



City of Kingsburg

# 2021 -2022 Budget

County of Fresno





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kingsburg  
California**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morrill*

Executive Director



City of Kingsburg  
Government  
Finance Officers  
Association (GFOA)  
Distinguished  
Budget  
Presentation  
Awards

\_\_\_\_\_  
FY 2015/16

\_\_\_\_\_  
FY 2016/17

\_\_\_\_\_  
FY 2017/18

\_\_\_\_\_  
FY 2018/19

\_\_\_\_\_  
FY 2019/20

\_\_\_\_\_  
FY 2020/21

**Government Finance Officers Association  
Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kingsburg for the fiscal year beginning on July 10, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine eligibility for another award.

# TABLE OF CONTENTS

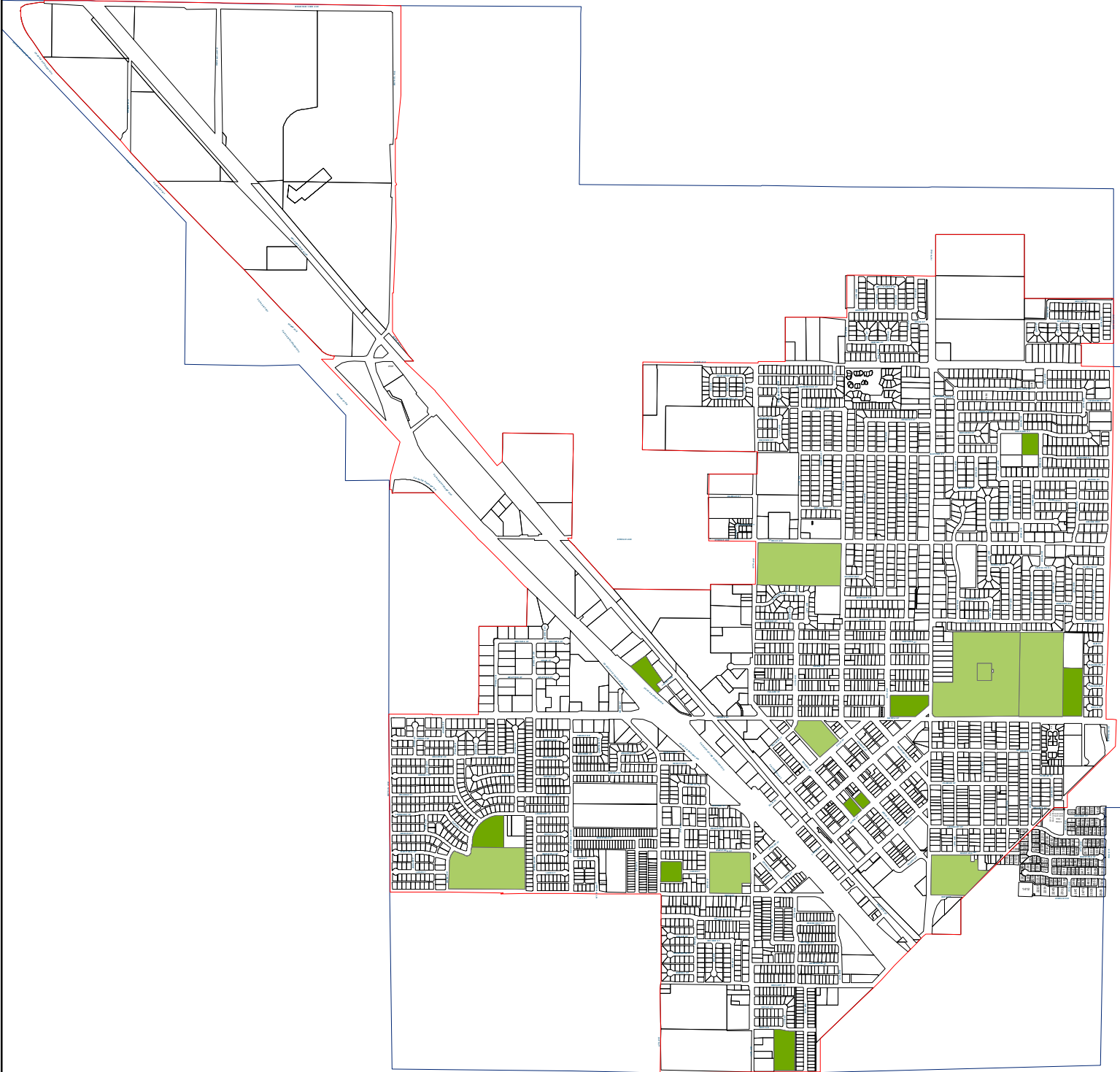
Description	Page
<b><u>INTRODUCTION &amp; SUMMARIES</u></b>	
City Map	6
Leadership Group	7
Organizational Chart	8
Economic Overview	9-20
A Kingsburg Tradition	21-22
Letter from City Manager	23-27
2018-2023 Strategic Plan	28-58
Basis of Accounting and Budget	59-60
Personnel Summary	61
Budget Schedule	62-63
CalPERS Discussion	64-84
Fund Balance Projection	85-86
All Transfers	87
<b>BUDGETS</b>	
<b><u>GENERAL FUND</u></b>	
Summary of General Fund Segments	88
General Fund Summary	89-91
General Fund Budget Prep Worksheet Revenues	92
General Fund Revenue Estimates Graph	93
General Fund Revenue Trend Graph	94
General Fund Budget Prep Worksheet Expenses	95-99
General Fund Expenditures Estimates Graph	100
General Fund Expenditure Summary	101
Individual Departments:	
City Council	102
City Attorney	103
Non-Departmental	104
City Manager	105
City Clerk	106
Finance	107
Administrative Services	108
Planning & Building	109
Community Services	110
Police	111
Public Works Administration	112
Landscape Maintenance	113
Building & Facility Maintenance	114
Vehicle Maintenance	115
<b><u>RECREATION</u></b>	
Summary of Recreation Funds	116
Recreation Funds Budget Prep Worksheets Revenues	117
Recreation Funds Budget Prep Worksheets Expenses	118
Crandell Swim Complex	119
Senior Center	120



<b>Description</b>	<b>Page</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>	
Summary of Special Revenue Funds	121
Special Revenue Funds Budget Prep Worksheet Revenues	122
Special Revenue Funds Budget Prep Worksheet Expenses	123-124
Gas Tax Fund	125
LTF Article 3	126
LTF Article 8	127
Measure C Fund	128
Summary of Special Revenue-Public Safety Funds	129
Special Revenue-Public Safety Fund Budget Prep Worksheet Revenues	130
Special Revenue-Public Safety Fund Budget Prep Worksheet Expenses	131
Measure E Public Safety Tax	132
<b><u>ENTERPRISE FUNDS</u></b>	
Summary of Enterprise Funds	133
Enterprise Funds Budget Prep Worksheet Revenues	134
Enterprise Funds Budget Prep Worksheet Expenses	135-137
Water System	138
Solid Waste	139
Fire/Ambulance	140
<b><u>CAPITAL IMPROVEMENT PROJECTS</u></b>	
Capital Improvement Budget Summary	141-143
Capital Improvement Funds Projects	144-145
<b><u>DEVELOPMENT IMPACT FEES</u></b>	
Development Impact Fee Funds Summary	146
Development Impact Fee Funds Budget Prep Worksheet Revenues	147-148
Development Impact Fee Funds Budget Prep Worksheet Expenses	149-150
Development Impact Fees – Traffic	151
Development Impact Fees - Special Recreation	152
Development Impact Fees – Water Facilities	153
Development Impact Fees – Public Safety	154
Development Impact Fees –General Government	155
Sewer Connection Fees	156
Storm Drain Fees	157
Parks & Recreation - Neighborhood	158
Parks & Recreation – Community	159
Capital Project Traffic Impact Zone	160
Equipment Replacement Reserve	161
<b><u>RISK MANAGEMENT</u></b>	
Internal Service Funds Budget Prep Worksheets Revenues	162
Internal Service Funds Budget Prep Worksheets Expenses	163
Risk Management Fund Graph	164
CalPERS UAL Fund Graph	165
Economic Stabilization Fund	166
Equipment Reserve Fund	167
<b><u>GRANT FUNDS</u></b>	
Summary of Grants and Federal Projects Funds	168
Federal Project Funds Budget Prep Worksheets Revenues	169-170
Federal Project Funds Budget Prep Worksheets Expenses	171-172
Community Development Block Grant	173

<b>Description</b>	<b>Page</b>
<b><u>GRANT FUNDS (con't)</u></b>	
Housing Related Park Grant	174
Transient Oriented Development (TOD) Grant	175
San Joaquin Valley Air Grant	176
COPS - SLESF	177
ACT Task Force Grant	178
School Resource Officer Grant	179
Sierra St Sidewalk – 16 <sup>th</sup> to 18 <sup>th</sup>	180
18 <sup>th</sup> and Kern - Lighted Crosswalk	181
Bethel Avenue Improvements	182
Madsen Avenue Recon – Stroud to Sierra	183
Madsen Ave Bike Path – Stroud to Kamm	184
Bethel/Sierra Roundabout	185
Mehlert Ave Reconstruction	186
12 <sup>th</sup> Ave Sidewalks-Stroud-Aslan	187
18 <sup>th</sup> Ave Sidewalks-Stroud-Klepper	188
<b><u>FINANCE AUTHORITY</u></b>	
Debt Service Overview	189-191
Summary of Finance Authority Funds	192
Finance Authority Funds Budget Prep Worksheets Revenues	193
Finance Authority Funds Budget Prep Worksheets Expenses	194
Finance Authority	195
Special Assessment District- 1991-1	196
Special Assessment District-1991-1 Supplemental	197
Special Assessment District-1992-1	198
Special Assessment District-1992-2	199
<b><u>REDEVELOPMENT SUCCESSOR AGENCY</u></b>	
Summary of Redevelopment Successor Agency Funds	200
Successor Agency RDA Budget Prep Worksheets Revenues	201
Successor Agency RDA Budget Prep Worksheets Expenses	202
Successor Agency Fund – RDA Graph	203
Low/Mod Housing Successor Agency Fund	204
<b><u>ASSESSMENT DISCTRICK</u></b>	
Assessment District Funds Budget Prep Worksheet Revenues	205
Assessment District Funds Budget Prep Worksheet Expenses	206
Landscape & Lighting District 93-01	207
Community Facilities District	208
<b><u>CITY FINANCIAL, MONETARY AND BUDGETARY POLICIES</u></b>	
	209-231
<b><u>GLOSSARY</u></b>	
	232-238
<b><u>RESOLUTION</u></b>	



# CITY OF KINGSBURG 2021-2022 FY BUDGET



-  City Limits
-  Sphere of Influence

0 0.125 0.25 0.5 0.75 1 Miles



# 2021-2022 City of Kingsburg Leadership Group

## ELECTED OFFICIALS

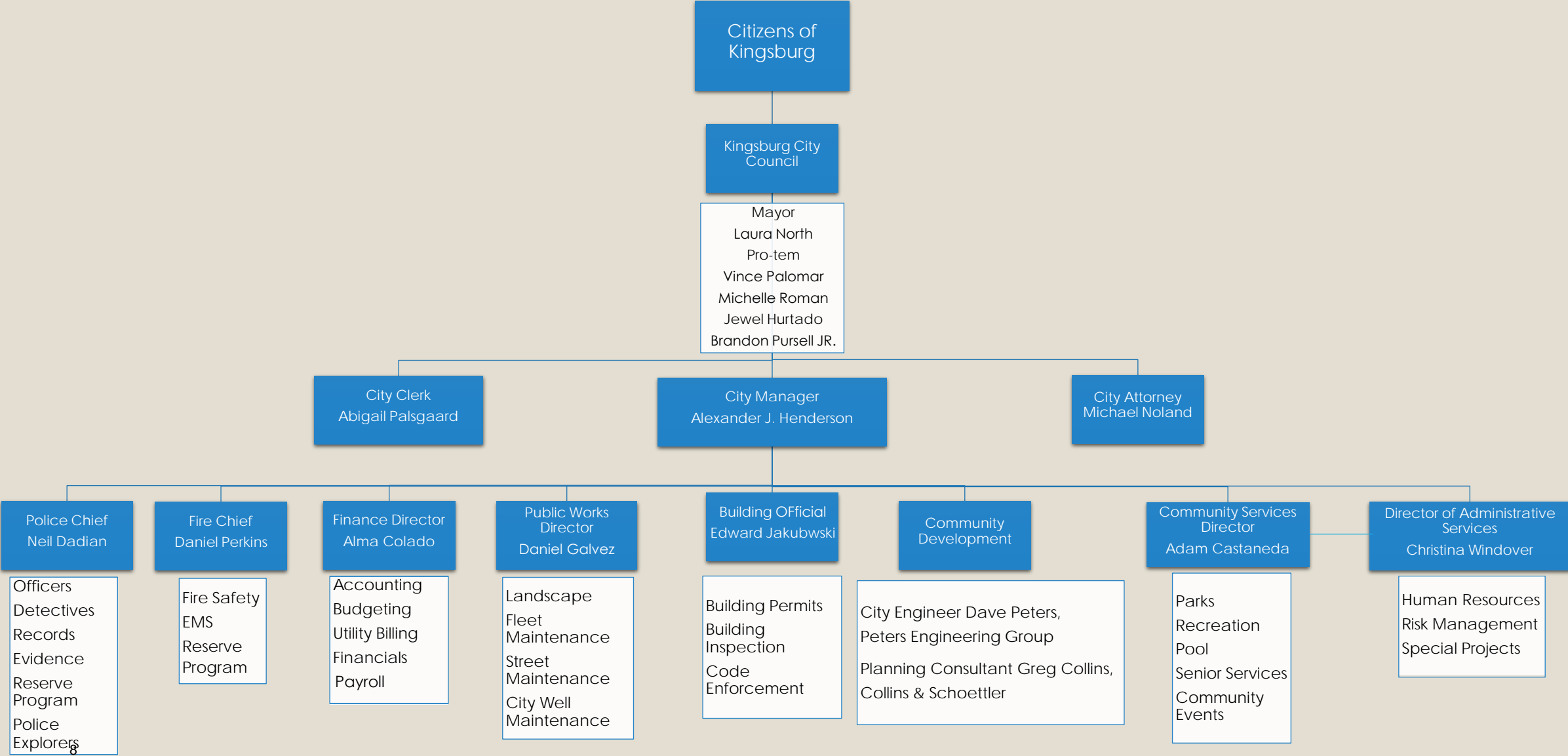
Laura North	Mayor
Vince Palomar	Mayor Pro-Tem
Michelle Roman	Council Member
Jewel Hurtado	Council Member
Brandon Pursell Jr.	Council Member

## LARGE MANAGEMENT TEAM

Alexander J. Henderson	City Manager
Neil Dadian	Police Chief
Daniel Galvez	Director of Public Works
Edward Jakubowski	Building Official
Alma Colado	Finance Director
Abigail Palsgaard	City Clerk
Daniel Perkins	Fire Chief
Christina Windover	Director of Administrative Services
Adam Castaneda	Community Services Director
Michael Noland	City Attorney (KAHN, SOARES & CONWAY, LLP)
Greg Collins	City Planner (Consultant)
David Peters	City Engineer (Peters Engineering)
Jolene Polyack	Economic Development Coordinator (Consultant)



# City of Kingsburg Organizational Chart



CITY OF  
**Kingsburg**

CENTRAL CALIFORNIA'S SWEDISH VILLAGE



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

*Economic Overview*

VISIT US AT: [WWW.CITYOFKINGSBURG-CA.GOV](http://WWW.CITYOFKINGSBURG-CA.GOV)



@CITYOFKINGSBURG



KINGSBURG ECONOMIC DEVELOPMENT



## *Economic Overview*



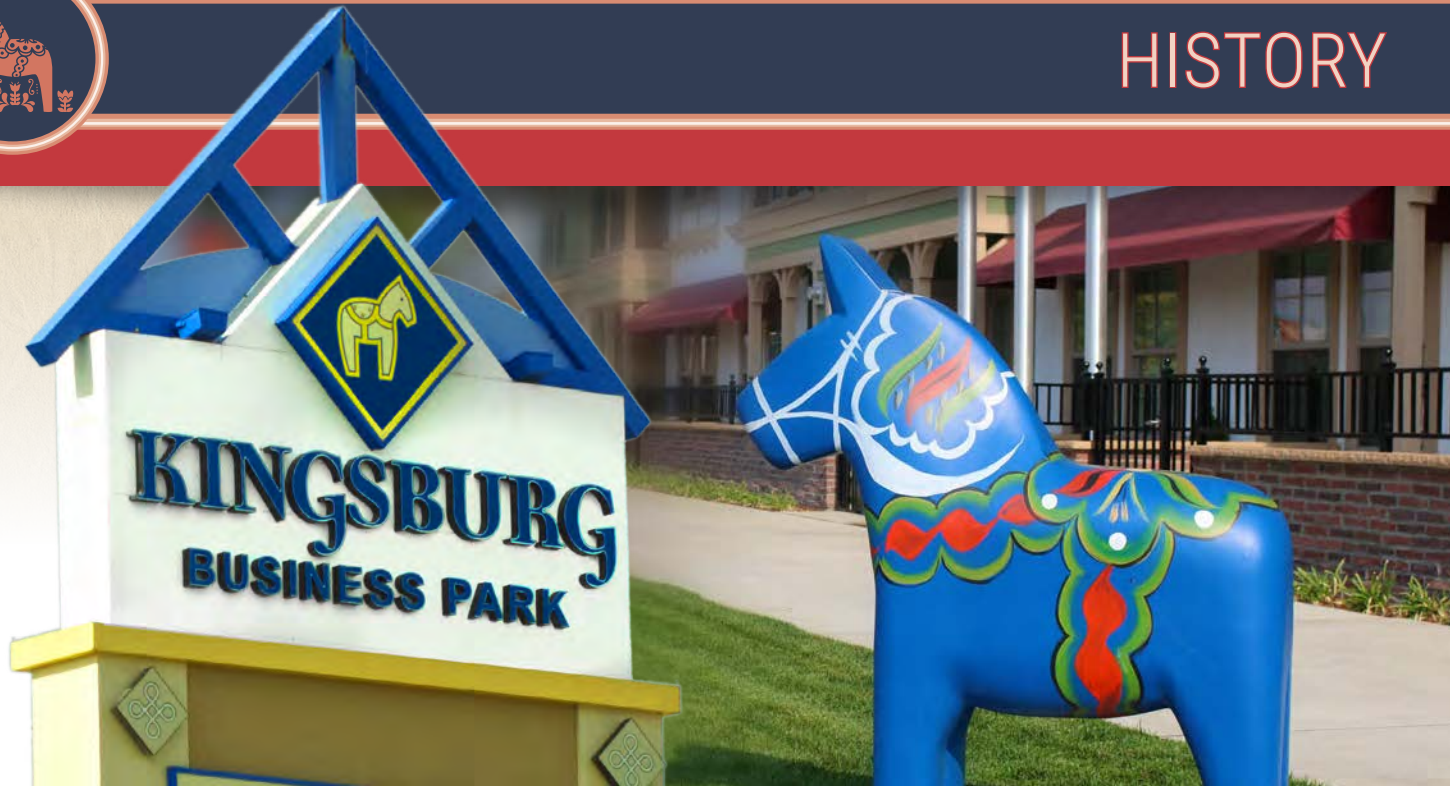
# TABLE OF *Contents*

KINGSBURG HISTORY	3
LOCATION	4
DEMOGRAPHICS	5
BUSINESS FRIENDLY	6
INCENTIVES	7
SMALL BUSINESS	8
BUSINESS PARK	9
SUCSESSES	10
LOCAL EVENTS	11
CONTACT INFORMATION	12



*Welcome to our community!  
Take a look around and find out  
what we have to offer.*





## “OUR GOAL

HAS ALWAYS BEEN TO MAKE SURE THAT KINGSBURG REMAINS A VIBRANT, SAFE, ENJOYABLE PLACE TO BE. THE CITY COUNCIL HAS INVESTED GREATLY IN MAKING SURE THAT IT STAYS VIABLE. ”

*Alex Henderson*  
**KINGSBURG CITY MANAGER**



In 1873 the City of Kingsburg, a small railroad town on the Valley Line of the Central Pacific Railroad, was established. During this time, Swedish natives settled in this new town called “Kings River Switch” a flag stop on the Central Pacific Railroad. In 1894, the spelling of the City changed to Kingsburg, and in 1908 Kingsburg was officially recognized as a town. By the year 1921 the Swedish-American population was up to ninety-four percent within a three mile radius, because of this the community became known as “Little Sweden”. In order to keep with its Swedish heritage the City continues to design many of the buildings with a Swedish architecture. For much of Kingsburg’s history the vineyards, that mainly supplied raisins and table grapes, have been an essential part of the City’s economy. This is especially apparent in that Kingsburg is the headquarters of Sun-Maid Growers of California, the largest employer in the City. With a rich cultural history, skilled and educated workforce, essential central location, and committed development leaders, Kingsburg is the place for your next business venture.



# LOCATION & COMMUNITY

*Kingsburg*

IS ONLY  
**30 MILES**  
SOUTH OF FRESNO




*Kingsburg*

IS LOCATED  
**MIDWAY**  
BETWEEN  
LOS ANGELES &  
SAN FRANCISCO



*Kingsburg* HAS A

**"SWEDISH VILLAGE"**

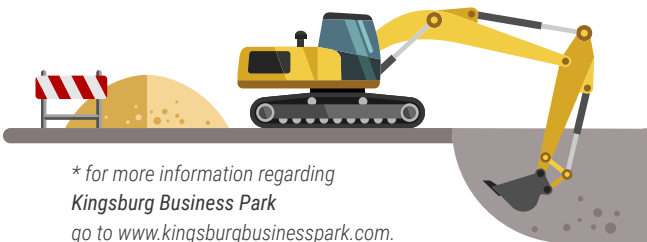
THEME IN ITS  
UPSCALE,  
CLEAN,  
LOW CRIME,   
LOW COST OF LIVING,  
MIDWESTERN VALUES,  
FAMILY ORIENTATED  
**COMMUNITY**

**57**  
CUMULATIVE,  
**SHOVEL-READY**  
**ACRES**

WITHIN THE CITY LIMITS  
WITH ACCESS  
AND VISIBILITY  
TO HIGHWAY 99 \*



**HIGHWAY 99**  
RUNS THROUGH  
THE CITY AND  
ALLOWS FOR  
**EASY**  
**ACCESS**  
BY MOTORISTS



\* for more information regarding  
*Kingsburg Business Park*  
go to [www.kingsburgbusinesspark.com](http://www.kingsburgbusinesspark.com).  
There are several other sites throughout Kingsburg  
that may suit your business's needs.

Contact our Economic Development Coordinator to find the site that's right for you.  
Or check out the Economic Development section at [cityofkingsburg-ca.gov](http://cityofkingsburg-ca.gov).



## HIGHER EDUCATION

(FRESNO COUNTY CONTINUED EDUCATION)

- |                                    |   |
|------------------------------------|---|
| FRESNO PACIFIC UNIVERSITY          | SAN JOAQUIN COLLEGE OF LAW                      |
| CALIFORNIA CHRISTIAN COLLEGE       | REEDLEY COLLEGE                                 |
| FRESNO CITY COLLEGE                | WEST HILLS COLLEGE-COALINGA                     |
| CALIFORNIA STATE UNIVERSITY-FRESNO | CLOVIS COMMUNITY COLLEGE                        |
| INSTITUTE OF TECHNOLOGY INC        | CALIFORNIA HEALTH SCIENCES UNIVERSITY           |
| ITT TECHNICAL INSTITUTE-CLOVIS     | UNIVERSITY OF CALIFORNIA SAN FRANCISCO - FRESNO |
| KAPLAN COLLEGE-FRESNO              |   |

## DISTANCE TO MAJOR CITIES



**POPULATION:**  
**12,002**



**CARS PER DAY:**  
*Averages Highway 99*  
**70,000**



**EMPLOYMENT:**  
*Unemployment Rate*  
**6%**



**INCOME:**  
*Median Household*  
**\$65,633**



**HOUSING:**  
*Owner Occupied*  
**65%**





# BUSINESS FRIENDLY

“ WE ALWAYS KNEW WE WANTED TO EXPAND INTO KINGSBURG. **IT’S IDEALLY LOCATED** NEAR THE HIGHWAY, HAS QUALITY PROJECTS ALL AROUND AND A SUPPORTIVE COMMUNITY. THE MANY INCENTIVES THE CITY OFFERS MAKE IT EVEN MORE ENTICING TO LOCATE HERE.”

*Mike Alamsi*  
CFO, STATE FOODS



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

## MAJOR RETAILERS



## MAJOR EMPLOYERS

EMPLOYEES

...

**1,000 PENDING**

**T-MOBILE CUSTOMER EXPERIENCE CENTER**

OFFERING WORLD LEADING 5G NETWORK

650

**SUN-MAID GROWERS OF CALIFORNIA**

HOME TO THE LARGEST RAISIN COOPERATIVE IN THE WORLD.

276

**GUARDIAN GLASS**

A WORLD LEADER IN THE MANUFACTURING OF GLASS, AUTO PARTS & BUILDING PRODUCTS.

266

**KINGSBURG ELEMENTARY SCHOOL DISTRICT**

AWARD WINNING EDUCATIONAL SYSTEM.

180

**PACKAGING CORP OF AMERICA (PCA)**

CORRUGATED PACKAGING MANUFACTURER.

80

**SAFE FOOD ALLIANCE**

FULL SERVICE FOOD SAFETY ORGANIZATION.





## Kingsburg

### WORKS WITH YOU TO MEET THE DEMANDS OF BUSINESSES LARGE AND SMALL

KINGSBURG IS PROMOTING NEW ECONOMIC INCENTIVE PROGRAMS TO ENCOURAGE BUSINESSES TO LOCATE OR EXPAND INTO OUR TOWN.



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

**25% REDUCTION**

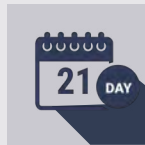
IN THE CITY'S DEVELOPMENT IMPACT FEES

**50% REBATE**

OF THE CITY'S PORTION OF REAL ESTATE PROPERTY TAXES FOR THREE YEARS

**50% REBATE**

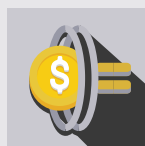
OF THE CITY'S PORTION OF SALES TAXES FOR THREE YEARS



**21 DAY ADMINISTRATIVE APPROVAL FOR PERMITTING**

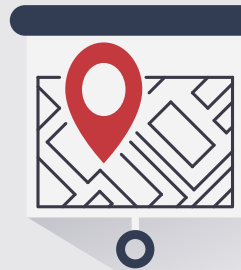


**DOWNTOWN FAÇADE AND ALLEY IMPROVEMENT PROGRAM**



**MICRO-GRANT PUBLIC/PRIVATE PARTNERSHIP MATCHING GRANT PROGRAM**

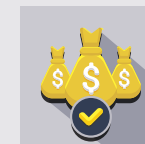
**BUSINESS IMPROVEMENT ZONES**



**ADDITIONAL IMPACT FEE REDUCTION FOR NEW QUALIFYING DEVELOPMENT IN DESIGNATED**

**B.I.Z.**

EXPANDED TO INCLUDE: BUSINESS PARK, LIGHT INDUSTRIAL AREA AND CENTRAL COMMERCIAL (WHICH INCLUDES DOWNTOWN)



**UPPER FLOOR REHABILITATION LOAN PROGRAM**



**DEVELOPMENT INCENTIVE FUND TO ASSIST WITH FINANCIAL BARRIERS TO OPENING OR EXPANDING YOUR BUSINESS.**



# SMALL BUSINESS

## SMALL BUSINESS FOCUS

Kingsburg differentiates itself from other communities by embracing small businesses. We have many that sell items shoppers can't find anywhere else. In addition to unique items for sale, we offer over 35 locally owned and operated restaurants. Kingsburg is a destination shopping and dining location along Highway 99 in Central California.

## SMALL BUSINESS PROGRAMS

### Downtown Façade and Alley Improvement Program

Kingsburg offers matching funds for small businesses looking to enhance their storefronts. See the city's web site for more information and to download an application.

### Dedicated Economic Development

The City of Kingsburg has infrastructure set up to specifically shepherd businesses through the tasks needed to prepare business plans and locate suitable locations.

### Micro-Grant Public/Private Partnership Matching Grant Program

For businesses, organizations or individuals to improve Kingsburg's community ambiance.

### Development Incentive Fund

Adaptive fund that allows the City to partner financially with new business owners on eligible projects to help eliminate obstacles to operating in Kingsburg.

**" I ENJOY WORKING WITH THE CITY STAFF. THEY ARE ALWAYS AVAILABLE AND WILLING TO WORK WITH ME AND MY CLIENTS. THERE REALLY ISN'T THE TYPICAL BUREAUCRATIC HOOPS TO JUMP THROUGH, THEY'VE REWORKED THE PROCESS TO MAKE PERMITTING MUCH EASIER AND FASTER."**

*Rick Amerine*  
**CUSHMAN & WAKEFIELD**

*Kingsburg* WAS SELECTED AS A FINALIST TO BE FEATURED IN THE NATIONAL TELEVISION SHOW **"SMALL BUSINESS REVOLUTION."**

**BECAUSE OF KINGSBURG'S UNIQUE CHARACTERISTICS**



**TOP 5 FINALIST**  
OUT OF  
**14,000**  
APPLICATIONS

**24 NEW SMALL BUSINESSES OPENED**  
IN LAST  
12 MONTHS

**350 JOBS CREATED**  
IN LAST  
24 MONTHS



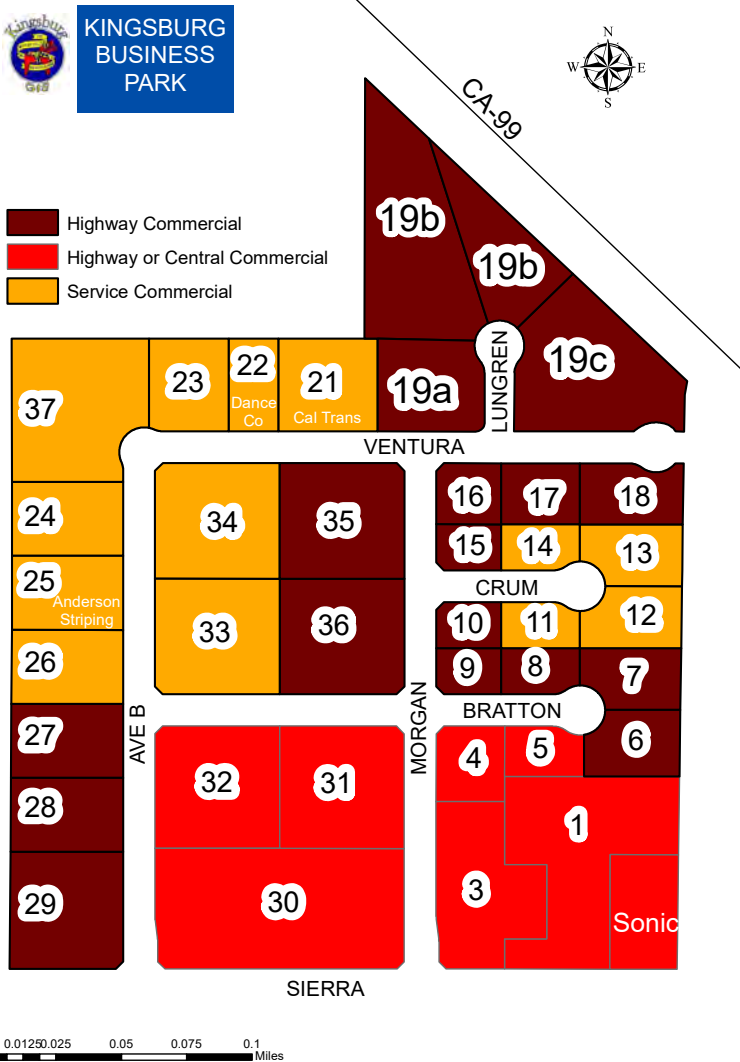
# BUSINESS PARK



**CALTRANS ESTIMATES THAT THERE ARE NEARLY 70,000 VEHICLES ON HIGHWAY 99 THROUGH KINGSBURG EACH DAY.**

With over forty acres of shovel-ready lots right on Highway 99 in the center of California the Kingsburg Business Park is poised for growth. Zoning ranges from light industrial to highway commercial, depending on the location of the parcel. Our low crime and low unemployment rates coupled with our business-friendly City Council make this location perfect for many businesses looking to start, expand or relocate.

Check out our dedicated website for information on availability and zoning at [www.kingsburgbusinesspark.com](http://www.kingsburgbusinesspark.com)



**“ THERE WERE SEVERAL REASONS WE CHOOSE KINGSBURG FOR OUR COMPANY’S RELOCATION. THE CLOSE PROXIMITY TO HIGHWAY 99, LOW CRIME, AND THE WARM AND WELCOMING ATTITUDE OF THE COMMUNITY TO NAME A FEW. BEING CENTRALLY LOCATED HAS ALSO INCREASED OUR ACCESS TO A BIGGER LABOR POOL.”**

*Tom Jones*  
**SAFE FOOD ALLIANCE**



## COMMERCIAL

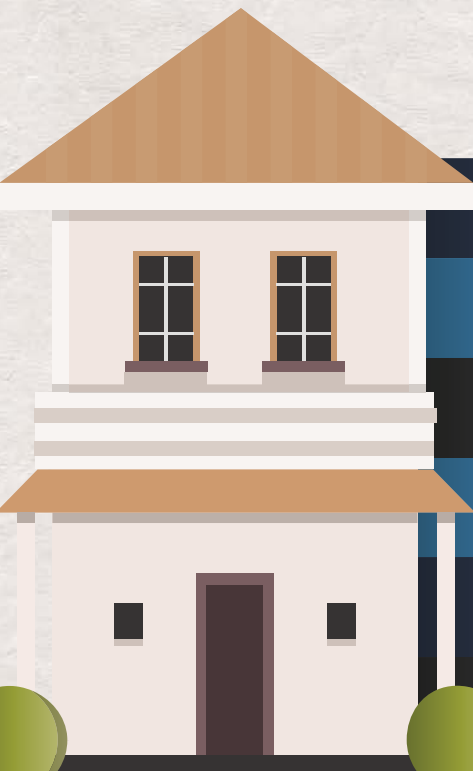
During the past two years **over 350 jobs have been created** within the Kingsburg city limits. There are plenty more to come as additional new businesses make their way through the planning process.

“FOR OVER 25 YEARS WE’VE BUILT BOTH COMMERCIALLY AND RESIDENTIALLY IN KINGSBURG. WE CONTINUE TO HAVE SUCCESS WITH BOTH TYPES OF PROJECTS. WE ALSO CHOSE KINGSBURG FOR OUR GLOBAL UNMANNED SPRAY SYSTEM (GUSS) MANUFACTURING FACILITY BECAUSE OF THE HIGHWAY VISIBILITY, ACCESS TO AN EXPANDED LABOR FORCE AND **THE EASE OF WORKING WITH THE CITY AND COMMUNITY.**”

*Dave Crinklaw*  
WEST STAR CONSTRUCTION, GUSS, CFS LP

Existing new businesses include:

- APOTEK LOFTS
- BELLA BAKERY
- BELLA CREAMERY
- THE HERITAGE COMPANY
- HONEYCOMB
- BAKER’S CLOSET
- FUGAZZIS
- FOOLS CRAFT CIDER
- STACKED BAR & GRILL
- JIMINEZ TACO SHOP
- UPTOWN SPROUTS
- JDS ELECTRIC
- BLUEBIRD HOME & LIFESTYLE MARKET
- THE MERCANTILE
- ROBERTITOS
- BLD FRESH
- SAFE FOOD ALLIANCE
- CALIFORNIA CONTROLLED ATMOSPHERE
- ALLSTATE INSURANCE
- GUSS (GLOBAL UNMANNED SPRAY SYSTEM)
- REPUBLIC STATE MORTGAGE
- AMPARAN FLOORING
- KINGS RIVER REAL ESTATE
- KUPPA JOY COFFEE HOUSE



ANDERSEN VILLAGE PROJECT 158 UNITS

TRACT 6167 121 UNITS

KINGS ESTATES 119 UNITS

TRACT 6151 64 UNITS

FRESNO HOUSING AUTHORITY 46 SENIOR LIVING UNITS

TRACT 5073 39 UNITS

## RESIDENTIAL

THERE ARE

# 547 HOUSING STARTS

NEWLY COMPLETED OR PROPOSED WITHIN KINGSBURG

plus

# 16 DOWN TOWN APARTMENTS





# LOCAL EVENTS

**Annual Car Show**

**Swedish Festival**

**Concerts Under the Stars**

**Harvest Moon Music Festival**

**Julgranfest**

**Santa Lucia Celebration**



## SWEDISH VILLAGE

THERE IS SO MUCH TO DO IN THE SWEDISH VILLAGE! ENJOY LOCAL RESTAURANTS, A WINERY AND BREWERY. SEE BEAUTIFUL MURALS, TOUR OUR HISTORIC DEPOT, JAIL AND HISTORIC PARK, AND ENJOY SHOPPING AT UNIQUE ONE-OF-A-KIND SHOPS. THERE'S SOMETHING FOR EVERYONE.





PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

# CITY OF Kingsburg

VISIT US AT: [WWW.CITYOFKINGSBURG-CA.GOV](http://WWW.CITYOFKINGSBURG-CA.GOV)

CITY HALL HOURS 8:00AM - 5:00PM: M-F  
1401 DRAPER STREET • KINGSBURG, CA 93631  
PHONE: (559) 897-5821 • FAX: (559) 897-5568 FAX

## Contact

**Jolene Polyack**, City of Kingsburg's  
Economic Development Coordinator  
[Jolene@polyack.com](mailto:Jolene@polyack.com) • (559) 284-2421



@CITYOFKINGSBURG



KINGSBURG ECONOMIC DEVELOPMENT



# 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 Heritage Park with their lawn chairs and blankets to enjoy the music. The month of June also hosts the Midsummer celebration with dancing around the May Pole, a Swedish tradition.



Kingsburg continues to be one of the only small town in the Central Valley that has an Independence Celebration for the 4<sup>th</sup> of July.



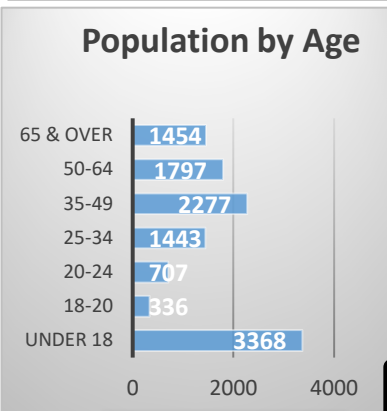
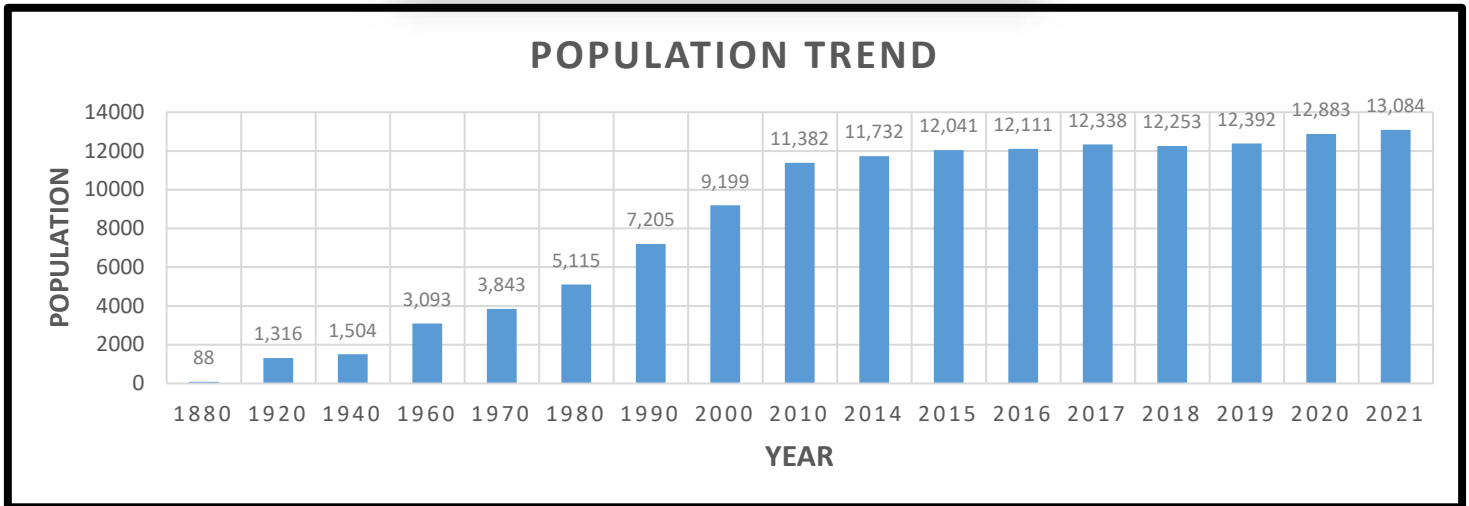
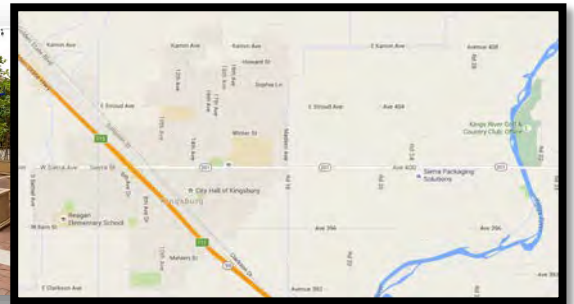
The Harvest Moon Music Festival is in September and it celebrates the valley's rich agriculture with after dark live music and great food. Ladies Night Out and the Veterans Day Celebration takes place in November along with the Julgranfest Tree Lighting Festival, which kicks off the Christmas season.



