$ 13,404	0.00%
Ending Fund Balance, June 30	\$ 13,403	\$ 13,403	\$ 13,404	\$ 13,404	\$ 13,404	\$ 13,404	0.00%

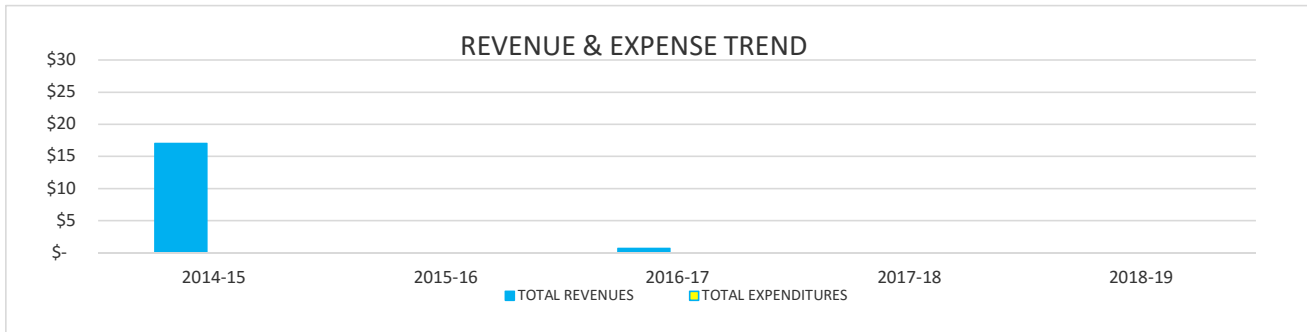


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Interest	\$ (33)	\$ -	\$ -	\$ -	\$ -	\$ -	
Pool	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Truck	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ 25,397	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	0.00%
Ending Fund Balance, June 30	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	0.00%



**CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
RISK MANAGEMENT								
501-0000-515-0561	WORKERS COMP INS CHARGES	\$ -	\$ -	\$ -	\$ 276,012	\$ 276,012	\$ 283,444	2.62%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	\$ -	\$ -	\$ -	\$ 1,159	\$ 1,159	\$ 1,427	18.78%
501-0000-515-0563	LIFE INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ 2,540	\$ 2,540	\$ 2,540	0.00%
501-0000-515-0564	DISABILITY INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	\$ -	\$ -	\$ -	\$ 131,020	\$ 131,020	\$ 130,734	-0.22%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ 16,255	\$ 16,255	\$ 18,538	12.32%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ 9,100	\$ 9,100	\$ 9,100	0.00%
501-0000-515-0568	ERMA PERSONNEL CHARGES	\$ -	\$ -	\$ -	\$ 23,027	\$ 23,027	\$ 28,447	19.05%
	TOTAL INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ 459,113	\$ 459,113	\$ 474,230	3.19%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	\$ -	\$ -	\$ -	\$ 11,989	\$ 11,989	\$ 16,466	27.19%
	TOTAL, RISK MANAGEMENT	\$ -	\$ -	\$ -	\$ 471,102	\$ 471,102	\$ 490,696	3.99%
	Revenues	\$ -	\$ -	\$ -	\$ 471,102	\$ 471,102	\$ 490,696	3.99%
	Expenses	\$ -	\$ -	\$ -	\$ 471,102	\$ 471,102	\$ 490,696	3.99%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
RISK MANAGEMENT								
501-5200-515-5101	SALARIES	\$ -	\$ -	\$ -	\$ 4,213	\$ 4,213	\$ 4,213	0%
501-5200-515-5121	FICA	\$ -	\$ -	\$ -	\$ 314	\$ 314	\$ 314	0%
501-5200-515-5123	PERS	\$ -	\$ -	\$ -	\$ 269	\$ 269	\$ 269	0%
501-5200-515-5125	MEDICAL	\$ -	\$ -	\$ -	\$ 160	\$ 160	\$ 160	0%
501-5200-515-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 41	\$ 41	\$ 41	0%
501-5200-515-5131	EAP	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	0%
501-5200-515-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 2	0%
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
501-5200-515-5261	WORKERS COMP PREMIUMS	\$ -	\$ -	\$ -	\$ 276,012	\$ 276,012	\$ 283,444	3%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	\$ -	\$ -	\$ -	\$ 1,159	\$ 1,159	\$ 1,427	23%
501-5200-515-5263	LIFE INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ 2,540	\$ 2,540	\$ 2,540	0%
501-5200-515-5264	DISABILITY INS PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	\$ -	\$ -	\$ -	\$ 131,020	\$ 131,020	\$ 130,734	0%
501-5200-515-5266	PROPERTY INS PREMIUMS	\$ -	\$ -	\$ -	\$ 16,255	\$ 16,255	\$ 18,538	14%
501-5200-515-5267	VEHICLE INS PREMIUMS	\$ -	\$ -	\$ -	\$ 9,100	\$ 9,100	\$ 9,100	0%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	\$ -	\$ -	\$ -	\$ 23,027	\$ 23,027	\$ 28,447	24%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	\$ -	\$ -	\$ -	\$ 6,989	\$ 6,989	\$ 11,466	64%
	TOTAL MAINTENANCE & OPERATIONS	\$ -	\$ -	\$ -	\$ 466,102	\$ 466,102	\$ 485,696	4%
	TOTAL, RISK MANAGEMENT	\$ -	\$ -	\$ -	\$ 471,102	\$ 471,102	\$ 490,696	4%
	Revenues	\$ -	\$ -	\$ -	\$ 471,102	\$ 471,102	\$ 490,696	4%
	Expenses	\$ -	\$ -	\$ -	\$ 471,102	\$ 471,102	\$ 490,696	4%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



2018-2019 FEDERAL PROJECT BUDGET

PEG Job Number	Project Name	COG FRE Number	Federal Aid Number	Phase	Prior	17/18	18/19	19/20	20/21	Local Match	Toll Credits	TOTAL	NOTES	
CMAQ														
15-025.01	18th Avenue and Kern Street Lighted Crosswalk	FRE130051	CML 5170 (054)	PE	\$8,021.00						\$920.00	\$920.00		
				CON	\$53,475.00						\$6,134.00	\$6,134.00		
				Total	\$61,496.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,054.00	\$7,054.00		
17-027.01	Madsen Ave Bike Trail	FRE070114	CML 5170 (058)	PE	\$58,248.00					\$7,545.00		\$7,545.00		
				ROW	\$70,824.00					\$9,176.00		\$9,176.00		
				CON			\$232,991.00			\$30,187.00		\$263,178.00		
				Total	\$129,072.00	\$0.00	\$232,991.00	\$0.00	\$0.00	\$46,908.00	\$0.00	\$279,899.00		
RSTP														
16-048.01	Bethel Avenue Reconstruction	FRE150010	STPL 5170 (055)	PE	\$66,198.00						\$6,075.00	\$6,075.00		
				CON	\$312,556.00					\$40,495.00		\$40,495.00		
				Total	\$378,754.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,495.00	\$6,075.00	\$46,570.00		
ATP														
16-079.01	10th Avenue Ped/Bike Trail		ATPL 5170 (056)	PE								\$0.00		
				CON									\$0.00	
				Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
SSARPL														
None Yet	Sierra Street - 6th Ave Drive to 10th Ave		SSARPL 5170 (057)	PE								\$0.00		
				CON									\$0.00	
				Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total:										\$87,403.00	\$13,129.00	\$333,523.00		



**City of Kingsburg
Summary of Federal Projects Funds**

2018-2019 Fiscal Year Budget

	Estimated Beginning Fund Balance 6/30/2018	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2019
CDBG									
030 20th Street Project	-	-	-	-	-	-	-	-	-
031 Park Improvements	-	75,000	-	75,000	75,000	-	75,000	-	-
033 San Joaquin Valley Air Grant	-	-	-	-	-	-	-	-	-
034 SLESF COPS	-	100,000	-	100,000	-	100,000	100,000	-	-
037 CML Grants	-	-	-	-	-	-	-	-	-
CMAQ/RSTP									
038 Sierra St. Traffic Signal Synchronization	-	-	-	-	-	-	-	-	-
039 Sierra St. Transit Stop	-	-	-	-	-	-	-	-	-
043 Sierra St. Reconstruction	-	-	-	-	-	-	-	-	-
044 10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	-	-
045 Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	-	-
048 Sierra St. Sidewalk 16th to 18th	-	-	-	-	-	-	-	-	-
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	-	-
053 10TH Avenue Reconstruction	-	-	-	-	-	-	-	-	-
054 18th/Kern Lighted Crosswalk	-	49,576	-	49,576	49,576	-	49,576	-	-
055 Bethel Ave Improvement	-	346,199	-	346,199	346,199	-	346,199	-	-
056 Madsen Avenue Reconst Sierra to Stroud	-	313,394	-	313,394	313,394	-	313,394	-	-
057 Madsen Ave Bike Path Stroud to Kamm	-	350,411	-	350,411	350,411	-	350,411	-	-
058 Bethel/Sierra Roundabout	-	1,296,900	-	1,296,900	1,296,900	-	1,296,900	-	-
	-	2,531,480	-	2,531,480	2,431,480	100,000	2,531,480	-	-



**FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 18-19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
CDBG								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	\$ 158,491	\$ -	\$ -	\$ -	\$ 244,431	\$ -	0.00%
030-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ 5,379	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 158,491	\$ -	\$ 5,379	\$ -	\$ 244,431	\$ -	0.00%
PARK IMPROVEMENTS								
031-0000-423-0310	HOUSING RELATED PK GRANT	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	0.00%
031-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	0.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-0000-421-0106	PUBLIC BENEFIT GRANT	\$ -	\$ -	\$ -	\$ -	\$ 33,122	\$ -	0.00%
033-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 33,122	\$ -	0.00%
COPS SLESF								
034-0000-421-0106	COPS SLESF GRANT	\$ 106,230	\$ 114,618	\$ 129,324	\$ 100,000	\$ 130,272	\$ 100,000	0.00%
034-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 106,230	\$ 114,618	\$ 129,324	\$ 100,000	\$ 130,272	\$ 100,000	0.00%
CML GRANTS								
037-0000-423-0607	CML GRANTS	\$ 82,514	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-0000-423-0701	STREET GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL GRANTS	\$ 82,514	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 55,156	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 82,514	\$ 55,156	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIGNAL SYNCHRO								
038-0000-423-0607	CML GRANTS	\$ 3,468	\$ 185,618	\$ 77,711	\$ -	\$ -	\$ -	0.00%
038-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 22,956	\$ 6,857	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 3,468	\$ 208,574	\$ 84,568	\$ -	\$ -	\$ -	0.00%
SIERRA ST TRANSIT STOP								
039-0000-423-0607	CMAQ GRANTS	\$ 120	\$ 2,834	\$ 36,230	\$ -	\$ -	\$ -	0.00%
039-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 651	\$ 4,695	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 120	\$ 3,485	\$ 40,925	\$ -	\$ -	\$ -	0.00%
14TH AVENUE BIKELINES								
040-0000-423-0607	CML GRANTS	\$ 239,558	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
040-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 48,271	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 239,558	\$ 48,271	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIDE LINC TO EL								
041-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
041-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 1,424	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ 1,424	\$ -	\$ -	\$ -	\$ -	0.00%
LINCOLN ST RECONSTRUCT								
042-0000-423-0608	RSTP GRANTS	\$ 121,496	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
042-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 17,476	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, LINCOLN ST RECONSTR	\$ 121,496	\$ 17,476	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST RECON RAF TO 99								
043-0000-423-0608	STPL GRANTS	\$ 1,551	\$ 9,444	\$ 218,061	\$ -	\$ -	\$ -	0.00%
043-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 1,211	\$ 52,746	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 1,551	\$ 10,655	\$ 270,807	\$ -	\$ -	\$ -	0.00%
10TH AND UNION LIGHTED CR								
044-0000-423-0607	CML GRANTS	\$ 600	\$ 3,193	\$ 66,040	\$ -	\$ -	\$ -	0.00%
044-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 327	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 600	\$ 3,520	\$ 66,040	\$ -	\$ -	\$ -	0.00%
RAF/SIERRA ST LIGHTED CROSSWALK								
045-0000-423-0607	CMAQ GRANTS	\$ 282	\$ 2,861	\$ 77,070	\$ -	\$ -	\$ -	0.00%
045-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 282	\$ 3,186	\$ 77,070	\$ -	\$ -	\$ -	0.00%
EARL ST RECONSTRUCT								
046-0000-423-0608	STPL GRANTS	\$ 1,266	\$ 100,636	\$ -	\$ -	\$ -	\$ -	0.00%
	FROM OTHER FUNDS	\$ -	\$ 11,925	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 1,266	\$ 112,561	\$ -	\$ -	\$ -	\$ -	0.00%



**FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 18-19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
SIERRA ST SIDEWALK 16-18								
048-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
048-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 19,593	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ 19,593	\$ -	\$ -	\$ -	\$ -	0.00%
6TH ST RECONSTRUCT								
049-0000-423-0608	STPL GRANTS	\$ 3,076	\$ 9,338	\$ 258,374	\$ -	\$ -	\$ -	0.00%
049-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 329	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 3,076	\$ 9,667	\$ 258,374	\$ -	\$ -	\$ -	0.00%
HISTORIC DEPOT PROJECT								
050-0000-423-0609	TE	\$ 853,303	\$ 241,230	\$ -	\$ -	\$ -	\$ -	0.00%
050-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 25,613	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 853,303	\$ 266,843	\$ -	\$ -	\$ -	\$ -	0.00%
10TH AVENUE RECONSTRUCT								
052-0000-423-0610	CML GRANTS	\$ 9,610	\$ 80,284	\$ 12,842	\$ -	\$ -	\$ -	0.00%
052-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 9,610	\$ 80,284	\$ 12,842	\$ -	\$ -	\$ -	0.00%
10TH AVENUE RECONSTRUCT								
053-0000-423-0607	STPL GRANTS	\$ 19,416	\$ 261,870	\$ -	\$ -	\$ -	\$ -	0.00%
053-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 37,843	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 19,416	\$ 299,713	\$ -	\$ -	\$ -	\$ -	0.00%
18TH/KERN LIGHTED CROSSWALK								
054-0000-423-0607	CML GRANTS	\$ -	\$ 1,341	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	0.00%
054-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 619	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ 1,960	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	0.00%
BETHEL AVENUE IMPROVEMENTS								
055-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ 14,272	\$ 359,439	\$ 13,240	\$ 346,199	0.00%
055-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 46,570	\$ 46,570	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ 14,272	\$ 406,009	\$ 59,810	\$ 346,199	0.00%
MADSEN AVE RECONST SIERRA TO STROUD								
056-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	0.00%
056-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	0.00%
MADSEN AVE BIKE PATH-STROUD TO KAMM								
057-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 350,411	\$ -	\$ 350,411	0.00%
057-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 45,403	\$ 45,403	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ 395,814	\$ 45,403	\$ 350,411	0.00%
BETHEL/SIERRA ROUNDABOUT								
058-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	0.00%
058-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	0.00%
	TOTAL GRANTS	\$ 1,600,981	\$ 1,013,267	\$ 895,408	\$ 966,346	\$ 399,863	\$ 2,531,480	161.96%
	TOTAL TRANSFERS IN	\$ -	\$ 243,719	\$ 69,677	\$ 91,973	\$ 91,973	\$ -	-100.00%
	TOTAL, GRANT FUNDS	\$ 1,600,981	\$ 1,256,986	\$ 965,085	\$ 1,058,319	\$ 491,836	\$ 2,531,480	139.20%
	Revenues	\$ 1,600,981	\$ 1,256,986	\$ 965,085	\$ 1,058,319	\$ 491,836	\$ 2,531,480	139.20%
	Expenses	\$ 1,393,213	\$ 1,070,786	\$ 935,289	\$ 1,058,319	\$ 200,137	\$ 2,531,480	139.20%
		\$ 207,768	\$ 186,200	\$ 29,795	\$ -	\$ 291,699	\$ 0	-100.00%



**CITY OF KINGSBURG
FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 18-19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
CDBG								
030-9100-549-5730	19TH, 20TH & 21ST	\$ 13,146	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549-5731	SMITH STREET RECONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 11,583	\$ -	
	TOTAL	\$ 13,146	\$ -	\$ -	\$ -	\$ 11,583	\$ -	0.00%
PARK IMPROVEMENTS								
031-9100-549-5743	ATHWAL PARK BATHROOMS	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	0.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-9100-549-5715	PUBLIC BENEFIT GRANT	\$ -	\$ -	\$ -	\$ -	\$ 33,122	\$ -	0.00%
COPS SLESF								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 106,230	\$ 124,618	\$ 100,000	\$ 100,000	\$ 130,272	\$ 100,000	0.00%
CML GRANTS								
037-9100-549-5721	MADSEN AVE BIKE-PED KAMM/	\$ 108,076	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIGNAL SYNCHRO								
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	\$ 8,641	\$ 202,110	\$ 84,568	\$ -	\$ -	\$ -	0.00%
SIERRA ST TRANSIT STOP								
039-9100-549-5731	SIERRA ST TRANSIT STOP	\$ -	\$ 2,765	\$ 40,925	\$ -	\$ -	\$ -	0.00%
14TH AVENUE BIKELINES								
040-9100-549-5732	14TH AVE BIKELINES	\$ 279,740	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIDE LINC TO EL								
041-9100-549-5733	SIERRA ST SIDE LINC TO EL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LINCOLN ST RECONSTRUCT								
042-9100-549-5734	LINCOLN ST RECON	\$ 132,197	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST RECON RAF TO 99								
043-9100-549-5735	SIERRA ST RECON RJD	\$ 1,257	\$ 9,319	\$ 270,807	\$ -	\$ -	\$ -	0.00%
10TH AND UNION LIGHTED CR								
044-9100-549-5736	10TH & UNION LIGHTED CROS	\$ 288	\$ 3,152	\$ 66,040	\$ -	\$ -	\$ -	0.00%
SIERRA ST LIGHTED CROSSWALK								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWALK	\$ 150	\$ 2,818	\$ 77,070	\$ -	\$ -	\$ -	0.00%
EARL ST RECONSTRUCT								
046-9100-549-5738	EARL ST RECONSTRUCT	\$ 9,340	\$ 104,421	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIDEWALK 16-18								
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	\$ 138	\$ -	\$ 4,908	\$ -	\$ -	\$ -	0.00%
6TH ST RECONSTRUCT								
049-9100-549-5741	6TH ST RECONSTRUCT	\$ 3,964	\$ 8,259	\$ 258,374	\$ -	\$ -	\$ -	0.00%
HISTORIC DEPOT PROJECT								
050-9100-549-5745	HISTORIC TRAIN DEPOT	\$ 692,542	\$ 240,065	\$ -	\$ -	\$ -	\$ -	0.00%
18TH AVE SIDEWALK								
052-9100-549-5505	18TH AVE SIDEWALK	\$ -	\$ 9,287	\$ -	\$ -	\$ -	\$ -	
052-9100-549-5747	18TH AVE SIDEWALK	\$ 487	\$ 80,120	\$ 12,842	\$ -	\$ -	\$ -	
	TOTAL	\$ 487	\$ 89,407	\$ 12,842	\$ -	\$ -	\$ -	0.00%
10TH AVE RECONSTRUCT								
053-9100-549-5746	10TH AVE RECONSTRUCT	\$ 36,399	\$ 282,510	\$ -	\$ -	\$ -	\$ -	0.00%
18TH/KERN LIGHTED CROSSWALK								
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	\$ 618	\$ 1,342	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	0.00%
BETHEL AVENUE IMPROVEMENTS								
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	\$ -	\$ -	\$ 14,272	\$ 406,009	\$ 13,240	\$ 346,199	-14.73%
MADSEN AVE RECONST SIERRA TO STROUD								
056-9100-549-5746	MADSEN AVE RECONSTRUCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	0.00%
MADSEN AVE BIKE PATH-STROUD TO KAMM								



**CITY OF KINGSBURG
FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 18-19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
057-9100-549-5749	MADSEN AVE BIKE PATH	\$ -	\$ -	\$ -	\$ 395,814	\$ -	\$ 350,411	-11.47%
BETHEL/SIERRA ROUNDABOUT 058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	0.00%
	TOTAL CAPITAL OUTLAY	\$ 1,286,983	\$ 946,168	\$ 835,289	\$ 958,319	\$ 36,743	\$ 2,431,480	153.72%
	TOTAL TRANSFERS OUT	\$ 106,230	\$ 124,618	\$ 100,000	\$ 100,000	\$ 163,394	\$ 100,000	0.00%
	TOTAL, GRANT FUNDS	\$ 1,393,213	\$ 1,070,786	\$ 935,289	\$ 1,058,319	\$ 200,137	\$ 2,531,480	139.20%
	Revenues	\$ 1,600,981	\$ 1,256,986	\$ 965,085	\$ 1,058,319	\$ 491,836	\$ 2,531,480	139.20%
	Expenses	\$ 1,393,213	\$ 1,070,786	\$ 935,289	\$ 1,058,319	\$ 200,137	\$ 2,531,480	139.20%
		\$ 207,768	\$ 186,200	\$ 29,795	\$ -	\$ 291,699	\$ 0	

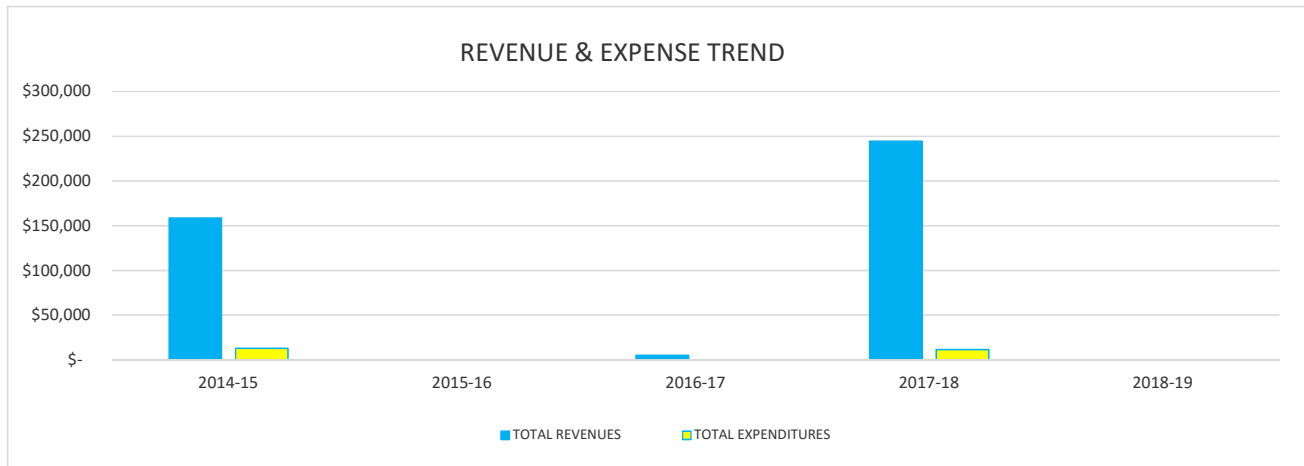


COMMUNITY DEVELOPMENT BLOCK GRANT

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: There are no planned CDBG projects as the City utilized funding from future years to complete the Smith St. construction project in FY17.

Community Development Block Grant	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUALS	2017-18 BUDGET	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CDBG Revenue	\$ 158,491	\$ -	\$ -	\$ -	244,431	\$ -	
From Other Funds	\$ -	\$ -	\$ 5,379	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 158,491	\$ -	\$ 5,379	\$ -	\$ 244,431	\$ -	
EXPENDITURES							
Capital Outlay	\$ 13,146	\$ -	\$ -	\$ -	\$ 11,583	\$ -	
TOTAL EXPENDITURES	\$ 13,146	\$ -	\$ -	\$ -	\$ 11,583	\$ -	
Net Revenue/(Expenditures)	\$ 145,345	\$ -	\$ 5,379	\$ -	\$ 232,848	\$ -	
Changes in Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 145,345	\$ -	\$ 5,379	\$ -	\$ 232,848	\$ -	
Beginning Fund Balance, July 1	\$ (150,724)	\$ (5,379)	\$ (5,379)	\$ 0	\$ 0	\$ -	-100.00%
Ending Fund Balance, June 30	\$ (5,379)	\$ (5,379)	\$ 0	\$ 0	\$ 232,848	\$ -	-100.00%

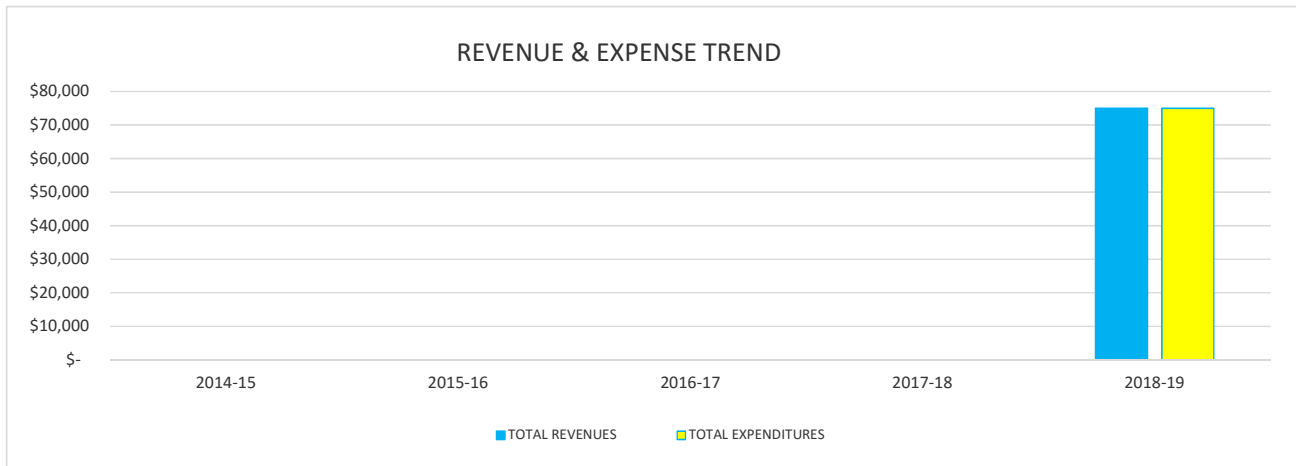


HOUSING RELATED PARK GRANT

Description: This fund is designated for our participation in the State's Housing Related Park Grant program.