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.



# Kingsburg at a Glance

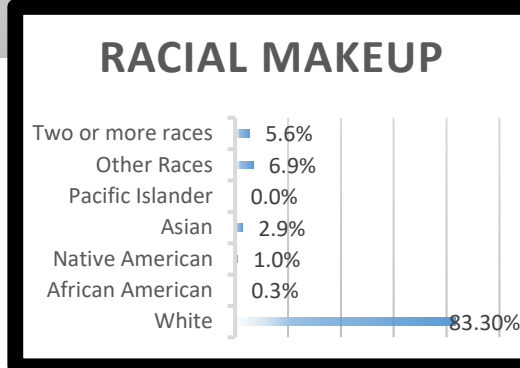
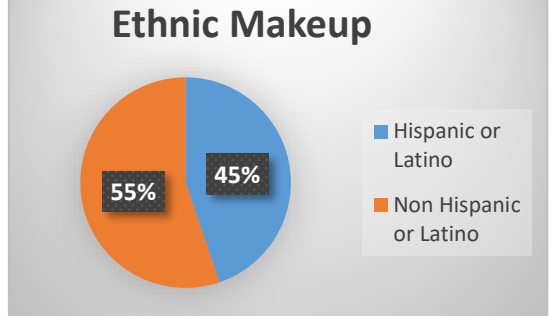


### General Information

Median Age	33.7
Median Housing Value	\$259,800
Total Households	3,974
Median Household Income	\$65,633

### Education (25 Years Old +)

High School Graduate or higher	88.40%
Bachelor's or higher	29.90%



Total Area: 2.828 sq. miles  
 Elevation: 302 ft.  
 Density: 4,025/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: 2000 U.S. Census Bureau; City of Kingsburg Economic Overview; CA Department of Finance



## June 16, 2021

Honorable Mayor Laura North, Members of City Council, and Residents of Kingsburg:

In accordance with City Charter 2.08.090(G), it is my pleasure to present the 2021-2022 \$26.6M All-Funds budget for your consideration. The budget presents in summary form the revenues and expenditures from each of the City's funds.

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 2018, Council completed the most recent update to our strategic planning process. The document serves 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 FY22 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.

## COVID-19 Impact

A year ago, as the council considered adopting our financial blueprint, the budget was filled with conservative forecasting, anticipated revenue loss, and a general unknown of what the coming year would bring. As we entered the final quarter of our fiscal year, the entire world was impacted by the COVID-19 pandemic. U.S. state and local governments, on the front lines of the response to the pandemic of the new coronavirus disease, projected the potential of record budget shortfalls.

Today, as we consider our next year ahead, I am filled with tempered optimism that we find ourselves in a better financial position than anticipated, and are prepared to fully return to conditions similar to those pre-pandemic.

The past year has come with challenges both visible and not. We watched our community rally around shuttered businesses to help them weather the storm of public health guidelines that limited their activity. We have heard stories of those in our community who have struggled with navigating the pandemic at home and in the workplace, affecting their mental health.



Fiscally, our sales tax, fuel tax, and tourism related revenues are lower than pre-pandemic collections. Property taxes, development related fees have all performed higher than anticipated. This, combined with reduced spending from anticipated shortfalls, has led to an expected general fund surplus of ~\$300,000.

In last year's budget, the city predicted to utilize fund balance to continue to maintain staffing, provide regular programs, and provide a structurally balanced budget. It is unlikely, however, that we will need to utilize those fund balances given our increased revenues and conservative spending plan.

Faced with difficult decisions, officials acted quickly in the wake of the pandemic. While much of our discretionary programming was forced to halt, other discretionary spending was suspended, including:

- No travel or conferences through end of FY20
- Freeze on non-essential hiring
- Freeze on equipment purchases not already ordered (capital items)
- Revenue-neutral programs shut-down and those employees laid off (After School Rec, Summer Rec, Lifeguards, etc.)

For FY22, these restrictions will be removed, and programming will return to normal in all areas that are possible. For California, many of the mandates that restricted activity will be removed on June 15, 2021.

Although the total impact of the COVID-19 emergency on the City's finances continues to be uncertain, the City remains fiscally sound thanks to prudent and conservative planning by the City Council.

## Looking Back

FY2021 brought a number of challenges and opportunities that helped define the past year our community and organization.

### Pandemic Response

This past year has been unlike any other, but city employees met each obstacle head on and provided a steadying presence in our community.

Our Fire Dept. and EMS workers have been on the front lines, answering a record number of calls in 2020 and then transitioning to assist with mobile and permanent vaccine efforts.

The men and women of KPD continue to provide the highest level of professionalism in a time of heightened scrutiny of law enforcement. The proof is in the numbers – in 2020, part 1 crimes were down 23% from the previous year.

City Hall and Community Service staff adapted and readapted several times over to meet changing guidelines, provide customer service, and respond to the needs of our citizens and business community, including providing over 35,000 meals for seniors since the beginning of the pandemic.

Our public works department continued to keep our drinking water safe and our public spaces clean and well maintained – which is evident whenever you visit a local park or drive down Draper St.

Finally, our City Council provided a unified voice to lead our organization. Their leadership and steadfast guidance will play a key factor in allowing Kingsburg to quickly rebound in the coming months.

### T-Mobile Customer Experience Center

T-Mobile officially started construction on their Central Valley Customer Experience Center (CEC). T-Mobile's forthcoming CEC will operate at the 100,000 sq. ft. former K-Mart location. Slated to open for T-Mobile employees in the second quarter of 2022, the



CEC delivers on the company's commitment to create approximately 1,000 new jobs, making T-Mobile one of the largest employers in the region.

An economic impact assessment completed by Berkley Research Group in 2019 identified more than \$100 million in total value added to Fresno County through T-Mobile's investment. The report outlines how the Center will help address systemic economic challenges facing Fresno County by providing more employment opportunities, accelerated economic growth and additional tax revenues. According to the report, "T-Mobile's average wage is 34% higher than the average compensation in the Central Valley and 51% higher than the average compensation in Fresno County."

### **Building Momentum**

The measured and sustainable growth through targeted economic development efforts continues to promote ongoing private investment into Kingsburg. Our public-private partnership (P3) programs continue to grow and remain well utilized. Our development programs now include nine (9) different ways to partner with the city:

1. 25% reduction in impact fees for all new development
2. 50% rebate in City property taxes for new businesses for 36 months
3. 50% rebate in City sales tax for new businesses for 36 months
4. 21-day streamlined permit review and approval process
5. Additional impact fee reduction for new qualifying development in designated Business Improvement Zones (B.I.Z) – this area has been expanded to include the Business Park, Light Industrial area and Central commercial zone (Which includes downtown)
6. Façade/Alley Public/Private Partnership Matching Grant Program
7. Micro-Grant Public/Private Partnership Matching Grant Program

8. Upper Floor Rehabilitation Loan Program - to promote downtown living and re-use of second story space
9. New development incentive fund created utilizing residual payments from the dissolution of redevelopment – gives the council flexibility and a brand to partner with individual businesses.

These programs have provided a catalyst for investment in our community, with over \$50M in valuation and over 600 permits processed this past year. Notable Economic Development projects from the past year include:

- T-Mobile begins \$20M Customer Experience Center project, which will provide 1,000 new jobs and create the city's largest employer.
- Wiebe Business Park completes 58,000 sq. ft. expansion to house several industries, including packaging for beverages.
- Adventist Health constructs new 16,000 sq. ft. 31-exam room medical clinic.
- Grocery Outlet Bargain Market constructs new 14,000 sq. ft. facility on former Brownfield property on Simpson St.
- Tenant revitalization of former Woods Building transforms 30-year vacant building into two high-quality restaurant locations in the core of our downtown.

### **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, the change equates to a \$7mm unfunded liability that will require significantly increased contributions on an annual basis.

In 2018, the Council adopted a financial resolution that created a ‘waterfall’ policy that designates any surplus funding to three designated funds:

1. CalPERS UAL (70%)
2. Economic Stabilization (15%)
3. Equipment Reserve (15%)

All three funds are designed to leverage the City’s current financial health to plan for the potential impact of future years.

In FY20, the Council made \$850,000 in additional discretionary payments to CalPERS resulting in an estimated interest savings totaling \$1,229,733 (~44% ROI), or approximately 17.5% of our outstanding UAL.

The city’s UAL contribution will increase an additional 11.5% in the coming year. Since FY2018, overall contributions have risen over 58%, with the contribution rising to \$676,000 in FY22.

## FY22 Priorities

There are several new projects and ongoing initiatives that will continue our upward trajectory and investment in Kingsburg quality of life.

### Development Forward

In October, local business owners voted to establish a certified Business Improvement District (BID) that will provide annual funding for improvements and services that will benefit the downtown and its business/property owners. The BID Board has been meeting monthly to develop a budget and identify areas of need for the District.

There are also several recent development announcements that will carry us into the next fiscal year, including:

- Dutch Bros Coffee has announced their first Kingsburg location.
- Valley Health Team will begin construction on their new expanded service medical facility.
- Strategic Industries, Inc. a design-build general contractor will begin construction on new offices in the Business Park.
- Stone Plaza, a mixed use 2-story development with second story apartments and ground floor commercial will begin construction.
- Roadhouse 99 will relocate their restaurant from Tulare Co. to a newly refurbished location in the former Wood Apparel Building.

### Public Safety Investment

Measure E is a 1% public safety tax that passed with approximately 72% approval in 2018.

In the first few years of collecting new revenue, investment in public safety came swiftly, including:

- 8 New Employees
- KPD - Tasers, Rifles, Tablets for Patrol Squads



- KPD - New Patrol Vehicles
- KFD- New Fire Engine
- KFD – new line radios
- KFD – New Personal Protective Equipment (PPE)

The coming year includes additional public safety activity:

- Maintains 8 employees from previous year
- KPD – Add 5 new positions
- 4 KPD Patrol Vehicles (1 additional from General Fund)
- KFD – Station Safety Improvements
- KFD - Purchase replacement command vehicle
- KFD – New Personal Protective Equipment (PPE)

### Quality Housing

Both revenues and expenditures have been influenced by the uptick in commercial and single-family residential building activity. While we anticipated a slowdown in the housing market due to the unknowns of the pandemic, we've seen the opposite occur. Individuals, now spending more time at home (including working) are looking to enter the market and take advantage of record low mortgage rates.

For Kingsburg, all housing is required to meet development standards, which ensures high-quality development that creates not just subdivisions, but neighborhoods. In addition, these developments are designed to maintain property values throughout their lifetime.

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

### Conclusion & Acknowledgements

We are committed to providing the highest level of service and quality of life to our citizens. This budget document hopes to recognize the values that make Kingsburg what it is today, and reflects each of our employees, businesses, and residents.

Thank you to Mayor North, City Council, staff and all Kingsburg residents for your energy, effort, and passion to make Kingsburg the "Gem of the Valley." A special thank you to the City's Finance Director, Alma Colado, Administrative Services Director, Christina Windover, the Large Management Team, and all staff who were a part of preparing our FY2022 budget.

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.

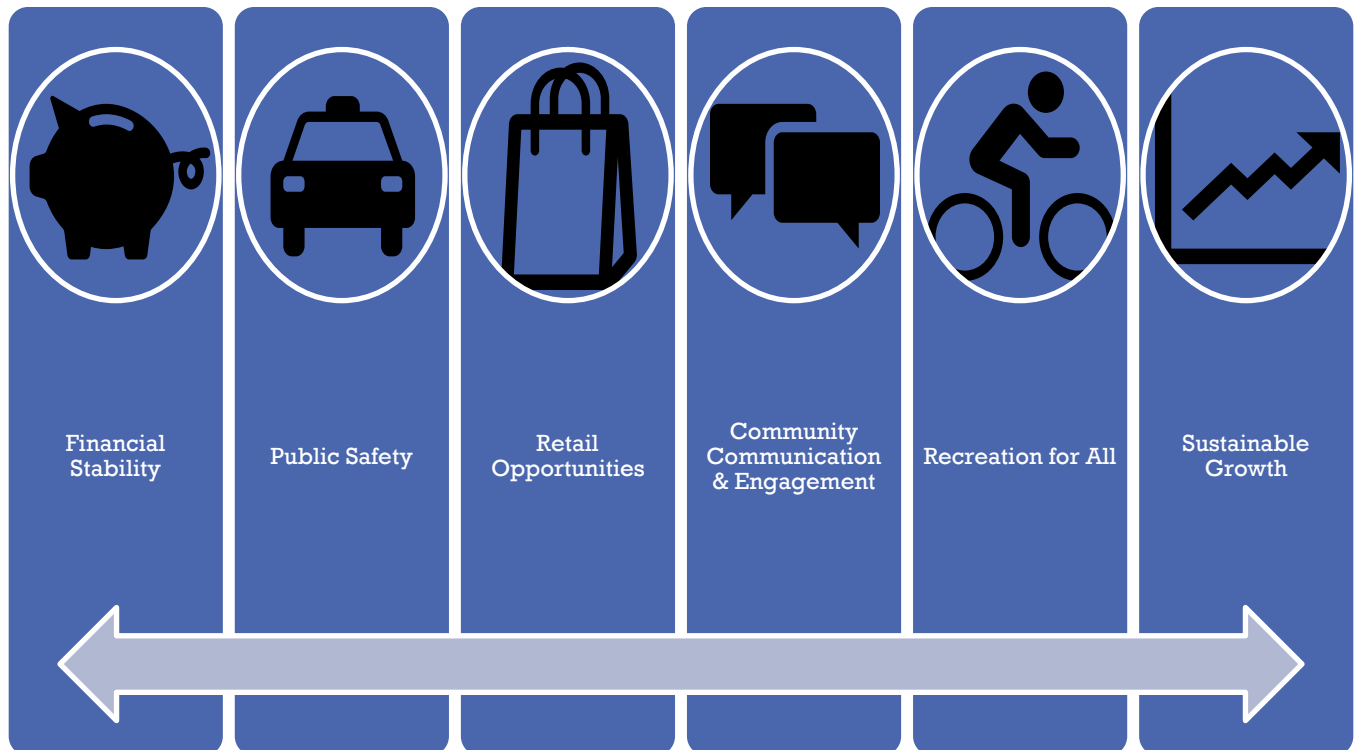
The Strategic Plan is meant to serve as a living and working document, which will be updated by Council and staff on a regular basis.





## 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*

*Collaboration*

*Transparency*

*Mutual Respect*

*Customer Service*

*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.

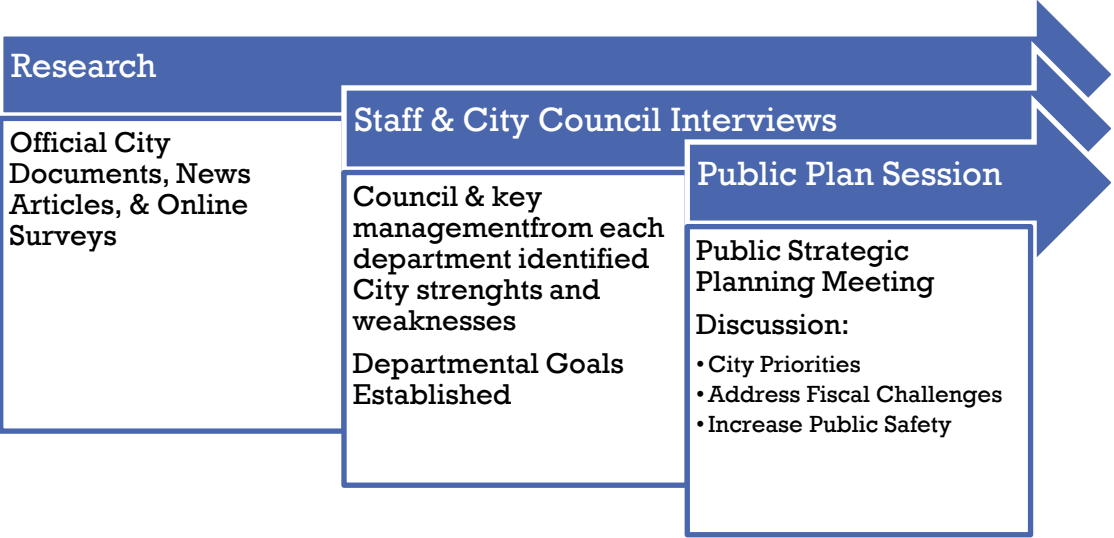
## Council Study Session

---

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?







# Performance Measurement

## How Do We Know If We Are Succeeding?

---

The City of Kingsburg uses performance measurements to help guide staff towards accomplishing the City's organization-wide strategic goals of:

- Ensuring Financial Stability
- Improving Public Safety
- Increasing Retail Opportunities
- Improving Community Communication
- Providing Recreation Opportunities for All Ages
- Promoting Sustainable Development

Performance measurement supports the City's core values of integrity and transparency and promotes continuous improvement in public service. Use of historical trends and analyzing our outcomes and outputs allows us to identify how we can advance our core values of innovation and customer-service. Staff has begun tracking data across all departments to align the work we do with the City Council's strategic goals. We trust we will continuously improve service to the residents of Kingsburg. Below is a small sample of some of the performance measures that the City collects in order to illustrate how the City uses the data for continuous improvement.



## 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. Performance Measurements to support this Goal include:

**Goal:** Maintain sound, responsible fiscal policies regulating debt and establish parameters for reserves:

**Goal:** Continue to seek local, regional and federal grant opportunities to support City projects, programs and initiatives.

**Analysis:** City staff and Council continuously seek grant opportunities to support City programs, projects, and initiatives. The FY 21/22 Budget projects to receive \$3,474,794 in federal, state, and local funding.



**Goal:** Explore options to reduce pension liabilities.

- City Council adopted a policy to waterfall 70% of surplus funds from the fiscal year to a pension stabilization fund.


**Goal:** Provide transparency in all activities related to municipal finance and ensure that financial records are accurate, reliable and timely.

- Transparency practices include posting the budget to the City's website, hosting public hearings related to City finances, City Council and Finance Committee review of financials. Annual submission to the Government Finance Officer's Association for Distinguished Budget Presentation Award and hiring independent auditors annually.



Strategic Goal	Objective	Finance	Unit	2016/2017 FY	2017/2018 FY	2018/2019 FY	2019/2020 FY	2020/2021 FY	Target/Goal
<b>Ensure Financial Stability</b> 	<b>Protects and manages financial resources</b>	<b>General Fund Budget - Expenditures</b>							
		Building and Planning	%	7	8	6	5	8	N/A
		City Council and Administration	%	21	24	22	12	24	N/A
		Community Services	%	6	8	7	7	6	N/A
		Fire	%	7	3	7	15	7	N/A
		Police	%	51	49	50	49	47	N/A
		Public Works	%	8	8	8	5	8	N/A
Strategic Goal	Objective	Finance - Economic Development	Unit	2016/2017 FY	2017/2018 FY	2018/2019 FY	2019/2020 FY	2020/2021 FY	2020 Goal
<b>Ensure Financial Stability</b> 	<b>Protects and manages financial resources</b>	Measure E \$ Collected - Annually	\$	N/A	N/A	\$1,144,067	\$1,899,962	\$2,064,000	\$1,550,000
		Measure E \$ Spent on Fire Department	\$	N/A	N/A	\$911,976	\$1,537,346	\$1,559,442	\$1,559,442
		Measure E \$ Spent on Police Department	\$	N/A	N/A	\$204,735	\$987,809	\$775,957	\$775,957
		Sales Tax (Annual) Bradley-Burns	\$	\$1,030,855	\$958,222	\$1,290,660	\$1,064,595	\$997,000	\$1,123,000
		Transient Occupancy Tax	FY \$	\$330,136	\$361,459	\$349,964	\$266,900	\$256,327	\$260,000
		GFOA Award	Yes/N	Yes	Yes	Yes	Yes	Yes	Yes



Strategic Goal	Objective	Human Resources	Unit	2016	2017	2018	2019	2020	2020 Goal	
<b>Ensure Financial Stability</b> 	<b>Attracts, motivates, and develops quality workforce</b>	# New Hires	#	39	41	13	28	34	As needed	
		Employee Newsletter - Open Rates	%	67.37	77.47	66.32	62	59.73	60	
		Employee Overall Satisfaction (survey)	%	N/A	97	N/A	N/A	N/A	100	
		FTE Turnover Excluding Retirements	#	9	3	2	3	4	2.5	
		Part-time Hours: All	Hours	*	18,952	21,445	20,158.40	14,753.75	As needed	
		Part-time Hours: Fire	Hours	*	3,698	4,415	4,979.48	5,791.25	As needed	
		Part-time Hours: Police	Hours	*	92	1,632	0	0	0	
		Sick Hours Used All Employees	Hours	*	3,446.16	4,553.25	3,769	4,617	4,000	
		Sick Hours Used: Fire	Hours	*	948	1,035	1,151	238	1,000	
		Sick hours Used: Sworn Police	Hours	*	999	1,545	941.75	2,181.17	1,000	
	<b>Provides superior services that meet the needs of the community</b>	<b>Personnel - Kingsburg Full Time Equivalentts</b>	Staff							
		City Clerk	#	1.2	1.2	1.2	1.2	1.2	1.2	
		Community Services	#	4	4	5.78	7.0	4.4	4.4	
		Finance	#	4	4	5	5	5	5	
		Fire	#	10.5	10.5	10.82	14.5	14.5	14.5	
		Human Resources	#	1	1	1	1	1	1	
		Planning & Building	#	2	2	2	2	2	2	
		<b>Police</b>	#	15.5	16.96	17.72	22	23	23	
		FTE Professional Staff	#	6 TO 3	3	3	3	5	5	
		FTE Sworn Staff	#	14	15	17	19	18	18	
		<b>Public Works</b>	#	10	10	10	10	11	11	
		Public Works - Administration	#	1	1	1	1	1	1	
		Public Works - Parks	#	3	3	3	3	3	3	
		Public Works - Streets	#	3	3	3	3	3	3	
		Public Works - Water Dept.	#	3	3	3	3	4	4	
<b>Senior Center</b>	#	0.7	0.7	0.7	0.9	1.0	1.0			



## 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. Performance measures include:

**Goal:** Ensure adequate funding for appropriate levels of staffing for law enforcement and fire department personnel.

**Analysis:** The City contracted police dispatch operations in 2016 to the Fresno County Sheriff's Office. Savings from the transition helped fund an additional sworn officer. A public safety tax (Measure E) was approved by voters in 2018 creating a 1% safety tax. Measure E has allowed the City to hire 3 firefighter/paramedics and 2 police officers. In FY 19/20, an additional police officer was hired and continued funding for the 5 new positions. In FY20/21 an additional Police Services Technician was hired and in FY21/22, 4 new Police Officers and a Lieutenant will be hired from Measure E funding.

**Goal:** Support local and regional partnerships for mutual aid.

**Analysis:** California state law requires law enforcement and EMS providers to partner with local, regional, state, and federal agencies for mutual aid. The City of Kingsburg Police Department has 11 mutual aid partnerships/agreements with various agencies above and beyond what is mandated by law.

The Kingsburg Fire Department has automatic/mutual aid agreements with our neighboring departments including the cities of Selma, Sanger and Fresno, Tulare, and Kings County. Kingsburg Fire Department is also an active participant in the statewide mutual aid plan managed by the California Office of Emergency Services.

**Goal:** Support emergency preparedness throughout the community.


**Analysis:** Measure E will provide an additional \$1.2 million in public safety revenue in FY18/19 and is projected to provide an additional \$1.5 million in public safety revenue in FY 19/20 to support emergency preparedness throughout the community. Measure E fund expenditures include funding for equipment, a new fire engine, 7 patrol vehicles, and increased public safety staff.




**Goal:** Monitor treatment, storage and delivery systems to ensure safe, reliable delivery of water.

- The City’s Water Department conducts routine tests of the City’s water. The City has a 100% passage rate for the last 5 years.


**Goal:** Consider volunteer support services to augment staff.

Strategic Goal	Objective	Police	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Improve Public Safety</b> 	<b>Lowers crime through enforcement</b>	Arrests	#	376	507	388	266	165	N/A
		Part 1 Crimes	#	373	351	447	237	185	N/A
		Part 1 Crimes Cleared	%	0.18	0.28	0.27	0.44	0.15	40%
	<b>Provide prompt response time for 911 and calls for service</b>	Priority 1 CFS - Average Response Time	Mins	4.3	4.2	4.2	5.8	5.1	5
		<b>Proactively prevents Crime</b>	Speed Trailer - Days Deployed	Days	N/A	N/A	N/A	192	174
	Traffic Enforcement		Hours	31.5	580.5	80	1,114	178	1,880
	Traffic Collisions Investigated - Fatal		#	0	0	0	1	0.00	0.00
	Traffic Collisions Investigated - Injury		#	23	22	30	18	23	20
	<b>Responsiveness</b>	Police Initiated Calls for Service	#	4,601	4,744	4,489	3,653	2,883	5159.40
		Citizen Initiated Calls for Service	#	5,778	4,937	5,127	4,993	5,716	3,440



Strategic Goal	Objective	Public Works	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Improve Public Safety</b> 	<b>Protects and manages financial resources</b>	City Vehicles Maintained	#	*	*	70	51	61	As needed
	<b>Maintains a visible responsive public safety presence</b>	Request Tracker Complaints - PW	#	89	156	69	76	83	As needed
	<b>Protects and maintains safe infrastructure and facilities</b>	Dog Transport to Second Chance	#	N/A	N/A	96	102	67	As needed
		City Properties Maintained	#	7	7	7	7	8	As needed
		Alley Maintenance	Linear Feet	200,000	200,000	200,000	200,000	200,000	200,000
		Avg. Street Rating (PCI)	1-100	*	*	64	64	64	64
		Landscape Areas Maintained	#	60	60	60	60	60	60
		Medians Maintained	#	30	30	30	30	30	30
		Sidewalks Maintained	Linear Feet	391,776	391,776	391,776	391,776	391,776	391,776
		Streets Maintained	Miles	99.63	99.63	99.63	99.63	99.63	99.63
		Commercial Water Service Connections	#	269	254	253	260	258	As needed
		Residential Water Service Connections	#	3,260	3,264	3,293	3,237	3463	As needed
		Residential-Multi-family Water Service Connections	#	85	149	150	162	155	As needed
		Water Consumption Reduction Average 2013	%	32%	36%	29%	34%	26%	30%
Water Wells Maintained	#	7	7	7	7	7	7		



Strategic Goal	Objective	Fire & EMS	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Improve Public Safety</b>  	<b>Provide exceptional service that meets the needs of the community</b>	Total Responses (ESO)	#	2,293	2,331	2,341	2,424	2,596	3,024
		EMS Responses Total (ESO)	#	1,486	1,485	1,823	1,946	2,056	2,484
		EMS Responses in Kingsburg Only (EMS)	#	951	1,319	1,417	1,399	1,469	N/A
		Fire Responses Total (ESO)	#	244	220	457	493	557	N/A
		Fire Responses in Kingsburg (ESO)	#	*	*	203	189	380	N/A
		Fire/Medical Aid Responses (ESO)	#	*	*	704	653	639	N/A
		Average EMS Response Time Kingsburg Only	#	*	*	*	5:50 Mins	4:41 Mins	Sustain
		% of Cardiac Patients w/Pulsatile Rhythms	%	*	*	16 pts 13%	12 pts 8%	19 pts 16%	Sustain
		Residential Population of Area Served: EMS	#	18,000	18,000	18,000	18,000	18,000	N/A
		Ave. Fire Response Time -Kingsburg City	#	*	*	5	4.25	4.24	4.24
		Fire/EMS Training Hours	Hours	*	*	401	2,700	8,200	8,200
Fire Hydrants Serviced	#	0	0	0	20	320	320		



### 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:

**Goal:** Support the creation of a Downtown Business Association.

- A Downtown Business Association was created in FY 21/21. Staff facilitates meetings and provides assistance to their efforts.

**Goal:** 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.

- The City continually seeks feedback from residents, businesses and developers. City Council has approved a 21-day permit process.

**Goal:** Explore the use of technology to provide tools to support local businesses.

- Free wi-fi has been implemented in the downtown corridor. The City has been installing surveillance cameras to promote public safety and business security. The City installed a solar electric vehicle charging station in the downtown corridor, public parking lot and will be adding a solar electric vehicle charging station at the Kingsburg Senior Center.


**Goal:** Support sustainable programs to promote local businesses and/or improve the downtown area.

**Analysis:** The City has a multitude of programs to support local businesses and improve the downtown area including 9 economic development incentives and the façade/alley program and upper floor residential rehabilitation programs.

**Goal:** Facilitate the development of a “brand identity” for the City.



- The City partnered with the Community Planning Action Team (CPAT) for recommendations for sustained growth of the downtown. CPAT recommended the purchase of wayfinding signage and street banners to provide a unified brand identity throughout the downtown corridor and at major entry points to the City. The City’s signature “dala horse” and Swedish theme is incorporated throughout.

Strategic Goal	Objective	Administration Multiple Departments	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Increase Retail Opportunities</b> 	<b>Supports sustainable programs to promote local businesses and/or improve downtown area</b>	Upper Floor Improvement Program	#	N/A	N/A	1	1	0	As needed
		Façade Alley Program Partners	#	7	9	7	3	7	7
		Micro-Grant Program Participants	#	N/A	1	1	1	1	1
		Micro-Grant Program Reimbursements	\$	N/A	15,000	15,000	5,000	8,663	8,663
		Economic Development Incentive Programs	#	6	8	8	9	9	9
		# of forgivable loan participants	#	N/A	N/A	N/A	N/A	2	N/A
		Forgivable loan Reimbursements	\$	N/A	N/A	N/A	N/A	300,000	As needed



## 4. Improve Community Communication

---

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

**Goal:** Proactively communicate positive news about the City to residents, businesses and surrounding communities.

**Analysis:** The Kingsburg Carrier is a weekly email newsletter that provides residents with important community news about the City, upcoming events, and updates on City Council and City staff initiatives. The subscription rate continues to increase annually. The Carrier is also shared via Facebook and Twitter two times a week to reach a broader and more diverse audience.


**Goal:** Utilize social media to disseminate positive news, milestones and accomplishments. Increase social media followers.

**Analysis:** The number of Facebook/Instagram users who follow the City's Facebook/Instagram pages and receive City posts in their newsfeed helps us determine the scope of the reach we have via social media and how well social media is being marketed.


**Goal:** Coordinate efforts with the Chamber of Commerce.

- The City provides funding to the Chamber of Commerce annually to support its efforts to promote Kingsburg businesses and community events. City staff and Councilmembers work hand-in-hand with the Chamber of Commerce and their Board of Directors.



Strategic Goal	Objective	Administration Multiple Departments	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Improve Community Communication</b> 	<b>Responsive and Engaging</b>	Request Tracker Complaints Closed - City Hall	#	11	97	119	205	54	54
		Request Tracker Complaints Submitted - City Hall	#	16	98	149	208	52	As needed
		% of Request Tracker Complants Closed	%	69%	99%	80%	99%	96%	100%
		Total # of Social Media Sites Archived	#	N/A	N/A	6	13	13	13
		Total Carrier Participants	#	1,049	1,306	1,557	2,092	2,479	2,500
		Kingsburg Carrier Open Rates	%	49.71	45.82	45.36	44.00	45.00	50.00
		Total Facebook Friends	#	2,053	2,508	2,642	3,020	3,345	3,500
		Total Instagram Followers	#	*	*	*	1,295	1,617	2,000
		Total Twitter Followers	#	177	275	337	399	441	500
		Total Website Visits	#	62,527	69,723	76,843	67,600	111,567	111,567
		Average # of Minutes on Site	#	2M59s	3M14s	3M14s	3M29s	2M20s	As needed
		"How am I doing?" Survey - Excellent/Good	%	93.33	93.55	100	83.33	97.14	100
"How am I doing?" Survey - Poor/Very Poor	%	3.33	6.45	0	16.67	0	0		



Strategic Goal	Objective	City Clerk	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Community Communication and Engagement</b> 	<b>Responsive to community and officials</b>	City Council Candidates assisted w/ election process	#	3	0	7	0	2	As needed
		Elections	#	1	0	1	0	0	As needed
		Registered Voters	#	6,268	6,216	6,235	6,720	7,264	N/A
		Votes Cast Absentee	#	3,443	0	777	0	0	N/A
		Total Votes Cast	#	6,157	0	2,599	0	0	N/A
		New Business Licenses Issued	#	153	155	147	176	145	145
		New Brick-and-Mortar Businesses	#	12	18	20	9	17	17
		Business Licenses Renewed	#	950	1,088	791	865	891	891
		Claims Filed Against the City - Approved	#	0	0	0	1	3	0
		Claims Filed Against the City - Denied	#	2	1	5	8	6	0
		Brick-and-Mortar Business Licenses Renewed	#	187	220	134	163	173	173
	<b>Transparency</b>	Total Public Meetings	#	73	66	64	52	54	54
		Planning Commission Meetings	#	10	12	6	7	8	8
		City Council Meetings	#	31	27	33	24	27	27
		City Council Public Hearings	#	10	12	15	8	8	As needed
		Public Safety Committee Meetings	#	9	6	5	5	5	5
	<b>Supports decision-making with timely &amp; accurate short-term &amp; long-range analysis</b>	Economic Development Meetings	#	7	5	4	5	4	4
		Finance Committee Meetings	#	6	8	6	4	5	5
		Community Services Commission Meetings	#	10	8	10	7	4	4
	<b>Provides superior services that meet the needs of the community</b>	City Ordinance Adopted	#	6	8	6	7	3	As needed
City Resolutions Adopted		#	54	53	83	60	70	As needed	
Dog Licenses		#	N/A	N/A	242	280	174	174	



## 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:

**Goal:** Maintain and refresh existing parks, trails and facilities.

- The City plans to extend the miles of trails and bike lanes within the City and to require pedestrian space in all new housing developments.
- The City participates in the Active Transportation Plan with the regional Council of Governments ("COG").

**Goal:** Promote community collaboration to deliver programs and activities for youth and seniors.

**Analysis:** The City's After School Recreation Program and Summer Recreation Program are low-cost programs that provide recreational and some educational opportunities daily after school until 5:30pm or from 8am-2:30pm during the summer. They are two of the lowest cost childcare options in the City. The City is currently exploring options to increase the number of program participants.

The City offers multiple programs and activities for all ages. Youth programs include: After School Recreation, Summer Recreation, Junior Lifeguarding, Red Cross Swim Lessons, Senior Bingo and more.


**Analysis:** The City allows residents and non-residents to rent park spaces and the Crandell Swim Complex (pool). The average number of park/pool rentals per year is 298 and the median is 303. Our target is 280. Revenue generated from park rental fees help offset parks and recreation expenses.

Activities for seniors include: Free or reduced lunch program, bingo, exercise classes, aqua aerobics, and more.

**Goal:** Explore opportunities for public-private partnerships to deliver programs and services.



- The City recently was awarded \$600,000 in local grant funding to improve parks and recreation opportunities in Kingsburg.
- The City received \$5,000 during the FY 18/19 to support the City’s Trap, Neuter, Release program to address the feral/stray cat population humanely. We continue to provide this service for the residents and businesses of Kingsburg. This is a multi-departmental effort is supported by community volunteers.
- The City offers a “micro-grant” program to support projects or programs that increase recreational opportunities in Kingsburg. This is a matching grant for up to \$15,000.

Strategic Goal	Objective	Community Services	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Provide Recreational Opportunities for All</b> 	<b>Provide exceptional service that meets the needs of the community</b>	After School Recreation Participants	#	70	70	80	90	0	90
		Summer Recreation Participants	#	70	70	80	90	40	90
		Cost per Hour for ASR/Summer Rec	\$	1.36	1.36	1.54	1.54	1.54	1.54
		Pool - Classes Offered	#	5	5	6	6	2	6
		# of Pool Class Participants	#	N/A	1,450	2,400	2,200	1150	2500
		Concession Stand Sales - Fiscal Year	\$	7,085	6,930	7,076	6,800	0	6800
		Pool - Customer Satisfaction - Overall Rating	%	100%	100%	95%	95%	100%	100%
		Recreation Opportunities for Adults	#	5	5	5	7	7	7
		Recreation Opportunities for Seniors	#	5	5	5	6	5	6
		Recreation Opportunities for Young Children	#	5	5	5	6	6	6
		Recreation Opportunities for Teens	#	5	5	5	7	7	7
		Number of Park Rentals/Pool Rentals	#	303	251	292	275	103	300
		Park Space	Acres	21.79	21.79	21.79	21.79	21.79	21.79
		Playground Space	Sq. Ft	15,807	15,807	15,807	17,484	17,484	17,484
		Miles of Bike Lane	Miles	9.5	9.5	9.5	9.5	9.5	9.5
	<b>Maintains safety</b>	# of Playground Inspections/Year	#	1	0	1	1	1	1
		# of Pool Inspections/Year	#	1	1	1	2	1	2
		Lifeguard Hours Worked	Hours	4,562	5,328	5,340	5,402	2,855	5,400



## 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:


**Goal:** Promote infill and mixed-use development.

- The City has a multitude of programs to support local businesses and improve the downtown area including 9 economic development incentives and the façade/alley program and upper floor residential rehabilitation programs. (See Increase Retail Opportunities).

**Goal:** Educate the public about community planning.

- The City seeks to engage and educate the public about community planning using multiple forums including social media (Facebook, Twitter, Instagram), the local news, public meetings, Coffee with the City Manager, email newsletter, etc. (See Increase Community Communication).



Strategic Goal	Objective	Community Development	Unit	2016	2017	2018	2019	2020	2020 Goal
<b>Promote Sustainable Development</b> 	<b>Responsive, accessible to community and customers.</b>	Average Number of days to issue a permit (21 day turn around?)	#	5	7.5	7.5	21	21	21
		Housing Allocations Awarded	#	0	49	NA	NA	N/A	N/A
	<b>Ensure contractors and developers are conforming to the building code and producing a high quality product.</b>	Total Permits Issued - Commercial	#	33	35	52	59	7	As needed
		Solar Permits	#	0	0	0	8	2	As needed
		Total Permits Issued - Residential	#	392	375	361	417	495	As needed
		New Construction Housing Permits	#	58	21	25	39	14	As needed
		Solar Permits	#	118	105	122	153	127	As needed
		Total Permits including Addendums		485	445	425	688	667	As needed
		# of Cars Passing Through on the 99	#	73,200	72,000	70,000	79,000	70,000	N/A
		State Mandated R-1/R-2 & I Occ. Inspections	#	N/A	N/A	N/A	N/A	35	18
		BSFE Inspections (Program began in 2020)	#	N/A	N/A	N/A	N/A	49	245
		% of Population Below Poverty Level	%	15.1	14.6	14.1	16.2	16.2	N/A
		Median Home Value	\$	\$242,000	\$257,000	\$272,000	\$293,778	\$328,849	N/A
		Median Household Income	\$	\$61,925	\$62,832	\$64,995	\$68,583	\$65,633	N/A
		Unemployment Rate	%	6.6	5.9	5.2	5	6	N/A



# 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 2021-2022**

DEPARTMENT	POSITION		2020-2021	2020-2021	2021-2022
			ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	<b>Total, City Council</b>		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
	Management Intern	Part-time	0.59	0.48	0.48
	<b>Total, City Manager</b>		1.59	1.48	1.48
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	<b>Total, City Clerk</b>		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 III/PR	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	1.00
	Clerical	Part-time	-	-	-
	<b>Total, Finance</b>		5.00	5.00	5.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	<b>Total, Human Resources</b>		1.00	1.00	1.00
COMMUNITY DEVELOPMENT	Community Development Director	Full-time	-	-	1.00
	Building Official	Full-time	1.00	1.00	1.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Neighborhood Improvement Officer	Full-time	-	-	1.00
	<b>Total, Community Development</b>		2.00	2.00	4.00
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	1.37	1.71	2.25
	Summer/After School Leaders	Part-time	0.66	1.65	3.53
	<b>Total, Community Services</b>		3.03	4.36	6.78
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Sergeants	Full-time	4.00	4.00	4.00
	Officers	Full-time	14.00	14.00	18.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	2.00	2.00	2.00
	Lieutenant	Full-time	-	-	1.00
	<b>Total, Police</b>		23.00	23.00	28.00
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighters/Engineers	Full-time	9.00	9.00	9.00
	Administrative Assistant	Full-time	0.00	0.00	1.00
	Reserve Officers/Non-Safety	Part-time	2.45	1.50	1.20
	<b>Total, Fire &amp; Ambulance</b>		15.45	14.50	15.20
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	-	-	-
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Operator	Full-time	3.00	3.00	4.00
	<b>Total, P.W. Admin &amp; Engin</b>		10.00	10.00	11.00
SENIOR CENTER	Nutrition Coordinator	Part-time	0.90	1.00	1.00
	<b>Total, Senior Center</b>		0.90	1.00	1.00
TOTAL-ALL DEPARTMENTS		<b>Full-time</b>	57.00	57.00	66.00
	<b>Total Employees (F.T.E.)*</b>	<b>Part-time</b>	6.17	6.54	8.66
			63.17	63.54	74.66
	<b>GRAND TOTAL</b>	<b>Elected</b>	5.00	5.00	5.00
		<b>68.17</b>	<b>66.92</b>	<b>79.66</b>	

\* Full time equivalent





## 2021-2022 City of Kingsburg Budget Schedule

### January 2021

- 20 2021-2022 budget schedule approved by the City Council.
- 26 Regular Finance Committee meeting. Recommendation for any mid-year 2020-2021 adjustments made to City Council.