Budget Highlights: We are anticipating grant revenues from the program as related to the construction of the Marion Villas Senior Housing project.

Park Improvements	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Housing Related Park Grant	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	
EXPENDITURES							
Capital Outlay	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 75,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



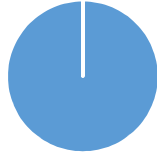
COPS - SLESF

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.

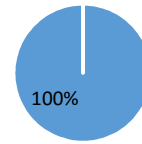
Expenses

■ Capital Outlay

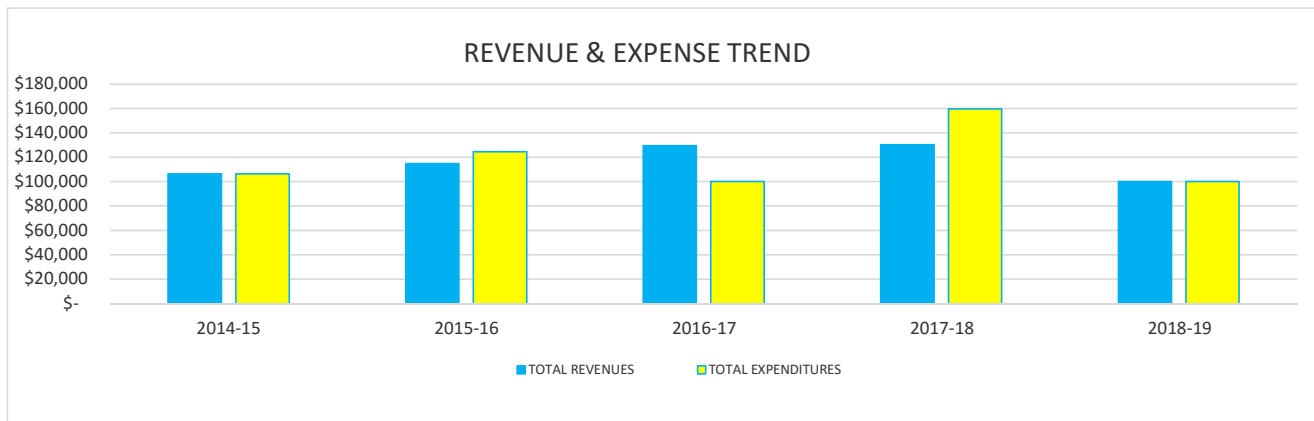


Revenues

■ COPS-SLESF Grant



COPS - SLESF	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	\$ 106,230	\$ 114,618	\$ 129,324	\$ 100,000	\$ 130,272	\$ 100,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 106,230	\$ 114,618	\$ 129,324	\$ 100,000	\$ 130,272	\$ 100,000	0.00%
EXPENDITURES							
Transfers to Other Funds	\$ 106,230	\$ 124,618	\$ 100,000	\$ 100,000	\$ 159,596	\$ 100,000	0.00%
TOTAL EXPENDITURES	\$ 106,230	\$ 124,618	\$ 100,000	\$ 100,000	\$ 159,596	\$ 100,000	0.00%
Net Revenue/(Expenditures)	\$ -	\$ (10,000)	\$ 29,324	\$ -	\$ (29,324)	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (10,000)	\$ 29,324	\$ -	\$ (29,324)	\$ -	
Beginning Fund Balance, July 1	\$ 10,000	\$ 10,000	\$ -	\$ 29,324	\$ 29,324	\$ (0)	
Ending Fund Balance, June 30	\$ 10,000	\$ -	\$ 29,324	\$ 29,324	\$ (0)	\$ (0)	0.00%

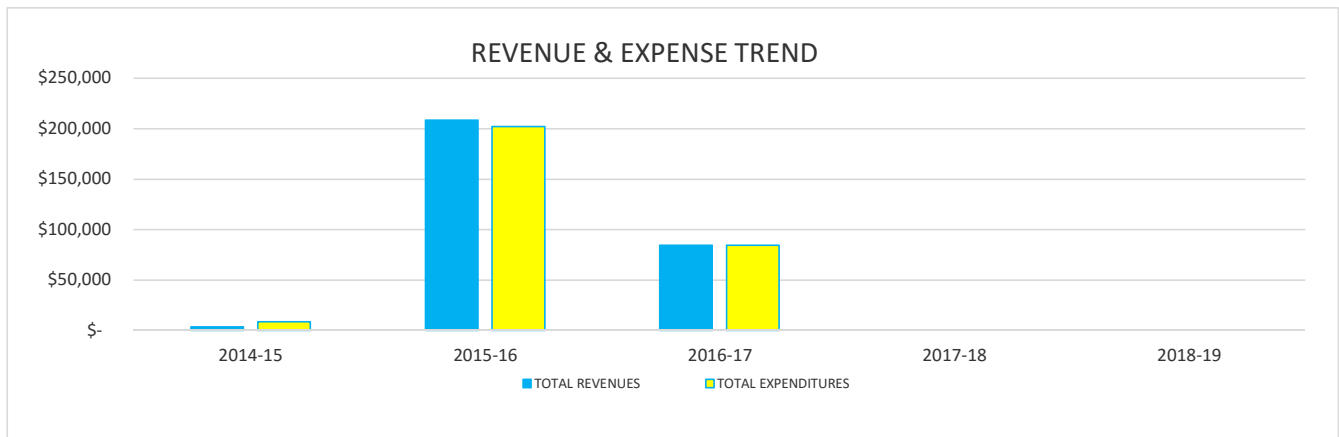


SIERRA ST SIGNALS SYNCHRONIZATION

Description: This fund was for the federal projects for signal synchronization. This work was completed in FY17.

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

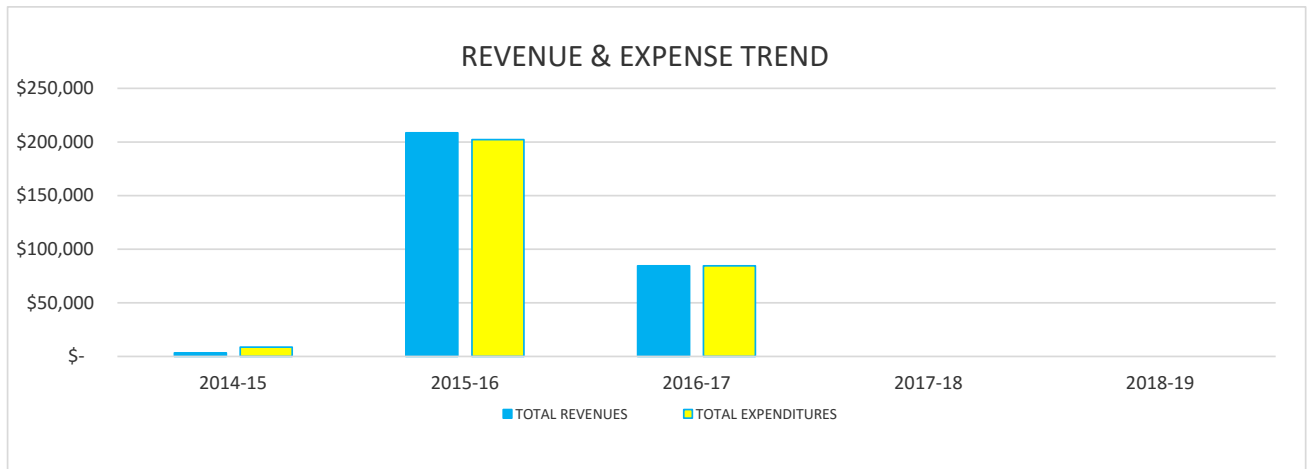
Sierra Street Signals Synchronization	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 3,468	\$ 185,618	\$ 77,711	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 22,956	\$ 6,857	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 3,468	\$ 208,574	\$ 84,568	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St. Signals Synchronization	\$ 8,641	\$ 202,110	\$ 84,568	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 8,641	\$ 202,110	\$ 84,568	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (5,173)	\$ 6,464	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ (5,173)	\$ 6,464	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (1,291)	\$ (6,464)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (6,464)	\$ -	\$ -	\$ -	\$ -	\$ -	



SIERRA STREET TRANSIT STOP

Description: This fund is for the Federal Grant used on the Sierra St Transit Stop. This project was completed in FY17.

Sierra Street Transit Stop	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 120	\$ 2,834	\$ 36,230	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 651	\$ 4,695	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 120	\$ 3,485	\$ 40,925	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St. Transit Stop	\$ -	\$ 2,765	\$ 40,925	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 2,765	\$ 40,925	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 120	\$ 720	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Ba	\$ 120	\$ 720	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (840)	\$ (720)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (720)	\$ -	\$ -	\$ -	\$ -	\$ -	

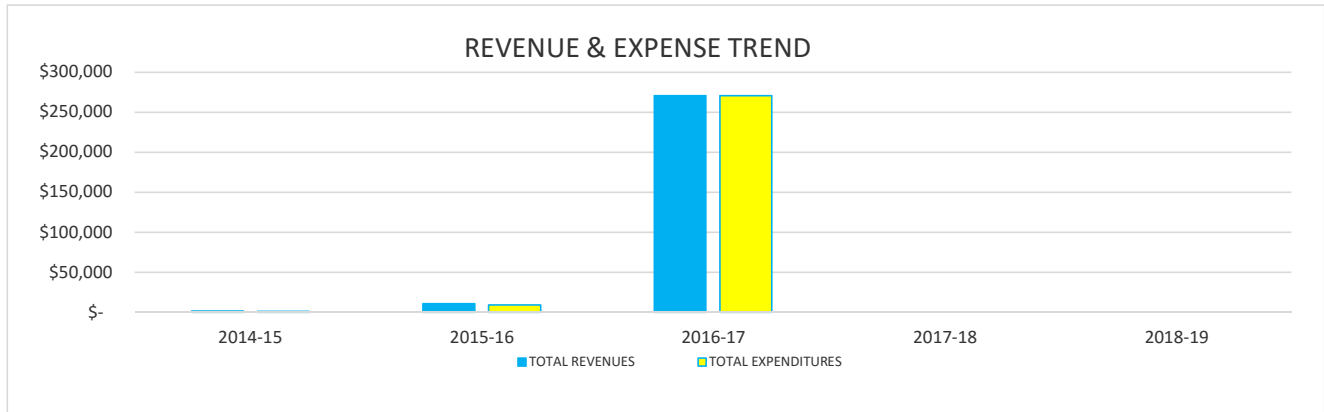


SIERRA ST RECONSTRUCTION (RJD DR TO 99)

Description: This fund is for the Federal Grant for the Sierra St Reconstruction from Rafer Johnson Drive to Highway 99. This was completed in FY17.

Budget Highlights: This project is fully constructed.

Sierra Street Reconstruction (RJD Dr to 99)	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
STPL Grants	\$ 1,551	\$ 9,444	\$ 218,061	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 1,211	\$ 52,746	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 1,551	\$ 10,655	\$ 270,807	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St Recon RJD	\$ 1,257	\$ 9,319	\$ 270,807	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,257	\$ 9,319	\$ 270,807	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 294	\$ 1,336	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 294	\$ 1,336	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (1,630)	\$ (1,336)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (1,336)	\$ -	\$ -	\$ -	\$ -	\$ -	

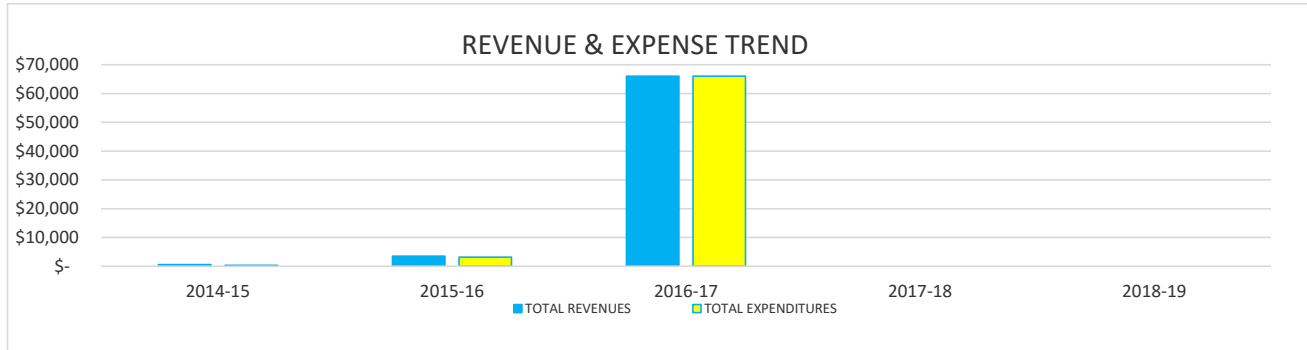


10TH AND UNION - LIGHTED CROSSWALK

Description: This fund is for the Federal Grant used on the 10th & Union Lighted Crosswalk Project. This project was completed in FY17.

Budget Highlights: This pedestrian safety improvement is fully constructed.

10th and Union - Lighted Crosswalk	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 600	\$ 3,193	\$ 66,040	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 327	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 600	\$ 3,520	\$ 66,040	\$ -	\$ -	\$ -	
EXPENDITURES							
10th & Union Lighted Crosswalk	\$ 288	\$ 3,152	\$ 66,040	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 288	\$ 3,152	\$ 66,040	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 312	\$ 368	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 312	\$ 368	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (680)	\$ (368)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (368)	\$ -	\$ -	\$ -	\$ -	\$ -	

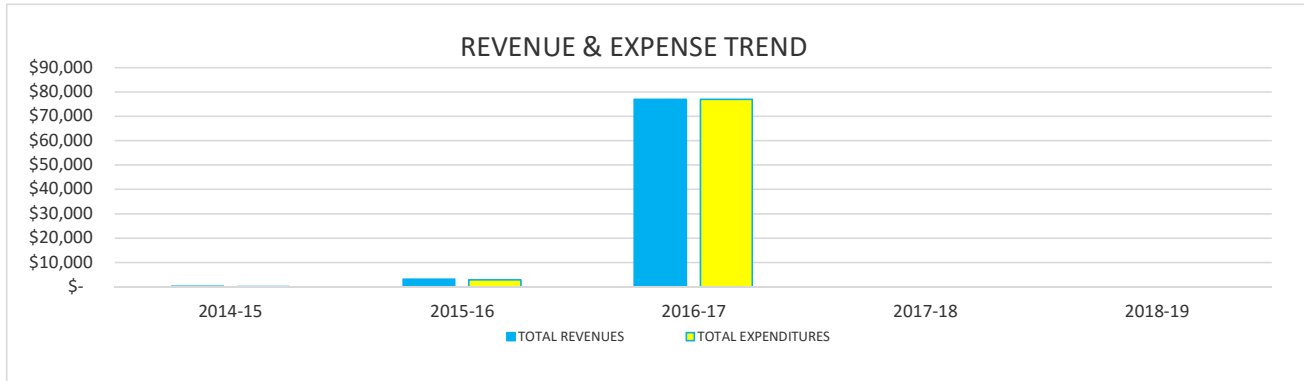


RAFER JOHNSON DR./SIERRA - LIGHTED CROSSWALK

Description: This fund is for the Federal Grant used on the RJD/Sierra Street Lighted Crosswalk. This was completed in FY17.

Budget Highlights: This pedestrian safety improvement is fully constructed.

Rafer Johnson Dr./Sierra - Lighted Crosswalk	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 282	\$ 2,861	\$ 77,070	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 282	\$ 3,186	\$ 77,070	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St Lighted Crosswalk	\$ 150	\$ 2,818	\$ 77,070	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 150	\$ 2,818	\$ 77,070	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 132	\$ 368	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 132	\$ 368	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (500)	\$ (368)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (368)	\$ -	\$ -	\$ -	\$ -	\$ -	

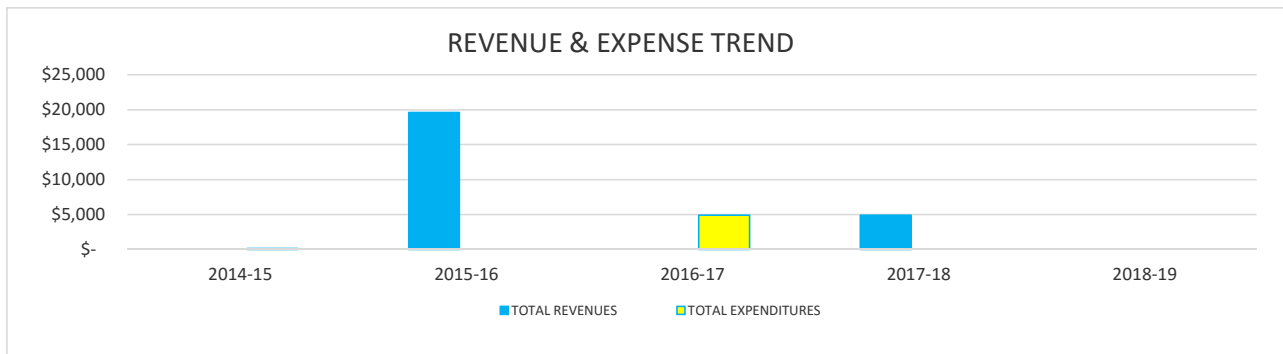


SIERRA ST SIDEWALK - 16TH TO 18TH

Description: This project has been completed.

Budget Highlights: This pedestrian safety improvement is fully constructed.

Sierra Street Sidewalk - 16th to 18th	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CML Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 19,593	\$ -	\$ -	\$ 4,908	\$ -	
TOTAL REVENUES	\$ -	\$ 19,593	\$ -	\$ -	\$ 4,908	\$ -	
EXPENDITURES							
Sierra St Sidewalk 16-18	\$ 138	\$ -	\$ 4,908	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 138	\$ -	\$ 4,908	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (138)	\$ 19,593	\$ (4,908)	\$ -	\$ 4,908	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Bal:	\$ (138)	\$ 19,593	\$ (4,908)	\$ -	\$ 4,908	\$ -	
Beginning Fund Balance, July 1	\$ (19,455)	\$ (19,593)	\$ -	\$ (4,908)	\$ (4,908)	\$ -	
Ending Fund Balance, June 30	\$ (19,593)	\$ -	\$ (4,908)	\$ (4,908)	\$ -	\$ -	-100.00%

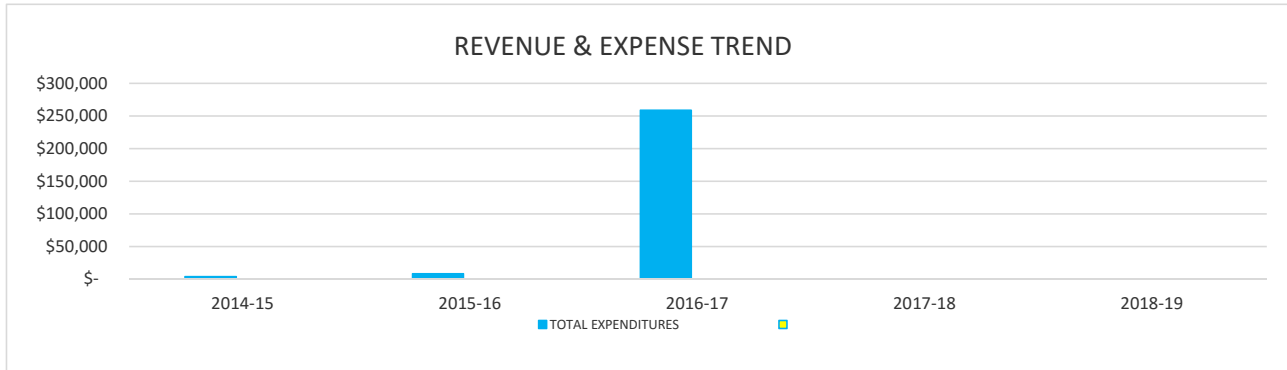


6TH AVENUE RECONSTRUCTION

Description: This fund is for the Federal Grant used on the 6th Ave. Reconstruction Project. (Sierra to Kern). This project was completed in FY17.

Budget Highlights: This improvement is fully constructed.

6th Avenue Reconstruction	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
STPL Grants	\$ 3,076	\$ 9,338	\$ 258,374	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 329	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 3,076	\$ 9,667	\$ 258,374	\$ -	\$ -	\$ -	
EXPENDITURES							
6th St Reconstruct	\$ 3,964	\$ 8,259	\$ 258,374	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 3,964	\$ 8,259	\$ 258,374	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (888)	\$ 1,408	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ (888)	\$ 1,408	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (520)	\$ (1,408)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (1,408)	\$ -	\$ -	\$ -	\$ -	\$ -	

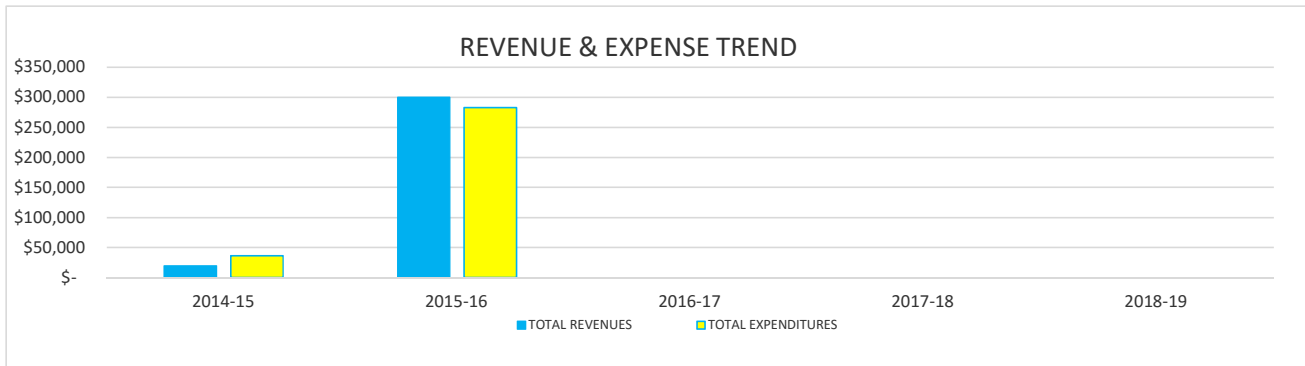


10TH AVENUE RECONSTRUCTION

Description: This fund is for the Federal Grant used on the 10th Ave Reconstruction.

Budget Highlights: 10th Ave. was completed as part of the 2015/16 fiscal year.

10th Avenue Reconstruction	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
RSTP Grant	\$ 19,416	\$ 261,870	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 37,843	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 19,416	\$ 299,713	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
10th Ave Reconstruction	\$ 36,399	\$ 282,510	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 36,399	\$ 282,510	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (16,983)	\$ 17,203	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ (16,983)	\$ 17,203	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (220)	\$ (17,203)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (17,203)	\$ -	\$ -	\$ -	\$ -	\$ -	

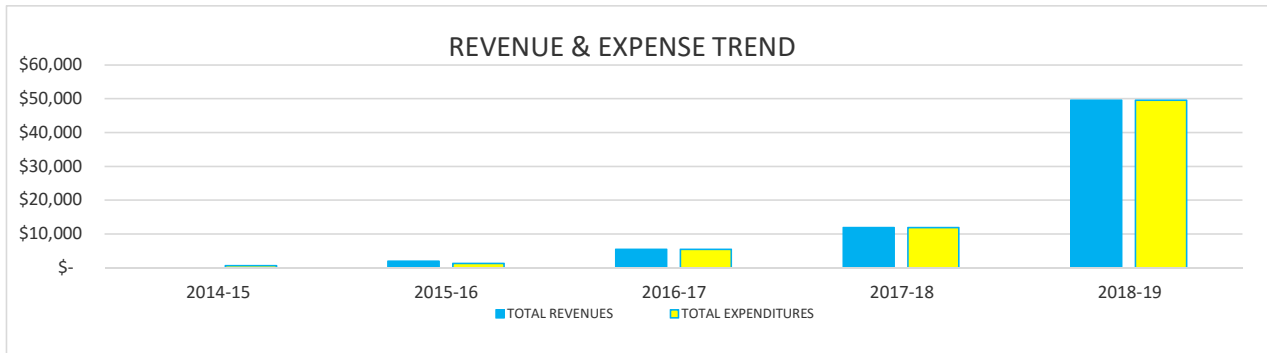


18TH AND KERN LIGHTED CROSSWALKS

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.

18th and Kern Lighted Crosswalks	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grant	\$ -	\$ 1,341	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	
From Other Funds	\$ -	\$ 619	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ 1,960	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	
EXPENDITURES							
18th/Kern Lighted Crosswalk	\$ 618	\$ 1,342	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	
TOTAL EXPENDITURES	\$ 618	\$ 1,342	\$ 5,484	\$ 61,496	\$ 11,920	\$ 49,576	
Net Revenue/(Expenditures)	\$ (618)	\$ 618	\$ -	\$ -	\$ (0)	\$ 0	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ (618)	\$ 618	\$ -	\$ -	\$ (0)	\$ 0	
Beginning Fund Balance, July 1	\$ -	\$ (618)	\$ -	\$ -	\$ -	\$ (0)	
Ending Fund Balance, June 30	\$ (618)	\$ -	\$ -	\$ -	\$ (0)	\$ 0	



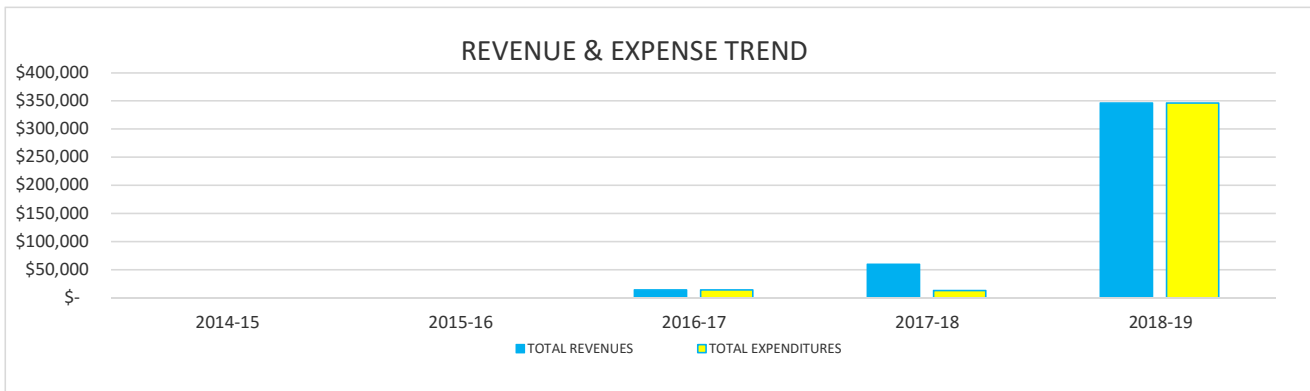
BETHEL AVENUE IMPROVEMENTS

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.