### February 2021

- 3 City Council 2020-2021 mid-year budget review and potential adjustments (recommendation from Finance Committee).
- 8 Begin personnel costing worksheets and 2020-2021 year-end revenue projections.
- 15 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

### March 2021

- 9 City staff discussion on long-term strategic goals (in conjunction with Strategic Planning initiatives)
- 18 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.
- 23 Regular Finance Committee meeting.
- 30 Personnel costing worksheets and 2020-2021 revenue projections due from Finance Director.

### April 2021

- 8 Department heads complete 2020-2021 year to date and year end revenue and expenditure projections.
- 15 Department budget requests due from Department Heads.
- 19-30 Departmental meetings to discuss individual projections and 2021-2022 operational and CIP requests.
- 27 Regular Finance Committee meeting.

### May 2021

- 5 City Council approval of budget guidelines and parameters; review of City Financial Policies. Review and consideration of capital improvement projects.
- 16 Measure E Public Safety Tax Oversight Committee meeting to review 2020-2021



expenditures and 2021-2022 proposed budget.

- 19 City Council review and consideration of special funds (Measure E, CalPERS, Economic Development)
- 25 Regular Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies. Final revenue and expenditure projections for 2020-2021.
- 28 Distribution of the City Manager's recommended budget.

June 2021

- 1 First reading of recommended budget to the City Council for consideration.
- 16 Public hearing, final consideration and approval of 2021-2022 City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.



---

# CalPERS Discussion



# Pension Funding

## Contributions

(Employer and Employee, calc'd by Actuary)



## Interest Earnings

(estimated by CalPERS – can be extremely volatile)

### Shared Responsibility

Every dollar paid to CalPERS retirees comes from three sources\*:

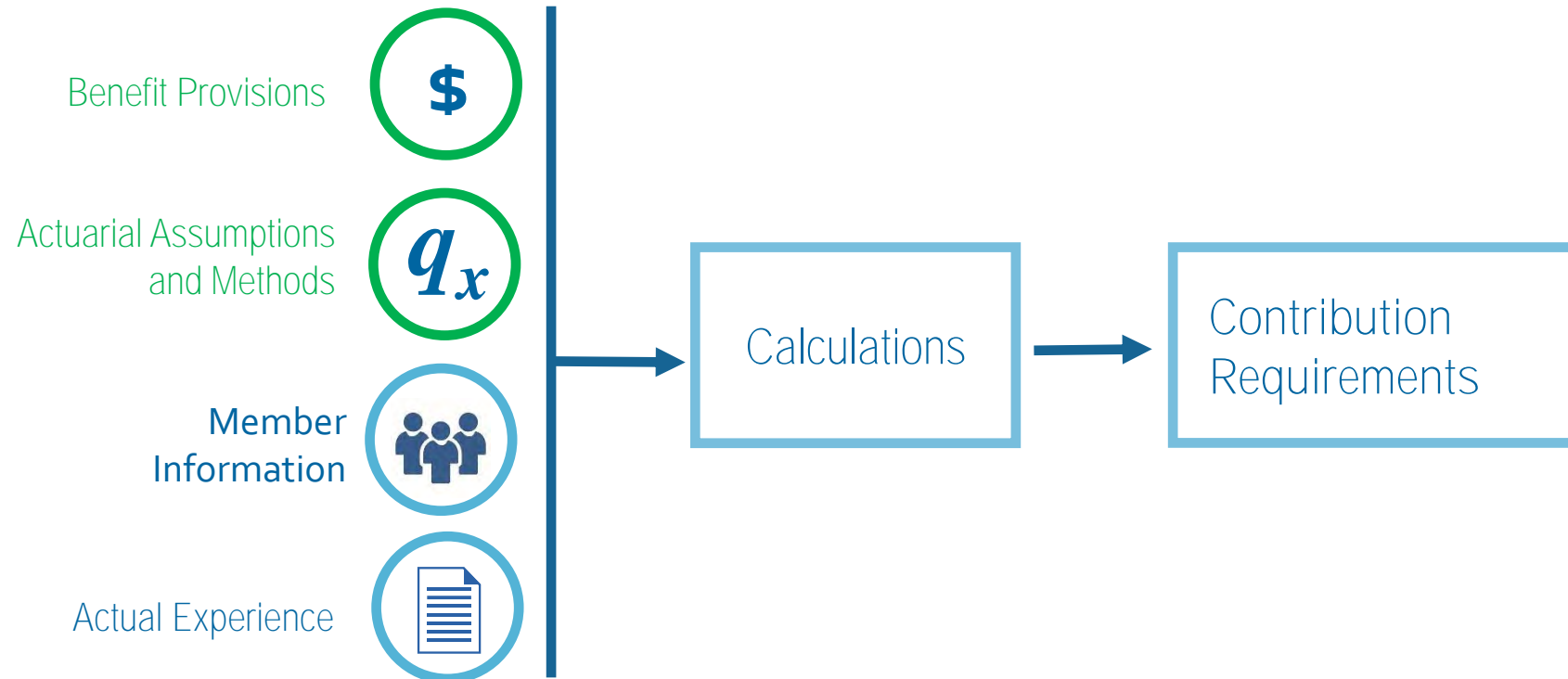


\* Income over the last 20 years.



# Contribution Requirements

## What Goes into Employer Contribution Requirements



## Total Fund Market Value & Fund Returns by Fiscal Year\*\*

(for FY end 6/30)

	(in billions)	(%)
2020	\$392.5	4.7%
2019	\$372.6	6.7%
2018	\$354.0	8.6%
2017	\$326.4	11.2%
2016	\$302.0	0.6%
2015	\$301.9	2.4%
2014	\$300.3	18.4%
2013	\$257.9	13.2%
2012	\$233.4	0.1%
2011	\$237.5	21.7%

\* Public Employees' Retirement Fund (PERF)

\*\* Time-weighted rate of return net of investment expenses

## Annualized Investment Returns\*

(for FY end 6/30)

1 year	4.7%
3 years	6.6%
5 years	6.3%
10 years	8.5%
20 years	5.5%
30 years	8.0%

\* Time-weighted rate of return net of investment expenses

## Discount Rate Changes

2017-18* (State)	7.5% → 7.375%
2018-19* (School/PA)	7.5% → 7.375%
2018-19* (State)	7.375% → 7.25%
2019-20* (School/PA)	7.375% → 7.25%
2019-20* (State)	7.25% → 7.0%
2020-21* (School/PA)	7.25% → 7.0%
2012	7.75% → 7.5%
2004	8.25% → 7.75%

\* FY required contribution

## Total Fund Market Value 1988-2020 (for FY end 6/30)



## Pension Funding

### Funded Status of Retirement Plans by Member Category

	State	School	PA	Total
<b>2018-19</b>	<b>70.0%*</b>	<b>68.5%*</b>	<b>70.8%*</b>	<b>70.2%*</b>
2017-18	69.5%*	68.6%*	70.4%*	69.8%*
2016-17	65.8%*	68.7%*	69.5%*	68.0%*
2015-16	62.3%	67.8%	66.2%	68.3%
2014-15	69.4%	77.5%	74.5%	73.1%
2013-14	72.1%	82.0%	77.9%	76.3%
2012-13	66.1%	76.2%	70.5%	69.8%
2011-12	66.1%	75.4%	70.1%	69.6%

\* Based on a 7.0% discount rate and includes the terminated agency pool and 1959 survivor benefit plan.

### Contributions, 10-Year Review (in thousands)

	Employer Contributions	Member Contributions	Investment & Other Income
<b>2019-20</b>	<b>\$22,039,561</b>	<b>\$4,901,000</b>	<b>\$18,516,994</b>
2018-19	\$15,612,678	\$4,664,618	\$22,969,664
2017-18	\$19,917,796*	\$4,415,129	\$27,448,098
2016-17	\$12,329,837	\$4,214,578	\$32,977,020
2015-16	10,892,489	4,015,754	1,548,442
2014-15	9,997,705	3,826,072	6,702,997
2013-14	8,777,602	3,775,038	45,598,044
2012-13	8,123,833	3,897,078	30,291,983
2011-12	7,772,913	3,598,437	(196,014)
2010-11	7,465,397	3,600,089	43,907,436

\* Amount includes an additional \$6 billion dollar contribution by the state.

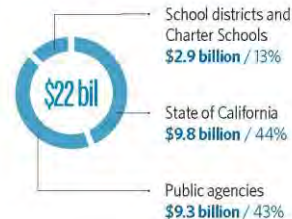
### Funded Status Total PERF



\* The PERF is the Public Employees' Retirement Fund. This percentage includes the terminated agency pool and the 1959 survivor benefit plan. Percentage based on a 7.0% discount rate.

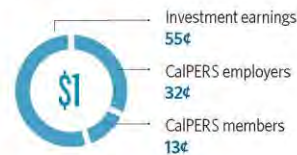
\*\* This estimate percentage does not include the terminated agency pool and the 1959 survivor benefit plan. Percentage based on a 7.0% discount rate.

### Total Employer Contributions



### Shared Responsibility

Every dollar paid to CalPERS retirees comes from three sources\*:



\* Income over the last 20 years.



# PERS Activity

- Financial crisis saw CalPERS lose about 25% of assets.
- In 10-11: CalPERS needed an extra \$600 million from state taxpayers to help it cope with its losses from 2008.
- Dec 2016 – CalPERS board lowers discount rate to 7.0%, phased in over 3 years

## How Did We Get Here?

- Investment losses
- CalPERS Contribution Policy
- Enhanced Benefits
- Demographics



# City CalPERS Pension Plans

The City maintains six pensions plans for its employees

- Classic Miscellaneous Employees
- Classic Police Safety Employees
- Classic Fire Safety Employees
- PEPRAs Miscellaneous Employees
- PEPRAs Safety Police Employees
- PEPRAs Safety Fire Employees



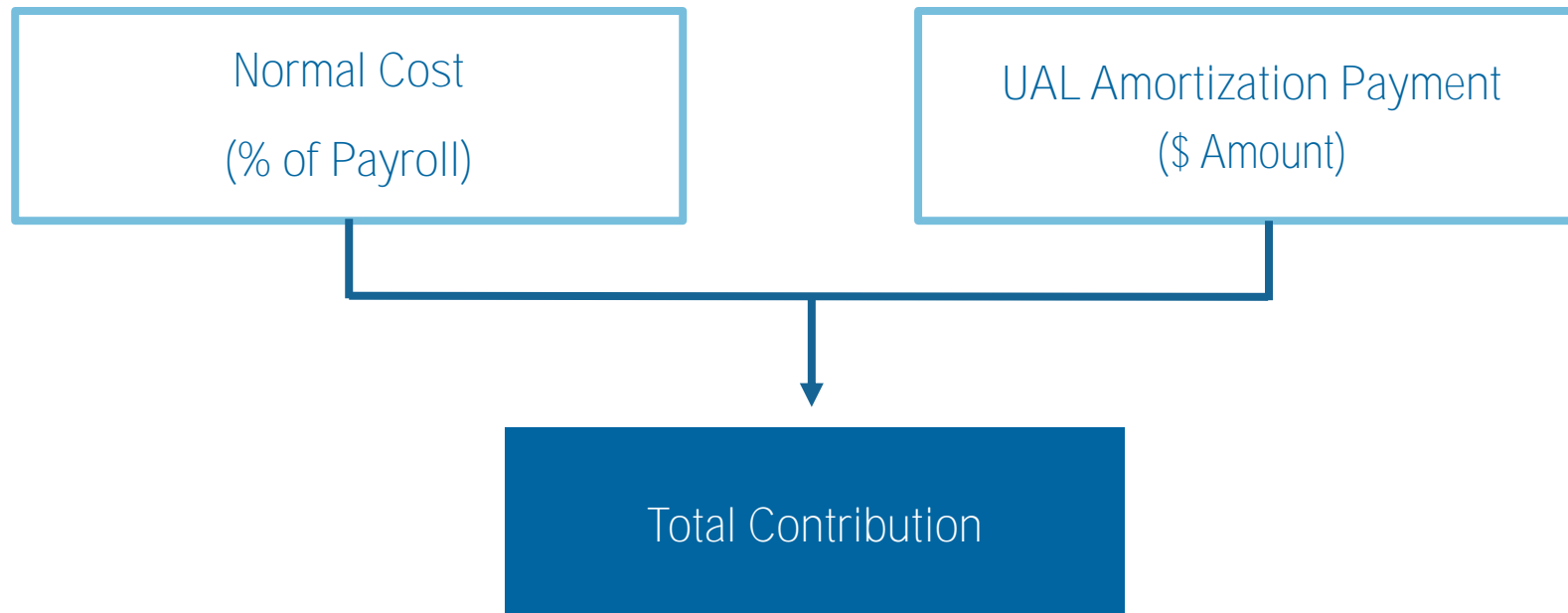
# Pension Reform

- CA Public Employee's Pension Reform (PEPRA) approved in 2012, into effect 1/1/13
  - Reduced benefits for new members (non-safety): 2% @ 62
  - Created new maximum benefit for safety
  - Capped annual salary that can be used (\$136,440)
  - Required employees to share equally in cost
  - Disallowed Employer-Paid Member Contributions
  - Required Three-Year Final Compensation
  - Placed restrictions on retirees returning to work for CalPERS agency



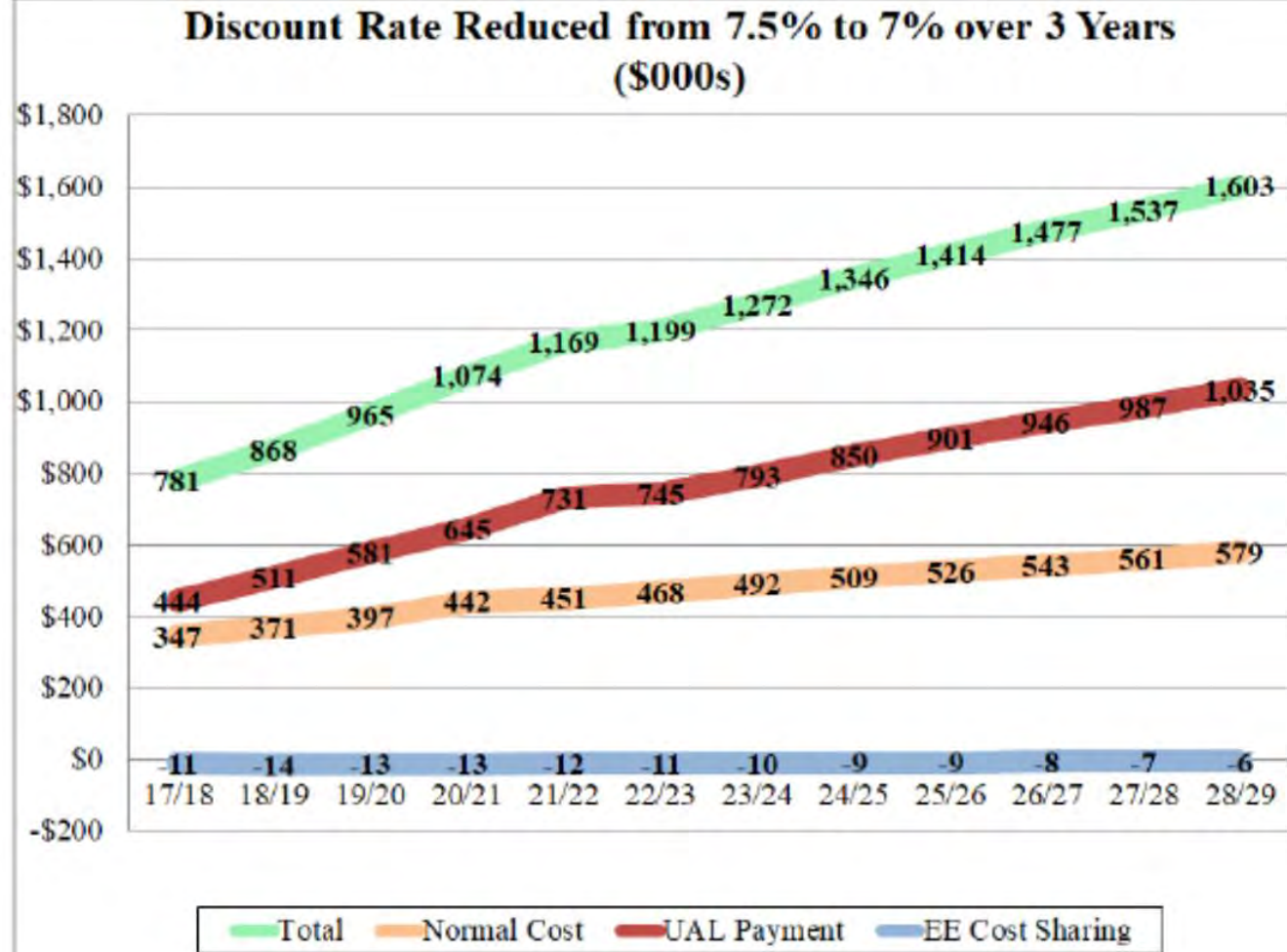
# Employer Contributions

- ▶ Normal Cost
  - ▶ The contribution for current accrual of benefits.
- ▶ Unfunded Actuarial Liability (UAL)
  - ▶ Market value of plan assets is less than the present value of accrued benefits (i.e. liability).



	6/30/16 Valuation			
	Miscellaneous	Police	Fire	Total
<b>■ Actuarial Accrued Liability</b> <ul style="list-style-type: none"> <li>● Active</li> <li>● Retiree</li> <li>● Inactive</li> <li>● Total</li> </ul>	\$ 2,900,000 5,500,000 <u>800,000</u> 9,200,000	\$ 1,600,000 4,000,000 <u>2,800,000</u> 8,400,000	\$ 2,000,000 1,000,000 <u>700,000</u> 3,700,000	\$6,500,000 10,500,000 <u>4,300,000</u> 21,300,000
<b>■ Market Asset Value</b>	6,700,000	5,300,000	2,300,000	14,300,000
<b>■ (Unfunded Liability)</b>	(2,500,000)	(3,100,000)	(1,400,000)	(\$7,000,000)

## LIABILITY AND CONTRIBUTION SUMMARY



# Recent Kingsburg Contributions – UAL Only

	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	
Plan	Lump Sum	Lump Sum	Lump Sum	Lump Sum	Lump Sum	
Miscellaneous	\$ 136,910.00	\$ 166,048.00	\$ 197,237.00	\$ 209,389.00	\$ 238,928.00	
Pepra Misc.	83.00	264.00	3,583.00	5,100.00	5,385.00	
Safety Fire	86,739.00	96,516.00	107,928.00	108,447.00	119,505.00	
Pepra Safety Fire	162.00	399.00	4,877.00	4,314.00	4,621.00	
Safety Police	204,010.00	228,854.00	257,289.00	270,202.00	298,696.00	
Pepra Safety Police	182.00	689.00	5,542.00	9,097.00	9,731.00	
<b>Total</b>	<b>\$ 428,086.00</b>	<b>\$ 492,770.00</b>	<b>\$ 576,456.00</b>	<b>\$ 606,549.00</b>	<b>\$ 676,866.00</b>	
		15.11%	16.98%	5.22%	11.59%	
					58.11%	
		\$ 64,684.00	\$ 148,370.00	\$ 178,463.00	\$ 248,780.00	\$ 640,297.00



# What Have We Done

July, 2018 – Council approves ‘waterfall’ of surplus funding to designated accounts:

## CalPERS Unfunded Accrued Liability (UAL) Fund (70%)

- Fund will be used to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide additional payments to lower long-term liability, or to invest in a 115 Trust.

## Economic Stabilization Fund (15%)

- Fund will be used to help stabilize future budgets in the instance of lower than anticipated revenues (including more volatile revenues: sales tax, transient occupancy, and building related fees). Use of the funds would only be with the approval of Council.

## Equipment Reserve Fund (15%)

- Fund to be used as a ‘drop account’ to help fund larger capital equipment items or to provided needed capital during revenue shortfall years. This will help avoid the deferral of capital items which then requires significant ‘catch-up’ years.



# What Have We Done?

## Employee Contributions (Normal Costs):

1. Implemented Pension Reform: All PEPRA Employees are required to pay 50% of their normal cost per law.
2. Police CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future negotiations. Safety Police normal cost for FY22 is 29.63% of payroll, meaning employees pay ~40% of normal contribution rate (city picks up 60%).
3. Fire CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future negotiations. Safety Police normal cost for FY22 is 29.63% of payroll, meaning employees pay ~40% of normal contribution rate (city picks up 60%).
4. Misc. CLASSIC members contribute ~7% of normal cost rate (total percentage of payroll is ~17.25%); equates to ~40% of normal contribution rate (city picks up 60%).

Made Additional Discretionary Payment (ADP) for UAL of \$850,000 in Oct. 2019.

- Payment was made from UAL waterfall account.
- Payment was made to three highest outstanding UAL (Classic Misc., Fire and Police Funds)
- ADP provides estimated interest savings totaling \$1,229,733 (~44% ROI), or approximately 17.5% of our outstanding UAL.



# What Else Can We Do?

## CalPERS Options (ALL UAL)

- Fresh Start over a reduced period
- Additional Discretionary Payment on an ad hoc basis (ADP)
- Section 115 Trust



# Employers Taking Charge

## Accelerated Funding - Fresh Start

- Fresh Start
  - Must pay off bases faster than existing schedule
  - Creates new higher Minimum UAL payment
  - Significant long-term savings
  - Inflexible

\* Like refinancing your home mortgage from a 30-year to a 15-year.



# Employers Taking Charge

## Accelerated Funding - Section 115 Trust - Pension Prefunding Trust Considerations

Trust Prefunding Purpose (Type of Trust)	Benefit (PERF)	Contributions (115 Trust)
Source of Benefit Payments	Yes	No
Employer Contributions	Mandatory	Voluntary
Probable Duration of Invested Assets	Longer	Likely Shorter
Assets Reimbursable for Valid Expenses	No	Yes
Assets Offset GASB 68 Liabilities	Yes	No



# Employers Taking Charge

## Accelerated Funding - Additional Discretionary Payment (ADP)

- Ad Hoc Basis (ADP)
  - Short-term savings: Apply ADP to base with shortest remaining period
  - Long-term savings: Apply ADP to base with longest remaining period
  - Flexible



# Employers Taking Charge

## Accelerated Funding - Section 115 Trust - Pension Prefunding Tools

Potential Benefit	ADP	Fresh-Start	115 Trust
Immediate increase in valuation report funded status /decrease in UAL	Yes	No	No
Immediate reduction in Net Pension Liability for financial reporting	Yes	No	No
Long-term interest savings	Yes	Yes	Probable
Can be used to reduce contribution volatility	Yes	Yes	Yes
Potential source of required CalPERS contributions during budget shortfalls	No	No	Yes
Can be used to increase or decrease overall investment volatility of pension assets	No	No	Yes



CalPERS UAL Fund (70%)		\$ 2,068,999
Economic Stabilization Fund (15%)		\$ 617,870
Equipment Reserve (15%)		\$ 438,500
	Total Committed	\$ 3,125,369

\*NOTE: THESE ARE AUDITED FY20 BALANCES THAT DO NOT INCLUDE FY21 EXPENDITURES

# WATERFALL FUND BALANCES



# Next Steps...

- Await Updated June 30, 2020 Actuarial Documents (Aug. 2021).
- Address Normal Costs through upcoming labor negotiations (additional employee contribution)
- Continue to monitor CalPERS returns for options moving forward.

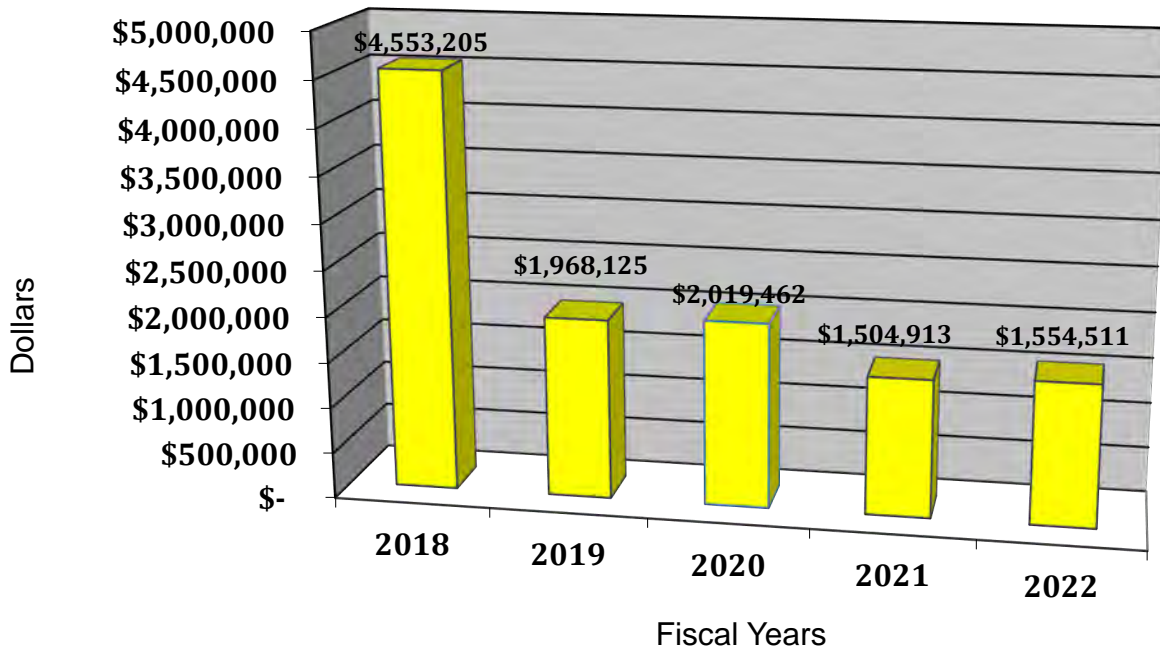


**CITY OF KINGSBURG  
FUND BALANCE PROJECTION  
2021-22 FISCAL YEAR BUDGET**

FUNDS	EST FUND BALANCE 7/1/2021	2021-22 ESTIMATED REVENUE	2021-22 OPERATING BUDGET	2021-22 DEBT SERVICE	2021-22 CAPITAL OUTLAY	2021-22 TOTAL BUDGET	EST FUND BALANCE 6/30/2022	Percent Change
<b>001 GENERAL</b>	<u>1,504,913</u>	<u>5,984,717</u>	<u>5,588,119</u>	<u>-</u>	<u>347,000</u>	<u>5,935,119</u>	<u>1,554,511</u>	3.30%
<b>RECREATION</b>								
021 Pool	(41,112)	218,000	200,027	-	25,500	225,527	(48,639)	-18.31%
022 Senior Center	(32,559)	165,000	159,824	-	-	159,824	(27,383)	15.90%
<b>TOTAL, RECREATION</b>	<u>(73,670)</u>	<u>383,000</u>	<u>359,851</u>	<u>-</u>	<u>25,500</u>	<u>385,351</u>	<u>(76,021)</u>	-3.19%
<b>SPECIAL REVENUE</b>								
102 Gas Tax	279,689	556,066	311,767	-	242,200	553,967	281,788	0.75%
103 LTF Article 3	71,869	11,434	-	-	-	-	83,303	15.91%
104 LTF Article 8	1,298,588	337,828	79,812	-	461,000	540,812	1,095,604	-15.63%
105 Measure C	434,330	451,430	198,530	-	150,000	348,530	537,230	23.69%
<b>SPECIAL REVENUE-PUBLIC SAFETY</b>								
106 Measure E	1,167,804	2,150,100	1,920,801	-	653,000	2,573,801	744,103	-36.28%
<b>TOTAL, SPECIAL REVENUE</b>	<u>3,252,280</u>	<u>3,506,858</u>	<u>2,510,910</u>	<u>-</u>	<u>1,506,200</u>	<u>4,017,110</u>	<u>2,742,028</u>	-15.69%
<b>SPECIAL POLICE</b>								
107 Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627	0.00%
<b>TOTAL, SPECIAL POLICE</b>	<u>16,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,627</u>	0.00%
<b>ENTERPRISE</b>								
318 Water	8,418,663	2,150,000	2,213,071	71,880	379,000	2,663,951	8,411,712	-0.08%
319 Solid Waste	(391,110)	1,919,000	1,972,115	-	-	1,972,115	(439,907)	-12.48%
320 Ambulance/Fire	(153,084)	5,499,991	5,179,606	60,288	15,000	5,254,893	284,139	285.61%
<b>TOTAL, ENTERPRISE</b>	<u>7,874,468</u>	<u>9,568,991</u>	<u>9,364,792</u>	<u>132,167</u>	<u>394,000</u>	<u>9,890,959</u>	<u>8,255,944</u>	4.84%
<b>FEDERAL PROJECTS</b>								
030 Community Development Block Grant	-	169,073	-	-	169,073	169,073	-	-
031 Park Improvements	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	-
054 18th/Kern Lighted Crosswalk	-	287,597	-	-	287,597	287,597	-	-
055 Bethel Ave Improvement	-	-	-	-	-	-	-	-
056 Madsen Ave Recons Sierra to Stroud	-	663,414	-	-	663,414	663,414	-	-
057 Madsen Ave Bike Path Stroud to Kamm	-	384,028	-	-	384,028	384,028	-	-
058 Bethel /Sierra Roundabout	-	1,200,845	-	-	1,200,845	1,200,845	-	-
059 Mehler Ave Reconstruction	-	341,453	-	-	341,453	341,453	(0)	-
060 12th Ave Sidewalks-Stroud-Aslan	-	78,741	-	-	78,741	78,741	-	-
061 18th Ave Sidewalks-Stroud-Klepper	-	142,400	-	-	142,400	142,400	-	-
<b>TOTAL, FEDERAL PROJECTS</b>	<u>-</u>	<u>3,267,551</u>	<u>-</u>	<u>-</u>	<u>3,267,551</u>	<u>3,267,551</u>	<u>(0)</u>	-
<b>GRANTS</b>								
032 Transient Oriented Development Grant	-	86,600	86,600	-	-	86,600	-	-
033 San Joaquin Valley Air Grant	-	-	-	-	-	-	-	-
034 SLESF Cops Grant	-	150,000	150,000	-	-	150,000	-	-
108 ACT Task Force Grant	37,925	151,526	151,526	-	-	151,526	37,925	0.00%
109 School Resource Officer	-	149,573	149,573	-	-	149,573	-	-
<b>TOTAL, GRANTS</b>	<u>37,925</u>	<u>537,699</u>	<u>537,699</u>	<u>-</u>	<u>-</u>	<u>537,699</u>	<u>37,925</u>	-
210 Capital Facilities-Traffic	1,594,968	120,000	-	-	215,000	215,000	1,499,968	-5.96%
210 Capital Facilities-Public Safety	(995,704)	110,000	-	-	-	-	(885,704)	11.05%
210 Capital Facilities-Special Recreation	1,402,000	40,000	-	-	603,000	603,000	839,000	-40.16%
210 Capital Facilities-Water Facilities	975,932	118,000	-	-	-	-	1,093,932	12.09%
210 Capital Facilities-General Government	807,266	136,000	-	-	90,000	90,000	853,266	5.70%
<b>SUB-TOTAL, CAPITAL FACILITIES</b>	<u>3,784,462</u>	<u>524,000</u>	<u>-</u>	<u>-</u>	<u>908,000</u>	<u>908,000</u>	<u>3,400,462</u>	-
211 Sewer Connection	1,205,397	70,000	-	-	-	-	1,275,397	5.81%
212 Storm Drain	257,599	40,000	-	-	250,000	250,000	47,599	-81.52%
214 Parks & Recreation - Neighborhood	64,247	42,000	-	-	-	-	106,247	65.37%
214 Parks & Recreation - Community	221,841	-	-	-	-	-	221,841	0.00%
216 Traffic Impact Zone	13,386	-	-	-	-	-	13,386	0.00%
243 Equipment Reserve	25,397	-	-	-	-	-	25,397	0.00%
<b>TOTAL, DEVELOPMENT IMPACT FEES</b>	<u>5,572,329</u>	<u>676,000</u>	<u>-</u>	<u>-</u>	<u>1,158,000</u>	<u>1,158,000</u>	<u>5,090,329</u>	-8.65%
<b>INTERNAL SERVICE</b>								
501 Risk Management	-	742,462	742,462	-	-	742,462	-	0.00%
502 CalPERS UAL Fund	2,645,765	-	173,869	-	-	173,869	2,471,896	-6.57%
503 Economic Stabilization Fund	754,634	-	-	-	-	-	754,634	0.00%
504 Equipment Reserve Fund	567,634	-	60,000	-	-	60,000	507,634	-10.57%
<b>TOTAL, INTERNAL SERVICE</b>	<u>3,968,033</u>	<u>742,462</u>	<u>976,331</u>	<u>-</u>	<u>-</u>	<u>976,331</u>	<u>3,734,164</u>	-5.89%
<b>FINANCE AUTHORITY</b>								
750 Finance Authority	2,408,217	110,000	-	300,457	-	300,457	2,217,761	-7.91%
754 Special Assessment District 1991-1	(215,530)	54,000	-	8,085	-	8,085	(169,615)	21.30%
755 Special Assessment District 1991-1 Sup	1,045	3,000	-	1,040	-	1,040	3,006	-187.55%
756 Special Assessment District 1992-1	100,370	49,000	-	7,382	-	7,382	141,988	-41.46%
757 Special Assessment District 1992-2	80,400	57,000	-	7,145	-	7,145	130,255	-62.01%
<b>TOTAL, FINANCE AUTHORITY</b>	<u>2,374,503</u>	<u>273,000</u>	<u>-</u>	<u>324,108</u>	<u>-</u>	<u>324,108</u>	<u>2,323,394</u>	-2.15%
<b>REDEVELOPMENT SUCCESSOR AGENCY</b>								
740 RDA Successor Agency	104,549	48,160	-	4,740	-	4,740	147,969	-41.53%
741 Low/Moderate Housing Successor Agency	574,389	-	-	-	-	-	574,389	-
<b>TOTAL, SUCCESSOR AGENCY</b>	<u>678,938</u>	<u>48,160</u>	<u>-</u>	<u>4,740</u>	<u>-</u>	<u>4,740</u>	<u>722,358</u>	-6.40%
759 <b>LANDSCAPING &amp; LIGHTING DISTRICT</b>	<u>6,009</u>	<u>103,671</u>	<u>103,671</u>	<u>-</u>	<u>-</u>	<u>103,671</u>	<u>6,009</u>	-0.01%
760 <b>COMMUNITY FACILITIES DISTRICT</b>	<u>82,603</u>	<u>90,000</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>166,603</u>	-
<b>GRAND TOTAL</b>	<u>\$25,294,959</u>	<u>\$25,182,109</u>	<u>\$19,447,373</u>	<u>\$ 461,016</u>	<u>\$ 6,698,251</u>	<u>\$26,606,639</u>	<u>\$24,573,871</u>	-2.85%



### General Fund Ending Fund Balance



**Significant Changes:** The General Fund balance decreased in FY19 due to transfer surplus \$3,360,441 to Reserve Funds.



**CITY OF KINGSBURG  
ALL TRANSFERS  
FISCAL YEAR 2021-22**

<b>Fund</b>	<b>Transfers Out</b>		<b>Fund</b>	<b>Transfers In</b>	
<b><u>Overhead Transfers</u></b>					
Water Fund	318	190,504	General Fund	001	190,504
Solid Waste Fund	319	130,762	General Fund	001	130,762
Gas Tax Fund	102	26,522	General Fund	001	26,522
LTF Art 8 Fund	104	8,812	General Fund	001	8,812
Measure C Fund	105	11,530	General Fund	001	11,530
<b>Total Overhead Transfers</b>		<b>368,130</b>			<b>368,130</b>
<b><u>Operational Transfers</u></b>					
General Fund	001	-	Ambulance Fund	320	-
General Fund	001	55,000	Senior Center Fund	022	55,000
General Fund	001	110,000	Pool Fund	021	110,000
COPS Grant Fund	034	150,000	General Fund	001	150,000
CalPERS UAL Fund	502	25,685	Ambulance Fund	320	25,685
CalPERS UAL Fund	502	148,184	General Fund	001	148,184
Landscape & Lighting Fund	759	80,250	General Fund	001	80,250
Landscape & Lighting Fund	759	16,020	Water fund	318	16,020
Equipment Reserve Fund	504	60,000	General Fund	001	60,000
Economic Stabilization Fund	503	-	General Fund	001	-
<b>Total Operational Transfers</b>		<b>645,139</b>			<b>645,139</b>
<b>Total Transfers Out</b>		<b>\$ 1,013,269</b>	<b>Total Transfers In</b>		<b>\$ 1,013,269</b>



**CITY OF KINGSBURG**  
**Summary of General Fund Segments**

**2021-22 Fiscal Year Budget**

		General Fund	Pool Fund	Senior Center Fund	Total
<b>Actual Fund Balance,</b>	<b>June 30, 2020</b>	2,019,462	(43,741)	(1,273)	1,974,448
<b>Estimated Fund Balance,</b>	<b>June 30, 2021</b>	1,504,913	(41,112)	(32,559)	1,431,243
<b>Revenues:</b>					
	Taxes	4,287,975			4,287,975
	Licenses, Permits and Fees	830,400			830,400
	Fines and Penalties	7,500			7,500
	Use of Money and Property	9,710			9,710
	Intergovernmental				
	Charges for Services	42,930	47,000	-	89,930
	JPA Reimbursements		61,000		61,000
	Other Revenue	110,650		110,000	220,650
	Transfer in from General Fund		110,000	55,000	165,000
	Transfer in from Other Funds	695,552			695,552
	<b>Total Revenues</b>	<b>5,984,716</b>	<b>218,000</b>	<b>165,000</b>	<b>6,367,716</b>
<b>Expenses:</b>					
	Wages & Benefits	3,738,713	82,876	84,646	3,906,235
	Maintenance and Operation	1,684,406	117,151	75,178	1,876,735
	Debt Service	-			-
	Capital Outlay	347,000	25,500		372,500
	Transfers Out	165,000			165,000
	<b>Total Expenses</b>	<b>5,935,119</b>	<b>225,527</b>	<b>159,824</b>	<b>6,320,470</b>
	<b>Projected Net Result</b>	<b>49,598</b>	<b>(7,527)</b>	<b>5,176</b>	<b>47,247</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2022</b>	<b>1,554,511</b>	<b>(48,639)</b>	<b>(27,383)</b>	<b>1,478,488</b>



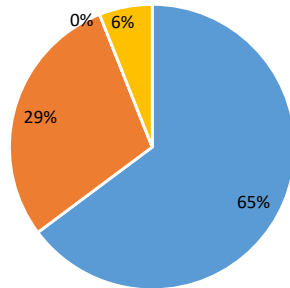
# GENERAL FUND SUMMARY

**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 2021 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.

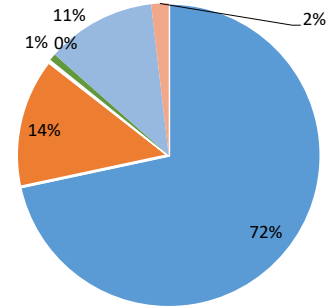
## EXPENSES

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



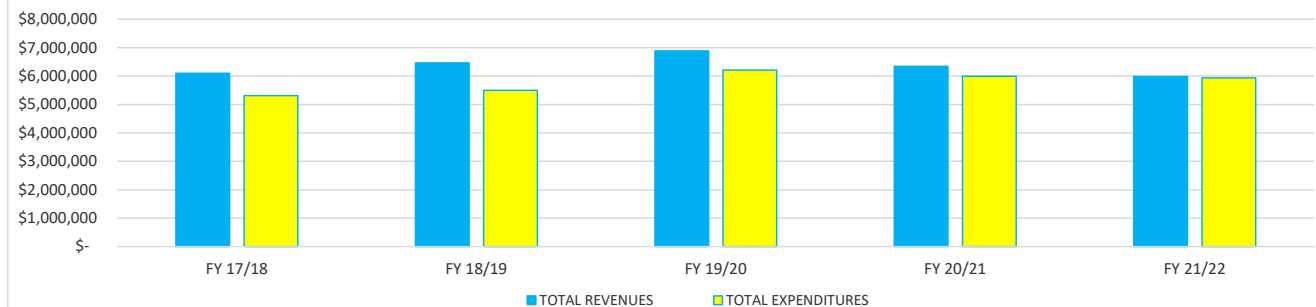
## REVENUES

- 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 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Taxes	\$ 4,331,817	\$ 4,677,353	\$ 4,508,740	\$ 3,951,164	\$ 4,412,828	\$ 4,287,975	8.52%
Licenses, Permits and Fees	\$ 676,812	\$ 744,347	\$ 1,275,201	\$ 553,500	\$ 1,069,063	\$ 830,400	50.03%
Fines and Penalties	\$ 15,464	\$ 26,432	\$ 11,679	\$ 12,250	\$ 5,000	\$ 7,500	-38.78%
Use of Money and Property	\$ 21,163	\$ 24,389	\$ 17,487	\$ 9,210	\$ 9,210	\$ 9,710	5.43%
Intergovernmental	\$ 4,035	\$ 1,107	\$ 11,462	\$ -	\$ 6,106	\$ -	
Charges for Services	\$ 42,983	\$ 52,972	\$ 47,062	\$ 37,430	\$ 41,120	\$ 42,930	14.69%
Other Revenue	\$ 136,982	\$ 242,127	\$ 148,716	\$ 309,500	\$ 280,971	\$ 110,650	-64.25%
Transfer in from Other Funds	\$ 873,500	\$ 698,500	\$ 868,500	\$ 982,103	\$ 515,788	\$ 695,552	-29.18%
<b>TOTAL REVENUES</b>	<b>\$ 6,102,756</b>	<b>\$ 6,467,228</b>	<b>\$ 6,888,847</b>	<b>\$ 5,855,157</b>	<b>\$ 6,340,086</b>	<b>\$ 5,984,716</b>	<b>2.16%</b>
<b>EXPENDITURES</b>							
Wages & Benefits	\$ 3,362,746	\$ 3,390,066	\$ 3,572,931	\$ 3,460,111	\$ 3,517,526	\$ 3,738,713	8.05%
Maintenance and Operation	\$ 1,394,542	\$ 1,516,112	\$ 1,599,983	\$ 1,675,401	\$ 1,750,183	\$ 1,684,406	0.54%
Debt Service	\$ 17,479	\$ 17,479	\$ 17,479	\$ 4,370	\$ 4,355	\$ -	-100.00%
Capital Outlay	\$ 162,851	\$ 74,811	\$ 366,922	\$ 395,000	\$ 266,676	\$ 347,000	-12.15%
Transfers Out	\$ 379,500	\$ 503,715	\$ 655,000	\$ 455,000	\$ 455,000	\$ 165,000	-63.74%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,317,119</b>	<b>\$ 5,502,184</b>	<b>\$ 6,212,314</b>	<b>\$ 5,989,882</b>	<b>\$ 5,993,740</b>	<b>\$ 5,935,119</b>	<b>-0.91%</b>
Net Revenue/(Expenditures)	\$ 785,638	\$ 965,044	\$ 676,533	\$ (134,725)	\$ 346,345	\$ 49,598	-136.81%
Changes in Fund Balance	\$ 139,425	\$ (189,682)	\$ 184,362	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 925,063</b>	<b>\$ 775,362</b>	<b>\$ 860,895</b>	<b>\$ (134,725)</b>	<b>\$ 346,345</b>	<b>\$ 49,598</b>	
Beginning Fund Balance July 1	\$ 3,628,142	\$ 4,553,205	\$ 1,968,125	\$ 2,019,462	\$ 2,019,462	\$ 1,504,913	-25.48%
Adjustment in Fund Balance to Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer Surplus to Reserve Funds	\$ -	\$ (3,360,441)	\$ (809,558)	\$ -	\$ (860,894)	\$ -	
Ending Fund Balance June 30	<b>\$ 4,553,205</b>	<b>\$ 1,968,125</b>	<b>\$ 2,019,462</b>	<b>\$ 1,884,737</b>	<b>\$ 1,504,913</b>	<b>\$ 1,554,511</b>	<b>-17.52%</b>