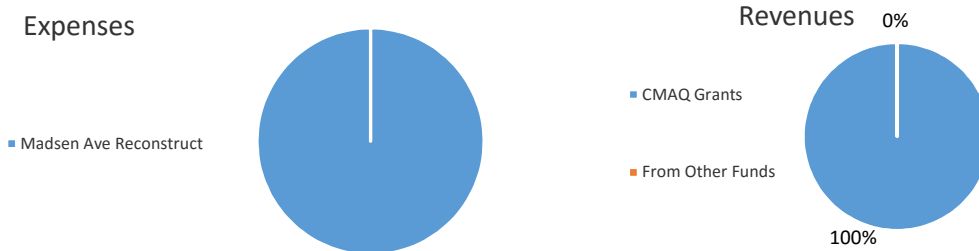
Bethel Avenue Improvements	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ 14,272	\$ 359,439	\$ 13,240	\$ 346,199	-3.68%
From Other Funds	\$ -	\$ -	\$ -	\$ 46,570	\$ 46,570	\$ -	-100.00%
TOTAL REVENUES	\$ -	\$ -	\$ 14,272	\$ 406,009	\$ 59,810	\$ 346,199	-14.73%
EXPENDITURES							
Bethel Avenue Improvements	\$ -	\$ -	\$ 14,272	\$ 406,009	\$ 13,240	\$ 346,199	-14.73%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 14,272	\$ 406,009	\$ 13,240	\$ 346,199	-14.73%
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 46,571	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 46,571	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



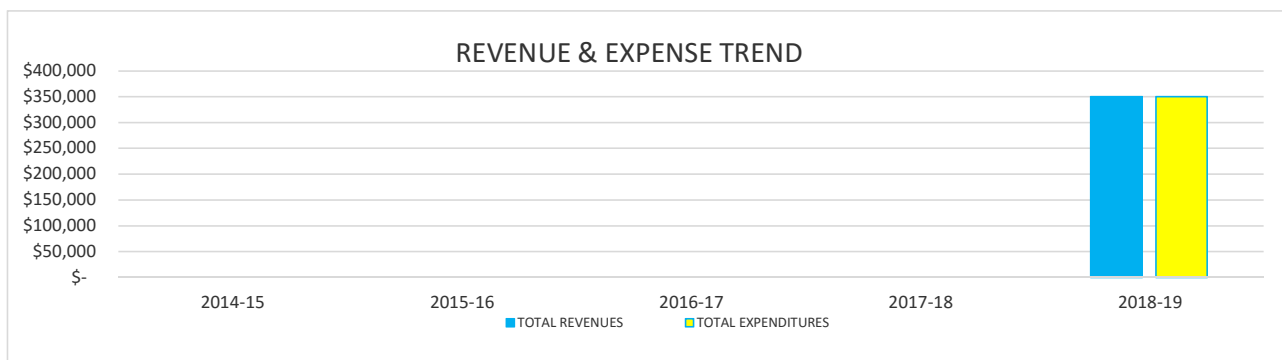
MADSEN AVE BIKE PATH - STROUD TO KAMM

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.



Madsen Avenue Bike Path - Stroud to Kamm	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 350,411	\$ -	\$ 350,411	
From Other Funds	\$ -	\$ -	\$ -	\$ 45,403	\$ 45,403	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 395,814	\$ 45,403	\$ 350,411	
EXPENDITURES							
Madsen Ave Reconstruct	\$ -	\$ -	\$ -	\$ 395,814	\$ -	\$ 350,411	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 395,814	\$ -	\$ 350,411	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 45,403	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 45,403	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

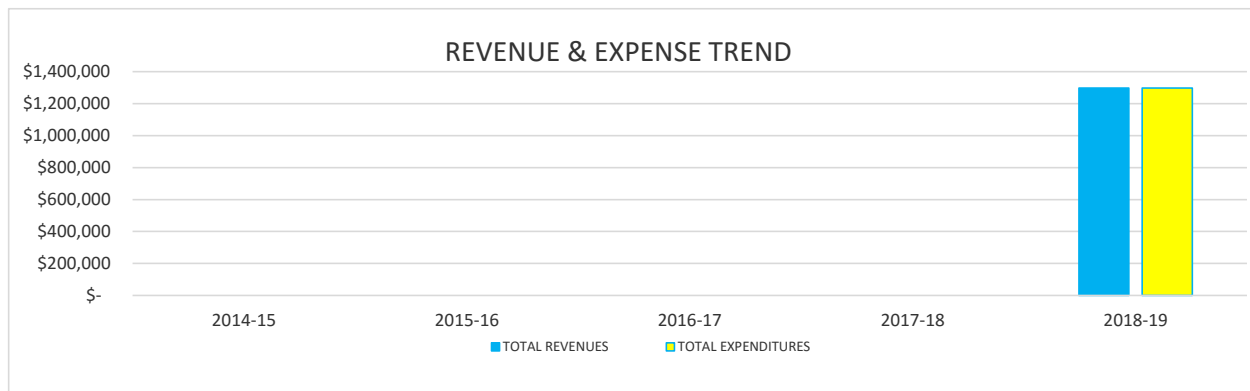


BETHEL / SIERRA ROUNDABOUT

Description: This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

Budget Highlights: none

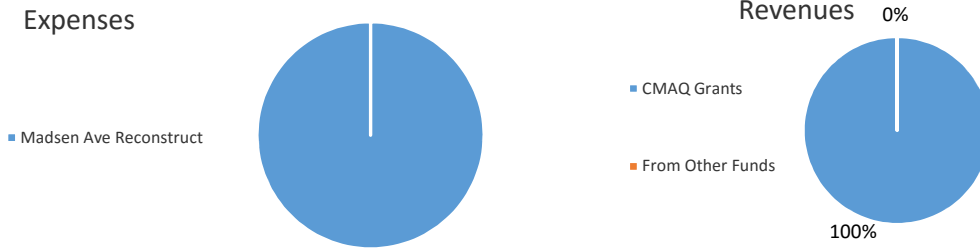
Bethel / Sierra Roundabout	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	
EXPENDITURES							
Bethel/Sierra Roundabout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,900	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



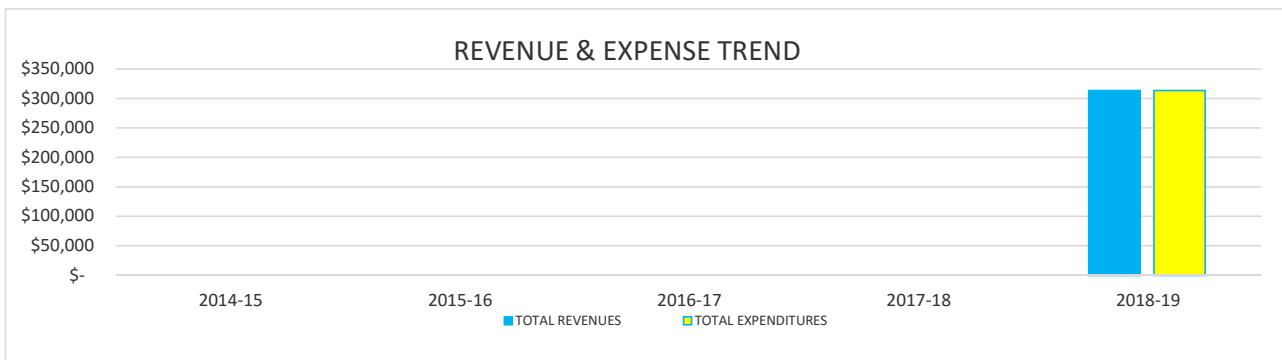
MADSEN AVE RECON - STROUD TO SIERRA

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.



Madsen Avenue Bike Path - Stroud to Kamm	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	
EXPENDITURES							
Madsen Ave Reconstruct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,394	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



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 total City debt is \$6,753,915, 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, 2017 bonds outstanding amount to \$1,095,300.

Annual debt service requirements to maturity for Kingsburg Public Financing Authority Refunding Revenue Bonds, Series 2015 at June 30, 2017 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$1,095,300</u>	<u>\$ 97,571</u>	<u>\$1,192,871</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, 2017 bonds outstanding amount to \$2,460,000.

Annual debt service requirements to maturity for Kingsburg Public Financing Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2017 are as follows:



<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$2,460,000</u>	<u>\$ 716,081</u>	<u>\$ 3,176,081</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, 2017, the loan outstanding amounts to \$2,167,444.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2017 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$2,167,444</u>	<u>\$ 632,423</u>	<u>\$2,799,867</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, 2017 the capital lease outstanding amounts to \$764,664.

Annual debt service requirements for the Water Meter Capital Lease at June 30, 2017 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 764,664</u>	<u>\$ 92,369</u>	<u>\$ 857,033</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, 2017 the capital lease outstanding amounts to \$56,807.

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 15,846	\$ 1,633	\$ 17,479
2019	16,396	1,083	17,479
2020	16,966	513	17,479
2021	4,333	37	4,370
	<u>\$ 53,541</u>	<u>\$ 3,266</u>	<u>\$ 59,807</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, 2017 the bond outstanding amounts to \$210,000.

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>
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>\$ 210,000</u>	<u>\$ 52,929</u>	<u>\$ 262,929</u>



CITY OF KINGSBURG
Summary of Finance Authority Funds

2018/19 Fiscal Year Budget

	<i>Finance Authority</i>	<i>Special Assessment District 1991-1</i>	<i>Special Assessment District 1991-1 - Supplemental</i>	<i>Special Assessment District 1992-1</i>	<i>Special Assessment District 1992-2</i>	<i>Total</i>
Actual Fund Balance, June 30, 2017	3,345,505	(348,384)	(4,913)	(45,491)	(48,449)	
Estimated Beg. Fund Bal., June 30, 2018	3,124,959	(293,992)	(2,924)	16,925	14,389	2,859,357
Revenues:						
Special Assessments	-	54,000	2,700	49,000	57,000	162,700
Interest	110,000	-	-	-	-	110,000
Total Revenue	110,000	54,000	2,700	49,000	57,000	272,700
Expenses:						
Fiscal Agent Fees	4,950	-	-			4,950
Principle Retirement	178,300					178,300
Interest and Fiscal charges	23,440	21,951	1,481	15,033	13,825	75,729
Total Expenses	206,690	21,951	1,481	15,033	13,825	258,979
Net Result	(96,690)	32,049	1,220	33,967	43,176	13,721
Projected Fund Balance, June 30, 2019	\$ 3,028,269	\$ (261,943)	\$ (1,704)	\$ 50,891	\$ 57,565	\$ 2,873,077



**CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2018-19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 18/19 PROPOSED</u>	<u>Percent Change</u>
FINANCE AUTHORITY								
750-0000-451-0101	INTEREST	\$ 276,115	\$ 176,016	\$ 182,360	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
TOTAL		\$ 276,115	\$ 176,016	\$ 182,360	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
SPECIAL ASSESS DIST 1991-1								
754-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	\$ 52,243	\$ 58,398	\$ 53,396	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
754-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 52,243	\$ 58,398	\$ 53,396	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
SPECIAL ASSESS 91-1 SUPP								
755-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
755-0000-491-0201	ASSESSMENTS RECEIVED	\$ 2,811	\$ 2,901	\$ 2,687	\$ 2,700	\$ 2,700	\$ 2,700	0.00%
TOTAL		\$ 2,811	\$ 2,901	\$ 2,687	\$ 2,700	\$ 2,700	\$ 2,700	0.00%
SPECIAL ASSESS 92-1								
756-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	\$ 47,506	\$ 48,658	\$ 53,201	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
TOTAL		\$ 47,506	\$ 48,658	\$ 53,201	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
SPECIAL ASSESS 92-2 AGENCY								
757-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	\$ 41,982	\$ 43,346	\$ 47,414	\$ 57,000	\$ 37,755	\$ 57,000	0.00%
757-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 41,982	\$ 43,346	\$ 47,414	\$ 57,000	\$ 37,755	\$ 57,000	0.00%
TOTAL INTEREST		\$ 276,115	\$ 176,016	\$ 182,360	\$ 110,000	\$ 110,000	\$ 110,000	
TOTAL ASSESSMENTS		\$ 144,542	\$ 153,303	\$ 156,698	\$ 162,700	\$ 143,455	\$ 162,700	
TOTAL PREPAYMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FINANCE AUTHORITY		\$ 420,657	\$ 329,319	\$ 339,057	\$ 272,700	\$ 253,455	\$ 272,700	0.00%
Revenues		\$ 420,657	\$ 329,319	\$ 339,057	\$ 272,700	\$ 253,455	\$ 272,700	
Expenses		\$ 5,960,770	\$ 467,904	\$ 455,055	\$ 287,268	\$ 277,798	\$ 258,979	
		\$ (5,540,113)	\$ (138,585)	\$ (115,998)	\$ (14,568)	\$ (24,343)	\$ 13,721	



**CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 BUDGET</u>	<u>PROYECTED YEAR END</u>	<u>FY 18/19 PROPOSED</u>	<u>Percent Change</u>
KINGSBURG JOINT POWERS AUTHORITY								
750-9100-519-5280	MISC BOND FEES	\$ (9,731)	\$ -	\$ 4,950	\$ 11,000	\$ 4,950	\$ 4,950	-55.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	\$ 5,190,000	\$ 306,200	\$ 277,600	\$ 183,700	\$ 183,700	\$ 178,300	-2.94%
750-9100-519-5475	INTEREST EXPENSE	\$ 401,626	\$ 87,087	\$ 106,642	\$ 28,598	\$ 28,598	\$ 23,440	-18.04%
750-9100-519-5476	ORIGINAL ISSUE DISCOUNT	\$ 20,196	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
750-9100-519-5477	BOND ISSUANCE COST	\$ 268,580	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 5,870,671	\$ 393,287	\$ 389,192	\$ 223,298	\$ 217,248	\$ 206,690	-7.44%
SPEC ASSESS 92-1 SPEC ASSESS 92-1 CAP PROJ								
751-9100-519-5280	MISC BOND FEES	\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
751-9100-519-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SPEC ASSESS 91-1 AGENCY								
754-9100-519-5280	MISC BOND FEES	\$ 4,538	\$ 4,752	\$ 3,653	\$ 6,655	\$ 4,915	\$ 4,915	-26.15%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 34,294	\$ 28,099	\$ 24,780	\$ 21,019	\$ 21,019	\$ 17,036	-18.95%
TOTAL		\$ 38,832	\$ 32,851	\$ 28,433	\$ 27,674	\$ 25,934	\$ 21,951	-20.68%
SPEC ASSESS 91-1 SUPP AGEN								
755-9100-519-5280	MISC BOND FEES	\$ 791	\$ 746	\$ 515	\$ 956	\$ 861	\$ 861	-9.94%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 1,328	\$ 1,151	\$ 974	\$ 797	\$ 797	\$ 620	-22.27%
TOTAL		\$ 2,119	\$ 1,897	\$ 1,489	\$ 1,753	\$ 1,658	\$ 1,481	-15.54%
SPEC ASSESS 92-1 AGENCY								
756-9100-519-5280	MISC BOND FEES	\$ 1,967	\$ 2,033	\$ 1,683	\$ 3,270	\$ 2,127	\$ 2,127	-34.95%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 21,438	\$ 18,812	\$ 17,063	\$ 15,094	\$ 15,094	\$ 12,906	-14.49%
TOTAL		\$ 23,405	\$ 20,845	\$ 18,746	\$ 18,364	\$ 17,221	\$ 15,033	-18.14%
SPEC ASSESS 92-2 AGENCY								
757-9100-519-5280	MISC BOND FEES	\$ 2,724	\$ 2,874	\$ 2,745	\$ 3,429	\$ 2,987	\$ 2,987	-12.89%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 19,125	\$ 16,150	\$ 14,450	\$ 12,750	\$ 12,750	\$ 10,838	-15.00%
TOTAL		\$ 21,849	\$ 19,024	\$ 17,195	\$ 16,179	\$ 15,737	\$ 13,825	-14.55%
TOTAL BOND FEES		\$ 4,183	\$ 10,405	\$ 13,546	\$ 25,310	\$ 15,840	\$ 15,840	
TOTAL INTEREST EXPENSE		\$ 401,626	\$ 87,087	\$ 106,642	\$ 28,598	\$ 28,598	\$ 23,440	
TOTAL ORIGINAL ISSUE DISCOUNT		\$ 20,196	\$ -	\$ -	\$ -	\$ -	\$ -	
TOAL BOND ISSUANCE COST		\$ 268,580	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL KJPA BOND PRINCIPAL PAID		\$ 5,190,000	\$ 306,200	\$ 277,600	\$ 183,700	\$ 183,700	\$ 178,300	
TOAL ASSESSMENT BOND PMTS		\$ 76,185	\$ 64,212	\$ 57,267	\$ 49,660	\$ 49,660	\$ 41,400	
TOTAL FINANCE AUTHORITY		\$ 5,960,770	\$ 467,904	\$ 455,055	\$ 287,268	\$ 277,798	\$ 258,979	-9.85%
Revenues		\$ 420,657	\$ 329,319	\$ 339,057	\$ 272,700	\$ 253,455	\$ 272,700	
Expenses		\$ 5,960,770	\$ 467,904	\$ 455,055	\$ 287,268	\$ 277,798	\$ 258,979	
		#####	\$ (138,585)	\$ (115,998)	\$ (14,568)	\$ (24,343)	\$ 13,721	



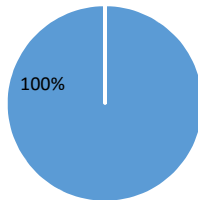
FINANCE AUTHORITY

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.

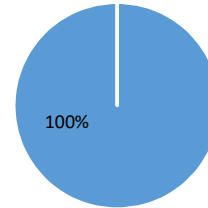
EXPENSES

■ Debt Service

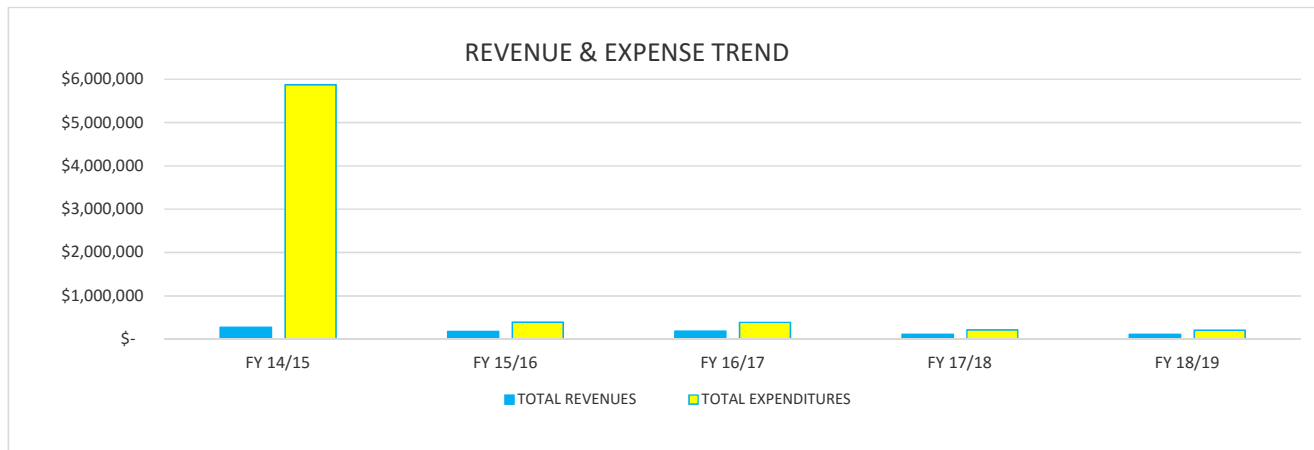


REVENUES

■ Interest



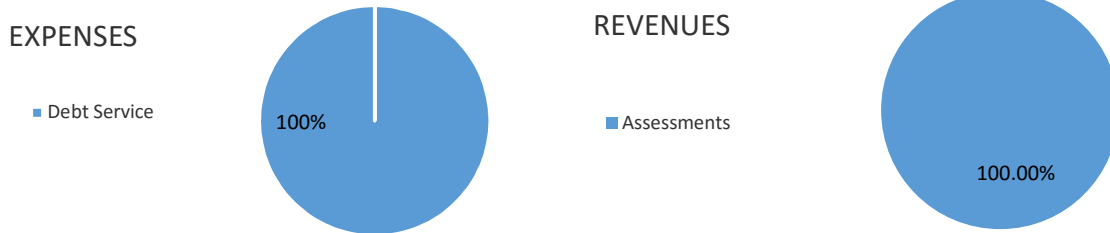
Finance Authority	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Assesment Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 276,115	\$ 176,016	\$ 182,360	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
TOTAL REVENUES	\$ 276,115	\$ 176,016	\$ 182,360	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 5,870,671	\$ 393,287	\$ 389,192	\$ 223,298	\$ 217,248	\$ 206,690	-7.44%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 5,870,671	\$ 393,287	\$ 389,192	\$ 223,298	\$ 217,248	\$ 206,690	0.00%
Net Revenue/(Expenditures)	\$ (5,594,556)	\$ (217,271)	\$ (206,832)	\$ (113,298)	\$ (107,248)	\$ (96,690)	-14.66%
Changes in Fund Balance	\$ 4,129,162	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (1,465,394)	\$ (217,271)	\$ (206,832)	\$ (113,298)	\$ (107,248)	\$ (96,690)	-14.66%
Beginning Fund Balance July 1	\$ 5,235,001	\$ 3,769,607	\$ 3,552,337	\$ 3,345,505	\$ 3,232,207	\$ 3,124,959	-6.59%
Ending Fund Balance June 30	\$ 3,769,607	\$ 3,552,337	\$ 3,345,505	\$ 3,232,207	\$ 3,124,959	\$ 3,028,269	-6.31%



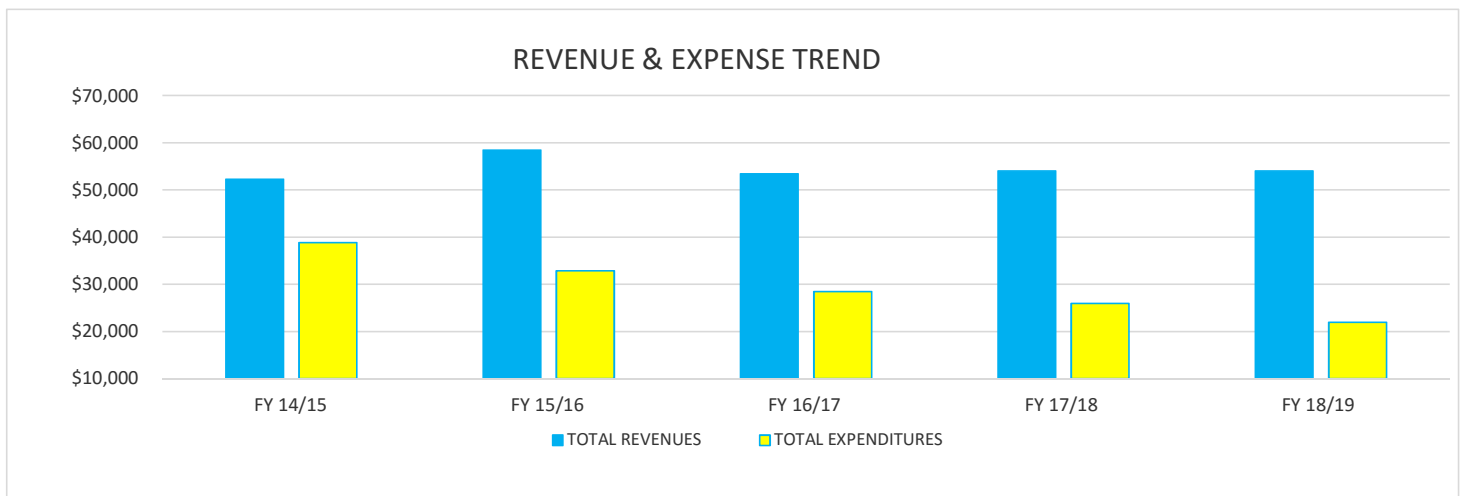
SPECIAL ASSESSMENT DISTRICT 1991-1

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.



SPECIAL ASSESSMENT DISTRICT 1991-1	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Assessments Received	\$ 52,243	\$ 58,398	\$ 53,396	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 52,243	\$ 58,398	\$ 53,396	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 38,832	\$ 32,851	\$ 28,433	\$ 27,674	\$ 25,934	\$ 21,951	-20.68%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 38,832	\$ 32,851	\$ 28,433	\$ 27,674	\$ 25,934	\$ 21,951	-20.68%
Net Revenue/(Expenditures)	\$ 13,411	\$ 25,547	\$ 24,963	\$ 26,326	\$ 28,066	\$ 32,049	21.74%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 13,411	\$ 25,547	\$ 24,963	\$ 26,326	\$ 28,066	\$ 32,049	21.74%
Beginning Fund Balance July 1	\$ (412,305)	\$ (398,894)	\$ (373,347)	\$ (348,384)	\$ (322,058)	\$ (293,992)	-15.61%
Ending Fund Balance June 30	\$ (398,894)	\$ (373,347)	\$ (348,384)	\$ (322,058)	\$ (293,992)	\$ (261,943)	-18.67%



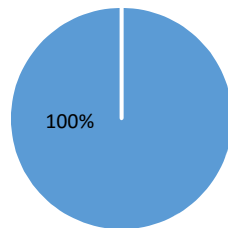
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

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.