## REVENUE & EXPENSE TREND



**CITY OF KINGSBURG  
REVENUE SUMMARY  
FOR FISCAL YEAR 2021/22**

<b>GENERAL FUND REVENUE ACCOUNTS</b>	<b><u>2017/18</u> ACTUAL</b>	<b><u>2018/19</u> ACTUAL</b>	<b><u>2019/20</u> ACTUAL</b>	<b><u>2020/21</u> BUDGET</b>	<b><u>2020/21</u> PROJECTED</b>	<b><u>2021/22</u> PROPOSED</b>
<b>Property Tax</b>						
Secured/Unsecured Prop Tax	1,344,515	1,237,002	1,201,041	1,147,164	1,173,960	1,175,975
Supplemental Prop Tax	29,277	46,988	24,557	18,500	21,768	18,500
Real Prop Transfer	35,867	30,699	30,835	30,000	40,000	31,000
<b>Other Tax</b>						
Homeowner Property Tax Relief	13,077	12,439	11,828	13,500	13,500	7,500
Residual Property Tax	-	145,440	139,846	90,000	90,000	80,000
Sales Tax	371,285	678,451	470,321	388,830	398,000	390,000
Sales Tax in-lieu	586,937	612,209	697,236	608,170	725,000	700,000
Franchises	483,749	433,177	476,016	395,000	485,000	465,000
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	1,081,176	1,105,422	1,164,984	1,050,000	1,185,675	1,150,000
Sales Tax/Local Public Safety	24,476	25,563	25,176	20,000	19,925	20,000
Transient Occupancy Tax	361,459	349,964	266,900	190,000	260,000	250,000
<b>Licenses, Permits and Fees</b>						
Business Licenses	178,793	184,623	178,577	165,000	225,000	202,000
SB 1186 Fee	(303)	3,582	(233)	4,500	-	-
Dog Licenses	1,783	2,379	470	3,400	3,500	1,000
Park Reservation Fees	7,050	5,590	2,630	7,000	4,200	4,000
Summer Program Fees	-	31,698	13,363	33,300	28,000	39,000
After School Program Fees	111,040	95,506	81,563	38,900	-	113,400
Home Occupation/Conditional Use Permit	1,474	1,250	1,400	750	1,700	-
Encroachments	17,759	43,239	62,149	20,000	41,275	30,000
Planning & Zoning Fees	15,734	16,005	12,531	15,200	15,200	9,000
Site Plan Review/Parcel Maps/Tract Maps	8,955	9,459	17,050	6,000	24,825	9,000
Subdivision Monuments	-	-	-	-	-	-
Misc Planning Fees	4,375	13,153	18,250	-	12,750	-
Construct & Debris Demo	26,050	11,540	29,850	4,000	14,975	16,000
Zone	1,000	-	2,400	-	4,000	-
Building Permits	192,410	118,082	441,115	140,000	218,000	216,000
Plumb Elec/Air Conditioning	16,133	19,474	23,837	12,000	34,000	18,000
Strong Motion Tax-Resident	1,522	1,236	3,831	700	1,535	1,200
Strong Motion Tax-Comm\	1,498	842	4,030	750	5,981	4,000
Energy Surcharge	7,374	6,166	46,871	4,000	4,000	4,000
Plan Check Fee	81,243	173,411	303,001	98,000	312,471	135,000
Grading & Inspec-Comm	-	-	19,940	-	101,100	18,000
BSC Fees	1,269	1,530	2,055	-	1,551	1,300
Fire Sprinkler	1,653	5,584	10,522	-	15,000	9,500
<b>Fines and Penalties</b>						
Police Fines	14,416	19,641	11,464	12,000	5,000	7,500
Police Grants	-	6,008	-	-	-	-
Parking Fines	1,048	783	215	250	-	-
<b>Use of Money and Property</b>						
Interest on Investments	3,404	13,644	7,624	-	-	-
Interest Income Gun Club	3,240	1,821	349	-	-	-
Sale of Maps & Pubs	-	-	-	-	-	-
Rents	14,519	8,924	9,514	9,210	9,210	9,710
Sale of Property	-	-	1	-	-	-
<b>Intergovernmental</b>						
State Mandates Reimb	-	-	-	-	-	-
Charette Grant	-	-	-	-	-	-
Planned Unit Development	-	-	-	-	-	-
Other	1,029	152	-	-	-	-
State Homeland Security Grant	-	-	8,400	-	-	-
DOJ Grants	3,005	955	3,062	-	6,106	-
<b>Charges for Services</b>						
Garage	7,343	17,421	21,898	8,000	15,690	17,500
State Route 201 Maint	2,715	6,788	5,430	5,430	5,430	5,430
Police Services	32,925	28,763	19,734	24,000	20,000	20,000
<b>Other Revenue</b>						
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	7,785	11,245	20,834	10,000	122	5,000



**CITY OF KINGSBURG  
REVENUE SUMMARY  
FOR FISCAL YEAR 2021/22**

<b><u>GENERAL FUND REVENUE ACCOUNTS</u></b>	<b><u>2017/18</u> <u>ACTUAL</u></b>	<b><u>2018/19</u> <u>ACTUAL</u></b>	<b><u>2019/20</u> <u>ACTUAL</u></b>	<b><u>2020/21</u> <u>BUDGET</u></b>	<b><u>2020/21</u> <u>PROJECTED</u></b>	<b><u>2021/22</u> <u>PROPOSED</u></b>
ACT Task Force Reimbursement	104,528	-	-	-	-	-
Miscellaneous	24,670	230,882	127,883	99,500	135,607	100,250
Cares Act COVID 19	-	-	-	200,000	138,442	-
CCARD FEES	-	-	-	-	6,800	5,400
Transfers In	598,500	598,500	581,500	467,500	365,788	337,368
Transfer-In-From General Fund balance	-	-	187,000	212,000	-	208,184
CALPERS UAL Fund Balance	-	-	-	152,603	-	-
Transfer In-Other	275,000	100,000	100,000	150,000	150,000	150,000
<b>TOTAL REVENUES</b>	<b>\$ 6,102,756</b>	<b>\$ 6,467,228</b>	<b>6,888,847</b>	<b>\$ 5,855,157</b>	<b>\$ 6,340,086</b>	<b>\$ 5,984,716</b>

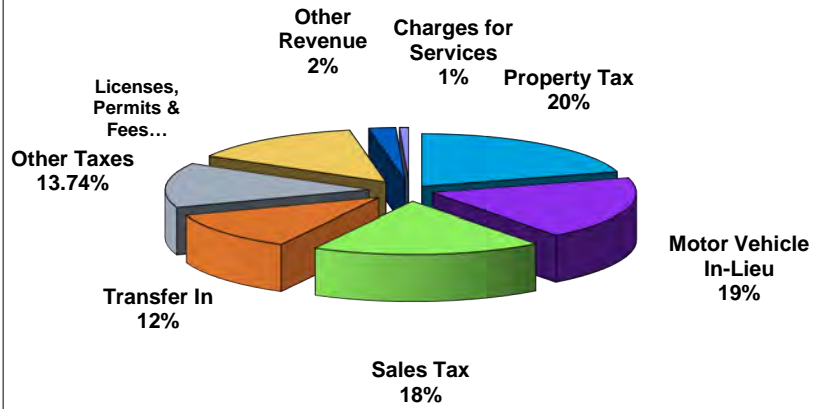


**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

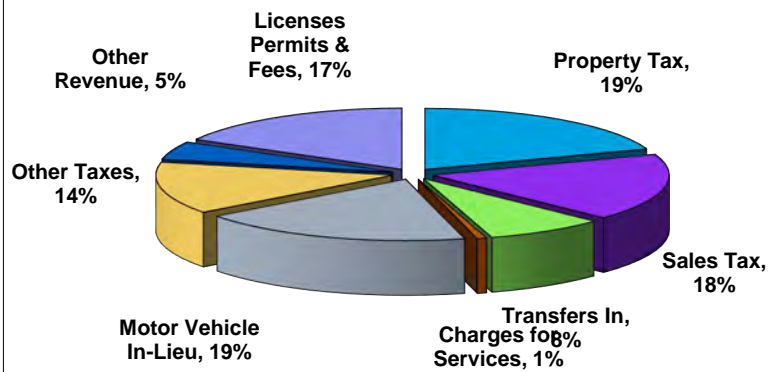
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	As of	PROJECTED	FY 21/22	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/30/2021	YEAR END	PROPOSED	Change
001-0000-401-0100	PROPERTY TAX TEETER	\$ 1,276,421	\$ 1,168,539	\$ 1,146,021	\$ 1,085,164	\$ 1,097,512	\$ 1,097,512	\$ 1,113,975	2.65%
001-0000-401-0201	UNSECURED/CURRENT	\$ 65,602	\$ 63,601	\$ 55,020	\$ 62,000	\$ 76,448	\$ 76,448	\$ 62,000	0.00%
001-0000-401-0202	UNSECURED/PRIOR	\$ 2,492	\$ 4,862	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-401-0301	SUPPLEMENTAL/CURRENT	\$ 27,756	\$ 45,048	\$ 16,153	\$ 17,500	\$ 20,558	\$ 20,588	\$ 17,500	0.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	\$ 1,520	\$ 1,939	\$ 8,404	\$ 1,000	\$ 1,181	\$ 1,180	\$ 1,000	0.00%
001-0000-401-0400	REAL PROPTY TRANSFER TAX	\$ 35,867	\$ 30,699	\$ 30,835	\$ 30,000	\$ 39,998	\$ 40,000	\$ 31,000	3.33%
001-0000-401-0500	HOMEOWNERS	\$ 13,077	\$ 12,439	\$ 11,828	\$ 13,500	\$ 5,414	\$ 13,500	\$ 7,500	-44.44%
001-0000-401-0600	RESIDUAL PROPERTY TAX	\$ -	\$ 145,440	\$ 139,846	\$ 90,000	\$ 53,716	\$ 90,000	\$ 80,000	-11.11%
001-0000-402-0101	SALES TAX	\$ 371,285	\$ 678,451	\$ 470,321	\$ 388,830	\$ 265,361	\$ 398,000	\$ 390,000	0.30%
001-0000-402-0102	IN-LIEU SALES TAX	\$ 586,937	\$ 612,209	\$ 697,236	\$ 608,170	\$ 510,949	\$ 725,000	\$ 700,000	15.10%
001-0000-402-0103	LOCAL PUBLIC SAFETY	\$ 24,476	\$ 25,563	\$ 25,176	\$ 20,000	\$ 19,926	\$ 19,925	\$ 20,000	0.00%
001-0000-403-0101	MVLF	\$ 1,081,176	\$ 1,105,422	\$ 1,164,984	\$ 1,050,000	\$ 1,185,675	\$ 1,185,675	\$ 1,150,000	9.52%
001-0000-403-0102	MVLF IN-LIEU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-403-0200	FRANCHISE TAX	\$ 483,749	\$ 433,177	\$ 476,016	\$ 395,000	\$ 449,565	\$ 485,000	\$ 465,000	17.72%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	\$ 361,459	\$ 349,964	\$ 266,900	\$ 190,000	\$ 256,327	\$ 260,000	\$ 250,000	31.58%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	\$ 178,793	\$ 184,519	\$ 178,577	\$ 165,000	\$ 200,130	\$ 202,000	\$ 180,000	9.09%
001-0000-411-0102	BUSINESS LICENSES-BUS IMP DIST	\$ -	\$ 104	\$ -	\$ -	\$ 21,733	\$ 23,000	\$ 22,000	-
001-0000-411-0103	SB1186 FEE	\$ (303)	\$ 3,582	\$ (233)	\$ 4,500	\$ (641)	\$ -	\$ -	-100.00%
001-0000-411-0200	DOG LICENSES	\$ 1,783	\$ 2,379	\$ 470	\$ 3,400	\$ 1,379	\$ 3,500	\$ 1,000	-70.59%
001-0000-421-0202	HOMELAND SECURITY-POLICE	\$ -	\$ -	\$ 8,400	\$ -	\$ -	\$ -	\$ -	-
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	\$ 29	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	-
001-0000-421-0110	DOJ GRANTS	\$ 3,005	\$ 955	\$ 3,062	\$ -	\$ 6,106	\$ 6,106	\$ -	-
001-0000-422-0101	PEG MONEY	\$ 15,734	\$ 16,005	\$ 12,531	\$ 15,200	\$ 8,690	\$ 15,200	\$ 9,000	-40.79%
001-0000-431-0105	HOME OCCUPATION	\$ 1,474	\$ 1,250	\$ 1,400	\$ 750	\$ 1,500	\$ 1,700	\$ -	-100.00%
001-0000-431-0106	CONDITIONAL USE PERMIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-431-0107	SITE PLAN REVIEW	\$ 5,130	\$ 5,809	\$ 16,250	\$ 6,000	\$ 11,435	\$ 11,400	\$ 9,000	-
001-0000-431-0108	PARCEL MAPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-431-0109	TRACT MAPS	\$ 3,825	\$ 3,650	\$ 800	\$ -	\$ 11,925	\$ 11,925	\$ -	-
001-0000-431-0110	ENCROACHMENTS	\$ 17,759	\$ 43,239	\$ 62,149	\$ 20,000	\$ 39,950	\$ 41,275	\$ 30,000	50.00%
001-0000-431-0112	SUBDIVISION MONUMENTS	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	-
001-0000-431-0114	ANNEXATION DEPOSITS	\$ 4,350	\$ 7,603	\$ 6,750	\$ -	\$ 12,750	\$ 12,750	\$ -	-
001-0000-431-0115	MISC PLANNING FEES	\$ 25	\$ 5,550	\$ 11,500	\$ -	\$ -	\$ -	\$ -	-
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	\$ 26,050	\$ 11,540	\$ 29,850	\$ 4,000	\$ 14,975	\$ 14,975	\$ 16,000	300.00%
001-0000-431-0119	ZONE	\$ 1,000	\$ -	\$ 2,400	\$ -	\$ 4,000	\$ 4,000	\$ -	-
001-0000-431-0120	OTHER	\$ 1,000	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-431-0130	BUILDING PERMITS	\$ 192,410	\$ 118,082	\$ 441,115	\$ 140,000	\$ 207,782	\$ 218,000	\$ 216,000	54.29%
001-0000-431-0131	PLUMB ELEC/AIR COND	\$ 16,133	\$ 19,474	\$ 23,837	\$ 12,000	\$ 30,132	\$ 34,000	\$ 18,000	50.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	\$ 1,522	\$ 1,236	\$ 3,831	\$ 700	\$ 1,535	\$ 1,535	\$ 1,200	71.43%
001-0000-431-0133	STRONG MOTION TAX-COMM	\$ 1,498	\$ 842	\$ 4,030	\$ 750	\$ 5,982	\$ 5,981	\$ 4,000	433.33%
001-0000-431-0134	ENERGY SURCHARGE	\$ 7,374	\$ 6,166	\$ 46,871	\$ 4,000	\$ 3,950	\$ 4,000	\$ 4,000	0.00%
001-0000-431-0135	PLAN CHECK FEE	\$ 81,243	\$ 173,411	\$ 303,001	\$ 98,000	\$ 224,218	\$ 230,000	\$ 135,000	37.76%
001-0000-431-0136	GRADING & INSPECTION-COMM	\$ -	\$ -	\$ 19,940	\$ -	\$ 71,321	\$ 101,100	\$ 18,000	-
001-0000-431-0137	BSC FEES	\$ 1,269	\$ 1,530	\$ 2,055	\$ -	\$ 1,551	\$ 1,551	\$ 1,300	-
001-0000-431-0138	FIRESPRINKLER	\$ 1,653	\$ 5,584	\$ 10,522	\$ -	\$ 14,674	\$ 15,000	\$ 9,500	-
001-0000-431-0140	ENGINEERING PLAN CHECK	\$ -	\$ -	\$ -	\$ -	\$ 82,471	\$ 82,471	\$ -	-
001-0000-432-0101	POLICE FINES	\$ 14,416	\$ 19,641	\$ 11,464	\$ 12,000	\$ 2,920	\$ 5,000	\$ 7,500	-37.50%
001-0000-432-0102	POLICE SERVICES	\$ 32,925	\$ 28,763	\$ 19,734	\$ 24,000	\$ 14,081	\$ 20,000	\$ 20,000	-16.67%
001-0000-432-0104	PARKING FINES	\$ 1,048	\$ 783	\$ 215	\$ 250	\$ -	\$ -	\$ -	-100.00%
001-0000-432-0105	POST REIMBURSEMENT	\$ 7,785	\$ 11,245	\$ 20,834	\$ 10,000	\$ 122	\$ 122	\$ 5,000	-50.00%
001-0000-432-0106	POLICE GRANTS	\$ -	\$ 6,008	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-433-0101	PARK RESERVATION FEES	\$ 7,050	\$ 5,590	\$ 2,630	\$ 7,000	\$ 3,995	\$ 4,200	\$ 4,000	-42.86%
001-0000-433-0102	SUMMER PROGRAM FEES	\$ -	\$ 31,698	\$ 13,363	\$ 33,300	\$ 5,780	\$ 28,000	\$ 39,000	17.12%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	\$ 111,040	\$ 95,506	\$ 81,563	\$ 38,900	\$ -	\$ -	\$ 113,400	191.52%
001-0000-433-0302	SPEC EVENTS INS CITY FEE	\$ 25	\$ 50	\$ 25	\$ -	\$ 75	\$ 75	\$ -	-
001-0000-434-0100	GARAGE	\$ 7,343	\$ 17,421	\$ 21,898	\$ 8,000	\$ 16,294	\$ 15,690	\$ 17,500	118.75%
001-0000-451-0101	INTEREST	\$ 3,404	\$ 13,644	\$ 7,624	\$ -	\$ -	\$ -	\$ -	-
001-0000-451-0102	INTEREST INCOME GUN	\$ 3,240	\$ 1,821	\$ 349	\$ -	\$ -	\$ -	\$ -	-
001-0000-452-0101	SALE OF PROPERTY	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	-
001-0000-452-0102	SALE OF MAPS & PUBS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-453-0100	RENTS	\$ 14,519	\$ 8,924	\$ 9,514	\$ 9,210	\$ 8,686	\$ 9,210	\$ 9,210	0.00%
001-0000-462-0100	MISCELLANEOUS-LLMD & OTHER	\$ 15,446	\$ 228,660	\$ 116,745	\$ 99,500	\$ 59,408	\$ 134,000	\$ 100,250	0.75%
001-0000-462-0101	CARES ACT COVID-19	\$ -	\$ -	\$ -	\$ 200,000	\$ 138,442	\$ 138,442	\$ -	-
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	\$ 9,199	\$ 2,172	\$ 10,898	\$ -	\$ 1,000	\$ 1,000	\$ -	-
001-0000-462-0160	CCARD FEES	\$ -	\$ -	\$ -	\$ -	\$ 6,564	\$ 6,800	\$ 5,400	-
001-0000-463-0101	ST ROUTE 201 MAINT	\$ 2,715	\$ 6,788	\$ 5,430	\$ 5,430	\$ 4,073	\$ 5,430	\$ 5,430	0.00%
001-0000-463-0119	ACT TASK FORCE REIMB	\$ 104,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-464-0100	TROLLEY RENTAL	\$ -	\$ -	\$ 214	\$ -	\$ 532	\$ 532	\$ 500	-
001-0000-471-0101	FROM COPS GRANT	\$ 275,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 125,000	\$ 150,000	\$ 150,000	0.00%
001-0000-471-0102	FROM RDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-471-0103	FROM LTF ART 8	\$ 20,500	\$ 20,500	\$ 20,500	\$ 22,500	\$ 7,500	\$ 9,000	\$ 8,812	-60.84%
001-0000-471-0104	FROM MEASURE C	\$ 20,500	\$ 20,500	\$ 20,500	\$ 22,500	\$ 8,833	\$ 10,600	\$ 11,530	-48.76%
001-0000-471-0105	FROM AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-0000-471-0106	FROM GAS TAX	\$ 17,500	\$ 17,500	\$ 20,500	\$ 22,500	\$ 19,151	\$ 22,981	\$ 26,522	17.88%
001-0000-471-0108	FROM WATER	\$ 300,000	\$ 300,000	\$ 320,000	\$ 300,000	\$ 186,006	\$ 223,207	\$ 190,504	-36.50%
001-0000-471-0109	FROM SOLID WASTE	\$ 240,000	\$ 240,000	\$ 200,000	\$ 100,000	\$ 83,333	\$ 100,000	\$ 100,000	0.00%
001-0000-471-0111	FROM GEN FUND BALANCE	\$ -	\$ -	\$ 187,000	\$ 212,000	\$ -	\$ -	\$ 60,000	-71.70%
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	\$ -	\$ -	\$ -	\$ 152,603	\$ -	\$ -	\$ 148,184	-
		\$ 6,102,756	\$ 6,467,228	\$ 6,888,847	\$ 5,855,157	\$ 5,653,522	\$ 6,340,086	\$ 5,984,716	2.21%
Revenues		\$ 6,102,756	\$ 6,467,228	\$ 6,888,847	\$ 5,855,157	\$ 5,653,522	\$ 6,340,086	\$ 5,984,716	2.21%
Expenses		\$ 5,317,119	\$ 5,502,184	\$ 6,212,314	\$ 5,989,882	\$ 4,123,829	\$ 5,993,740	\$ 5,935,119	-0.91%
		\$ 785,638	\$ 965,044	\$ 676,533	\$ (134,725)	\$ 1,529,692	\$ 346,345	\$ 49,598	



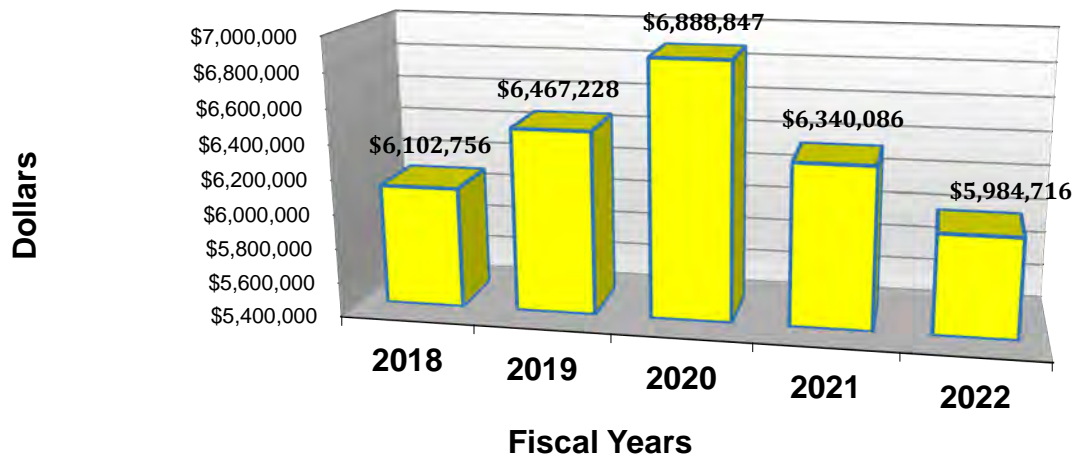
### City of Kingsburg General Fund Revenue 2021-2022 Estimates