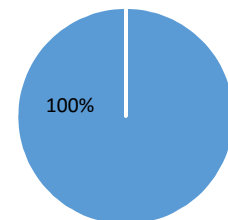
EXPENSES

■ Debt Service

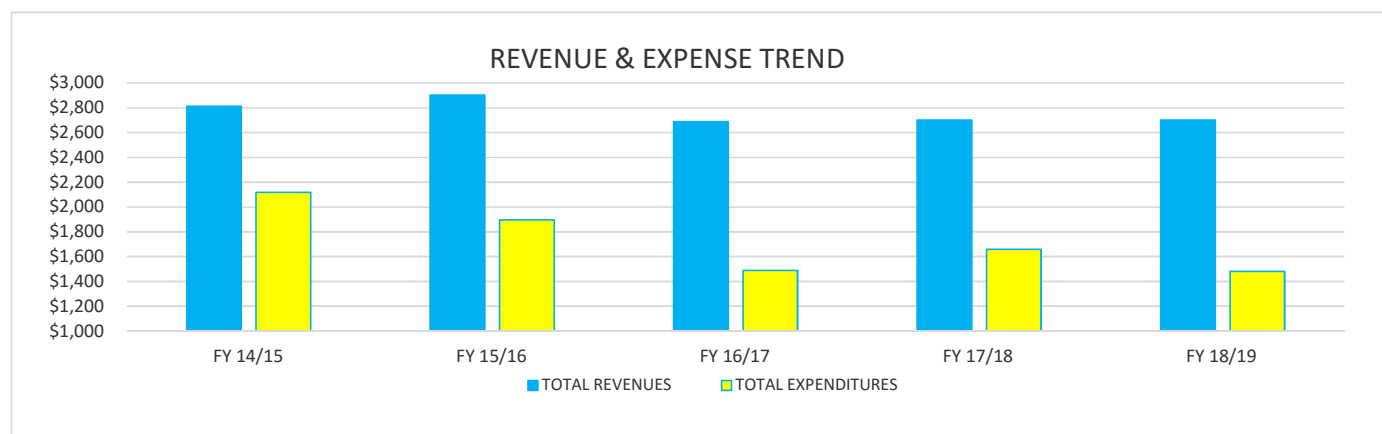


REVENUES

■ Assessments



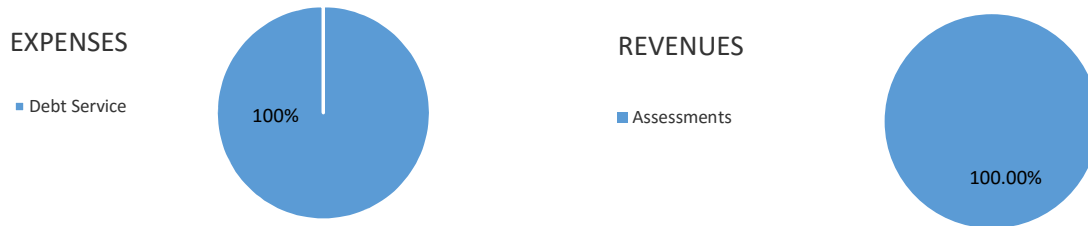
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 2,811	\$ 2,901	\$ 2,687	\$ 2,700	\$ 2,700	\$ 2,700	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 2,811	\$ 2,901	\$ 2,687	\$ 2,700	\$ 2,700	\$ 2,700	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ 2,119	\$ 1,897	\$ 1,489	\$ 1,753	\$ 1,658	\$ 1,481	-15.54%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 2,119	\$ 1,897	\$ 1,489	\$ 1,753	\$ 1,658	\$ 1,481	-15.54%
Net Revenue/(Expenditures)	\$ 692	\$ 1,004	\$ 1,199	\$ 947	\$ 1,042	\$ 1,220	28.78%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 692	\$ 1,004	\$ 1,199	\$ 947	\$ 1,042	\$ 1,220	28.78%
Beginning Fund Balance July 1	\$ (7,807)	\$ (7,115)	\$ (6,111)	\$ (4,913)	\$ (3,966)	\$ (2,924)	-40.48%
Ending Fund Balance June 30	\$ (7,115)	\$ (6,111)	\$ (4,913)	\$ (3,966)	\$ (2,924)	\$ (1,704)	-57.02%



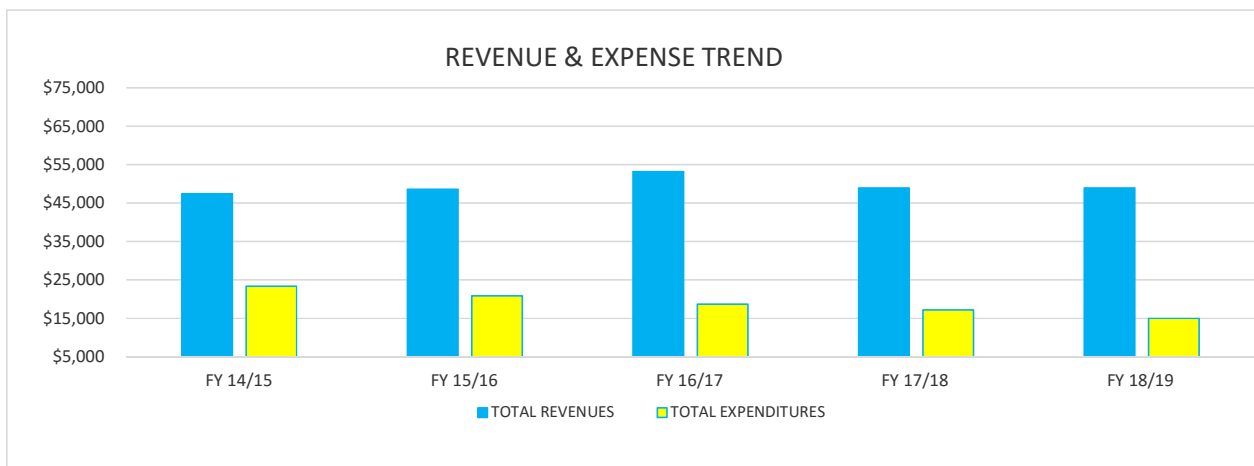
SPECIAL ASSESSMENT DISTRICT 1992-1

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.



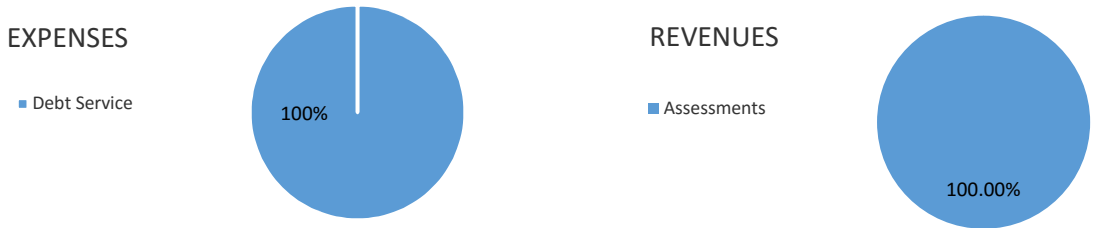
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 47,506	\$ 48,658	\$ 53,201	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 47,506	\$ 48,658	\$ 53,201	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 23,405	\$ 20,845	\$ 18,746	\$ 18,364	\$ 17,221	\$ 15,033	-18.14%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 23,405	\$ 20,845	\$ 18,746	\$ 18,364	\$ 17,221	\$ 15,033	-18.14%
Net Revenue/(Expenditures)	\$ 24,101	\$ 27,813	\$ 34,454	\$ 30,636	\$ 31,779	\$ 33,967	10.87%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 24,101	\$ 27,813	\$ 34,454	\$ 30,636	\$ 31,779	\$ 33,967	10.87%
Beginning Fund Balance July 1	\$ (131,859)	\$ (107,758)	\$ (79,945)	\$ (45,491)	\$ (14,855)	\$ 16,925	137.20%
Ending Fund Balance June 30	\$ (107,758)	\$ (79,945)	\$ (45,491)	\$ (14,855)	\$ 16,925	\$ 50,891	442.60%



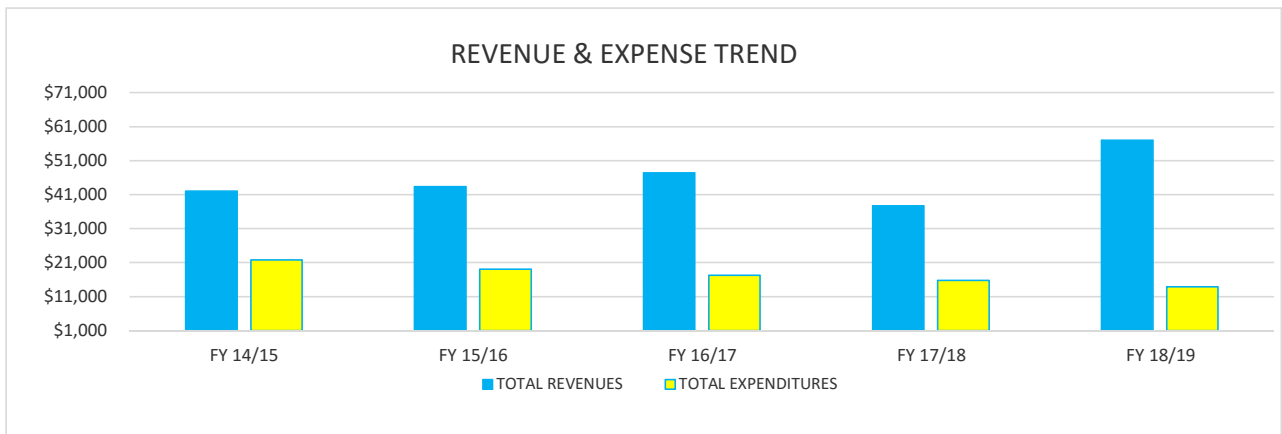
SPECIAL ASSESSMENT DISTRICT 1992-2

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.



SPECIAL ASSESSMENT DISTRICT 1992-2	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 41,982	\$ 43,346	\$ 47,414	\$ 57,000	\$ 37,755	\$ 57,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 41,982	\$ 43,346	\$ 47,414	\$ 57,000	\$ 37,755	\$ 57,000	0.00%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 21,849	\$ 19,024	\$ 17,195	\$ 16,179	\$ 15,737	\$ 13,825	-14.55%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 21,849	\$ 19,024	\$ 17,195	\$ 16,179	\$ 15,737	\$ 13,825	-14.55%
Net Revenue/(Expenditures)	\$ 20,133	\$ 24,322	\$ 30,219	\$ 40,821	\$ 22,018	\$ 43,176	5.77%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 20,133	\$ 24,322	\$ 30,219	\$ 40,821	\$ 22,018	\$ 43,176	5.77%
Beginning Fund Balance July 1	\$ (123,123)	\$ (102,990)	\$ (78,668)	\$ (48,449)	\$ (7,628)	\$ 14,389	129.70%
Ending Fund Balance June 30	\$ (102,990)	\$ (78,668)	\$ (48,449)	\$ (7,628)	\$ 14,389	\$ 57,565	854.60%



CITY OF KINGSBURG
Summary of Redevelopment Successor Agency Funds

2018-2019 Fiscal Year Budget

	RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance, June 30, 2017	\$ (177,814)	\$ (81,134)	\$ (258,948)
Estimated Beg Fund Balance, June 30, 2018	\$ (95,343)	\$ (81,134)	\$ (176,477)
Revenues:			\$ -
Tax Increment	\$ 48,035	\$ -	\$ 48,035
Interest	\$ -	\$ -	\$ -
Total Revenue	\$ 48,035	\$ -	\$ 48,035
Expenses:			
SERAF Property Tax Shift	\$ -	\$ -	\$ -
County Admin Fees/Pass Throughs	\$ -	\$ -	\$ -
City Admin Fees	\$ 15,500	\$ -	\$ 15,500
Special Professional	\$ -	\$ -	\$ -
RDA Bond Retirement (2015 SERIES)	\$ 43,035	\$ -	\$ 43,035
CIEDB Police Facility Loan	\$ -	\$ -	\$ -
Total Expenses	\$ 58,535	\$ -	\$ 58,535
 Net Result	 \$ (10,500)	 \$ -	 \$ (10,500)
 Projected Ending Fund Balance, June 30, 2019	 \$ (105,843)	 \$ (81,134)	 \$ (186,977)



CITY OF KINGSBURG
 SUCCESSOR AGENCY RDA
 BUDGET PREPARATION WORKSHEET - REVENUES
 FOR FISCAL YEAR 2018/19

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>PROJECTED</u>	<u>FY 18/19</u>	<u>Percent</u>
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>YEAR END</u>	<u>PROPOSED</u>	<u>Change</u>
SUCCESSOR AGENCY RDA								
740-0000-401-0601	AREA #1	\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	-71.68%
740-0000-401-0602	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	0.00%
SUCCESSOR LOW/MOD AGENCY								
741-0000-451-0101	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL, SUCCESSOR AGENCY FUNDS		\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	-71.68%
Revenues		\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	
Expenses		\$ 44,269	\$ 38,912	\$ 17,979	\$ 60,905	\$ 45,405	\$ 58,535	
		\$ 130,166	\$ 135,411	\$ 182,839	\$ 108,692	\$ (26,221)	\$ (10,500)	



**CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>PROJECTED</u>	<u>FY 18/19</u>	<u>Percent</u>
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>YEAR END</u>	<u>PROPOSED</u>	<u>Change</u>
SUCCESSOR AGENCY RDA								
740-9100-519-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	\$ 15,689	\$ 15,544	\$ -	\$ 15,500	\$ -	\$ 15,500	0.00%
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	\$ 20,869	\$ 18,977	\$ 17,001	\$ 45,405	\$ 45,405	\$ 43,035	-5.22%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	\$ 7,711	\$ 4,391	\$ 977	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 44,269	\$ 38,912	\$ 17,979	\$ 60,905	\$ 45,405	\$ 58,535	-3.89%
SUCCESSOR LOW/MOD AGENCY								
741-9100-519-5270	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
741-9100-519-5701	CIEDB POLICE FACILITY LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL, SUCCESSOR AGENCY FUNDS		\$ 44,269	\$ 38,912	\$ 17,979	\$ 60,905	\$ 45,405	\$ 58,535	
Revenues		\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	
Expenses		\$ 44,269	\$ 38,912	\$ 17,979	\$ 60,905	\$ 45,405	\$ 58,535	
		\$ 130,166	\$ 135,411	\$ 182,839	\$ 108,692	\$ (26,221)	\$ (10,500)	



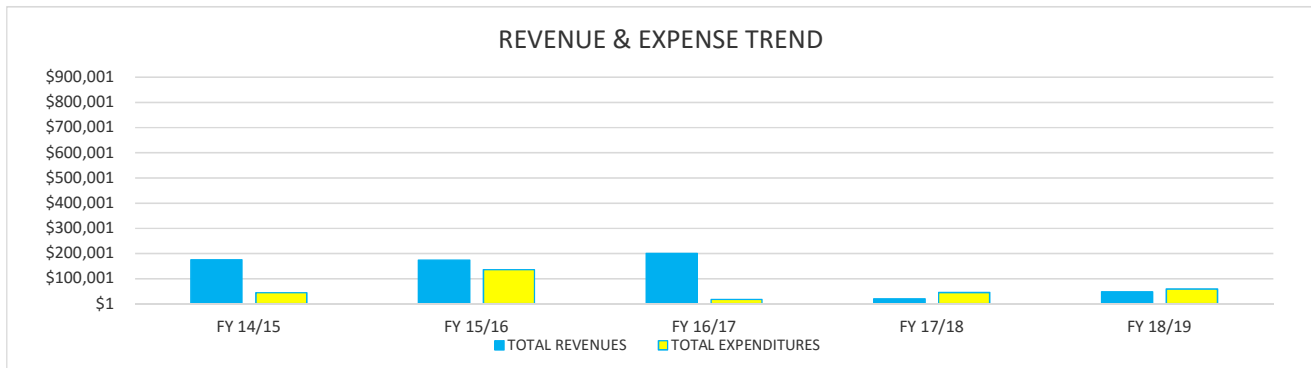
CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

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.



CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ADOPTED	FY 17/18 PROJECTED	FY 18/19 PROPOSED	% Change
REVENUE							
Assessments	\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	-71.68%
TOTAL REVENUES	\$ 174,435	\$ 174,323	\$ 200,818	\$ 169,597	\$ 19,184	\$ 48,035	-71.68%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 15,689	\$ 15,544	\$ -	\$ 15,500	\$ -	\$ 15,500	0.00%
Debt Service	\$ 28,580	\$ 23,368	\$ 17,979	\$ 45,405	\$ 45,405	\$ 43,035	-5.22%
TOTAL EXPENDITURES	\$ 44,269	\$ 38,912	\$ 17,979	\$ 60,905	\$ 45,405	\$ 58,535	-4.05%
Net Revenue/(Expenditures)	\$ 130,166	\$ 135,411	\$ 182,839	\$ 108,692	\$ (26,221)	\$ (10,500)	-109.66%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 130,166	\$ 135,411	\$ 182,839	\$ 108,692	\$ (26,221)	\$ (10,500)	-109.66%
Beginning Fund Balance July 1	\$ (626,230)	\$ (496,064)	\$ (360,653)	\$ (177,814)	\$ (69,122)	\$ (95,343)	-46.38%
Ending Fund Balance June 30	\$ (496,064)	\$ (360,653)	\$ (177,814)	\$ (69,122)	\$ (95,343)	\$ (105,843)	53.12%



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 received, 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	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	%
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	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)	\$ (81,134)
Ending Fund Balance June 30	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)



CITY OF KINGSBURG
 LANDSCAPE & LIGHTING FUND
 BUDGET PREPARATION WORKSHEET - REVENUES
 FOR FISCAL YEAR 2018/19

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
LANDSCAPE & LIGHT DIST 93-01								
759-0000-491-0201	ASSESSMENTS RECEIVED	\$ 83,319	\$ 89,804	\$ 92,932	\$ 95,198	\$ 95,367	\$ 97,733	2.48%
	TOTAL	<u>\$ 83,319</u>	<u>\$ 89,804</u>	<u>\$ 92,932</u>	<u>\$ 95,198</u>	<u>\$ 95,367</u>	<u>\$ 97,733</u>	2.48%
	Revenues	\$ 83,319	\$ 89,804	\$ 92,932	\$ 95,198	\$ 95,367	\$ 97,733	
	Expenses	\$ 83,427	\$ 84,930	\$ 15,969	\$ 95,198	\$ 6,685	\$ 7,718	
		<u>\$ (108)</u>	<u>\$ 4,874</u>	<u>\$ 76,962</u>	<u>\$ -</u>	<u>\$ 88,682</u>	<u>\$ 90,015</u>	



**CITY OF KINGSBURG
LANDSCAPE & LIGHTING FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2018/19**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 18/19</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
LANDSCAPE & LIGHT DIST 93-01								
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	\$ 5,933	\$ 5,933	\$ 834	\$ 5,933	\$ 775	\$ 804	3.79%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	\$ 2,499	\$ 2,499	\$ 294	\$ 2,499	\$ 273	\$ 283	3.79%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	\$ 6,026	\$ 6,026	\$ 748	\$ 6,026	\$ 696	\$ 722	3.79%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	\$ 5,069	\$ 5,069	\$ 606	\$ 5,069	\$ 564	\$ 585	3.79%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	\$ 4,421	\$ 4,421	\$ 502	\$ 4,421	\$ 467	\$ 484	3.79%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	\$ 2,987	\$ 3,062	\$ 284	\$ 3,262	\$ 264	\$ 274	3.79%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	\$ 6,397	\$ 6,559	\$ 578	\$ 6,989	\$ 537	\$ 558	3.79%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	\$ 5,611	\$ 5,752	\$ 511	\$ 6,129	\$ 455	\$ 483	6.14%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	\$ 21,707	\$ 22,257	\$ 1,933	\$ 23,716	\$ 953	\$ 1,443	51.44%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	\$ 7,362	\$ 7,548	\$ 540	\$ 8,043	\$ 502	\$ 521	3.79%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	\$ 9,111	\$ 9,341	\$ 549	\$ 9,953	\$ 511	\$ 530	3.79%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	\$ 6,304	\$ 6,463	\$ 1,089	\$ 6,885	\$ 442	\$ 766	73.33%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	\$ -	\$ -	\$ -	\$ 5,274	\$ 232	\$ 250	7.54%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	\$ -	\$ -	\$ 7,500	\$ 999	\$ 15	\$ 15	-1.12%
TOTAL		\$ 83,427	\$ 84,930	\$ 15,969	\$ 95,198	\$ 6,685	\$ 7,718	15.45%
Revenues		\$ 83,319	\$ 89,804	\$ 92,932	\$ 95,198	\$ 95,367	\$ 97,733	
Expenses		\$ 83,427	\$ 84,930	\$ 15,969	\$ 95,198	\$ 6,685	\$ 7,718	
		\$ (108)	\$ 4,874	\$ 76,962	\$ -	\$ 88,682	\$ 90,015	



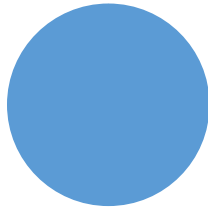
LANDSCAPE & LIGHTING 93-01

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.

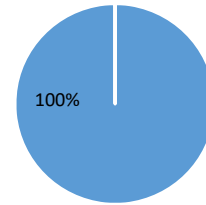
EXPENSES

■ Maintenance and Operation

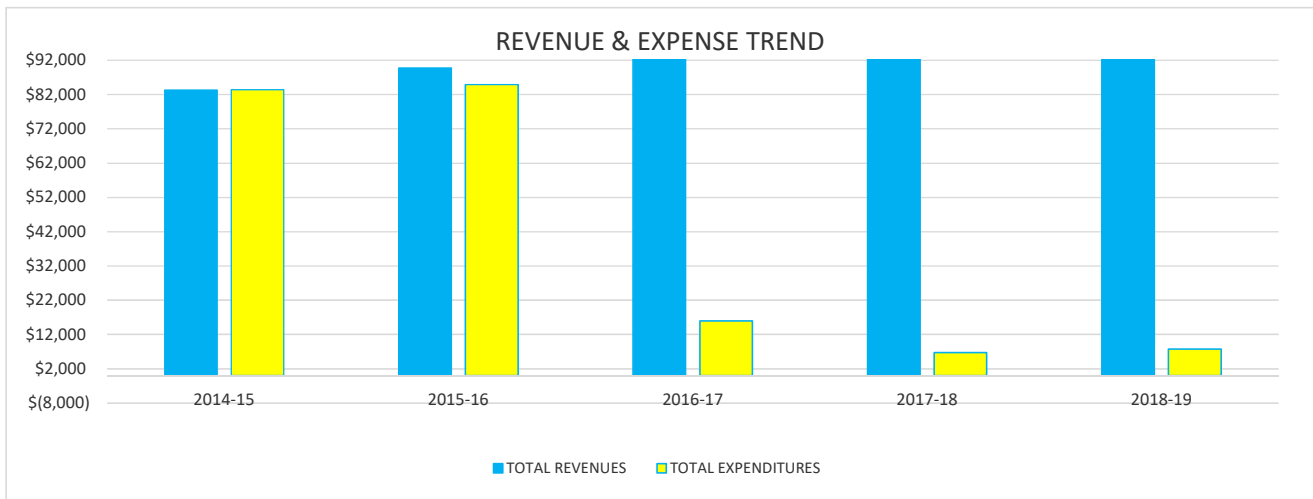


REVENUES

■ Assessments



LANDSCAPE & LIGHTING DIST. 93-01	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
REVENUE							
Assessments	\$ 83,319	\$ 89,804	\$ 92,932	\$ 95,198	\$ 95,367	\$ 97,733	2.66%
TOTAL REVENUES	\$ 83,319	\$ 89,804	\$ 92,932	\$ 95,198	\$ 95,367	\$ 97,733	2.66%
EXPENDITURES							
Wages and Benefits							
Maintenance and Operation	\$ 83,427	\$ 84,930	\$ 15,969	\$ 95,198	\$ 6,685	\$ 7,718	-91.89%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 83,427	\$ 84,930	\$ 15,969	\$ 95,198	\$ 6,685	\$ 7,718	-91.89%
Net Revenue/(Expenditures)	\$ (108)	\$ 4,874	\$ 76,962	\$ -	\$ 88,682	\$ 90,015	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ (108)	\$ 4,874	\$ 76,962	\$ -	\$ 88,682	\$ 90,015	
Beginning Fund Balance July 1	\$ 2,756	\$ 2,648	\$ 7,522	\$ 84,485	\$ 84,485	\$ 173,166	104.97%
Ending Fund Balance June 30	\$ 2,648	\$ 7,522	\$ 84,485	\$ 84,485	\$ 173,166	\$ 263,181	211.51%



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.

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 2018-2019 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2018-19 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 2018-2019 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.

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 and consecutively thereafter for the 2016-2017 and 2017-2018 budgets. 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 2018-2019 financial blueprint for the City. The 2018-2019 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 fourth 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 2018-2019 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 the Finance Director. All bank accounts shall be reconciled monthly 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 Finance Director.

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.
6. The Finance Director shall review each request to determine compliance with the City's budget and purchasing policy.
7. This purchase order requisition must include the invoice and forwarded to the Finance Director her designee for processing the payment.

1. Purchases under \$1,000

Purchases under \$1,000 shall be made as follows:

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 City 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 shall be made as follows:

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 received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and 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 received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

The purchase order for the item must be provided to the City's Finance Director within 4 days after approval of the purchase. If the selected vendor did not offer the lowest price, the purchase order must include an explanation of why the vendor offering the lowest price was not chosen.

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

Purchases of at least \$25,000 and under \$100,000 shall be made as follows:

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 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 City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

4. Purchases greater than \$100,000

Purchases greater than \$100,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment greater than one 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 purchase order must include an explanation of why the vendor offering the lowest price was not chosen.

Unbudgeted Supplies, Services and Equipment:

Purchases of supplies, services and equipment not contained in the annual budget greater than one 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 City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

Emergency Purchases Policy

When an emergency situation does not permit the use of the purchasing procedures identified above, , the City Manager may determine the most appropriate method to the make the procurement of one hundred thousand dollars (\$100,000.00) or less.to the . Appropriate documentation identifying the basis for the emergency and the method of procurement will 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 more than one hundred thousand dollars (\$100,000.00) but not more than two hundred fifty thousand dollars (\$250,000.00) 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 such emergency expenditure. . The City Council shall be notified of the emergency expenditure within 48 hours after the decision to make the expenditure. At the next regularly scheduled City Council meeting the City Council shall be provided with all the information and documentation regarding with expenditure including a copy of the written authorization required for the expenditure.

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 approve purchases for the amounts 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.
- 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 of 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 Finance Director 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).