### City of Kingsburg General Fund Revenue 2020-2021 Estimates



## General Fund Revenue Trend



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	as of	PROJECTED	FY 21/22	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/2/2021	YEAR END	PROPOSED	
<b>City Council</b>									
001-1000-519-5101	SALARIES	\$ 15,600	\$ 15,100	\$ 15,828	\$ 15,600	\$ 10,150	\$ 15,600	\$ 15,600	0.00%
001-1000-519-5121	FICA	\$ 1,194	\$ 1,155	\$ 1,194	\$ 1,193	\$ 777	\$ 1,193	\$ 1,193	0.00%
001-1000-519-5131	EAP	\$ 2	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 16,796</b>	<b>\$ 16,260</b>	<b>\$ 17,022</b>	<b>\$ 16,793</b>	<b>\$ 10,927</b>	<b>\$ 16,793</b>	<b>\$ 16,793</b>	<b>0.00%</b>
001-1000-519-5214	PRINTING & ADVERTISING	\$ 329	\$ 182	\$ 61	\$ -	\$ -	\$ -	\$ -	
001-1000-519-5261	LIABILITY INSURANCE	\$ 272	\$ 512	\$ 443	\$ 398	\$ 299	\$ 398	\$ 474	19.10%
001-1000-519-5262	PROPERTY INSURANCE	\$ 34	\$ 73	\$ 67	\$ 89	\$ 67	\$ 89	\$ 148	66.29%
001-1000-519-5264	ERMA	\$ 48	\$ 112	\$ 138	\$ 111	\$ 83	\$ 111	\$ 144	29.73%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	\$ 25	\$ 50	\$ 37	\$ 26	\$ 20	\$ 26	\$ 7	-73.08%
001-1000-519-5270	PROFESSIONAL SERVICES	\$ 44,211	\$ 34,691	\$ 1,081	\$ 1,200	\$ 1,993	\$ 1,200	\$ 1,800	50.00%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	\$ 4,003	\$ 6,727	\$ 6,803	\$ 7,550	\$ 657	\$ 7,550	\$ 7,550	0.00%
001-1000-519-5292	MEMBERSHIPS/DUES	\$ 6,094	\$ 250	\$ 6,670	\$ 6,700	\$ -	\$ 6,170	\$ 6,700	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 55,016</b>	<b>\$ 42,597</b>	<b>\$ 15,299</b>	<b>\$ 16,074</b>	<b>\$ 3,119</b>	<b>\$ 15,544</b>	<b>\$ 16,823</b>	<b>4.66%</b>
	<b>TOTAL, CITY COUNCIL</b>	<b>\$ 71,811</b>	<b>\$ 58,857</b>	<b>\$ 32,321</b>	<b>\$ 32,867</b>	<b>\$ 14,046</b>	<b>\$ 32,337</b>	<b>\$ 33,616</b>	<b>2.28%</b>
<b>City Attorney</b>									
001-1200-519-5270	PROFESSIONAL SERVICES	\$ 78,457	\$ 76,000	\$ 88,899	\$ 90,000	\$ 37,973	\$ 84,000	\$ 90,000	0.00%
	<b>TOTAL, CITY ATTORNEY</b>	<b>\$ 78,457</b>	<b>\$ 76,000</b>	<b>\$ 88,899</b>	<b>\$ 90,000</b>	<b>\$ 37,973</b>	<b>\$ 84,000</b>	<b>\$ 90,000</b>	<b>0.00%</b>
<b>Non-Departmental</b>									
001-1400-519-5202	CITIZEN ENGAGEMENT	\$ 7,589	\$ 9,618	\$ 4,846	\$ 9,000	\$ 4,542	\$ 9,000	\$ 9,000	0.00%
001-1400-519-5215	INSURANCE	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5216	COMMUNICATIONS	\$ 11,697	\$ 11,032	\$ 4,572	\$ 8,000	\$ 6,048	\$ 8,000	\$ 9,000	12.50%
001-1400-519-5218	UTILITIES	\$ 12,607	\$ 13,236	\$ 12,969	\$ 13,000	\$ 8,491	\$ 13,000	\$ 13,000	0.00%
001-1400-519-5231	COUNCIL CHAMBER LEASE	\$ 28,319	\$ 30,246	\$ 31,200	\$ 32,640	\$ 26,000	\$ 32,640	\$ 32,640	0.00%
001-1400-519-5232	OTHER LEASES	\$ 13,175	\$ 9,875	\$ 9,723	\$ 10,000	\$ 14,845	\$ 17,500	\$ 16,500	65.00%
001-1400-519-5233	PROPERTY TAXES	\$ 2,610	\$ 2,876	\$ 3,803	\$ 3,879	\$ 4,178	\$ 4,178	\$ 4,262	9.86%
001-1400-519-5270	PROFESSIONAL SERVICES	\$ 55,637	\$ 45,548	\$ 67,802	\$ 55,000	\$ 45,749	\$ 55,000	\$ 55,000	0.00%
001-1400-519-5280	BUSINESS IMPROVEMENT DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ 800	
001-1400-519-5340	MISCELLANEOUS	\$ 10,295	\$ 53,585	\$ 9,731	\$ 5,000	\$ 18,795	\$ 5,000	\$ 5,000	0.00%
001-1400-519-5341	COVID-19	\$ -	\$ -	\$ 1,864	\$ 197,000	\$ 164,377	\$ 182,000	\$ -	-100.00%
001-1400-519-5345	FIRE TRANSITION FEES	\$ 129,088	\$ 133,978	\$ 136,764	\$ 139,600	\$ 139,704	\$ 139,704	\$ 145,208	4.02%
001-1400-519-5401	UTILITIES SERVICES	\$ 2,970	\$ 1,883	\$ 1,938	\$ 3,000	\$ 810	\$ 2,200	\$ 2,200	-26.67%
001-1400-519-5470	RDA PROF SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5480	CHAMBER SERVICES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 30,000	\$ 30,000	0.00%
001-1400-519-5492	RDA MEM/DUES	\$ 980	\$ 1,021	\$ 979	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	\$ 42,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 347,891</b>	<b>\$ 342,898</b>	<b>\$ 316,191</b>	<b>\$ 506,119</b>	<b>\$ 459,290</b>	<b>\$ 498,972</b>	<b>\$ 344,610</b>	<b>-31.91%</b>
001-1400-519-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
001-1400-519-5708	COMPUTER REPLACEMENTS	\$ 4,829	\$ 3,675	\$ 2,070	\$ 3,000	\$ -	\$ -	\$ -	-100.00%
001-1400-519-5709	SPORTS COMPLEX STUDY/DESIGN	\$ 1,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5711	CC CHAMBER TECH IMPROVS	\$ 2,536	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	-100.00%
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	\$ -	\$ 1,687	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
001-1400-519-5749	CITY HALL CAMERA/SECURITY	\$ -	\$ -	\$ 1,505	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	\$ -	\$ 2,554	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	\$ -	\$ 36,774	\$ 27,320	\$ 100,000	\$ 48,200	\$ 68,200	\$ 50,000	-50.00%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	\$ -	\$ -	\$ 21,461	\$ 170,000	\$ -	\$ 110,000	\$ 125,000	-26.47%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 9,176</b>	<b>\$ 44,690</b>	<b>\$ 152,357</b>	<b>\$ 277,000</b>	<b>\$ 48,200</b>	<b>\$ 178,200</b>	<b>\$ 205,000</b>	<b>-25.99%</b>
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	\$ 161,000	\$ 350,000	\$ 500,000	\$ 300,000	\$ -	\$ 300,000	\$ -	-100.00%
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 236,000</b>	<b>\$ 350,000</b>	<b>\$ 500,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>TOTAL, NON-DEPARTMENTAL</b>	<b>\$ 593,067</b>	<b>\$ 737,589</b>	<b>\$ 968,548</b>	<b>\$ 1,083,119</b>	<b>\$ 507,490</b>	<b>\$ 977,172</b>	<b>\$ 549,610</b>	<b>-49.26%</b>
<b>City Manager</b>									
001-1600-519-5101	SALARIES	\$ 164,423	\$ 171,960	\$ 175,422	\$ 176,827	\$ 131,126	\$ 176,827	\$ 176,827	0.00%
001-1600-519-5104	MANAGEMENT INTERN	\$ 9,040	\$ 8,410	\$ 13,731	\$ 13,500	\$ 8,002	\$ 10,669	\$ 13,500	0.00%
001-1600-519-5121	FICA	\$ 11,342	\$ 11,465	\$ 12,055	\$ 13,371	\$ 7,810	\$ 14,343	\$ 14,404	7.72%
001-1600-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 645	\$ 484	\$ 645	\$ 25,581	3866.05%
001-1600-519-5123	PERS - PAYROLL	\$ 9,364	\$ 8,667	\$ 10,825	\$ 12,610	\$ 6,459	\$ 12,610	\$ 12,610	0.00%
001-1600-519-5125	MEDICAL	\$ 16,639	\$ 13,311	\$ 15,007	\$ 13,517	\$ 8,094	\$ 13,517	\$ 14,210	5.13%
001-1600-519-5127	WORKERS COMP	\$ 664	\$ 664	\$ 579	\$ 599	\$ 449	\$ 599	\$ 698	16.53%
001-1600-519-5131	EAP	\$ 22	\$ 22	\$ 25	\$ 26	\$ 20	\$ 26	\$ 28	7.69%
001-1600-519-5133	LIFE INSURANCE	\$ 500	\$ 689	\$ 188	\$ 366	\$ 25	\$ 366	\$ 366	0.00%
001-1600-519-5140	AUTO ALLOWANCE	\$ 6,214	\$ 6,017	\$ 5,802	\$ 6,000	\$ 4,319	\$ 6,000	\$ 6,000	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 218,208</b>	<b>\$ 221,205</b>	<b>\$ 233,633</b>	<b>\$ 237,461</b>	<b>\$ 166,787</b>	<b>\$ 235,603</b>	<b>\$ 264,224</b>	<b>11.27%</b>
001-1600-519-5216	COMMUNICATIONS	\$ 511	\$ 1,381	\$ 1,086	\$ 1,100	\$ 1,254	\$ 1,400	\$ 1,500	36.36%
001-1600-519-5261	LIABILITY INSURANCE	\$ 2,475	\$ 2,475	\$ 2,400	\$ 2,779	\$ 2,084	\$ 2,779	\$ 3,731	34.26%
001-1600-519-5262	PROPERTY INSURANCE	\$ 307	\$ 307	\$ 364	\$ 618	\$ 464	\$ 618	\$ 1,167	88.83%
001-1600-519-5264	ERMA	\$ 435	\$ 435	\$ 750	\$ 775	\$ 581	\$ 775	\$ 1,132	46.06%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	\$ 226	\$ 226	\$ 202	\$ 183	\$ 137	\$ 183	\$ 55	-69.95%
001-1600-519-5270	PROFESSIONAL SERVICES	\$ 8,306	\$ 13,293	\$ 8,691	\$ 8,000	\$ 312	\$ 4,500	\$ 8,000	0.00%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	\$ 9,354	\$ 5,710	\$ 4,640	\$ 6,000	\$ -	\$ 2,000	\$ 5,000	-16.67%
001-1600-519-5292	MEMBERSHIPS/DUES	\$ 1,757	\$ 8,215	\$ 1,511	\$ 2,000	\$ 1,736	\$ 1,736	\$ 2,000	0.00%
001-1600-519-5341	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 1,698	\$ 1,698	\$ -	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 23,371</b>	<b>\$ 32,042</b>	<b>\$ 19,644</b>	<b>\$ 21,455</b>	<b>\$ 8,266</b>	<b>\$ 15,689</b>	<b>\$ 22,585</b>	<b>5.27%</b>
	<b>TOTAL, CITY MANAGER</b>	<b>\$ 241,578</b>	<b>\$ 253,247</b>	<b>\$ 253,277</b>	<b>\$ 258,916</b>	<b>\$ 175,053</b>	<b>\$ 251,292</b>	<b>\$ 286,809</b>	<b>10.77%</b>
<b>City Clerk</b>									
001-1800-519-5101	SALARIES	\$ 73,345	\$ 78,021	\$ 85,671	\$ 93,337	\$ 66,583	\$ 93,337	\$ 95,201	2.00%
001-1800-519-5121	FICA	\$ 5,490	\$ 5,816	\$ 7,003	\$ 6,984	\$ 4,379	\$ 6,984	\$ 7,127	2.05%
001-1800-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 20,420	\$ 15,291	\$ 20,420	\$ 13,449	-34.14%
001-1800-519-5123	PERS - PAYROLL	\$ 16,800	\$ 20,410	\$ 24,354	\$ 9,551	\$ 6,761	\$ 9,551	\$ 9,747	2.05%
001-1800-519-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-1800-519-5125	MEDICAL	\$ 11,646	\$ 15,048	\$ 17,531	\$ 15,511	\$ 11,966	\$ 15,511	\$ 16,607	7.07%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	as of	PROJECTED	FY 21/22	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/2/2021	YEAR END	PROPOSED	
001-1800-519-5127	WORKERS COMP	\$ 796	\$ 653	\$ 569	\$ 599	\$ 449	\$ 599	\$ 698	16.53%
001-1800-519-5131	EAP	\$ 12	\$ 14	\$ 16	\$ 15	\$ 11	\$ 15	\$ 18	20.00%
001-1800-519-5133	LIFE INSURANCE	\$ 40	\$ 36	\$ 38	\$ 36	\$ 25	\$ 36	\$ 36	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 108,129</b>	<b>\$ 119,999</b>	<b>\$ 135,182</b>	<b>\$ 146,453</b>	<b>\$ 105,464</b>	<b>\$ 146,453</b>	<b>\$ 142,883</b>	<b>-2.44%</b>
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,601	\$ 332	\$ 864	\$ 800	\$ 162	\$ 800	\$ 800	0.00%
001-1800-519-5214	PRINTING & RECORDING	\$ 6,770	\$ 5,678	\$ 5,841	\$ 4,000	\$ 2,449	\$ 4,000	\$ 4,000	0.00%
001-1800-519-5216	COMMUNICATIONS	\$ -	\$ 600	\$ 1,006	\$ 960	\$ 755	\$ 960	\$ 960	0.00%
001-1800-519-5360	ELECTION EXPENSE	\$ 9,047	\$ 3,556	\$ 100	\$ 4,500	\$ 1,743	\$ 3,500	\$ 28,500	533.33%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	\$ 3,935	\$ 6,208	\$ 2,478	\$ 5,000	\$ 685	\$ 1,000	\$ 5,000	0.00%
001-1800-519-5261	LIABILITY INSURANCE	\$ 1,390	\$ 1,271	\$ 1,533	\$ 1,568	\$ 1,176	\$ 1,568	\$ 2,409	53.64%
001-1800-519-5262	PROPERTY INSURANCE	\$ 172	\$ 181	\$ 232	\$ 349	\$ 262	\$ 349	\$ 753	115.76%
001-1800-519-5263	VEHICLE INSURANCE	\$ 60	\$ 313	\$ 770	\$ 230	\$ 172	\$ 230	\$ 318	38.26%
001-1800-519-5264	ERMA	\$ 244	\$ 278	\$ 479	\$ 437	\$ 328	\$ 437	\$ 731	67.28%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	\$ 127	\$ 123	\$ 129	\$ 103	\$ 77	\$ 103	\$ 35	-66.02%
001-1800-519-5270	PROFESSIONAL SERVICES	\$ -	\$ 240	\$ 240	\$ 2,000	\$ 2,600	\$ 2,600	\$ 8,000	300.00%
001-1800-519-5292	MEMBERSHIPS/DUES	\$ -	\$ -	\$ -	\$ 850	\$ 430	\$ 850	\$ 850	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 23,346</b>	<b>\$ 18,781</b>	<b>\$ 13,672</b>	<b>\$ 20,797</b>	<b>\$ 10,839</b>	<b>\$ 15,547</b>	<b>\$ 52,356</b>	<b>151.75%</b>
	<b>TOTAL, CITY CLERK</b>	<b>\$ 131,474</b>	<b>\$ 138,780</b>	<b>\$ 148,853</b>	<b>\$ 167,250</b>	<b>\$ 116,304</b>	<b>\$ 162,000</b>	<b>\$ 195,239</b>	<b>16.73%</b>
<b>Finance</b>									
001-2000-519-5101	SALARIES	\$ 96,986	\$ 102,635	\$ 114,531	\$ 115,185	\$ 86,794	\$ 112,305	\$ 113,789	-1.21%
001-2000-519-5121	FICA	\$ 7,206	\$ 7,555	\$ 8,499	\$ 8,663	\$ 6,380	\$ 8,500	\$ 8,557	-1.22%
001-2000-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 25,199	\$ 18,870	\$ 25,199	\$ 16,154	-35.89%
001-2000-519-5123	PERS - PAYROLL	\$ 19,870	\$ 26,789	\$ 32,412	\$ 11,854	\$ 8,427	\$ 11,854	\$ 11,707	-1.24%
001-2000-519-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-2000-519-5125	MEDICAL	\$ 16,306	\$ 22,334	\$ 24,384	\$ 17,215	\$ 25,321	\$ 17,215	\$ 20,364	18.29%
001-2000-519-5127	WORKERS COMP	\$ 630	\$ 517	\$ 550	\$ 569	\$ 427	\$ 569	\$ 663	16.52%
001-2000-519-5131	EAP	\$ 19	\$ 19	\$ 24	\$ 24	\$ 18	\$ 24	\$ 24	0.00%
001-2000-519-5133	LIFE INSURANCE	\$ 40	\$ 36	\$ 36	\$ 34	\$ 23	\$ 34	\$ 34	-0.58%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 141,058</b>	<b>\$ 159,885</b>	<b>\$ 180,436</b>	<b>\$ 178,743</b>	<b>\$ 146,259</b>	<b>\$ 175,701</b>	<b>\$ 171,292</b>	<b>-4.17%</b>
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 770	\$ 357	\$ 70	\$ 1,000	\$ 1,000	\$ 1,400	\$ 1,200	20.00%
001-2000-519-5216	COMMUNICATIONS	\$ -	\$ 555	\$ 586	\$ 550	\$ 586	\$ 800	\$ 600	9.09%
001-2000-519-5225	OFFICE EQUIP MAINT	\$ 7,000	\$ 7,000	\$ 7,315	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
001-2000-519-5261	LIABILITY INSURANCE	\$ 2,104	\$ 1,744	\$ 2,299	\$ 2,530	\$ 1,897	\$ 2,530	\$ 3,215	27.08%
001-2000-519-5262	PROPERTY INSURANCE	\$ 261	\$ 249	\$ 348	\$ 563	\$ 422	\$ 563	\$ 1,005	78.51%
001-2000-519-5264	ERMA	\$ 370	\$ 381	\$ 719	\$ 705	\$ 529	\$ 705	\$ 975	38.30%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	\$ 193	\$ 169	\$ 194	\$ 166	\$ 124	\$ 166	\$ 47	-71.69%
001-2000-519-5270	PROFESSIONAL SERVICES	\$ 5,120	\$ 14,067	\$ 35,622	\$ 12,000	\$ 5,473	\$ 12,000	\$ 12,000	0.00%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	\$ 3,076	\$ 5,518	\$ 2,375	\$ 6,500	\$ -	\$ -	\$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	\$ 2,070	\$ 1,311	\$ 750	\$ 600	\$ 300	\$ 300	\$ 750	25.00%
001-2000-519-5294	AUDIT	\$ 9,984	\$ 10,800	\$ 10,542	\$ 12,000	\$ 11,240	\$ 11,240	\$ 13,000	8.33%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 30,947</b>	<b>\$ 42,150</b>	<b>\$ 60,818</b>	<b>\$ 44,614</b>	<b>\$ 29,572</b>	<b>\$ 37,704</b>	<b>\$ 47,292</b>	<b>6.00%</b>
	<b>TOTAL, FINANCE</b>	<b>\$ 172,005</b>	<b>\$ 202,035</b>	<b>\$ 241,254</b>	<b>\$ 223,357</b>	<b>\$ 175,831</b>	<b>\$ 213,405</b>	<b>\$ 218,584</b>	<b>-2.14%</b>
<b>Administrative Services</b>									
001-2200-519-5101	SALARIES	\$ 68,636	\$ 76,334	\$ 82,841	\$ 93,691	\$ 70,993	\$ 93,691	\$ 97,481	4.05%
001-2200-519-5121	FICA	\$ 5,156	\$ 5,744	\$ 6,243	\$ 6,497	\$ 5,366	\$ 7,167	\$ 7,399	13.88%
001-2200-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 678	\$ 509	\$ 678	\$ 13,779	1932.30%
001-2200-519-5123	PERS - PAYROLL	\$ 4,499	\$ 5,279	\$ 6,159	\$ 6,360	\$ 5,264	\$ 6,862	\$ 7,272	14.34%
001-2200-519-5125	MEDICAL	\$ 4,667	\$ 4,060	\$ 5,139	\$ 3,438	\$ 2,435	\$ 3,438	\$ 3,611	5.03%
001-2200-519-5127	WORKERS COMP	\$ 664	\$ 544	\$ 579	\$ 599	\$ 449	\$ 599	\$ 698	16.53%
001-2200-519-5131	EAP	\$ 9	\$ 10	\$ 13	\$ 11	\$ 8	\$ 11	\$ 14	27.27%
001-2200-519-5133	LIFE INSURANCE	\$ 40	\$ 36	\$ 38	\$ 36	\$ 25	\$ 36	\$ 36	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 83,670</b>	<b>\$ 92,007</b>	<b>\$ 101,012</b>	<b>\$ 111,310</b>	<b>\$ 85,049</b>	<b>\$ 112,482</b>	<b>\$ 130,290</b>	<b>17.05%</b>
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 885	\$ 165	\$ 379	\$ 839	\$ 587	\$ 800	\$ 800	-4.61%
001-2200-519-5216	COMMUNICATIONS	\$ -	\$ 600	\$ 1,006	\$ 1,000	\$ 755	\$ 960	\$ 960	-4.00%
001-2200-519-5261	LIABILITY INSURANCE	\$ 1,018	\$ 950	\$ 1,213	\$ 1,199	\$ 899	\$ 1,199	\$ 1,796	49.79%
001-2200-519-5262	PROPERTY INSURANCE	\$ 126	\$ 136	\$ 184	\$ 267	\$ 200	\$ 267	\$ 562	110.49%
001-2200-519-5264	ERMA	\$ 179	\$ 207	\$ 379	\$ 334	\$ 250	\$ 334	\$ 545	63.17%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	\$ 93	\$ 92	\$ 102	\$ 79	\$ 59	\$ 79	\$ 26	-67.09%
001-2200-519-5270	PROFESSIONAL SERVICES	\$ 6,213	\$ 4,170	\$ 3,395	\$ 4,000	\$ 3,502	\$ 4,000	\$ 5,000	25.00%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	\$ 5,961	\$ 5,492	\$ 4,278	\$ 5,000	\$ 1,070	\$ 3,000	\$ 5,000	0.00%
001-2200-519-5292	MEMBERSHIPS/DUES	\$ -	\$ 349	\$ 200	\$ 750	\$ 314	\$ 800	\$ 800	6.67%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 14,474</b>	<b>\$ 12,162</b>	<b>\$ 11,136</b>	<b>\$ 13,468</b>	<b>\$ 7,638</b>	<b>\$ 11,439</b>	<b>\$ 15,489</b>	<b>15.01%</b>
	<b>TOTAL, ADMINISTRATIVE SVCS</b>	<b>\$ 98,144</b>	<b>\$ 104,169</b>	<b>\$ 112,148</b>	<b>\$ 124,778</b>	<b>\$ 92,687</b>	<b>\$ 123,921</b>	<b>\$ 145,779</b>	<b>16.83%</b>
<b>Community Development</b>									
001-2600-519-5101	SALARIES	\$ 96,810	\$ 96,044	\$ 115,418	\$ 96,619	\$ 70,144	\$ 96,619	\$ 190,878	97.56%
001-2600-519-5102	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-2600-519-5121	FICA	\$ 7,193	\$ 7,147	\$ 8,606	\$ 7,206	\$ 5,252	\$ 7,206	\$ 14,457	100.62%
001-2600-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 6,651	\$ 4,988	\$ 6,651	\$ 27,613	315.17%
001-2600-519-5123	PERS - PAYROLL	\$ 22,102	\$ 25,282	\$ 28,496	\$ 8,001	\$ 5,804	\$ 8,001	\$ 14,775	84.66%
001-2600-519-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-2600-519-5125	MEDICAL	\$ 25,537	\$ 28,516	\$ 21,109	\$ 12,771	\$ 10,356	\$ 12,771	\$ 24,554	92.26%
001-2600-519-5127	WORKERS COMP	\$ 4,065	\$ 3,331	\$ 3,548	\$ 3,670	\$ 2,752	\$ 3,670	\$ 4,273	16.43%
001-2600-519-5131	EAP	\$ 36	\$ 53	\$ 48	\$ 42	\$ 31	\$ 42	\$ 44	4.76%
001-2600-519-5133	LIFE INSURANCE	\$ 60	\$ 54	\$ 57	\$ 54	\$ 38	\$ 54	\$ 54	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 155,803</b>	<b>\$ 160,428</b>	<b>\$ 177,281</b>	<b>\$ 135,014</b>	<b>\$ 99,365</b>	<b>\$ 135,014</b>	<b>\$ 276,648</b>	<b>104.90%</b>
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 4,817	\$ 4,615	\$ 4,400	\$ 5,500	\$ 4,299	\$ 4,800	\$ 5,600	1.82%
001-2600-519-5206	LAFCO FEES	\$ 2,396	\$ -	\$ 2,241	\$ 2,500	\$ 2,925	\$ 3,300	\$ 3,600	44.00%
001-2600-519-5224	FUELS	\$ 297	\$ 180	\$ 541	\$ 1,000	\$ 457	\$ 600	\$ 825	-17.50%
001-2600-519-5261	LIABILITY INSURANCE	\$ 4,136	\$ 5,006	\$ 4,662	\$ 4,245	\$ 3,184	\$ 4,245	\$ 5,889	38.73%
001-2600-519-5262	PROPERTY INSURANCE	\$ 513	\$ 715	\$ 706	\$ 945	\$ 709	\$ 945	\$ 1,842	94.92%
001-2600-519-5263	VEHICLE INSURANCE	\$ 60	\$ 313	\$ 770	\$ 766	\$ 574	\$ 766	\$ 1,061	38.51%
001-2600-519-5264	ERMA	\$ 727	\$ 1,093	\$ 1,458	\$ 1,184	\$ 888	\$ 1,184	\$ 1,786	50.84%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	\$ 378	\$ 485	\$ 393	\$ 279	\$ 209	\$ 279	\$ 86	-69.18%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	as of	PROJECTED	FY 21/22	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/2/2021	YEAR END	PROPOSED	
001-2600-519-5270	PROFESSIONAL SERVICES	\$ 187,817	\$ 235,586	\$ 367,799	\$ 180,000	\$ 243,114	\$ 300,000	\$ 220,000	22.22%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	\$ 2,640	\$ 2,435	\$ 250	\$ 4,000	\$ 325	\$ 425	\$ 3,000	-25.00%
001-2600-519-5292	MEMBERSHIPS/DUES	\$ 975	\$ 874	\$ 295	\$ 600	\$ 542	\$ 542	\$ 600	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 204,757</b>	<b>\$ 251,303</b>	<b>\$ 383,513</b>	<b>\$ 201,019</b>	<b>\$ 257,225</b>	<b>\$ 317,086</b>	<b>\$ 244,289</b>	<b>21.53%</b>
001-2600-519-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 20,000	\$ 8,277	\$ 8,277	\$ -	
001-2600-519-5712	PRINTERS	\$ 8,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 8,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 8,277</b>	<b>\$ 8,277</b>	<b>\$ -</b>	
	<b>TOTAL, COMMUNITY DEVELOPMENT</b>	<b>\$ 368,769</b>	<b>\$ 411,731</b>	<b>\$ 560,795</b>	<b>\$ 356,033</b>	<b>\$ 364,867</b>	<b>\$ 460,377</b>	<b>\$ 520,937</b>	<b>46.32%</b>
<b>Community Services</b>									
001-2800-529-5101	SALARIES	\$ 48,237	\$ 51,589	\$ 58,409	\$ 59,535	\$ 42,340	\$ 59,535	\$ 58,821	-1.20%
001-2800-529-5105	AFTER SCHOOL PARTTIME	\$ 67,262	\$ 65,842	\$ 51,579	\$ 25,000	\$ 1,738	\$ 12,500	\$ 84,000	236.00%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	\$ 7,582	\$ 15,609	\$ 13,448	\$ 24,140	\$ 20,851	\$ 32,000	\$ 28,000	15.99%
001-2800-529-5121	FICA	\$ 8,508	\$ 10,052	\$ 9,261	\$ 12,126	\$ 4,909	\$ 12,126	\$ 13,068	7.77%
001-2800-529-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 471	\$ 353	\$ 471	\$ 11,095	2255.63%
001-2800-529-5123	PERS - PAYROLL	\$ 3,430	\$ 4,243	\$ 4,200	\$ 4,945	\$ 3,184	\$ 4,945	\$ 4,418	-10.66%
001-2800-529-5125	MEDICAL	\$ 2,007	\$ 3,191	\$ 5,070	\$ 6,410	\$ 2,936	\$ 6,410	\$ 6,407	-0.05%
001-2800-529-5127	WORKERS COMP	\$ 8,398	\$ 6,884	\$ 7,330	\$ 7,583	\$ 5,687	\$ 7,583	\$ 8,829	16.43%
001-2800-529-5131	EAP	\$ 14	\$ 18	\$ 14	\$ 23	\$ 17	\$ 23	\$ 21	-8.70%
001-2800-529-5133	LIFE INSURANCE	\$ 40	\$ 39	\$ 28	\$ 27	\$ 18	\$ 27	\$ 27	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 145,477</b>	<b>\$ 157,467</b>	<b>\$ 149,340</b>	<b>\$ 140,260</b>	<b>\$ 82,034</b>	<b>\$ 135,620</b>	<b>\$ 214,685</b>	<b>53.06%</b>
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 938	\$ 420	\$ 563	\$ 400	\$ 213	\$ 400	\$ 400	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	\$ 14,825	\$ 13,003	\$ 12,333	\$ 3,500	\$ 1,103	\$ 5,000	\$ 13,000	271.43%
001-2800-529-5214	PRINTING & ADVERTISING	\$ 314	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5216	COMMUNICATIONS	\$ 313	\$ 569	\$ 955	\$ 750	\$ 913	\$ 950	\$ 950	26.67%
001-2800-519-5224	FUELS	\$ -	\$ 40	\$ 64	\$ 100	\$ 25	\$ 100	\$ 100	0.00%
001-2800-529-5291	CONF/MEETINGS/TRAVEL	\$ 2,288	\$ 2,091	\$ 302	\$ 2,500	\$ -	\$ -	\$ 2,500	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	\$ 523	\$ 664	\$ 745	\$ 700	\$ 110	\$ 250	\$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	\$ 1,630	\$ 1,666	\$ 1,351	\$ 2,455	\$ 1,841	\$ 2,455	\$ 2,756	12.26%
001-2800-529-5262	PROPERTY INSURANCE	\$ 202	\$ 238	\$ 204	\$ 546	\$ 410	\$ 546	\$ 862	57.88%
001-2800-529-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 536	\$ 402	\$ 536	\$ 742	38.43%
001-2800-529-5264	ERMA	\$ 286	\$ 364	\$ 422	\$ 685	\$ 514	\$ 685	\$ 837	22.19%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	\$ 149	\$ 162	\$ 114	\$ 161	\$ 121	\$ 161	\$ 40	-75.16%
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	\$ -	\$ -	\$ 2,871	\$ 1,020	\$ -	\$ 1,020	\$ 1,000	-1.96%
001-2800-529-5270	PROFESSIONAL SERVICES	\$ -	\$ 590	\$ 3,384	\$ 4,000	\$ 1,090	\$ 3,750	\$ 5,000	25.00%
001-2800-529-5341	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 7,787	\$ 7,787	\$ -	
001-2800-529-5370	WEED ABATEMENT & REIMB	\$ 2,144	\$ (955)	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	\$ 15,675	\$ 30,051	\$ 14,107	\$ 30,000	\$ 13,750	\$ 26,000	\$ 26,000	-13.33%
001-2800-529-5406	BAND CONCERTS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 50,888</b>	<b>\$ 61,084</b>	<b>\$ 49,415</b>	<b>\$ 59,353</b>	<b>\$ 28,278</b>	<b>\$ 61,640</b>	<b>\$ 66,887</b>	<b>12.69%</b>
001-2800-529-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
001-2800-529-5713	PARK IMPROVEMENTS	\$ 43,699	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5714	SKATE PARK	\$ -	\$ 361	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 43,699</b>	<b>\$ 901</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	
001-2800-529-5517	TRANSFER TO SENIOR CENTER	\$ 48,500	\$ 53,715	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ 55,000	0.00%
001-2800-529-5518	TRANSFER OUT TO POOL	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 110,000	10.00%
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 143,500</b>	<b>\$ 153,715</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ 155,000</b>	<b>\$ 165,000</b>	<b>6.45%</b>
	<b>TOTAL, COMMUNITY SERVICES</b>	<b>\$ 383,364</b>	<b>\$ 373,168</b>	<b>\$ 393,755</b>	<b>\$ 354,613</b>	<b>\$ 110,312</b>	<b>\$ 352,260</b>	<b>\$ 458,572</b>	<b>29.32%</b>
<b>Police</b>									
001-3400-539-5101	SALARIES/FT	\$ 1,370,759	\$ 1,294,452	\$ 1,406,786	\$ 1,319,857	\$ 1,041,097	\$ 1,319,857	\$ 1,364,811	3.41%
001-3400-539-5102	OVERTIME/FT	\$ 61,725	\$ 73,758	\$ 45,472	\$ 80,000	\$ 117,406	\$ 135,000	\$ 75,000	-6.25%
001-3400-539-5103	CONTRACT RESERVES	\$ 29,800	\$ 21,914	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5104	PART TIME	\$ 675	\$ 450	\$ 21	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5121	FICA	\$ 111,477	\$ 109,735	\$ 111,296	\$ 107,089	\$ 88,236	\$ 111,297	\$ 110,146	2.85%
001-3400-539-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 267,270	\$ 200,692	\$ 267,270	\$ 222,837	-16.62%
001-3400-539-5123	PERS - PAYROLL	\$ 384,603	\$ 417,613	\$ 449,024	\$ 189,569	\$ 119,181	\$ 189,569	\$ 195,227	2.98%
001-3400-539-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5125	MEDICAL	\$ 161,684	\$ 179,848	\$ 180,641	\$ 147,908	\$ 122,628	\$ 147,908	\$ 148,944	0.70%
001-3400-539-5127	WORKERS COMP	\$ 94,892	\$ 72,475	\$ 71,080	\$ 79,686	\$ 59,765	\$ 79,686	\$ 92,782	16.43%
001-3400-539-5128	RESERVE EXPENSE	\$ 1,914	\$ 3,532	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5129	UNIFORM ALLOWANCE	\$ 15,600	\$ 13,600	\$ 13,396	\$ 14,600	\$ 13,850	\$ 13,850	\$ 14,600	0.00%
001-3400-539-5130	RESERVE UNIFORM ALLOW	\$ 1,650	\$ 1,050	\$ 750	\$ 1,050	\$ 928	\$ 928	\$ 1,500	42.86%
001-3400-539-5131	EAP	\$ 258	\$ 226	\$ 207	\$ 262	\$ 196	\$ 262	\$ 288	9.92%
001-3400-539-5133	LIFE INSURANCE	\$ 792	\$ 489	\$ 490	\$ 576	\$ 428	\$ 576	\$ 612	6.25%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 2,235,828</b>	<b>\$ 2,189,142</b>	<b>\$ 2,279,163</b>	<b>\$ 2,207,867</b>	<b>\$ 1,764,406</b>	<b>\$ 2,266,203</b>	<b>\$ 2,226,747</b>	<b>0.86%</b>
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 6,023	\$ 7,438	\$ 8,450	\$ 9,000	\$ 3,621	\$ 9,000	\$ 8,500	-5.56%
001-3400-539-5208	SAFETY EQUIPMENT	\$ 7,000	\$ 6,179	\$ 11,351	\$ 15,000	\$ 15,062	\$ 15,000	\$ 14,000	-6.67%
001-3400-539-5209	SCREENING PERSONNEL	\$ 3,664	\$ 5,010	\$ 4,580	\$ 4,000	\$ 4,703	\$ 4,703	\$ 10,000	150.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	\$ 7,879	\$ 9,896	\$ 8,812	\$ 9,000	\$ 6,329	\$ 9,000	\$ 8,500	-5.56%
001-3400-539-5216	COMMUNICATIONS	\$ 33,765	\$ 41,462	\$ 48,384	\$ 41,500	\$ 26,506	\$ 40,000	\$ 39,000	-6.02%
001-3400-539-5218	UTILITIES	\$ 23,050	\$ 25,254	\$ 27,675	\$ 24,500	\$ 17,571	\$ 23,427	\$ 26,000	6.12%
001-3400-539-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 691	\$ 1,000	\$ 1,510	\$ 5,500	\$ 8,000	700.00%
001-3400-539-5224	FUELS	\$ 51,732	\$ 49,572	\$ 38,573	\$ 50,000	\$ 22,598	\$ 35,000	\$ 50,000	0.00%
001-3400-539-5225	OFFICE EQUIP MAINT	\$ 14,182	\$ 16,335	\$ 14,356	\$ 16,000	\$ 11,137	\$ 16,000	\$ 16,000	0.00%
001-3400-539-5226	EQUIPMENT MAINTENANCE	\$ 3,707	\$ 4,877	\$ 3,829	\$ 3,000	\$ 89	\$ 3,000	\$ 3,000	0.00%
001-3400-539-5227	RADIO & COMM MAINT	\$ 5,367	\$ 6,824	\$ 4,683	\$ 2,000	\$ 985	\$ 2,000	\$ 2,000	0.00%
001-3400-539-5229	DISPATCH SERVICES	\$ 151,223	\$ 168,298	\$ 183,922	\$ 206,050	\$ 147,162	\$ 216,000	\$ 222,700	8.08%
001-3400-539-5261	LIABILITY INSURANCE	\$ 29,116	\$ 21,222	\$ 19,955	\$ 27,610	\$ 20,707	\$ 27,610	\$ 38,181	38.29%
001-3400-539-5262	PROPERTY INSURANCE	\$ 3,612	\$ 3,028	\$ 2,571	\$ 6,143	\$ 4,607	\$ 6,143	\$ 11,941	94.38%
001-3400-539-5263	VEHICLE INSURANCE	\$ 1,860	\$ 4,840	\$ 11,771	\$ 19,903	\$ 14,928	\$ 19,903	\$ 27,577	38.56%
001-3400-539-5264	ERMA	\$ 5,116	\$ 4,635	\$ 6,237	\$ 7,697	\$ 5,773	\$ 7,697	\$ 11,583	50.49%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	\$ 2,665	\$ 2,058	\$ 1,682	\$ 1,815	\$ 1,361	\$ 1,815	\$ 561	-69.09%
001-3400-539-5270	PROFESSIONAL SERVICES	\$ 20,085	\$ 22,987	\$ 33,016	\$ 50,000	\$ 24,084	\$ 45,000	\$ 52,000	4.00%
001-3400-539-5282	PISTOL RANGE	\$ 476	\$ 1,982	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5283	AMMUNITION	\$ -	\$ 1,654	\$ -	\$ -	\$ -	\$ -	\$ -	



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	as of	PROJECTED	FY 21/22	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/2/2021	YEAR END	PROPOSED	
001-3400-539-5284	PROPERTY/EVIDENCE EXP	\$ 669	\$ 1,631	2,498	\$ 2,500	\$ 1,024	\$ 2,500	\$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,856	\$ 2,456	930	\$ 3,500	\$ (141)	\$ 3,445	\$ 3,500	0.00%
001-3400-539-5292	MEMBERSHIPS/DUES	\$ 1,810	\$ 3,136	2,000	\$ 2,000	\$ 1,508	\$ 2,000	\$ 2,000	0.00%
001-3400-539-5296	TRAINING & EDUCATION	\$ 4,600	\$ 9,000	9,067	\$ 9,000	\$ 6,619	\$ 9,000	\$ 8,500	-5.56%
001-3400-539-5297	POST TRAINING	\$ 17,665	\$ 10,274	4,868	\$ 15,000	\$ 2,908	\$ 5,000	\$ 15,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	\$ 399	\$ 386	375	\$ 400	\$ 62	\$ 400	\$ 500	25.00%
001-3400-539-5325	CRIME PREVENTION	\$ 2,210	\$ 2,099	923	\$ 3,000	\$ 1,495	\$ 3,000	\$ 3,000	0.00%
001-3400-539-5341	COVID-19	\$ -	\$ -	101	\$ -	\$ 23	\$ 23	\$ -	-
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 400,731</b>	<b>\$ 432,535</b>	<b>451,301</b>	<b>\$ 529,618</b>	<b>\$ 342,231</b>	<b>\$ 512,166</b>	<b>\$ 584,543</b>	<b>10.37%</b>
001-3400-539-5607	CAPITAL LEASE INTEREST	\$ 1,663	\$ 1,082	\$ 509	\$ 37	\$ 22	\$ 22	\$ -	-100.00%
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	\$ 15,816	\$ 16,397	\$ 16,970	\$ 4,333	\$ 4,333	\$ 4,333	\$ -	-100.00%
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>17,479</b>	<b>\$ 4,370</b>	<b>\$ 4,355</b>	<b>\$ 4,355</b>	<b>\$ -</b>	<b>-100.00%</b>
001-3400-539-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	-
001-3400-539-5715	POLICE PATROL CARS	\$ 72,616	\$ 2,652	\$ 99,921	\$ 60,000	\$ 60,199	\$ 60,199	\$ 60,000	0.00%
001-3400-539-5716	REFRIGERATOR-FREEZERS	\$ 1,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5717	MODULAR FURNITURE	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	\$ -	\$ -	\$ 4,308	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	\$ -	\$ 3,424	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	\$ -	\$ 4,987	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	\$ -	\$ 2,988	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5755	PORTABLE RADAR TRAILER	\$ -	\$ 15,169	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5756	MOVABLE WALL-TRAINING ROOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5757	BASE RADIO	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	-
001-3400-539-5758	HEAT/AC CONTROLS	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 77,167</b>	<b>\$ 29,220</b>	<b>104,229</b>	<b>\$ 78,000</b>	<b>\$ 63,967</b>	<b>\$ 60,199</b>	<b>\$ 85,000</b>	<b>8.97%</b>
	<b>TOTAL, POLICE</b>	<b>\$ 2,731,205</b>	<b>\$ 2,668,376</b>	<b>2,852,172</b>	<b>\$ 2,819,854</b>	<b>\$ 2,174,960</b>	<b>\$ 2,842,923</b>	<b>\$ 2,896,290</b>	<b>2.71%</b>
<b>PW Administration</b>									
001-3800-549-5101	SALARIES	\$ 36,429	\$ 37,161	\$ 48,109	\$ 31,524	\$ 22,772	\$ 31,524	\$ 33,904	7.55%
001-3800-549-5121	FICA	\$ 2,784	\$ 2,841	\$ 3,679	\$ 2,289	\$ 1,707	\$ 2,289	\$ 2,466	7.73%
001-3800-549-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 6,896	\$ 5,164	\$ 6,896	\$ 4,465	-35.25%
001-3800-549-5123	PERS - PAYROLL	\$ 8,332	\$ 9,501	\$ 10,508	\$ 3,208	\$ 2,387	\$ 3,208	\$ 3,403	6.08%
001-3800-549-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3800-549-5125	MEDICAL	\$ 47	\$ 145	\$ 1,304	\$ 5,100	\$ 2,873	\$ 5,100	\$ 4,877	-4.37%
001-3800-549-5127	WORKERS COMP	\$ 226	\$ 185	\$ 197	\$ 204	\$ 153	\$ 204	\$ 237	16.18%
001-3800-549-5131	EAP	\$ 6	\$ 6	\$ 7	\$ 7	\$ 5	\$ 7	\$ 7	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 47,824</b>	<b>\$ 49,839</b>	<b>63,804</b>	<b>\$ 49,228</b>	<b>\$ 35,062</b>	<b>\$ 49,228</b>	<b>\$ 49,359</b>	<b>0.27%</b>
001-3800-594-5133	LIFE INSURANCE	\$ 30	\$ 14	\$ 11	\$ 12	\$ 8	\$ 12	\$ 12	-1.96%
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 625	\$ 801	\$ 905	\$ 750	\$ 1,614	\$ 1,614	\$ 750	0.00%
001-3800-549-5216	COMMUNICATIONS	\$ 6,976	\$ 7,677	\$ 6,696	\$ 7,200	\$ 3,934	\$ 5,246	\$ 6,000	-16.67%
001-3800-549-5218	UTILITIES	\$ -	\$ -	\$ 3,166	\$ 550	\$ 1,273	\$ 1,728	\$ 1,750	218.18%
001-3800-549-5225	OFFICE EQUIP MAINT	\$ 225	\$ -	\$ 1,269	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
001-3800-549-5261	LIABILITY INSURANCE	\$ 667	\$ 610	\$ 691	\$ 690	\$ 518	\$ 690	\$ 882	27.83%
001-3800-549-5262	PROPERTY INSURANCE	\$ 83	\$ 87	\$ 105	\$ 153	\$ 115	\$ 153	\$ 276	80.39%
001-3800-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 297	\$ 766	\$ 574	\$ 766	\$ 1,061	38.51%
001-3800-549-5264	ERMA	\$ 117	\$ 133	\$ 216	\$ 192	\$ 144	\$ 192	\$ 268	39.58%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	\$ 61	\$ 59	\$ 58	\$ 45	\$ 34	\$ 45	\$ 13	-71.11%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ 101	\$ 102	\$ 1,500	\$ -	\$ 1,000	\$ 1,500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 8,785</b>	<b>\$ 9,483</b>	<b>13,516</b>	<b>\$ 12,858</b>	<b>\$ 8,213</b>	<b>\$ 12,446</b>	<b>\$ 13,512</b>	<b>5.08%</b>
001-3800-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, PW ADMINISTRATION</b>	<b>\$ 56,609</b>	<b>\$ 59,322</b>	<b>77,320</b>	<b>\$ 62,086</b>	<b>\$ 43,275</b>	<b>\$ 61,674</b>	<b>\$ 62,871</b>	<b>1.26%</b>
<b>Landscape Maintenance</b>									
001-4200-549-5101	SALARIES	\$ 76,097	\$ 83,901	\$ 85,447	\$ 87,651	\$ 64,630	\$ 87,651	\$ 91,083	3.92%
001-4200-549-5102	OVERTIME	\$ 48	\$ 123	\$ 522	\$ -	\$ 870	\$ -	\$ -	-
001-4200-549-5121	FICA	\$ 5,652	\$ 6,247	\$ 6,309	\$ 6,357	\$ 4,883	\$ 6,705	\$ 6,585	3.59%
001-4200-549-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 10,898	\$ 8,160	\$ 10,898	\$ 11,995	10.07%
001-4200-549-5123	PERS - PAYROLL	\$ 12,776	\$ 14,690	\$ 14,967	\$ 7,861	\$ 5,652	\$ 7,861	\$ 7,983	1.55%
001-4200-549-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-4200-549-5125	MEDICAL	\$ 15,789	\$ 17,823	\$ 20,461	\$ 18,461	\$ 18,981	\$ 25,307	\$ 23,491	27.25%
001-4200-549-5127	WORKERS COMP	\$ 9,448	\$ 7,744	\$ 8,246	\$ 8,530	\$ 6,397	\$ 8,530	\$ 9,932	16.44%
001-4200-549-5131	EAP	\$ 16	\$ 17	\$ 19	\$ 19	\$ 14	\$ 19	\$ 19	0.00%
001-4200-549-5133	LIFE INSURANCE	\$ 96	\$ 36	\$ 63	\$ 61	\$ 43	\$ 61	\$ 43	-29.74%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 119,923</b>	<b>\$ 130,581</b>	<b>136,035</b>	<b>\$ 139,838</b>	<b>\$ 109,631</b>	<b>\$ 147,033</b>	<b>\$ 151,131</b>	<b>8.08%</b>
001-4200-549-5210	DEPT TOOLS & SUPPLIES	\$ 10,816	\$ 14,823	\$ 17,071	\$ 15,000	\$ 8,236	\$ 15,000	\$ 15,000	0.00%
001-4200-549-5218	UTILITIES	\$ 14,944	\$ 17,130	\$ 16,093	\$ 15,500	\$ 8,533	\$ 15,500	\$ 16,000	3.23%
001-4200-549-5224	FUELS	\$ 3,934	\$ 4,982	\$ 3,867	\$ 4,200	\$ 2,408	\$ 4,000	\$ 4,200	0.00%
001-4200-549-5261	LIABILITY INSURANCE	\$ 1,836	\$ 1,567	\$ 1,874	\$ 1,994	\$ 1,496	\$ 1,994	\$ 2,527	26.73%
001-4200-549-5262	PROPERTY INSURANCE	\$ 228	\$ 224	\$ 284	\$ 444	\$ 333	\$ 444	\$ 790	77.93%
001-4200-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 1,468	\$ 1,531	\$ 1,148	\$ 1,531	\$ 2,121	38.54%
001-4200-549-5264	ERMA	\$ 323	\$ 342	\$ 586	\$ 556	\$ 417	\$ 556	\$ 767	37.95%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	\$ 168	\$ 152	\$ 158	\$ 131	\$ 98	\$ 131	\$ 37	-71.76%
001-4200-549-5756	NEW EQUIP-MOWERS/TRIMMERS	\$ -	\$ 19,155	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-4200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 10,535	\$ -	\$ 6,000	\$ 2,900	\$ 6,000	\$ 15,000	150.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 32,248</b>	<b>\$ 68,910</b>	<b>41,401</b>	<b>\$ 45,356</b>	<b>\$ 25,570</b>	<b>\$ 45,156</b>	<b>\$ 56,442</b>	<b>24.44%</b>
001-4200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, LANDSCAPE MAINT.</b>	<b>\$ 152,171</b>	<b>\$ 199,491</b>	<b>177,435</b>	<b>\$ 185,194</b>	<b>\$ 135,201</b>	<b>\$ 192,189</b>	<b>\$ 207,573</b>	<b>12.08%</b>
<b>Building &amp; Facility Maintenance</b>									
001-4600-549-5210	DEPT TOOLS & SUPPLIES	\$ 9,139	\$ 8,299	\$ 13,369	\$ 11,000	\$ 10,133	\$ 12,500	\$ 12,000	9.09%
001-4600-549-5220	JANITORIAL	\$ 40,834	\$ 41,276	\$ 42,500	\$ 39,000	\$ 33,493	\$ 43,243	\$ 43,245	10.88%
001-4600-549-5221	REPAIRS & MAINTENANCE	\$ 20,041	\$ 14,808	\$ 23,077	\$ 13,000	\$ 9,747	\$ 13,000	\$ 15,000	15.38%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 70,014</b>	<b>\$ 64,383</b>	<b>78,946</b>	<b>\$ 63,000</b>	<b>\$ 53,374</b>	<b>\$ 68,743</b>	<b>\$ 70,245</b>	<b>11.50%</b>
001-4600-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ 51,189	\$ 20,000	\$ 18,742	\$ 20,000	\$ 45,000	125.00%
001-4600-549-5718	REPAINT FIRE STATION	\$ 24,600	\$ -	\$ 16,737	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 24,600</b>	<b>\$ -</b>	<b>67,926</b>	<b>\$ 20,000</b>	<b>\$ 18,742</b>	<b>\$ 20,000</b>	<b>\$ 45,000</b>	<b>-</b>

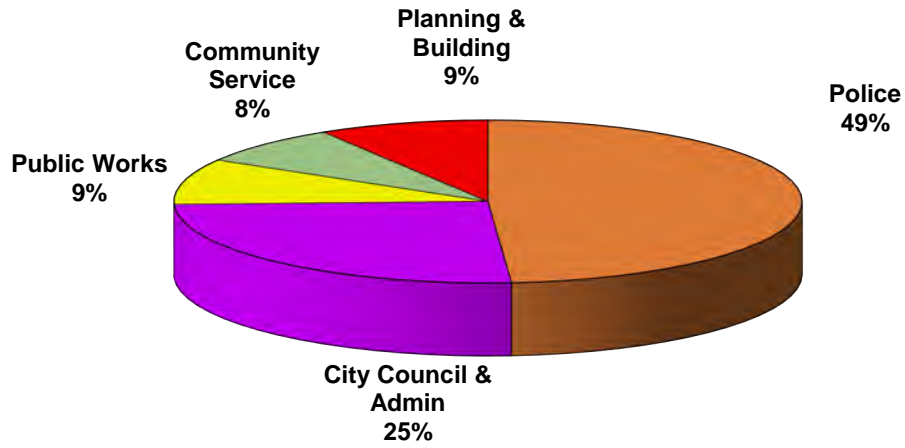


**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

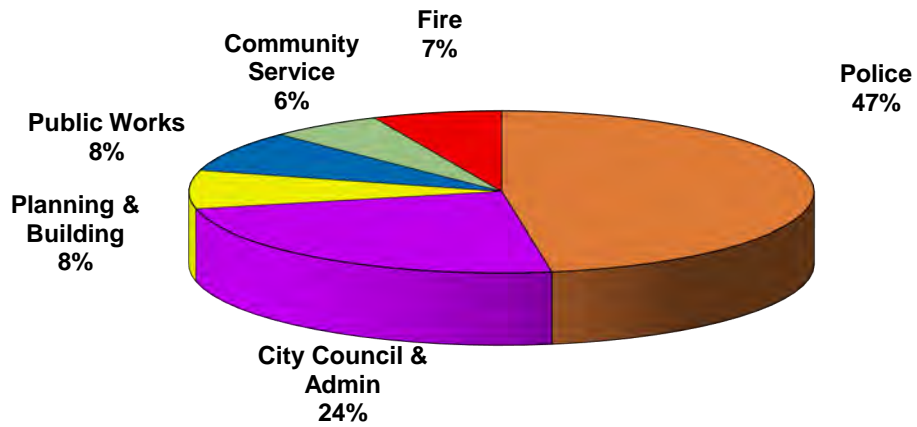
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>as of</u> <u>4/2/2021</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	<b>TOTAL, FACILITY MAINT.</b>	\$ 94,614	\$ 64,383	146,872	\$ 83,000	\$ 72,116	\$ 88,743	\$ 115,245	38.85%
	<b>Vehicle Maintenance</b>								
001-4800-549-5101	SALARIES	\$ 55,236	\$ 57,284	\$ 59,521	\$ 56,931	\$ 42,321	\$ 56,931	\$ 57,642	1.25%
001-4800-549-5102	OVERTIME	\$ 489	\$ 529	\$ 1,050	\$ -	\$ 742	\$ -	\$ -	-
001-4800-549-5121	FICA	\$ 4,119	\$ 4,270	\$ 4,477	\$ 4,102	\$ 3,185	\$ 4,355	\$ 4,153	1.24%
001-4800-549-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ 12,455	\$ 9,326	\$ 12,455	\$ 7,591	-39.05%
001-4800-549-5123	PERS - PAYROLL	\$ 12,666	\$ 14,270	\$ 16,184	\$ 5,835	\$ 4,179	\$ 5,835	\$ 5,826	-0.15%
001-4800-549-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-4800-549-5125	MEDICAL	\$ 11,911	\$ 12,302	\$ 13,887	\$ 12,752	\$ 6,907	\$ 12,752	\$ 13,555	6.30%
001-4800-549-5127	WORKERS COMP	\$ 5,557	\$ 4,555	\$ 4,850	\$ 5,018	\$ 3,764	\$ 5,018	\$ 5,842	16.42%
001-4800-549-5131	EAP	\$ 14	\$ 14	\$ 16	\$ 15	\$ 11	\$ 15	\$ 16	6.67%
001-4800-519-5133	LIFE INSURANCE	\$ 40	\$ 31	\$ 38	\$ 36	\$ 25	\$ 36	\$ 36	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 90,031	\$ 93,254	100,023	\$ 97,144	\$ 70,460	\$ 97,397	\$ 94,661	-2.56%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	\$ 8,099	\$ 15,518	13,677	\$ 11,500	\$ (495)	\$ 13,000	\$ 13,500	17.39%
001-4800-549-5222	VEHICLE MAINTENANCE	\$ 43,577	\$ 44,056	38,414	\$ 36,500	\$ 30,382	\$ 36,500	\$ 40,000	9.59%
001-4800-549-5224	FUELS	\$ -	\$ -	188	\$ -	\$ 661	\$ 881	\$ 885	-
001-4800-549-5261	LIABILITY INSURANCE	\$ 1,539	\$ 1,351	1,538	\$ 1,534	\$ 1,150	\$ 1,534	\$ 2,077	35.40%
001-4800-549-5262	PROPERTY INSURANCE	\$ 191	\$ 193	233	\$ 341	\$ 256	\$ 341	\$ 650	90.62%
001-4800-549-5263	VEHICLE MAINTENANCE	\$ -	\$ -	864	\$ 766	\$ 574	\$ 766	\$ 1,061	38.51%
001-4800-549-5264	ERMA	\$ 270	\$ 295	481	\$ 428	\$ 321	\$ 428	\$ 630	47.20%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	\$ 141	\$ 131	130	\$ 101	\$ 76	\$ 101	\$ 30	-70.30%
001-4800-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 240	212	\$ 500	\$ 200	\$ 500	\$ 500	0.00%
001-4800-549-5341	COVID-19	\$ -	\$ -	495	\$ -	\$ 130	\$ -	\$ -	-
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 53,817	\$ 61,783	56,232	\$ 51,670	\$ 33,255	\$ 54,051	\$ 59,333	14.83%
001-4800-549-5701	CAPITAL OUTLAY	\$ -	\$ -	2,410	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, VEHICLE MAINT.</b>	\$ 143,849	\$ 155,037	158,665	\$ 148,814	\$ 103,715	\$ 151,448	\$ 153,994	3.48%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 3,362,746	\$ 3,390,066	\$ 3,572,931	\$ 3,460,111	\$ 2,675,445	\$ 3,517,526	\$ 3,738,713	8.05%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 1,394,542	\$ 1,516,112	\$ 1,599,983	\$ 1,675,401	\$ 1,304,843	\$ 1,750,183	\$ 1,684,406	0.54%
	<b>TOTAL DEBT SERVICE</b>	\$ 17,479	\$ 17,479	17,479	\$ 4,370	\$ 4,355	\$ 4,355	\$ -	-100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 162,851	\$ 74,811	366,922	\$ 395,000	\$ 139,186	\$ 266,676	\$ 347,000	-12.15%
	<b>TOTAL TRANSFERS OUT</b>	\$ 379,500	\$ 503,715	655,000	\$ 455,000	\$ -	\$ 455,000	\$ 165,000	-63.74%
	<b>TOTAL, GENERAL FUND</b>	\$ 5,317,119	\$ 5,502,184	6,212,314	\$ 5,989,882	\$ 4,123,829	\$ 5,993,740	\$ 5,935,119	-0.91%



**City of Kingsburg General Fund Expenditures  
2021-2022  
Estimates**



**City of Kingsburg General Fund Expenditures  
2020-2021  
Estimates**



**CITY OF KINGSBURG  
EXPENDITURE SUMMARY  
GENERAL FUND  
2021-22 CITY MANAGERS PROPOSED BUDGET**

<b>DEPARTMENTS</b>	<b># OF PERSONNEL</b>	<b>WAGES &amp; BENEFITS</b>	<b>MAINT &amp; OPERATIONS</b>	<b>DEBT SERVICE</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>GRAND TOTAL</b>
Mayor & Council	5.00	16,793	16,823	-	-	-	33,616
City Attorney	0.00	-	90,000	-	-	-	90,000
Non-Departmental	0.00	-	344,610	-	205,000	-	549,610
City Manager	1.00	264,224	22,585	-	-	-	286,809
City Clerk	1.00	142,883	52,356	-	-	-	195,239
Finance	1.00	171,292	47,292	-	-	-	218,584
Human Resources	1.00	130,290	15,489	-	-	-	145,779
Community Development	2.50	276,648	244,289	-	-	-	520,937
Community Services & Recreation	2.35	214,685	66,887	-	12,000	165,000	458,572
Police	17.00	2,226,747	584,543	-	85,000	-	2,896,290
Public Works Administration	0.34	49,359	13,512	-	-	-	62,871
Landscape Maintenance	1.70	151,131	56,442	-	-	-	207,573
Facility Maintenance	0.00	-	70,245	-	45,000	-	115,245
Vehicle & Equip Maintenance	1.00	94,661	59,333	-	-	-	153,994
<b>2021-22 FUND TOTAL</b>	<b>33.89</b>	<b>\$ 3,738,713</b>	<b>\$ 1,684,406</b>	<b>\$ -</b>	<b>\$ 347,000</b>	<b>\$ 165,000</b>	<b>\$ 5,935,119</b>
<b>2020-21 FUND TOTAL (ESTIMATED)</b>	<b>31.89</b>	<b>\$ 151,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,517,526</b>	<b>\$ 1,750,183</b>	<b>\$ 5,419,158</b>
<b>2019-20 FUND TOTAL (ACTUAL)</b>	<b>31.89</b>	<b>\$ 158,665</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,572,931</b>	<b>\$ 1,599,983</b>	<b>\$ 5,331,578</b>



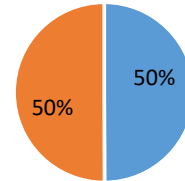
# CITY COUNCIL

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

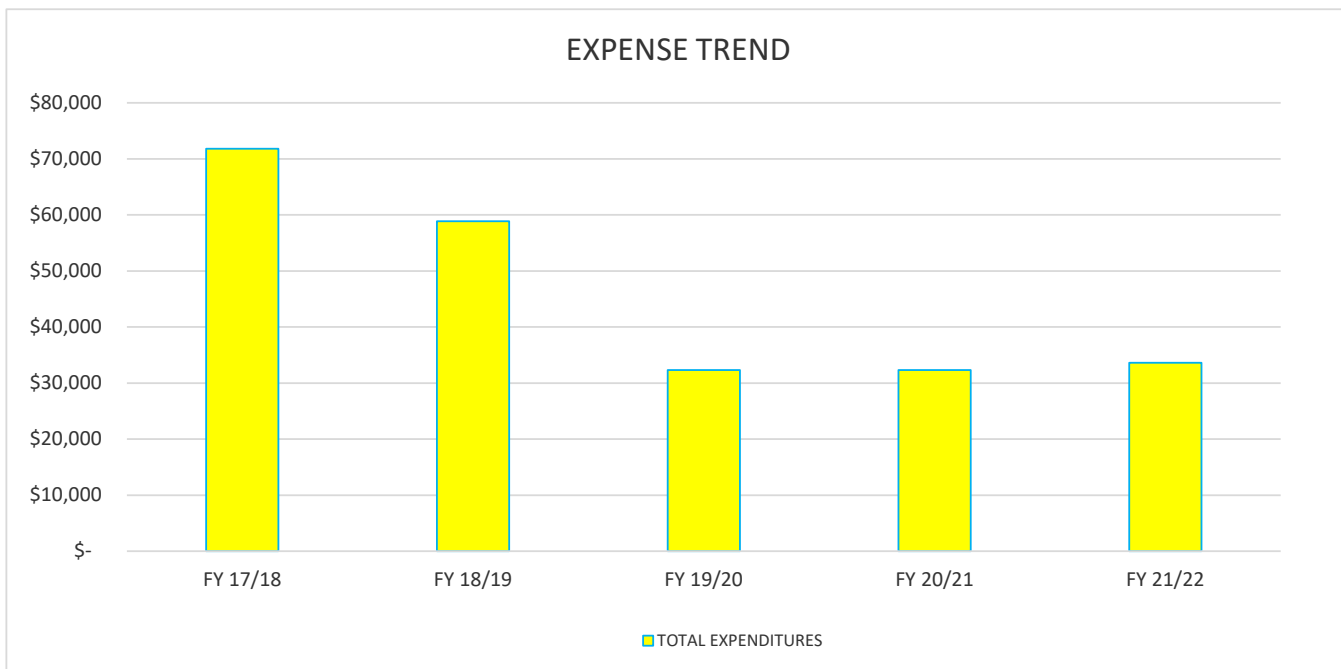
**Budget Highlights:** The majority of expenditures from the City Council are to fund memberships, dues and training opportunities for the Council members.

## Expenses

- Wages and Benefits
- Maintenance and Operation



City Council	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 16,796	\$ 16,260	\$ 17,022	\$ 16,793	\$ 16,793	\$ 16,793	0.00%
Maintenance and Operation	\$ 55,016	\$ 42,597	\$ 15,299	\$ 16,074	\$ 15,544	\$ 16,823	4.66%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 71,811</b>	<b>\$ 58,857</b>	<b>\$ 32,321</b>	<b>\$ 32,867</b>	<b>\$ 32,337</b>	<b>\$ 33,616</b>	<b>2.28%</b>



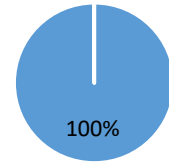
# CITY ATTORNEY

**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.

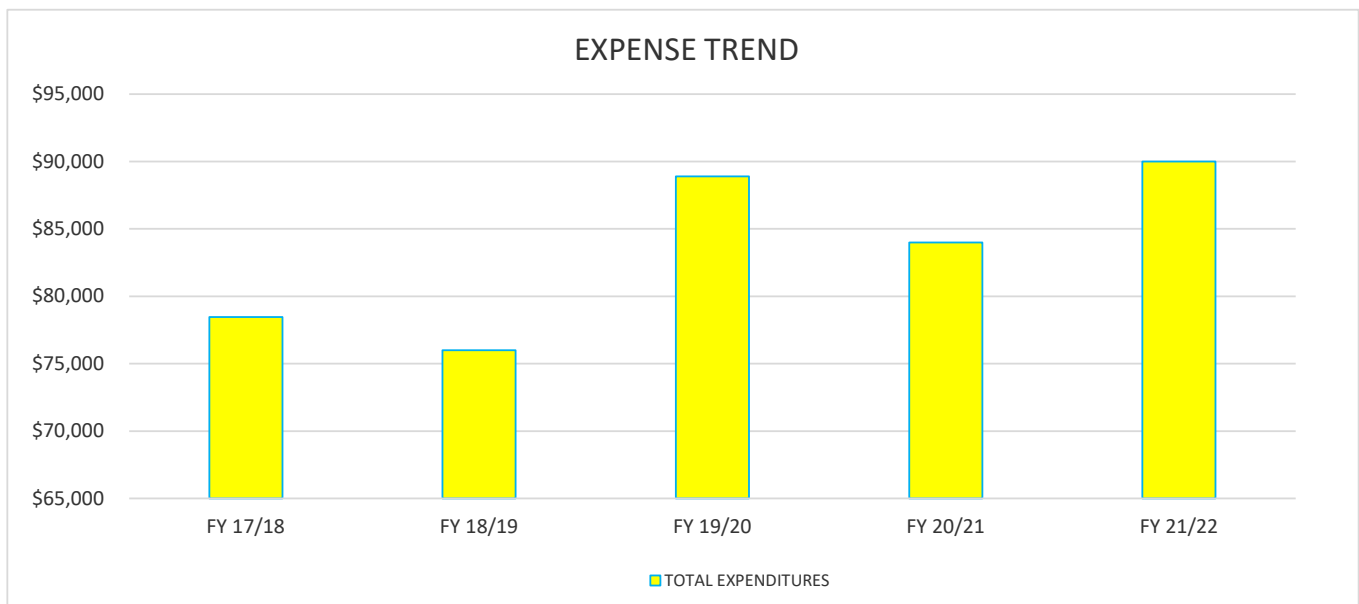
**Budget Highlights:** Legal expenses have remained relatively steady as most expenses are part of the City's retention dues.

## Expenses

■ Maintenance and Operation



City Attorney	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 78,457	\$ 76,000	\$ 88,899	\$ 90,000	\$ 84,000	\$ 90,000	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,457</b>	<b>\$ 76,000</b>	<b>\$ 88,899</b>	<b>\$ 90,000</b>	<b>\$ 84,000</b>	<b>\$ 90,000</b>	<b>0.00%</b>

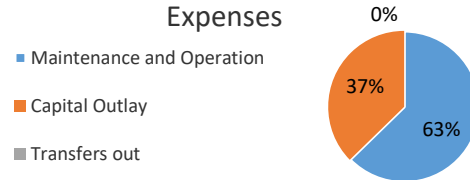


# NON DEPARTMENTAL

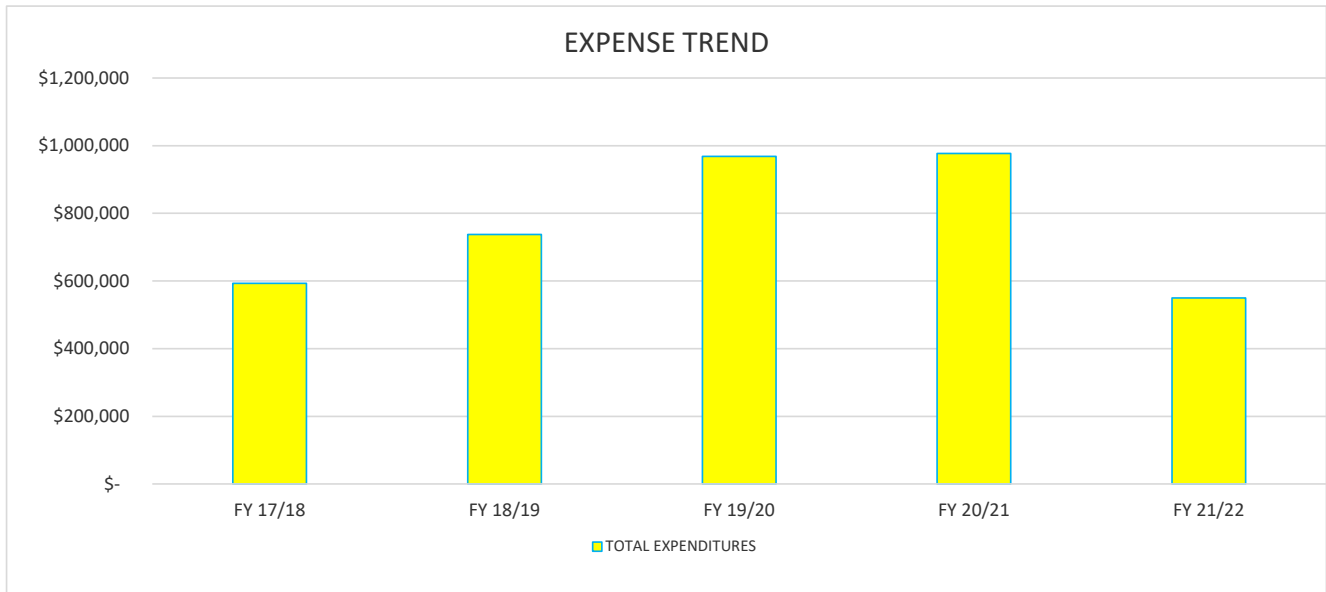
**Description:** This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any other particular departments.

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

**Budget Highlights:** The FY22 budget includes a decrease to the transfer to the ambulance fund. In addition, economic development related programs are programmed here.



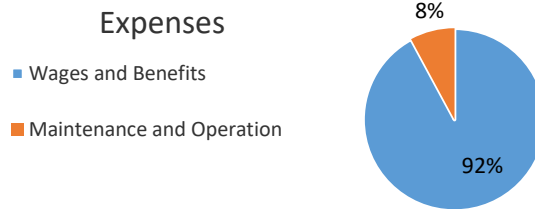
Non-Departmental	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 347,891	\$ 342,898	\$ 316,191	\$ 506,119	\$ 498,972	\$ 344,610	-31.91%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 9,176	\$ 44,690	\$ 152,357	\$ 277,000	\$ 178,200	\$ 205,000	-25.99%
Transfers out	\$ 236,000	\$ 350,000	\$ 500,000	\$ 300,000	\$ 300,000	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 593,067</b>	<b>\$ 737,589</b>	<b>\$ 968,548</b>	<b>\$ 1,083,119</b>	<b>\$ 977,172</b>	<b>\$ 549,610</b>	<b>-49.26%</b>



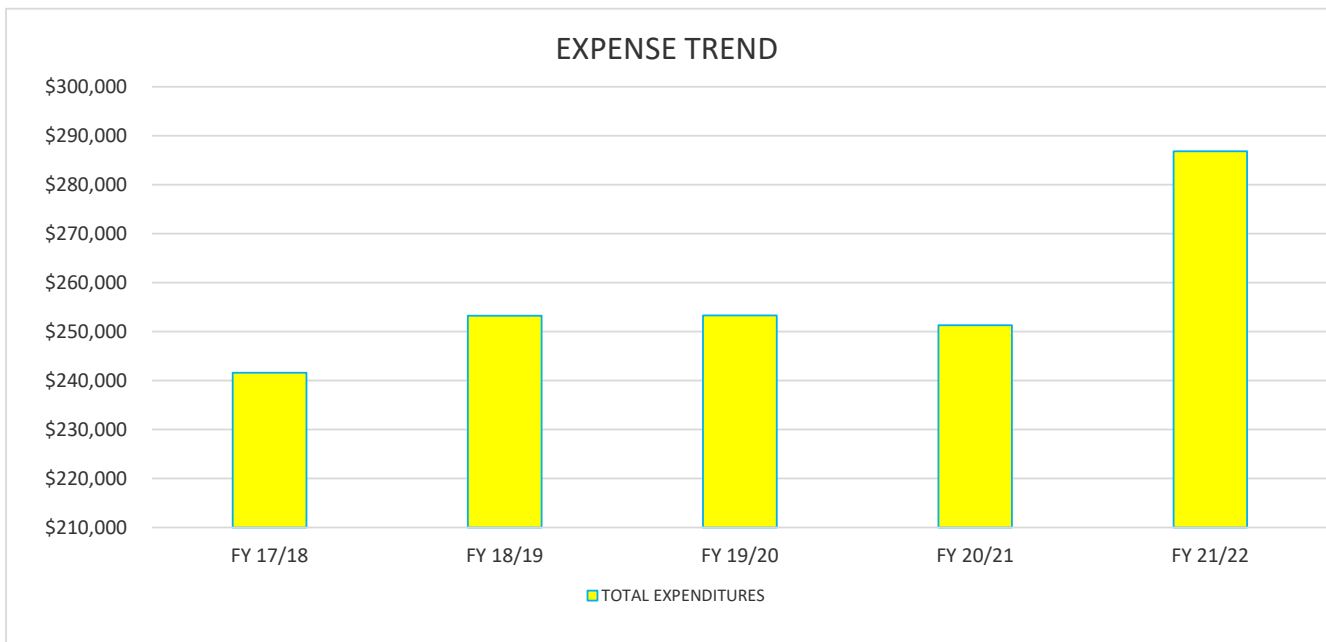
# CITY MANAGER

**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 FY22 budget includes continued funding for a management intern position.



City Manager	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 218,208	\$ 221,205	\$ 233,633	\$ 237,461	\$ 235,603	\$ 264,224	11.27%
Maintenance and Operation	\$ 23,371	\$ 32,042	\$ 19,644	\$ 21,455	\$ 15,689	\$ 22,585	5.27%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 241,578</b>	<b>\$ 253,247</b>	<b>\$ 253,277</b>	<b>\$ 258,916</b>	<b>\$ 251,292</b>	<b>\$ 286,809</b>	<b>10.77%</b>



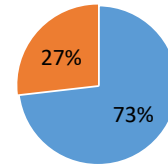
# CITY CLERK

**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.

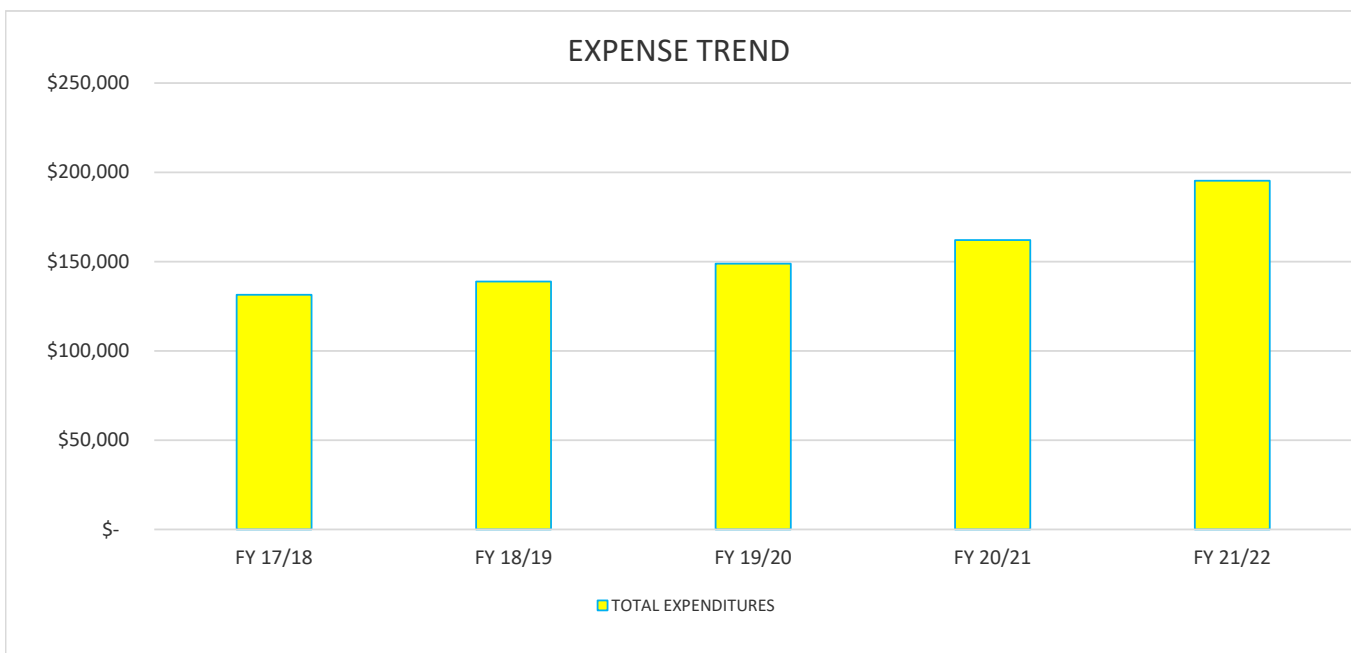
**Budget Highlights:** Training funding has been increased for professional development.

## Expenses

- Wages and Benefits
- Maintenance and Operation



City Clerk	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 108,129	\$ 119,999	\$ 135,182	\$ 146,453	\$ 146,453	\$ 142,883	-2.44%
Maintenance and Operation	\$ 23,346	\$ 18,781	\$ 13,672	\$ 20,797	\$ 15,547	\$ 52,356	151.75%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 131,474</b>	<b>\$ 138,780</b>	<b>\$ 148,853</b>	<b>\$ 167,250</b>	<b>\$ 162,000</b>	<b>\$ 195,239</b>	<b>16.73%</b>



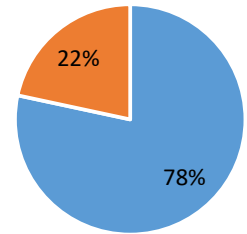
# FINANCE

**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:** Additional training opportunities have been budgeted for all finance staff.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Finance	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 141,058	\$ 159,885	\$ 180,436	\$ 178,743	\$ 175,701	\$ 171,292	-4.17%
Maintenance and Operation	\$ 30,947	\$ 42,150	\$ 60,818	\$ 44,614	\$ 37,704	\$ 47,292	6.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,005</b>	<b>\$ 202,035</b>	<b>\$ 241,254</b>	<b>\$ 223,357</b>	<b>\$ 213,405</b>	<b>\$ 218,584</b>	<b>-2.14%</b>



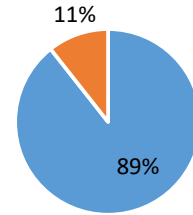
# ADMINISTRATIVE SERVICES

**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.

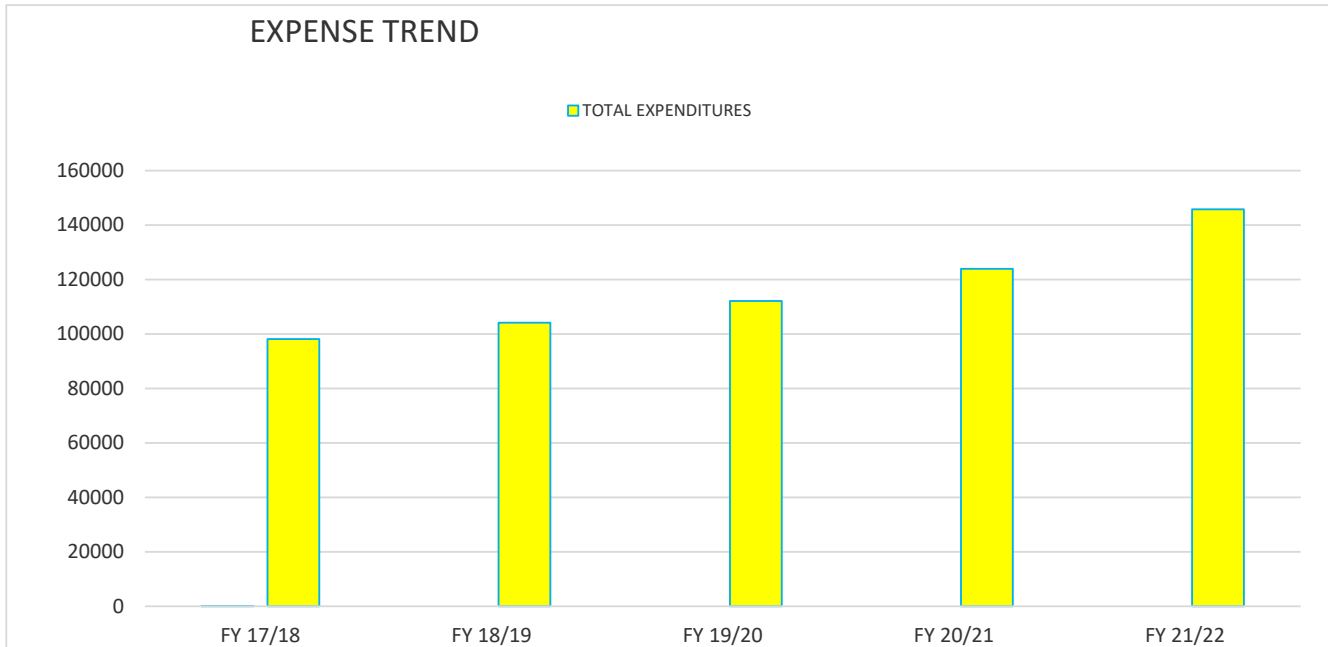
**Budget Highlights:** This position was reorganized in FY17 to create the Dir. of Admin Svcs. The position handles HR, risk management and oversees Community Services.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Administrative Services	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 83,670	\$ 92,007	\$ 101,012	\$ 111,310	\$ 112,482	\$ 130,290	17.05%
Maintenance and Operation	\$ 14,474	\$ 12,162	\$ 11,136	\$ 13,468	\$ 11,439	\$ 15,489	15.01%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,144</b>	<b>\$ 104,169</b>	<b>\$ 112,148</b>	<b>\$ 124,778</b>	<b>\$ 123,921</b>	<b>\$ 145,779</b>	<b>16.83%</b>



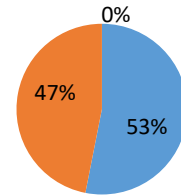
# PLANNING AND BUILDING

**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.

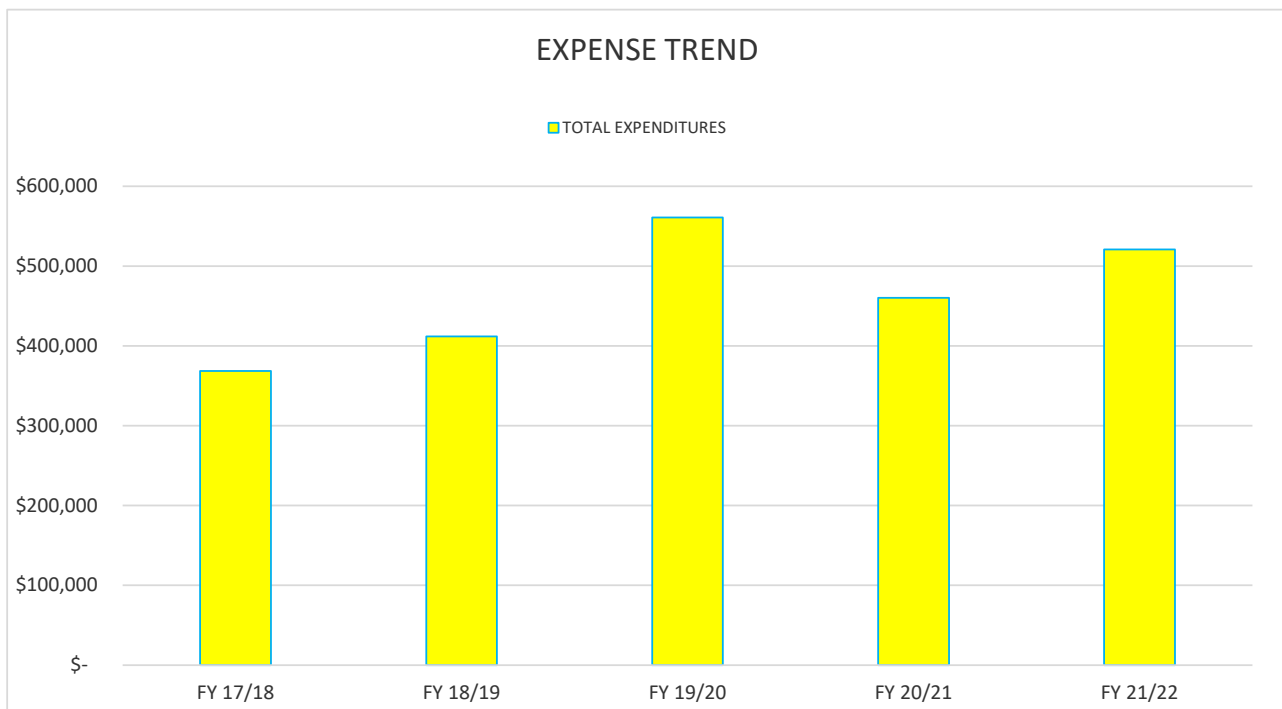
**Budget Highlights:** Both the City's building and planning divisions continue to see increased demand. Many expenditures for consultant services are offset by development fees.

## Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Planning and Building Permits	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 155,803	\$ 160,428	\$ 177,281	\$ 135,014	\$ 135,014	\$ 276,648	104.90%
Maintenance and Operation	\$ 204,757	\$ 251,303	\$ 383,513	\$ 201,019	\$ 317,086	\$ 244,289	21.53%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 8,209	\$ -	\$ -	\$ 20,000	\$ 8,277	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 368,769</b>	<b>\$ 411,731</b>	<b>\$ 560,795</b>	<b>\$ 356,033</b>	<b>\$ 460,377</b>	<b>\$ 520,937</b>	<b>46.32%</b>



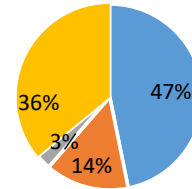
# COMMUNITY SERVICES

**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 higher due to programming additions and changes to minimum wage.

## Expenses

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



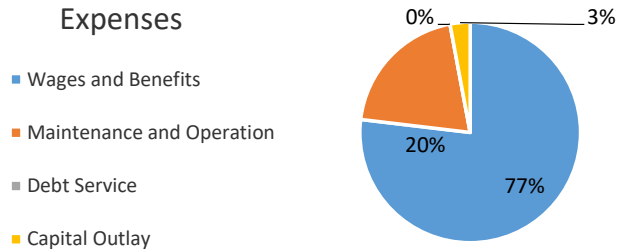
Community Services	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 145,477	\$ 157,467	\$ 149,340	\$ 140,260	\$ 135,620	\$ 214,685	53.06%
Maintenance and Operation	\$ 50,688	\$ 61,084	\$ 49,415	\$ 59,353	\$ 61,640	\$ 66,887	12.69%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 43,699	\$ 901	\$ 40,000	\$ -	\$ -	\$ 12,000	
Transfers out	\$ 143,500	\$ 153,715	\$ 155,000	\$ 155,000	\$ 155,000	\$ 165,000	6.45%
<b>TOTAL EXPENDITURES</b>	<b>\$ 383,364</b>	<b>\$ 373,168</b>	<b>\$ 393,755</b>	<b>\$ 354,613</b>	<b>\$ 352,260</b>	<b>\$ 458,572</b>	<b>29.32%</b>



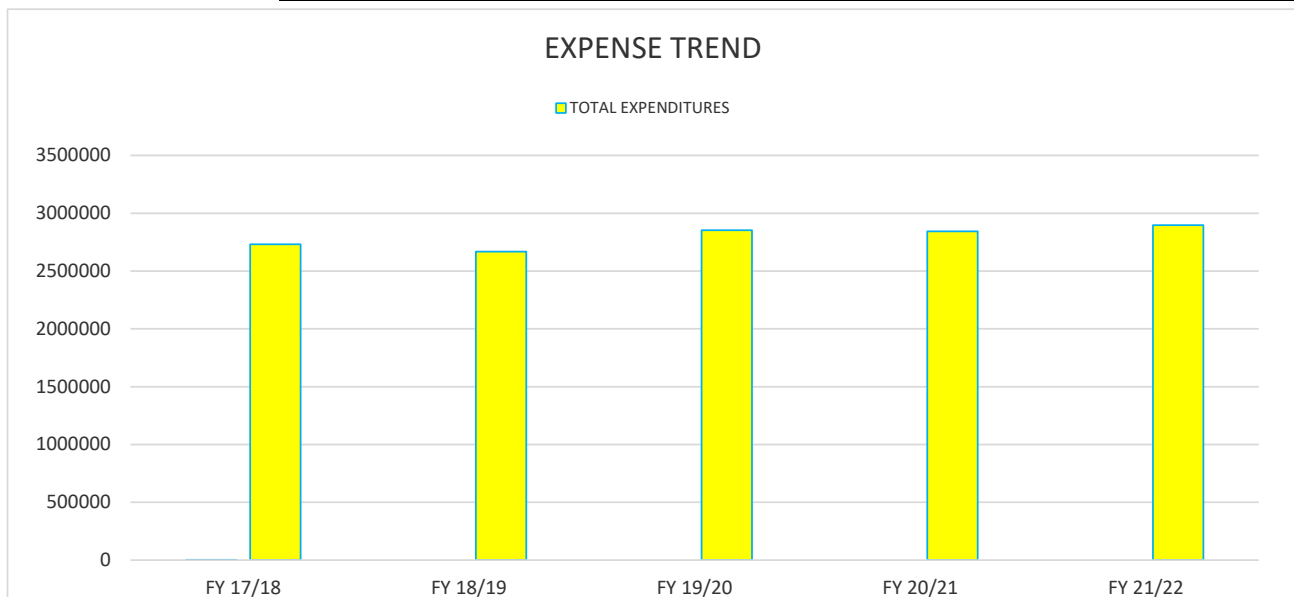
# POLICE

**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 13 sworn and three non-sworn positions. Capital expenditures include ongoing fleet upgrades as well as building improvements. Does not include funding through Measure E Public Safety Tax, School Resource Officer or ACT Task Force Grant.



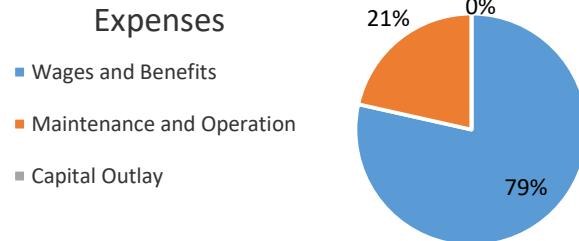
Police	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 2,235,828	\$ 2,189,142	\$ 2,279,163	\$ 2,207,867	\$ 2,266,203	\$ 2,226,747	0.86%
Maintenance and Operation	\$ 400,731	\$ 432,535	\$ 451,301	\$ 529,618	\$ 512,166	\$ 584,543	10.37%
Debt Service	\$ 17,479	\$ 17,479	\$ 17,479	\$ 4,370	\$ 4,355	\$ -	-100.00%
Capital Outlay	\$ 77,167	\$ 29,220	\$ 104,229	\$ 78,000	\$ 60,199	\$ 85,000	8.97%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,731,205</b>	<b>\$ 2,668,376</b>	<b>\$ 2,852,172</b>	<b>\$ 2,819,854</b>	<b>\$ 2,842,923</b>	<b>\$ 2,896,290</b>	<b>2.71%</b>



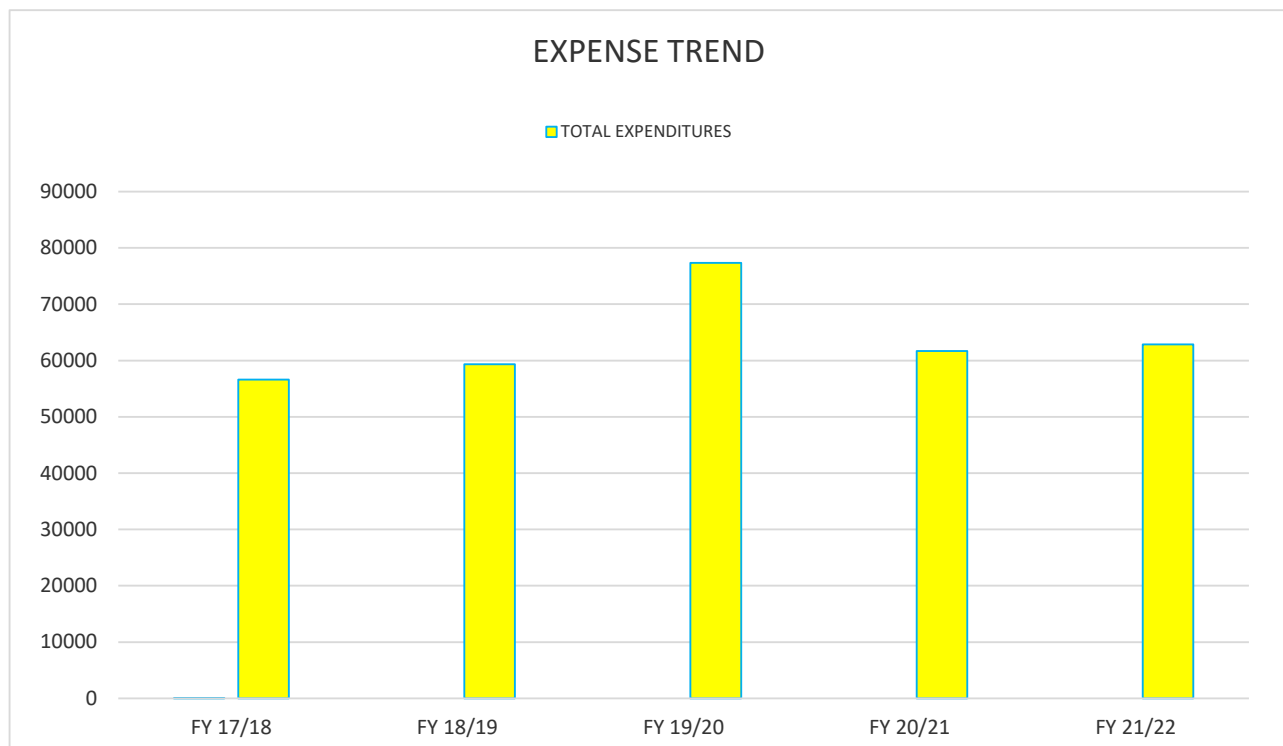
# PUBLIC WORKS ADMINISTRATION

**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.



Public Works Administration	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 47,824	\$ 49,839	\$ 63,804	\$ 49,228	\$ 49,228	\$ 49,359	0.27%
Maintenance and Operation	\$ 8,785	\$ 9,483	\$ 13,516	\$ 12,858	\$ 12,446	\$ 13,512	5.08%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,609</b>	<b>\$ 59,322</b>	<b>\$ 77,320</b>	<b>\$ 62,086</b>	<b>\$ 61,674</b>	<b>\$ 62,871</b>	<b>1.26%</b>



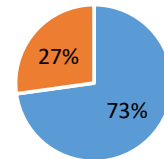
# LANDSCAPE MAINTENANCE

**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.

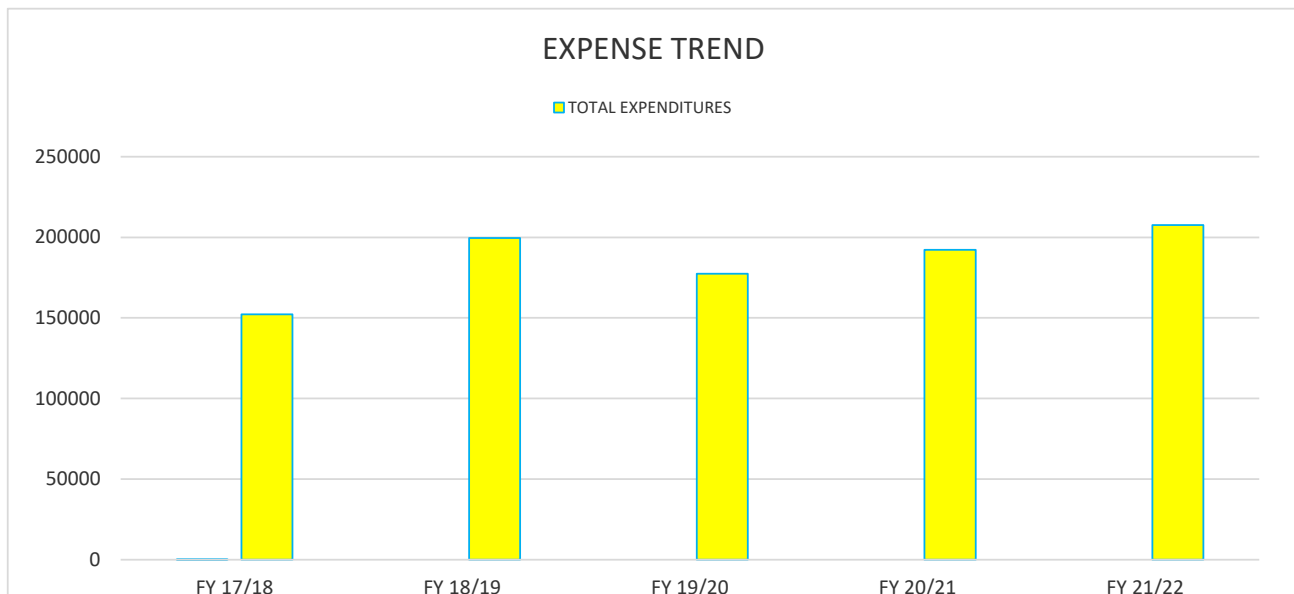
**Budget Highlights:** Expenditures remain relatively stable from the previous year.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Landscape Maintenance	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 119,923	\$ 130,581	\$ 136,035	\$ 139,838	\$ 147,033	\$ 151,131	8.08%
Maintenance and Operation	\$ 32,248	\$ 68,910	\$ 41,401	\$ 45,356	\$ 45,156	\$ 56,442	24.44%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,171</b>	<b>\$ 199,491</b>	<b>\$ 177,435</b>	<b>\$ 185,194</b>	<b>\$ 192,189</b>	<b>\$ 207,573</b>	<b>12.08%</b>



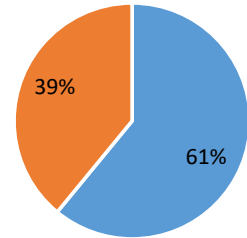
# BUILDING & FACILITY MAINTENANCE

**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.

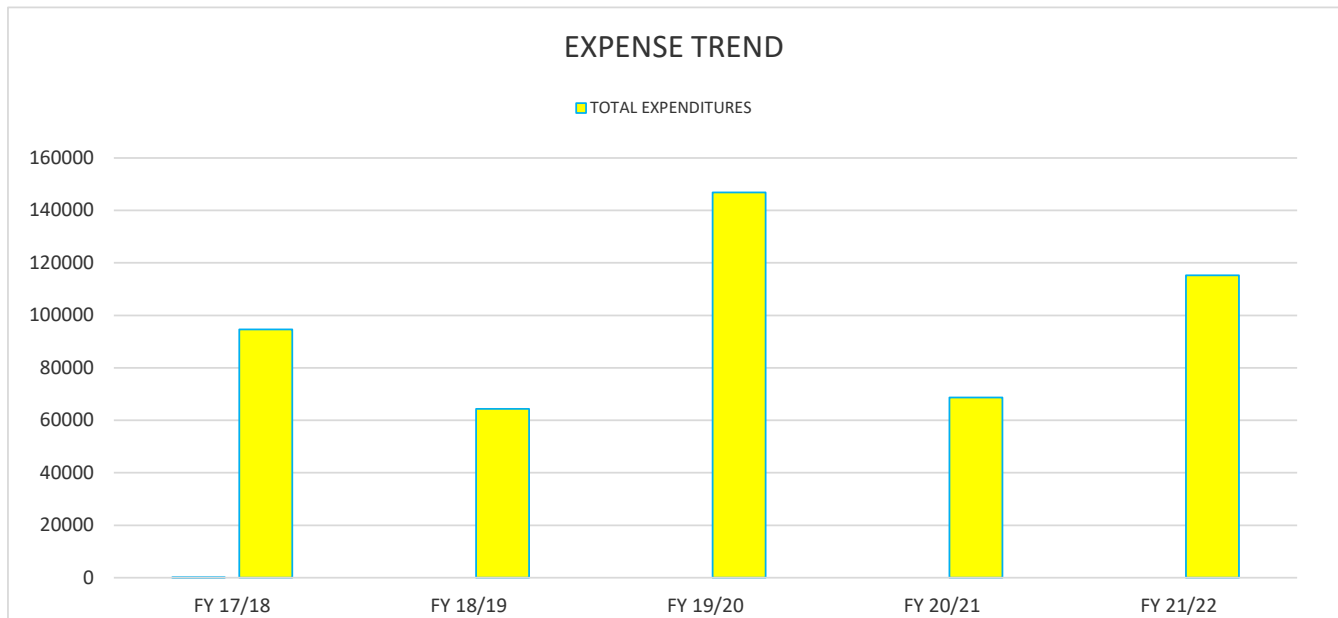
**Budget Highlights:** Includes contracts for janitorial and HVAC services for all City owned buildings. Capital work includes maintenance at Fire Station #2.

## Expenses

- Maintenance and Operation
- Capital Outlay



Building & Facility Maintenance	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 70,014	\$ 64,383	\$ 78,946	\$ 63,000	\$ 68,743	\$ 70,245	11.50%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 24,600	\$ -	\$ 67,926	\$ 20,000	\$ -	\$ 45,000	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,614</b>	<b>\$ 64,383</b>	<b>\$ 146,872</b>	<b>\$ 83,000</b>	<b>\$ 68,743</b>	<b>\$ 115,245</b>	<b>38.85%</b>



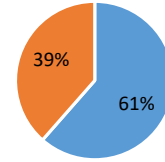
# VEHICLE MAINTENANCE

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

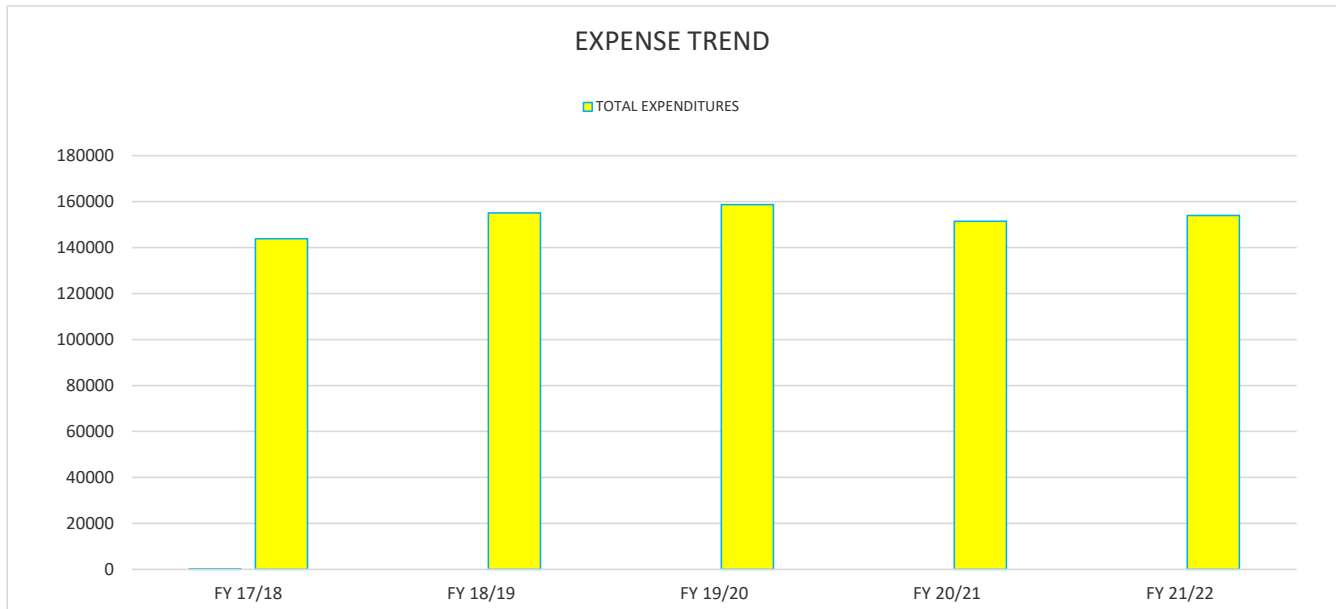
**Budget Highlights:** Includes new software for fleet management.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Vehicle Maintenance	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 90,031	\$ 93,254	\$ 100,023	\$ 97,144	\$ 97,397	\$ 94,661	-2.56%
Maintenance and Operation	\$ 53,817	\$ 61,783	\$ 56,232	\$ 51,670	\$ 54,051	\$ 59,333	14.83%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ 2,410	\$ -	\$ -	\$ -	-
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 143,849</b>	<b>\$ 155,037</b>	<b>\$ 158,665</b>	<b>\$ 148,814</b>	<b>\$ 151,448</b>	<b>\$ 153,994</b>	<b>3.48%</b>



**CITY OF KINGSBURG**  
**Summary of Recreation Funds**

**2021-22 Fiscal Year Budget**

		<b>Pool</b>	<b>Senior Center</b>	<b>Total</b>
<b>Actual Fund Balance,</b>	<b>June 30, 2020</b>	(43,741)	(1,273)	(45,014)
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2021</b>	(41,112)	(32,559)	(73,670)
<b>Revenues:</b>				
	Charges for Service	47,000	-	47,000
	JPA Reimbursements	61,000	-	61,000
	Contributions	-	110,000	110,000
	Transfers In From Other Funds	110,000	55,000	165,000
	<b>Total Revenues</b>	<b>\$ 218,000</b>	<b>\$ 165,000</b>	<b>\$ 383,000</b>
<b>Expenses:</b>				
	Wages and Benefits	82,876	84,646	167,522
	Office Supplies	300	-	300
	Department Tools and Supplies	30,000	5,450	35,450
	Concession Stand Supplies	3,000	-	3,000
	Utilities/Communications	39,050	5,500	44,550
	Equipment Maintenance	7,500	-	7,500
	Insurance	4,301	3,228	7,529
	Professional Services	33,000	1,000	34,000
	Covid-19	-	60,000	60,000
	Capital Outlay	25,500	-	25,500
	<b>Total Expenses</b>	<b>225,527</b>	<b>159,824</b>	<b>385,351</b>
	<b>Projected Net Result</b>	<b>(7,527)</b>	<b>5,176</b>	<b>(2,351)</b>
<b>Projected Ending Fund Balance,</b>	<b>June 30, 2022</b>	<b>\$ (48,639)</b>	<b>\$ (27,383)</b>	<b>\$ (76,021)</b>



**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>as of 4/2/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>POOL</b>									
021-0000-433-0201	PUBLIC SWIMMING	\$ 14,068	\$ 12,536	\$ 6,965	\$ -	\$ 3	\$ 1,000	\$ 7,000	
021-0000-433-0202	RED CROSS LESSONS	\$ 11,000	\$ 17,850	\$ 8,150	\$ 5,000	\$ -	\$ 2,500	\$ 5,000	0.00%
021-0000-433-0203	LAP SWIMMING	\$ 5,615	\$ 4,201	\$ 3,318	\$ 2,400	\$ 4,969	\$ 6,000	\$ 6,000	150.00%
021-0000-433-0204	GROUP RENTALS	\$ 12,788	\$ 14,140	\$ 2,390	\$ 5,000	\$ 8,008	\$ 12,000	\$ 15,000	200.00%
021-0000-433-0206	CONCESSION STAND SALES	\$ 6,930	\$ 6,312	\$ 3,664	\$ 1,000	\$ 114	\$ 114	\$ 6,000	500.00%
021-0000-433-0207	AQUA AEROBICS	\$ 4,939	\$ 4,519	\$ 4,185	\$ 7,000	\$ 6,657	\$ 7,500	\$ 8,000	14.29%
021-0000-462-0100	MISCELANEOUS	\$ 18	\$ 2,167	\$ 682,151	\$ -	\$ -	\$ -	\$ -	
021-0000-462-0120	CARES ACT COVID 19	\$ -	\$ -	\$ -	\$ -	\$ 1,612	\$ 1,612	\$ -	
021-0000-463-0201	POOL REIMB	\$ 60,036	\$ 56,198	\$ 49,551	\$ 65,000	\$ 18,314	\$ 61,000	\$ 61,000	-6.15%
	<b>Sub-Total</b>	\$ 115,394	\$ 117,923	\$ 760,373	\$ 85,400	\$ 39,675	\$ 91,726	\$ 108,000	26.46%
021-0000-471-0110	FROM GENERAL FUND	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 110,000	10.00%
	<b>TOTAL, POOL</b>	\$ 210,394	\$ 217,923	\$ 860,373	\$ 185,400	\$ 39,675	\$ 191,726	\$ 218,000	17.58%
<b>SENIOR CENTER</b>									
022-0000-422-0404	SENIOR NUTRITION	\$ 22,294	\$ 19,500	\$ 11,842	\$ -	\$ -	\$ -	\$ -	
022-0000-461-0101	LUNCH CONTRIBUTIONS	\$ 8,739	\$ 8,970	\$ 6,816	\$ -	\$ -	\$ -	\$ -	
022-0000-461-0105	SENIOR CENTER DONATIONS	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>Sub-Total</b>	\$ 31,084	\$ 28,470	\$ 18,658	\$ -	\$ -	\$ -	\$ -	
022-0000-462-0110	SJVAP Public Benefit Grant	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
022-0000-462-0120	CARES ACT COVID 19	\$ -	\$ -	\$ -	\$ 58,000	\$ 53,007	\$ 53,007	\$ 110,000	
022-0000-471-0110	FROM GENERAL FUND	\$ 48,500	\$ 53,715	\$ 55,000	\$ 75,000	\$ -	\$ 75,000	\$ 55,000	-26.67%
	<b>TOTAL, SENIOR CENTER</b>	\$ 79,585	\$ 82,185	\$ 73,658	\$ 153,000	\$ 73,007	\$ 148,007	\$ 165,000	7.84%
	<b>TOTAL, RECREATION FUNDS</b>	\$ 289,979	\$ 300,108	\$ 934,031	\$ 338,400	\$ 112,682	\$ 339,733	\$ 383,000	13.18%
	<b>Revenues</b>	\$ 289,979	\$ 300,108	\$ 934,031	\$ 338,400	\$ 112,682	\$ 339,733	\$ 383,000	13.18%
	<b>Expenses</b>	\$ 276,229	\$ 308,338	\$ 885,436	\$ 325,433	\$ 285,883	\$ 368,778	\$ 385,351	18.41%
		\$ 13,749	\$ (8,230)	\$ 48,595	\$ 12,967	\$ (173,201)	\$ (29,045)	\$ (2,351)	



**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

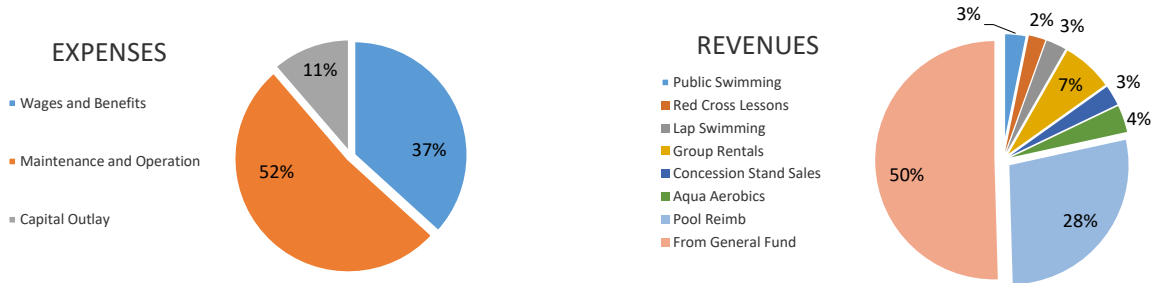
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 BUDGET	FY 20/21 as of 4/2/21	PROJECTED YEAR END	FY 21/22 PROPOSED	Percent Change
<b>POOL</b>									
021-9100-529-5108	LIFEGUARDS	\$ 59,268	\$ 70,689	\$ 49,436	\$ 30,000	\$ 23,117	\$ 36,000	\$ 65,000	116.67%
021-9100-529-5111	AQUA AEROBICS	\$ 3,911	\$ 2,921	\$ 3,355	\$ 6,500	\$ 5,291	\$ 8,000	\$ 6,500	0.00%
021-9100-529-5121	FICA	\$ 5,677	\$ 5,631	\$ 4,035	\$ 2,448	\$ 2,173	\$ 3,366	\$ 5,470	123.44%
021-9100-529-5127	WORKERS COMP	\$ 5,599	\$ 4,589	\$ 4,798	\$ 5,055	\$ 3,791	\$ 5,055	\$ 5,886	16.44%
021-9100-529-5131	EAP	\$ 17	\$ 19	\$ 21	\$ 10	\$ 14	\$ 10	\$ 20	100.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 74,471</b>	<b>\$ 83,849</b>	<b>\$ 61,645</b>	<b>\$ 44,013</b>	<b>\$ 34,387</b>	<b>\$ 52,431</b>	<b>\$ 82,876</b>	<b>88.30%</b>
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 893	\$ 1,114	\$ 136	\$ 300	\$ 51	\$ 300	\$ 300	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	\$ 17,776	\$ 21,646	\$ 38,523	\$ 30,000	\$ 22,361	\$ 30,000	\$ 30,000	0.00%
021-9100-529-5213	CONCESSION STAND SUPPLIES	\$ 6,807	\$ 8,564	\$ 3,661	\$ 3,000	\$ 810	\$ 3,000	\$ 3,000	0.00%
021-9100-529-5216	COMMUNICATIONS	\$ 1,001	\$ 1,271	\$ 975	\$ 1,050	\$ 600	\$ 1,050	\$ 1,050	0.00%
021-9100-529-5218	UTILITIES	\$ 34,635	\$ 42,415	\$ 16,586	\$ 45,000	\$ 23,403	\$ 34,000	\$ 38,000	-15.56%
021-9100-529-5226	EQUIPMENT MAINTENANCE	\$ 5,330	\$ 8,098	\$ 3,537	\$ 5,000	\$ 6,110	\$ 7,332	\$ 7,500	50.00%
021-9100-529-5261	LIABILITY INSURANCE	\$ 1,948	\$ 1,816	\$ 2,003	\$ 1,082	\$ 1,518	\$ 2,024	\$ 2,637	143.72%
021-9100-529-5262	PROPERTY INSURANCE	\$ 242	\$ 259	\$ 304	\$ 241	\$ 338	\$ 451	\$ 825	242.32%
021-9100-529-5264	ERMA	\$ 342	\$ 397	\$ 626	\$ 302	\$ 423	\$ 564	\$ 800	164.90%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	\$ 178	\$ 176	\$ 169	\$ 71	\$ 100	\$ 133	\$ 39	-45.07%
021-9100-529-5270	PROFESSIONAL SERVICES	\$ 37,045	\$ 36,763	\$ 36,712	\$ 31,200	\$ 22,212	\$ 31,200	\$ 33,000	5.77%
021-9100-529-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
021-9100-529-5341	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 3,451	\$ 3,451	\$ -	-
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 106,197</b>	<b>\$ 122,519</b>	<b>\$ 103,232</b>	<b>\$ 117,246</b>	<b>\$ 81,377</b>	<b>\$ 110,054</b>	<b>\$ 117,151</b>	<b>-0.08%</b>
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	\$ 3,311	\$ -	\$ 621,945	\$ -	\$ 0	\$ -	\$ -	-
021-9100-529-5728	SAND FILTER REPLACEMENT	\$ 20,491	\$ 21,113	\$ 19,915	\$ 25,000	\$ 24,829	\$ 25,000	\$ 25,500	2.00%
021-9100-529-5739	PAINTING CONSESSION STAND	\$ -	\$ 14,920	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 23,802</b>	<b>\$ 36,033</b>	<b>\$ 641,860</b>	<b>\$ 25,000</b>	<b>\$ 24,829</b>	<b>\$ 25,000</b>	<b>\$ 25,500</b>	<b>2.00%</b>
	<b>TOTAL, POOL</b>	<b>\$ 204,470</b>	<b>\$ 242,401</b>	<b>\$ 806,738</b>	<b>\$ 186,259</b>	<b>\$ 140,593</b>	<b>\$ 187,485</b>	<b>\$ 225,527</b>	<b>21.08%</b>
<b>SENIOR CENTER - NUTRITION</b>									
022-7100-529-5104	PARTTIME	\$ 23,061	\$ 23,465	\$ 24,972	\$ 28,080	26,776	\$ 28,080	\$ 46,800	66.67%
022-7100-529-5121	FICA	\$ 1,764	\$ 1,795	\$ 1,910	\$ 2,148	2,048	\$ 2,148	\$ 3,580	66.67%
022-7100-529-5123	PERS	\$ -	\$ -	\$ 55	\$ -	958	\$ 1,278	\$ 1,300	-
022-7100-529-5127	WORKERS COMP	\$ 2,613	\$ 2,142	\$ 2,280	\$ 2,359	1,769	\$ 2,359	\$ 2,747	16.45%
022-7100-529-5131	EAP	\$ 3	\$ 3	\$ 3	\$ 3	2	\$ 3	\$ 11	266.67%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 27,441</b>	<b>\$ 27,405</b>	<b>\$ 29,221</b>	<b>\$ 32,590</b>	<b>\$ 31,555</b>	<b>\$ 33,868</b>	<b>\$ 54,438</b>	<b>67.04%</b>
022-7100-529-5210	DEPT TOOLS & SUPPLIES	\$ 6,237	\$ 3,680	\$ 2,761	\$ 1,250	408	\$ 1,250	\$ 1,250	0.00%
022-7100-529-5261	LIABILITY INSURANCE	\$ 345	\$ 321	\$ 326	\$ 349	262	\$ 349	\$ 1,417	306.02%
022-7100-529-5262	PROPERTY INSURANCE	\$ 43	\$ 46	\$ 49	\$ 78	59	\$ 78	\$ 443	467.95%
022-7100-529-5264	ERMA	\$ 61	\$ 70	\$ 102	\$ 97	73	\$ 97	\$ 430	343.30%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	\$ 32	\$ 31	\$ 27	\$ 23	17	\$ 23	\$ 21	-8.70%
022-7100-529-5341	COVID-19	\$ -	\$ -	\$ 2,621	\$ 65,000	83,394	\$ 105,339	\$ 60,000	-7.69%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 6,718</b>	<b>\$ 4,148</b>	<b>\$ 5,885</b>	<b>\$ 66,797</b>	<b>\$ 84,211</b>	<b>\$ 107,136</b>	<b>\$ 63,561</b>	<b>-4.84%</b>
	<b>TOTAL, SENIOR CENTER - OUTREACH</b>	<b>\$ 34,158</b>	<b>\$ 31,552</b>	<b>\$ 35,106</b>	<b>\$ 99,387</b>	<b>\$ 115,766</b>	<b>\$ 141,004</b>	<b>\$ 117,999</b>	<b>18.73%</b>
<b>SENIOR CENTER - OUTREACH</b>									
022-7200-529-5101	SALARIES	\$ 14,639	\$ 16,345	\$ 19,458	\$ 19,845	14,125	\$ 19,845	\$ 19,607	-1.20%
022-7200-529-5121	FICA	\$ 1,100	\$ 1,211	\$ 1,442	\$ 1,436	1,048	\$ 1,436	\$ 1,418	-1.25%
022-7200-529-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 157	118	\$ 157	\$ 4,580	2817.20%
022-7200-529-5123	PERS	\$ 960	\$ 1,146	\$ 1,400	\$ 1,491	1,061	\$ 1,491	\$ 1,473	-1.21%
022-7200-529-5125	MEDICAL	\$ 593	\$ 973	\$ 2,415	\$ 2,137	957	\$ 2,137	\$ 2,136	-0.05%
022-7200-529-5127	WORKERS COMP	\$ 933	\$ 765	\$ 814	\$ 843	632	\$ 843	\$ 981	16.37%
022-7200-529-5131	EAP	\$ 3	\$ 4	\$ 4	\$ 4	3	\$ 4	\$ 4	0.00%
022-7200-529-5133	LIFE INSURANCE	\$ -	\$ -	\$ 2	\$ -	7	\$ 9	\$ 9	-
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 18,228</b>	<b>\$ 20,444</b>	<b>\$ 25,535.55</b>	<b>\$ 25,913</b>	<b>\$ 17,951</b>	<b>\$ 25,922</b>	<b>\$ 30,208</b>	<b>16.57%</b>
022-7200-529-5210	DEPT TOOLS & SUPPLIES	\$ 5,196	\$ 3,244	\$ 4,244	\$ 4,200	3,237	\$ 4,200	\$ 4,200	0.00%
022-7200-529-5216	COMMUNICATIONS	\$ 4,762	\$ 969	\$ 1,950	\$ 2,500	1,372	\$ 2,000	\$ 2,500	0.00%
022-7200-529-5218	UTILITIES	\$ 7,880	\$ 7,897	\$ 9,062	\$ 5,500	5,810	\$ 6,500	\$ 3,000	-45.45%
022-7200-529-5261	LIABILITY INSURANCE	\$ 362	\$ 344	\$ 422	\$ 430	322	\$ 430	\$ 562	30.70%
022-7200-529-5262	PROPERTY INSURANCE	\$ 45	\$ 49	\$ 64	\$ 96	72	\$ 96	\$ 176	83.33%
022-7200-529-5264	ERMA	\$ 64	\$ 75	\$ 132	\$ 120	90	\$ 120	\$ 171	42.50%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	\$ 33	\$ 33	\$ 36	\$ 28	21	\$ 21	\$ 8	-71.43%
022-7200-529-5270	PROFESSIONAL SERVICES	\$ 1,031	\$ 1,330	\$ 2,147	\$ 1,000	649	\$ 1,000	\$ 1,000	0.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 19,373</b>	<b>\$ 13,941</b>	<b>\$ 18,057</b>	<b>\$ 13,874</b>	<b>\$ 11,573</b>	<b>\$ 14,367</b>	<b>\$ 11,617</b>	<b>-16.27%</b>
	<b>TOTAL, SENIOR CENTER - NUTRITION</b>	<b>\$ 37,601</b>	<b>\$ 34,385</b>	<b>\$ 43,593</b>	<b>\$ 39,787</b>	<b>\$ 29,524</b>	<b>\$ 40,289</b>	<b>\$ 41,825</b>	<b>5.12%</b>
	<b>TOTAL SENIOR CENTER</b>	<b>\$ 71,759</b>	<b>\$ 65,937</b>	<b>\$ 78,699</b>	<b>\$ 139,174</b>	<b>\$ 145,290</b>	<b>\$ 181,293</b>	<b>\$ 159,824</b>	<b>14.84%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 120,140</b>	<b>\$ 131,697</b>	<b>\$ 116,401</b>	<b>\$ 102,516</b>	<b>\$ 83,892</b>	<b>\$ 112,221</b>	<b>\$ 167,522</b>	<b>63.41%</b>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 131,807</b>	<b>\$ 140,140</b>	<b>\$ 124,050</b>	<b>\$ 197,917</b>	<b>\$ 93,358</b>	<b>\$ 125,671</b>	<b>\$ 192,329</b>	<b>-2.82%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 23,802</b>	<b>\$ 36,033</b>	<b>\$ 641,860</b>	<b>\$ 25,000</b>	<b>\$ 24,829</b>	<b>\$ 25,000</b>	<b>\$ 25,500</b>	<b>2.00%</b>
	<b>TOTAL, RECREATION FUND</b>	<b>\$ 276,229</b>	<b>\$ 308,338</b>	<b>\$ 885,436</b>	<b>\$ 325,433</b>	<b>\$ 285,883</b>	<b>\$ 368,778</b>	<b>\$ 385,351</b>	<b>18.41%</b>
	<b>Revenues</b>	<b>\$ 289,979</b>	<b>\$ 300,108</b>	<b>\$ 934,031</b>	<b>\$ 338,400</b>	<b>\$ 112,682</b>	<b>\$ 339,733</b>	<b>\$ 383,000</b>	
	<b>Expenses</b>	<b>\$ 276,229</b>	<b>\$ 308,338</b>	<b>\$ 885,436</b>	<b>\$ 325,433</b>	<b>\$ 285,883</b>	<b>\$ 368,778</b>	<b>\$ 385,351</b>	
		<b>\$ 13,749</b>	<b>\$ (8,230)</b>	<b>\$ 48,595</b>	<b>\$ 12,967</b>	<b>\$ (173,201)</b>	<b>\$ (29,045)</b>	<b>\$ (2,351)</b>	



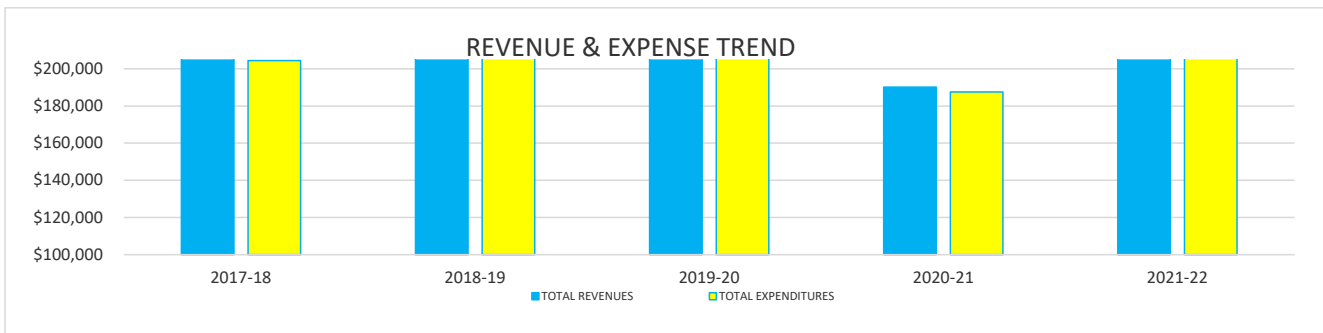
# Crandell Swim Complex

**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. The City shares eligible operational costs 50/50 with the High School through a JPA.



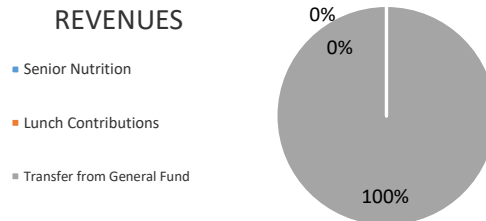
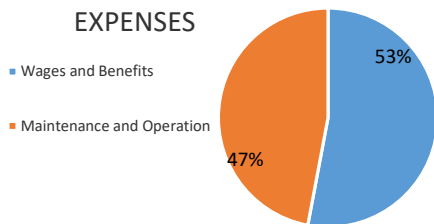
Pool	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Public Swimming	\$ 14,068	\$ 12,536	\$ 6,965	\$ -	\$ 1,000	\$ 7,000	#DIV/0!
Red Cross Lessons	\$ 11,000	\$ 17,850	\$ 8,150	\$ 5,000	\$ 2,500	\$ 5,000	0.00%
Lap Swimming	\$ 5,615	\$ 4,201	\$ 3,318	\$ 2,400	\$ 6,000	\$ 6,000	150.00%
Group Rentals	\$ 12,788	\$ 14,140	\$ 2,390	\$ 5,000	\$ 12,000	\$ 15,000	200.00%
Concession Stand Sales	\$ 6,930	\$ 6,312	\$ 3,664	\$ 1,000	\$ 114	\$ 6,000	500.00%
Aqua Aerobics	\$ 4,939	\$ 4,519	\$ 4,185	\$ 7,000	\$ 7,500	\$ 8,000	14.29%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Reimb	\$ 60,036	\$ 56,198	\$ 731,701	\$ 65,000	\$ 61,000	\$ 61,000	-6.15%
Transfer In From General Fund	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 110,000	10.00%
<b>TOTAL REVENUES</b>	<b>\$ 210,376</b>	<b>\$ 215,756</b>	<b>\$ 860,373</b>	<b>\$ 185,400</b>	<b>\$ 190,114</b>	<b>\$ 218,000</b>	<b>17.58%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 74,471	\$ 83,849	\$ 61,645	\$ 44,013	\$ 52,431	\$ 82,876	88.30%
Maintenance and Operation	\$ 106,197	\$ 122,519	\$ 103,232	\$ 117,246	\$ 110,054	\$ 117,151	-0.08%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ 23,802	\$ 36,033	\$ 641,860	\$ 25,000	\$ 25,000	\$ 25,500	2.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 204,470</b>	<b>\$ 242,401</b>	<b>\$ 806,738</b>	<b>\$ 186,259</b>	<b>\$ 187,485</b>	<b>\$ 225,527</b>	<b>21.08%</b>
Net Revenue/(Expenditures)	\$ 5,906	\$ (26,645)	\$ 53,635	\$ (859)	\$ 2,629	\$ (7,527)	776.22%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 5,906</b>	<b>\$ (26,645)</b>	<b>\$ 53,635</b>	<b>\$ (859)</b>	<b>\$ 2,629</b>	<b>\$ (7,527)</b>	<b>776.22%</b>
Beginning Fund Balance July 1	\$ (78,805)	\$ (72,899)	\$ (97,377)	\$ (43,741)	\$ (43,741)	\$ (41,112)	-6.01%
Ending Fund Balance June 30	\$ (72,899)	\$ (97,377)	\$ (43,741)	\$ (44,600)	\$ (41,112)	\$ (48,639)	9.05%



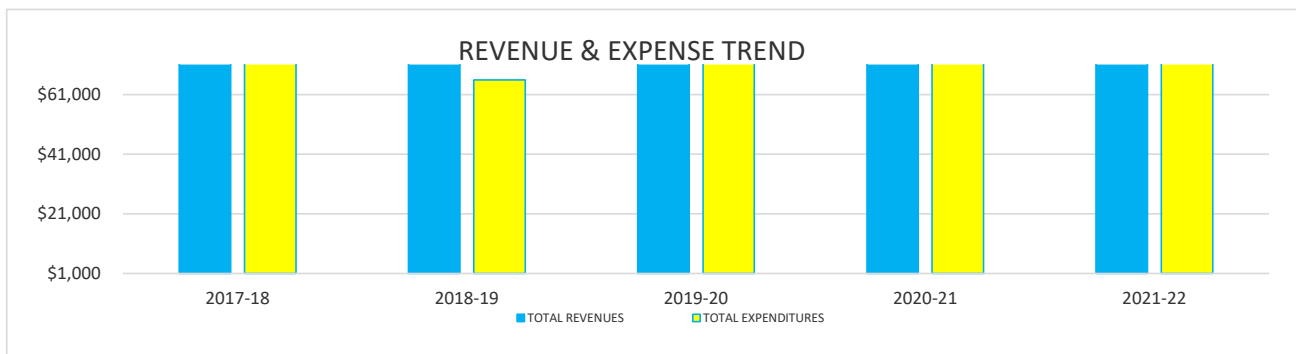
# Senior Center

**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:** There is a an increase in the Federal subsidy provided for annual lunches. Most of that is being offset by raises in wages (due to minimum wage changes) for support staff.



Senior Center	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Senior Nutrition	\$ 22,294	\$ 19,500	\$ 11,842	\$ -	\$ -	\$ -	
Lunch Contributions	\$ 8,739	\$ 8,970	\$ 6,816	\$ -	\$ -	\$ -	
SJVAP Public Benefit Grant	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	
Cares Act -Covid 19	\$ -	\$ -	\$ -	\$ 58,000	\$ 53,007	\$ 110,000	
Transfer from General Fund	\$ 48,500	\$ 53,715	\$ 55,000	\$ 75,000	\$ 77,000	\$ 55,000	-26.67%
<b>TOTAL REVENUES</b>	<b>\$ 79,533</b>	<b>\$ 82,185</b>	<b>\$ 73,658</b>	<b>\$ 153,000</b>	<b>\$ 150,007</b>	<b>\$ 165,000</b>	<b>7.84%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 45,669	\$ 47,848	\$ 54,756	\$ 58,503	\$ 59,790	\$ 84,646	44.69%
Maintenance and Operation	\$ 26,091	\$ 18,089	\$ 23,942	\$ 80,671	\$ 121,503	\$ 75,178	-6.81%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 71,759</b>	<b>\$ 65,937</b>	<b>\$ 78,699</b>	<b>\$ 139,174</b>	<b>\$ 181,293</b>	<b>\$ 159,824</b>	<b>14.84%</b>
Net Revenue/(Expenditures)	\$ 7,773	\$ 16,247	\$ (5,040)	\$ 13,826	\$ (31,286)	\$ 5,176	-62.56%
Changes in Fund Balance		\$ 645	\$ (2,874)				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 7,773</b>	<b>\$ 16,892</b>	<b>\$ (7,914)</b>	<b>\$ 13,826</b>	<b>\$ (31,286)</b>	<b>\$ 5,176</b>	<b>-62.56%</b>
Beginning Fund Balance July 1	\$ (17,979)	\$ (10,206)	\$ 6,642	\$ (1,273)	\$ (1,273)	\$ (32,559)	2458.45%
Ending Fund Balance June 30	\$ (10,206)	\$ 6,642	\$ (1,273)	\$ 12,553	\$ (32,559)	\$ (27,383)	-318.13%



**City of Kingsburg  
Summary of Special Revenue Funds**

**2021-22 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	
<b>Actual Fund Balance,</b>	<b>June 30, 2020</b>	441,836	61,894	1,441,376		393,516	2,338,622	
<b>Estimated Fund Balance,</b>	<b>June 30, 2021</b>	279,689	71,869	1,298,588		434,330	2,084,476	
<b>Revenues:</b>								
	Taxes	308,580	10,934	316,828	203,657	7,128	240,645	1,087,772
	Miscellaneous-SB1	247,486	-	-	-	-	-	247,486
	Interest	-	500	21,000	-	-	-	21,500
	Transfers from Other Funds	-	-	-	-	-	-	-
	<b>Total Revenue</b>	<b>556,066</b>	<b>11,434</b>	<b>337,828</b>	<b>203,657</b>	<b>7,128</b>	<b>240,645</b>	<b>1,356,758</b>
<b>Expenses:</b>								
	Wages & Benefits	225,155	-	-	-	-	-	225,155
	Department Tools & Supplies	10,000	-	3,000	25,000	-	10,000	48,000
	Utilities	-	-	-	-	-	-	-
	Street Lights & Signals	11,000	-	40,000	-	-	78,000	129,000
	Vehicle Maintenance	-	-	-	-	-	3,500	3,500
	Fuels	3,500	-	-	-	-	2,500	6,000
	Repairs & Maintenance	-	-	-	4,000	-	5,000	9,000
	Insurance	9,590	-	-	-	-	-	9,590
	Sidewalk Repair	-	-	-	-	4,000	20,000	24,000
	Professional Service	26,000	-	8,000	-	-	35,000	69,000
	Street Striping Program	-	-	20,000	-	-	-	20,000
	Audit	-	-	-	-	-	-	-
	Overhead	26,522	-	8,812	-	-	11,530	46,864
	<b>Total Maintenance &amp; Operations</b>	<b>311,767</b>	<b>-</b>	<b>79,812</b>	<b>29,000</b>	<b>4,000</b>	<b>165,530</b>	<b>590,109</b>
<b>Capital Outlay Projects:</b>								
	Capital Outlay (Varies)	-	-	-	150,000	-	-	150,000
	7th St. (Mehlert to Roosevelt)	-	-	120,000	-	-	-	120,000
	Ventura St. (10th to 18th)	-	-	341,000	-	-	-	341,000
	SB1 Project	242,200	-	-	-	-	-	242,200
	<b>Total Capital Outlay</b>	<b>242,200</b>	<b>-</b>	<b>461,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>853,200</b>
	<b>Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenses</b>	<b>553,967</b>	<b>-</b>	<b>540,812</b>	<b>179,000</b>	<b>4,000</b>	<b>165,530</b>	<b>1,443,309</b>
	<b>Net Result</b>	<b>2,099</b>	<b>11,434</b>	<b>(202,984)</b>	<b>24,657</b>	<b>3,128</b>	<b>75,115</b>	<b>(86,551)</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2022</b>	<b>281,788</b>	<b>83,303</b>	<b>1,095,604</b>		<b>537,230</b>	<b>1,997,925</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021-22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 ACTUALS</u>	<u>FY 20/21 BUDGET</u>	<u>AS of 4/16/2021</u>	<u>PROJECTED YEAR END</u>	<u>FY 21/22 PROPOSED</u>	<u>Percent Change</u>
<b>GAS TAX</b>									
102-0000-403-0601	2105	\$ 66,954	\$ 66,536	\$ 63,213	\$ 65,685	\$ 48,365	\$ 67,059	\$ 72,929	11.03%
102-0000-403-0602	2106	\$ 39,179	\$ 41,244	\$ 36,256	\$ 37,513	\$ 27,946	\$ 37,678	\$ 40,621	8.29%
102-0000-403-0603	2107	\$ 87,137	\$ 85,505	\$ 79,818	\$ 79,019	\$ 64,911	\$ 85,039	\$ 92,753	17.38%
102-0000-403-0604	2107.5	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
102-0000-403-0605	2103	\$ 48,047	\$ 41,398	\$ 85,447	\$ 104,703	\$ 72,307	\$ 83,045	\$ 99,277	-5.18%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	\$ 14,026	\$ 13,975	\$ 13,931	\$ -	\$ -	\$ -	\$ -	
102-0000-404-0606	ROAD MAINT & REHAB SB1	\$ 72,295	\$ 223,416	\$ 216,559	\$ 212,977	\$ 184,783	\$ 220,829	\$ 247,486	16.20%
	<b>SUB-TOTAL, TAXES</b>	<b>\$ 330,638</b>	<b>\$ 475,074</b>	<b>\$ 498,224</b>	<b>\$ 502,897</b>	<b>\$ 401,312</b>	<b>\$ 496,650</b>	<b>\$ 556,066</b>	<b>10.57%</b>
102-0000-451-0100	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-0000-451-0102	TRANSFER FROM CALPERS UAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, GAS TAX</b>	<b>\$ 330,638</b>	<b>\$ 475,074</b>	<b>\$ 498,224</b>	<b>\$ 502,897</b>	<b>\$ 401,312</b>	<b>\$ 496,650</b>	<b>\$ 556,066</b>	<b>10.57%</b>
<b>LTF 3</b>									
103-0000-403-0701	ARTICLE 3	\$ 8,647	\$ 8,820	\$ 9,333	\$ 9,500	\$ -	\$ 9,500	\$ 10,934	15.09%
103-0000-451-0101	INTEREST	\$ 373	\$ 484	\$ 856	\$ 475	\$ -	\$ 475	\$ 500	
103-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 3</b>	<b>\$ 9,020</b>	<b>\$ 9,304</b>	<b>\$ 10,189</b>	<b>\$ 9,975</b>	<b>\$ -</b>	<b>\$ 9,975</b>	<b>\$ 11,434</b>	
<b>LTF 8</b>									
104-0000-403-0702	ARTICLE 8	\$ 412,076	\$ 374,975	\$ 585,645	\$ 404,235	\$ -	\$ 289,000	\$ 316,828	-21.62%
104-0000-423-0607	STREET GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104-0000-451-0101	INTEREST	\$ 17,932	\$ 20,185	\$ 18,501	\$ 20,212	\$ -	\$ 20,212	\$ 21,000	
104-0000-471-0101	FROM OTHER FUNDS	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 8</b>	<b>\$ 505,008</b>	<b>\$ 395,160</b>	<b>\$ 604,146</b>	<b>\$ 424,447</b>	<b>\$ -</b>	<b>\$ 309,212</b>	<b>\$ 337,828</b>	<b>-20.41%</b>
<b>MEASURE C</b>									
105-0000-403-0801	STREET MAINTENANCE	\$ 168,113	\$ 163,351	\$ 180,587	\$ 173,782	\$ 156,709	\$ 173,782	\$ 203,657	17.19%
105-0000-403-0802	ADA COMPLIANCE	\$ 5,632	\$ 5,434	\$ 6,049	\$ 6,082	\$ 5,299	\$ 6,082	\$ 7,128	17.20%
105-0000-403-0803	FLEXIBLE FUNDING	\$ 197,696	\$ 195,934	\$ 211,248	\$ 203,554	\$ 166,010	\$ 203,554	\$ 240,645	18.22%
	<b>SUB-TOTAL, TAXES</b>	<b>\$ 371,441</b>	<b>\$ 364,719</b>	<b>\$ 397,884</b>	<b>\$ 383,418</b>	<b>\$ 328,018</b>	<b>\$ 383,418</b>	<b>\$ 451,430</b>	<b>17.74%</b>
105-0000-451-0101	INTEREST	\$ 1,004	\$ 11	\$ 1,957	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, MEASURE C</b>	<b>\$ 372,445</b>	<b>\$ 364,730</b>	<b>\$ 399,841</b>	<b>\$ 383,418</b>	<b>\$ 328,018</b>	<b>\$ 383,418</b>	<b>\$ 451,430</b>	<b>17.74%</b>
	<b>TOTAL TAXES</b>	<b>\$ 1,122,802</b>	<b>\$ 1,223,588</b>	<b>\$ 1,491,086</b>	<b>\$ 1,300,050</b>	<b>\$ 729,329</b>	<b>\$ 1,178,568</b>	<b>\$ 1,335,258</b>	
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 19,309</b>	<b>\$ 20,680</b>	<b>\$ 21,314</b>	<b>\$ 20,687</b>	<b>\$ -</b>	<b>\$ 20,687</b>	<b>\$ 21,500</b>	
	<b>TOTAL FROM OTHER FUNDS</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
		<b>\$ 1,217,111</b>	<b>\$ 1,244,268</b>	<b>\$ 1,512,401</b>	<b>\$ 1,320,737</b>	<b>\$ 729,329</b>	<b>\$ 1,199,255</b>	<b>\$ 1,356,758</b>	<b>2.73%</b>
	<b>Revenues</b>	<b>\$ 1,217,111</b>	<b>\$ 1,244,268</b>	<b>\$ 1,512,401</b>	<b>\$ 1,320,737</b>	<b>\$ 729,329</b>	<b>\$ 1,199,255</b>	<b>\$ 1,356,758</b>	
	<b>Expenses</b>	<b>\$ 897,664</b>	<b>\$ 1,734,565</b>	<b>\$ 1,030,930</b>	<b>\$ 1,885,889</b>	<b>\$ 842,388</b>	<b>\$ 1,511,592</b>	<b>\$ 1,443,309</b>	
		<b>\$ 319,446</b>	<b>\$ (490,297)</b>	<b>\$ 481,470</b>	<b>\$ (565,152)</b>	<b>\$ (113,059)</b>	<b>\$ (312,337)</b>	<b>\$ (86,551)</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021-22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	AS of	PROJECTED	FY 21/22	Percent
		ACTUALS	ACTUAL	ACTUAL	BUDGET	4/16/2021	YEAR END	PROPOSED	Change
<b>GAS TAX</b>									
102-9100-549-5101	SALARIES	\$ 128,996	\$ 126,363	\$ 132,089	\$ 125,280	\$ 108,715	\$ 125,280	\$ 132,557	5.81%
102-9100-549-5102	OVERTIME	\$ 141	\$ 41	\$ 5,683	\$ 7,250	\$ 577	\$ 2,500	\$ 3,000	-58.62%
102-9100-549-5121	FICA	\$ 9,553	\$ 9,332	\$ 10,170	\$ 10,139	\$ 8,105	\$ 10,139	\$ 10,370	2.28%
102-9100-549-5122	PERS UAL	\$ -	\$ -	\$ -	\$ 35,718	\$ 22,817	\$ 35,718	\$ 17,326	-51.49%
102-9100-549-5123	PERS	\$ 27,698	\$ 31,159	\$ 36,553	\$ 7,490	\$ 9,875	\$ 13,267	\$ 13,061	74.38%
102-9100-549-5124	PERS ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9100-549-5125	MEDICAL	\$ 38,331	\$ 33,235	\$ 30,788	\$ 32,482	\$ 31,087	\$ 32,482	\$ 35,290	8.64%
102-9100-549-5127	WORKERS COMP	\$ 12,782	\$ 10,477	\$ 11,156	\$ 11,541	\$ 8,656	\$ 11,541	\$ 13,438	16.44%
102-9100-549-5131	EAP	\$ 27	\$ 39	\$ 29	\$ 26	\$ 20	\$ 26	\$ 30	15.38%
102-9100-549-5133	LIFE INSURANCE	\$ 106	\$ 84	\$ 88	\$ 83	\$ 61	\$ 83	\$ 83	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 217,633</b>	<b>\$ 210,730</b>	<b>\$ 226,556</b>	<b>\$ 230,009</b>	<b>\$ 189,912</b>	<b>\$ 231,036</b>	<b>\$ 225,155</b>	-2.11%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ 4,100	\$ 4,000	\$ 4,998	\$ 6,000	\$ 10,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 18,186	\$ 10,064	\$ 9,070	\$ 20,000	\$ 7,175	\$ 14,000	\$ 11,000	-45.00%
102-9100-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,500	-
102-9100-549-5261	LIABILITY INSURANCE	\$ 3,070	\$ 3,631	\$ 2,782	\$ 2,754	\$ 2,066	\$ 2,754	\$ 3,929	42.67%
102-9100-549-5262	PROPERTY INSURANCE	\$ 381	\$ 518	\$ 422	\$ 613	\$ 460	\$ 613	\$ 1,229	100.49%
102-9100-549-5263	VEHICLE INSURANCE	\$ 516	\$ 1,881	\$ 1,989	\$ 2,297	\$ 1,722	\$ 2,297	\$ 3,182	38.53%
102-9100-549-5264	ERMA	\$ 539	\$ 793	\$ 870	\$ 768	\$ 576	\$ 768	\$ 1,192	55.21%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ 281	\$ 352	\$ 234	\$ 181	\$ 136	\$ 181	\$ 58	-67.96%
102-9100-549-5270	PROFESSIONAL SERVICES	\$ 24,144	\$ 23,792	\$ 22,872	\$ 25,000	\$ 25,585	\$ 25,585	\$ 26,000	4.00%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 17,500	\$ 17,500	\$ -	\$ 22,500	\$ 19,151	\$ 22,981	\$ 26,522	17.88%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 64,616</b>	<b>\$ 58,531</b>	<b>\$ 42,339</b>	<b>\$ 78,113</b>	<b>\$ 61,868</b>	<b>\$ 77,679</b>	<b>\$ 86,612</b>	10.88%
102-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 242,200	-
102-9100-549-5501	TRANSFER OUT OVERHEAD	\$ -	\$ -	\$ 20,500	\$ -	\$ -	\$ -	\$ -	-
102-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 91,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9100-549-5706	21ST AVENUE REPAIRS	\$ 93,838	\$ 163,846	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	\$ -	\$ -	\$ 13,282	\$ 277,697	\$ 350,082	\$ 350,082	\$ -	-
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	\$ -	\$ -	\$ 30,781	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, GAS TAX</b>	<b>\$ 468,060</b>	<b>\$ 433,107</b>	<b>\$ 333,457</b>	<b>\$ 885,819</b>	<b>\$ 601,863</b>	<b>\$ 658,797</b>	<b>\$ 553,967</b>	-37.46%
<b>LTF 3</b>									
103-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	\$ -	\$ -	\$ -	\$ 12,274	\$ 5,721	\$ 12,274	\$ -	-
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	\$ -	\$ -	\$ -	\$ 30,187	\$ -	\$ 30,187	\$ -	-
103-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, LTF 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,461</b>	<b>\$ 5,721</b>	<b>\$ 42,461</b>	<b>\$ -</b>	-
<b>LTF 8</b>									
104-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 3,076	\$ 3,789	\$ 2,932	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.00%
104-9100-549-5218	UTILITIES	\$ 6,930	\$ 1,675	\$ -	\$ 4,000	\$ -	\$ -	\$ -	-100.00%
104-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 13,000	\$ 45,000	\$ 48,497	\$ 40,000	\$ 36,429	\$ 40,000	\$ 40,000	0.00%
104-9100-549-5270	PROFESSIONAL SERVICES	\$ 6,950	\$ 14,735	\$ 2,156	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	0.00%
104-9100-549-5275	STREET STRIPING PROGRAM	\$ 1,833	\$ -	\$ 14,962	\$ 25,000	\$ 9,470	\$ 20,000	\$ 20,000	-20.00%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 20,500	\$ 20,500	\$ 20,500	\$ 22,500	\$ 7,500	\$ 9,000	\$ 8,812	-60.84%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 52,288</b>	<b>\$ 85,699</b>	<b>\$ 89,047</b>	<b>\$ 102,500</b>	<b>\$ 53,399</b>	<b>\$ 52,000</b>	<b>\$ 79,812</b>	-22.13%
104-9100-549-5701	CAPITAL OUTLAY	\$ (5,342)	\$ 326,593	\$ 414,259	\$ 443,609	\$ 11,455	\$ 400,000	\$ 461,000	3.92%
104-9100-549-5704	21ST AVENUE REPAIRS	\$ -	\$ 412,214	\$ -	\$ -	\$ -	\$ -	\$ -	-
104-9100-549-5705	SIGNAGE UPDATES	\$ 36,059	\$ 80,827	\$ 65	\$ -	\$ -	\$ -	\$ -	-
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	\$ -	\$ 9,805	\$ -	\$ -	\$ -	\$ -	\$ -	-
104-9100-549-5762	MADSEN AVE RECON STROUD-SIERRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
104-9100-549-5763	MADSEN AVE BIKE PATH STROUD-KAMM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
104-9100-549-5764	12TH AVE SIERRA TO WINTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
104-9100-549-5765	UNION ST (10TH TO 18TH)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 30,717</b>	<b>\$ 829,439</b>	<b>\$ 414,324</b>	<b>\$ 443,609</b>	<b>\$ 11,455</b>	<b>\$ 400,000</b>	<b>\$ 461,000</b>	3.92%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, LTF 8</b>	<b>\$ 83,005</b>	<b>\$ 915,138</b>	<b>\$ 503,372</b>	<b>\$ 546,109</b>	<b>\$ 64,854</b>	<b>\$ 452,000</b>	<b>\$ 540,812</b>	-0.97%
<b>MEASURE C - STREET MAINTENANCE</b>									
105-9200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	-
105-9200-549-5229	REPAIRS & MAINTENANCE	\$ 5,665	\$ 4,338	\$ 4,590	\$ 4,000	\$ 4,508	\$ 4,582	\$ 4,000	0.00%
105-9200-549-5270	PROFESSIONAL SERVICES	\$ 20,507	\$ 20,900	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9200-549-5505	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 26,172</b>	<b>\$ 25,238</b>	<b>\$ 4,590</b>	<b>\$ 4,000</b>	<b>\$ 4,508</b>	<b>\$ 4,582</b>	<b>\$ 29,000</b>	625.00%
105-9200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ 800	\$ 121,000	\$ -	\$ 121,000	\$ 150,000	0.00%
105-9200-549-5704	21ST AVENUE REPAIRS	\$ 125,094	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9200-549-5707	CLARKSON AVENUE REPAIRS	\$ 11,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	\$ -	\$ -	\$ -	\$ 80,000	\$ 45,622	\$ 45,622	\$ -	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 136,677</b>	<b>\$ 180,000</b>	<b>\$ 800</b>	<b>\$ 201,000</b>	<b>\$ 45,622</b>	<b>\$ 166,622</b>	<b>\$ 150,000</b>	-25.37%
	<b>TOTAL, ST. MAINTENANCE</b>	<b>\$ 162,849</b>	<b>\$ 205,238</b>	<b>\$ 5,390</b>	<b>\$ 205,000</b>	<b>\$ 50,131</b>	<b>\$ 171,204</b>	<b>\$ 179,000</b>	-12.68%
<b>MEASURE C - ADA COMPLIANCE</b>									
105-9300-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5229	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5230	SIDEWALK REPAIR	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,800	\$ 3,800	\$ 4,000	-20.00%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, ADA COMPLIANCE</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>	<b>\$ 4,000</b>	-20.00%
<b>MEASURE C - FLEXIBLE FUNDING</b>									
105-9400-549-5210	DEPT TOOLS & SUPPLIES	\$ 3,694	\$ 36,666	\$ 11,089	\$ 38,000	\$ 1,045	\$ 10,000	\$ 10,000	-73.68%
105-9400-549-5219	STREET LIGHTS & SIGNALS	\$ 105,828	\$ 86,315	\$ 75,814	\$ 78,000	\$ 46,210	\$ 78,000	\$ 78,000	0.00%
105-9400-549-5222	VEHICLE MAINTENANCE	\$ 4,036	\$ 3,861	\$ 2,313	\$ 3,000	\$ 8,957	\$ 10,000	\$ 3,500	16.67%
105-9400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	-
105-9400-549-5229	REPAIRS & MAINTENANCE	\$ 13,223	\$ 2,012	\$ 3,180	\$ 5,000	\$ -	\$ 4,000	\$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	\$ 15,000	\$ 14,801	\$ 19,027	\$ 20,000	\$ 9,619	\$ 20,000	\$ 20,000	0.00%



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021-22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	AS of	PROJECTED	FY 21/22	Percent
		ACTUALS	ACTUAL	ACTUAL	BUDGET	4/16/2021	YEAR END	PROPOSED	Change
105-9400-549-5270	PROFESSIONAL SERVICES	\$ 16,470	\$ 11,927	\$ 44,448	\$ 35,000	\$ 25,625	\$ 35,000	\$ 35,000	0.00%
105-9400-549-5294	AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	\$ 20,500	\$ 20,500	\$ 20,500	\$ 22,500	\$ 8,833	\$ 10,600	\$ 11,530	-48.76%
	<b>TOTAL, MAINT. &amp; OPERATIONS</b>	<b>\$ 178,750</b>	<b>\$ 176,082</b>	<b>\$ 176,371</b>	<b>\$ 201,500</b>	<b>\$ 100,289</b>	<b>\$ 167,600</b>	<b>\$ 165,530</b>	<b>-17.85%</b>
105-9400-549-5765	CURB RAMP INSTALLATION ADA	\$ -	\$ -	\$ 27,840	\$ -	\$ -	\$ -	\$ -	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9400-549-5767	GOLDEN STATE BLVD	\$ -	\$ -	\$ -	\$ -	\$ 15,730	\$ 15,730	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,840</b>	<b>\$ -</b>	<b>\$ 15,730</b>	<b>\$ 15,730</b>	<b>\$ -</b>	
	<b>TOTAL, FLEXIBLE</b>	<b>\$ 178,750</b>	<b>\$ 176,082</b>	<b>\$ 204,211</b>	<b>\$ 201,500</b>	<b>\$ 116,019</b>	<b>\$ 183,330</b>	<b>\$ 165,530</b>	<b>-17.85%</b>
	<b>TOTAL, MEASURE C</b>	<b>\$ 346,599</b>	<b>\$ 386,320</b>	<b>\$ 214,602</b>	<b>\$ 411,500</b>	<b>\$ 169,949</b>	<b>\$ 342,604</b>	<b>\$ 348,530</b>	<b>-15.30%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 217,633</b>	<b>\$ 210,730</b>	<b>\$ 226,556</b>	<b>\$ 230,009</b>	<b>\$ 189,912</b>	<b>\$ 231,036</b>	<b>\$ 225,155</b>	<b>-2.11%</b>
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 326,827</b>	<b>\$ 350,550</b>	<b>\$ 296,847</b>	<b>\$ 346,113</b>	<b>\$ 195,880</b>	<b>\$ 305,661</b>	<b>\$ 326,902</b>	<b>-5.55%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 261,232</b>	<b>\$ 1,173,285</b>	<b>\$ 487,027</b>	<b>\$ 1,264,767</b>	<b>\$ 428,611</b>	<b>\$ 974,895</b>	<b>\$ 853,200</b>	<b>-32.54%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 91,973</b>	<b>\$ -</b>	<b>\$ 20,500</b>	<b>\$ 45,000</b>	<b>\$ 27,984</b>	<b>\$ -</b>	<b>\$ 38,052</b>	<b>-15.44%</b>
	<b>TOTAL, SPECIAL REVENUE FUNDS</b>	<b>\$ 897,664</b>	<b>\$ 1,734,565</b>	<b>\$ 1,030,930</b>	<b>\$ 1,885,889</b>	<b>\$ 842,388</b>	<b>\$ 1,511,592</b>	<b>\$ 1,443,309</b>	<b>-23.47%</b>
	<b>Revenues</b>	<b>\$ 1,217,111</b>	<b>\$ 1,244,268</b>	<b>\$ 1,512,401</b>	<b>\$ 1,320,737</b>	<b>\$ 729,329</b>	<b>\$ 1,199,255</b>	<b>\$ 1,356,758</b>	<b>2.73%</b>
	<b>Expenses</b>	<b>\$ 897,664</b>	<b>\$ 1,734,565</b>	<b>\$ 1,030,930</b>	<b>\$ 1,885,889</b>	<b>\$ 842,388</b>	<b>\$ 1,511,592</b>	<b>\$ 1,443,309</b>	<b>-23.47%</b>
		<b>\$ 319,446</b>	<b>\$ (490,297)</b>	<b>\$ 481,470</b>	<b>\$ (565,152)</b>	<b>\$ (113,059)</b>	<b>\$ (312,337)</b>	<b>\$ (86,551)</b>	<b>-84.69%</b>

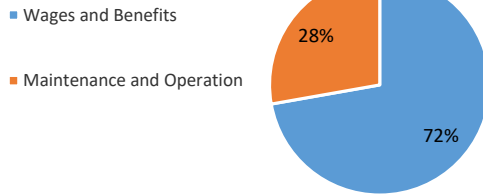


# GAS TAX FUND

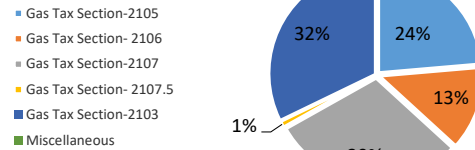
**Description:** Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

**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 Expenses

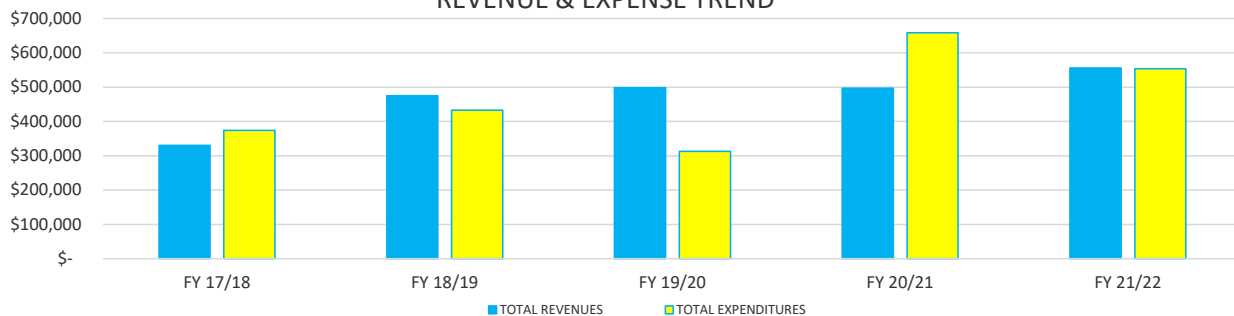


Gas Tax Revenues



Gas Tax	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Gas Tax Section-2105	\$ 66,954	\$ 66,536	\$ 63,213	\$ 65,685	\$ 67,059	\$ 72,929	11.03%
Gas Tax Section-2106	\$ 39,179	\$ 41,244	\$ 36,256	\$ 37,513	\$ 37,678	\$ 40,621	8.29%
Gas Tax Section-2107	\$ 87,137	\$ 85,505	\$ 79,818	\$ 79,019	\$ 85,039	\$ 92,753	17.38%
Gas Tax Section-2107.5	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Gas Tax Section-2103	\$ 48,047	\$ 41,398	\$ 85,447	\$ 104,703	\$ 83,045	\$ 99,277	-5.18%
Traffic Cong. Relief SB1	\$ 14,026	\$ 13,975	\$ 13,931	\$ -	\$ -	\$ -	-
Road Maint and Rehab SB1	\$ 72,295	\$ 223,416	\$ 216,559	\$ 212,977	\$ 220,829	\$ 247,486	16.20%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 330,638</b>	<b>\$ 475,074</b>	<b>\$ 498,224</b>	<b>\$ 502,897</b>	<b>\$ 496,650</b>	<b>\$ 556,066</b>	<b>10.57%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 217,633	\$ 210,730	\$ 226,556	\$ 230,009	\$ 231,036	\$ 225,155	-2.11%
Maintenance and Operation	\$ 64,616	\$ 58,531	\$ 42,339	\$ 78,113	\$ 77,679	\$ 86,612	10.88%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ 163,846	\$ 44,062	\$ 300,000	\$ 350,082	\$ 242,200	-19.27%
Transfers Out	\$ 91,973	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 374,222</b>	<b>\$ 433,107</b>	<b>\$ 312,957</b>	<b>\$ 608,122</b>	<b>\$ 658,797</b>	<b>\$ 553,967</b>	<b>-8.91%</b>
Net Revenue/(Expenditures)	\$ (43,584)	\$ 41,967	\$ 185,267	\$ (105,225)	\$ (162,147)	\$ 2,099	-101.99%
Other Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (43,584)</b>	<b>\$ 41,967</b>	<b>\$ 185,267</b>	<b>\$ (105,225)</b>	<b>\$ (162,147)</b>	<b>\$ 2,099</b>	<b>-101.99%</b>
Beginning Fund Balance July 1	\$ 278,687	\$ 235,103	\$ 277,070	\$ 441,836	\$ 441,836	\$ 279,689	-36.70%
Adjustment to Fund Balance	\$ -	\$ -	\$ (20,502)	\$ -	\$ -	\$ -	-
Ending Fund Balance June 30	\$ 235,103	\$ 277,070	\$ 441,836	\$ 336,611	\$ 279,689	\$ 281,787	-16.29%

REVENUE & EXPENSE TREND



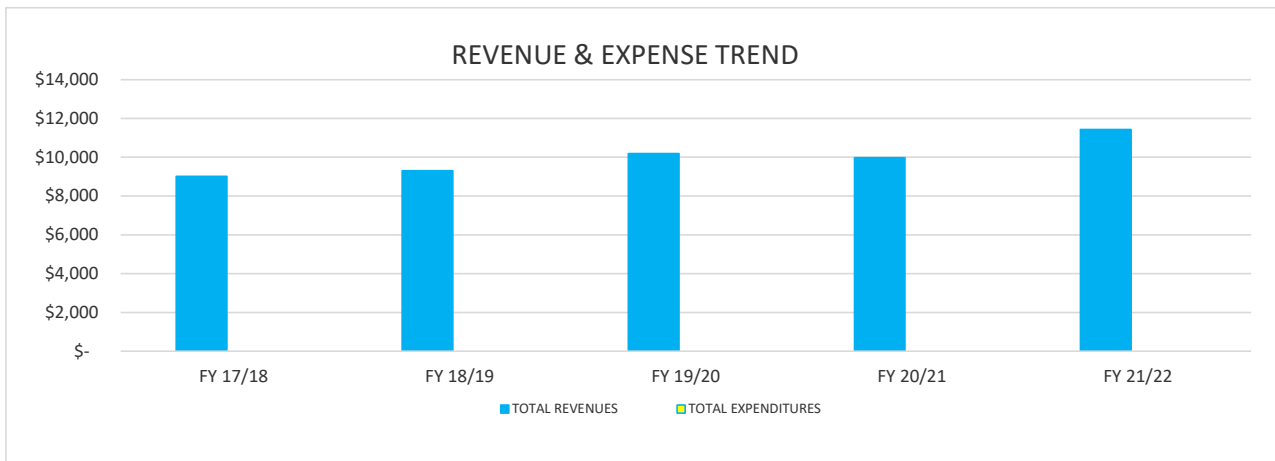
# LOCAL TRANSPORTATION FUND ARTICLE 3

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

**Budget Highlights:** LTF3 is used often for local match of federal projects when necessary. Often, this fund is banded with other projects to address several locations under one contract.



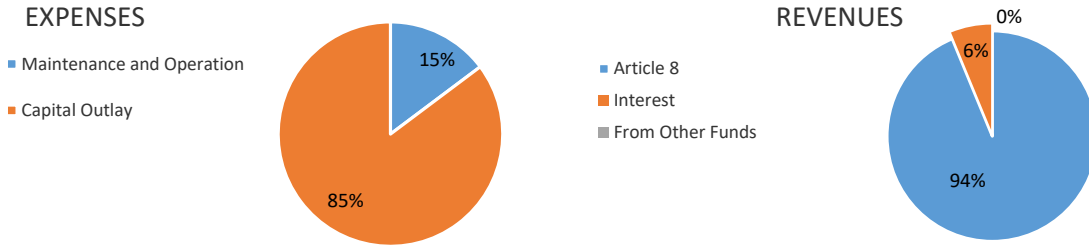
LTF Article 3	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Article 3	\$ 8,647	\$ 8,820	\$ 9,333	\$ 9,500	\$ 9,500	\$ 10,934	15.09%
Interest	\$ 373	\$ 484	\$ 856	\$ 475	\$ 475	\$ 500	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 9,020</b>	<b>\$ 9,304</b>	<b>\$ 10,189</b>	<b>\$ 9,975</b>	<b>\$ 9,975</b>	<b>\$ 11,434</b>	<b>14.63%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 9,020	\$ 9,304	\$ 10,189	\$ 9,975	\$ 9,975	\$ 11,434	14.63%
<b>Changes in Fund Balance</b>	<b>\$ 619</b>	<b>\$ -</b>					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 9,639</b>	<b>\$ 9,304</b>	<b>\$ 10,189</b>	<b>\$ 9,975</b>	<b>\$ 9,975</b>	<b>\$ 11,434</b>	<b>14.63%</b>
Beginning Fund Balance July 1	\$ 32,762	\$ 42,401	\$ 51,705	\$ 61,894	\$ 61,894	\$ 71,869	16.12%
Ending Fund Balance June 30	\$ 42,401	\$ 51,705	\$ 61,894	\$ 71,869	\$ 71,869	\$ 83,303	15.91%



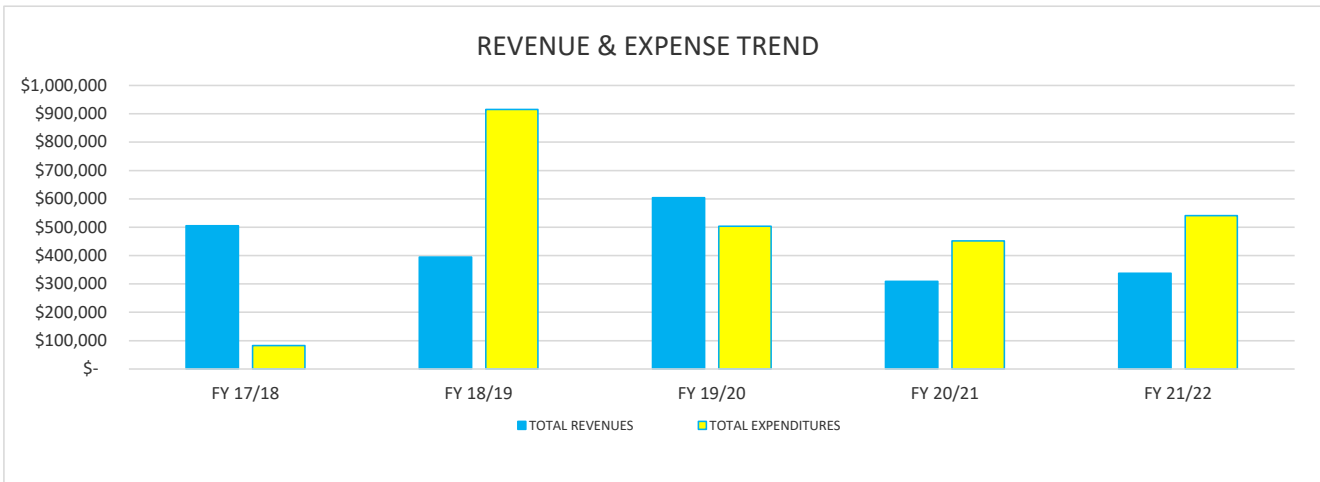
# LOCAL TRANSPORTATION ARTICLE 8

**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 FY22. Over \$400,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.



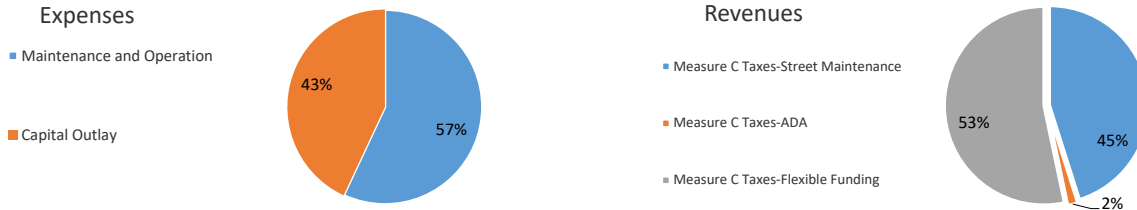
LTF Article 8	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Article 8	\$ 412,076	\$ 374,975	\$ 585,645	\$ 404,235	\$ 289,000	\$ 316,828	-21.62%
Interest	\$ 17,932	\$ 20,185	\$ 18,501	\$ 20,212	\$ 20,212	\$ 21,000	
From Other Funds	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 505,008</b>	<b>\$ 395,160</b>	<b>\$ 604,146</b>	<b>\$ 424,447</b>	<b>\$ 309,212</b>	<b>\$ 337,828</b>	<b>-20.41%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 52,288	\$ 85,699	\$ 89,047	\$ 102,500	\$ 52,000	\$ 79,812	-22.13%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 30,717	\$ 829,439	\$ 414,324	\$ 443,609	\$ 400,000	\$ 461,000	3.92%
Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,005</b>	<b>\$ 915,138</b>	<b>\$ 503,372</b>	<b>\$ 546,109</b>	<b>\$ 452,000</b>	<b>\$ 540,812</b>	<b>-0.97%</b>
Net Revenue/(Expenditures)	\$ 422,003	\$ (519,978)	\$ 100,775	\$ (121,662)	\$ (142,788)	\$ (202,984)	66.84%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 422,003</b>	<b>\$ (519,978)</b>	<b>\$ 100,775</b>	<b>\$ (121,662)</b>	<b>\$ (142,788)</b>	<b>\$ (202,984)</b>	<b>66.84%</b>
Beginning Fund Balance July 1	\$ 1,438,577	\$ 1,860,580	\$ 1,340,602	\$ 1,441,376	\$ 1,441,376	\$ 1,298,588	-9.91%
Ending Fund Balance June 30	\$ 1,860,580	\$ 1,340,602	\$ 1,441,376	\$ 1,319,714	\$ 1,298,588	\$ 1,095,604	-16.98%



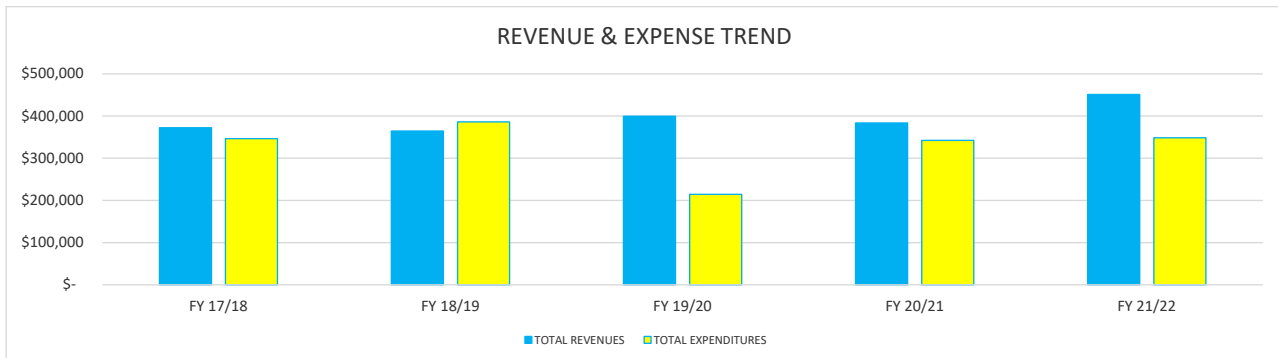
# MEASURE C FUND

**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 FY22, regular maintenance items and a larger crack sealing project is budgeted.



Measure C	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Measure C Taxes-Street Maintenance	\$ 168,113	\$ 163,351	\$ 180,587	\$ 173,782	\$ 173,782	\$ 203,657	17.19%
Measure C Taxes-ADA	\$ 5,632	\$ 5,434	\$ 6,049	\$ 6,082	\$ 6,082	\$ 7,128	17.20%
Measure C Taxes-Flexible Funding	\$ 197,696	\$ 195,934	\$ 211,248	\$ 203,554	\$ 203,554	\$ 240,645	18.22%
Interest	\$ 1,004	\$ 11	\$ 1,957	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 372,445</b>	<b>\$ 364,730</b>	<b>\$ 399,841</b>	<b>\$ 383,418</b>	<b>\$ 383,418</b>	<b>\$ 451,430</b>	<b>17.74%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Maintenance and Operation	\$ 209,922	\$ 206,320	\$ 185,962	\$ 210,500	\$ 175,982	\$ 198,530	-5.69%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ 136,677	\$ 180,000	\$ 28,640	\$ 201,000	\$ 166,622	\$ 150,000	-25.37%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 346,599</b>	<b>\$ 386,320</b>	<b>\$ 214,602</b>	<b>\$ 411,500</b>	<b>\$ 342,604</b>	<b>\$ 348,530</b>	<b>-15.30%</b>
Net Revenue/(Expenditures)	\$ 25,845	\$ (21,590)	\$ 185,240	\$ (28,082)	\$ 40,814	\$ 102,900	-466.43%
Changes in Fund Balance	\$ (2)	\$ (2)					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 25,843</b>	<b>\$ (21,592)</b>	<b>\$ 185,240</b>	<b>\$ (28,082)</b>	<b>\$ 40,814</b>	<b>\$ 102,900</b>	<b>-466.43%</b>
Beginning Fund Balance July 1	\$ 204,025	\$ 229,868	\$ 208,276	\$ 393,516	\$ 393,516	\$ 434,330	10.37%
Ending Fund Balance June 30	\$ 229,868	\$ 208,276	\$ 393,516	\$ 365,434	\$ 434,330	\$ 537,230	47.01%



**City of Kingsburg**  
**Summary of Special Revenue-Public Safety Funds**

**2021-22 Fiscal Year Budget**

		<b>Measure E Fund</b>		
		<b>Measure E Police</b>	<b>Measure E Fire</b>	<b>Total</b>
<b>Actual Fund Balance,</b>	<b>June 30, 2020</b>	\$605,539		605,539
<b>Estimated Fund Balance,</b>	<b>June 30, 2021</b>	\$1,167,804		1,167,804
<b>Revenues:</b>				
	Measure E (1% Voter Approved Tax)	\$2,150,100		2,150,100
	Transfers from Other Funds	\$0		-
	Fire Marshal Services	\$0		-
	<b>Total Revenue</b>	<b>\$2,150,100</b>		<b>2,150,100</b>
<b>Expenses:</b>				
	Wages & Benefits	1,079,735	592,242	1,671,977
	Department Tools & Supplies	12,500	30,000	42,500
	Communications	8,300	-	8,300
	Vehicle Maintenance	7,000	-	7,000
	Fuels	30,000	24,000	54,000
	Repairs & Maintenance	2,000	-	2,000
	Insurance	36,989	16,535	53,524
	Professional Services	20,000	38,000	58,000
	Training & Education	14,500	9,000	23,500
	<b>Total Maintenance &amp; Operations</b>	<b>1,211,024</b>	<b>709,777</b>	<b>1,920,801</b>
<b>Capital Outlay Projects:</b>				
	Capital Outlay	200,000	183,000	383,000
	Police Patrol Cars	180,000	-	180,000
	Computers/Monitors/Tablets	15,000	-	15,000
	Radios & Equipment	-	35,000	35,000
	SCBA Refilling Station	-	-	-
	Protective Clothing	-	40,000	40,000
	FE Simulator (Training Prop)	-	-	-
	<b>Total Capital Outlay</b>	<b>395,000</b>	<b>258,000</b>	<b>653,000</b>
	<b>Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenses</b>	<b>1,606,024</b>	<b>967,777</b>	<b>2,573,801</b>
	<b>Net Result</b>	<b>(\$423,701)</b>		<b>(423,701)</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2022</b>	<b>\$744,103</b>		<b>744,103</b>



**CITY OF KINGSBURG  
SPECIAL REVENUE-PUBLIC SAFETY FUND  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021-22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>MEASURE E - REVENUES</b>								
106-0000-404-0400	MEASURE E TAX	\$ -	\$ 1,144,067	\$ 1,899,962	\$ 1,550,000	\$ 2,064,000	\$ 2,144,000	38.32%
106-0000-404-0101	INTEREST	\$ -	\$ -	\$ 5,442	\$ -	\$ 6,065	\$ 6,100	
106-0000-404-0401	TRANSFER TO MEASURE E	\$ -	\$ -		\$ -	\$ -	\$ -	
106-0000-404-0402	FIRE MARSHAL SERVICES	\$ -	\$ -		\$ -	\$ -	\$ -	
	<b>TOTAL MEASURE E REVENUE</b>	<b>\$ -</b>	<b>\$ 1,144,067</b>	<b>1,905,404.18</b>	<b>\$ 1,550,000</b>	<b>\$ 2,070,065</b>	<b>\$ 2,150,100</b>	<b>38.72%</b>
	<b>Revenues</b>	<b>\$ -</b>	<b>\$ 1,144,067</b>	<b>\$ 1,905,404</b>	<b>\$ 1,550,000</b>	<b>\$ 2,070,065</b>	<b>\$ 2,150,100</b>	<b>38.72%</b>
	<b>Expenses</b>	<b>\$ -</b>	<b>\$ 911,976</b>	<b>\$ 1,537,346</b>	<b>\$ 1,559,442</b>	<b>\$ 1,497,799</b>	<b>\$ 2,573,801</b>	<b>65.05%</b>
		<b>\$ -</b>	<b>\$ 232,091</b>	<b>\$ 368,058</b>	<b>\$ (9,442)</b>	<b>\$ 572,265</b>	<b>\$ (423,701)</b>	<b>4387.23%</b>



**CITY OF KINGSBURG  
SPECIAL REVENUE-PUBLIC SAFETY FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021-22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	As of	FY 21/22	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/2/2021	PROPOSED	Change
<b>MEASURE E POLICE</b>								
106-3400-549-5101	SALARIES	\$ -	\$ 122,938	\$ 172,478	\$ 241,587	\$ 117,859	\$ 636,919	163.64%
106-3400-549-5102	OVERTIME	\$ -	\$ 13,589	\$ 18,005	\$ 16,000	\$ 19,094	\$ 40,000	150.00%
106-3400-549-5106	SPECIAL PROJECT OT	\$ -	\$ -	\$ 20,496	\$ 40,000	\$ 792	\$ 50,000	25.00%
106-3400-549-5121	FICA	\$ -	\$ 7,371	\$ 14,488	\$ 22,765	\$ 10,608	\$ 55,609	144.27%
106-3400-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 1,946	\$ 1,460	\$ 100,404	5059.51%
106-3400-549-5123	PERS-PAYROLL	\$ -	\$ 12,992	\$ 21,988	\$ 27,468	\$ 13,764	\$ 90,164	228.25%
106-3400-549-5125	MEDICAL	\$ -	\$ 5,083	\$ 8,544	\$ 23,872	\$ 4,227	\$ 41,480	73.76%
106-3400-549-5127	WORKERS COMP	\$ -	\$ 11,150	\$ 17,058	\$ 18,573	\$ 13,930	\$ 56,503	204.22%
106-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ 2,000	\$ 2,313	\$ 3,800	\$ 2,000	\$ 8,200	115.79%
106-3400-549-5131	EAP	\$ -	\$ 34	\$ 34	\$ 25	\$ 19	\$ 132	428.00%
106-3400-549-5133	LIFE INSURANCE	\$ -	\$ 75	\$ 114	\$ 144	\$ 56	\$ 324	125.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ 175,233	\$ 275,518	\$ 396,180	\$ 183,808	\$ 1,079,735	172.54%
106-3400-549-5201	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	
106-3400-549-5208	SAFETY EQUIPMENT	\$ -	\$ 7,393	\$ 2,137	\$ 6,000	\$ 9,862	\$ 8,000	33.33%
106-3400-549-5209	SCREENING PERSONNEL	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,165	\$ 20,000	233.33%
106-3400-549-5210	DEPT TOOLS	\$ -	\$ -	\$ 1,077	\$ 3,000	\$ 1,013	\$ 4,500	50.00%
106-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 6,800	\$ 80	\$ 8,300	22.06%
106-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ 6,159	\$ 4,116	\$ 6,000	\$ 10	\$ 7,000	16.67%
106-3400-549-5224	FUELS	\$ -	\$ 6,769	\$ 6,995	\$ 14,000	\$ 5,054	\$ 30,000	114.29%
106-3400-549-5226	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 2,000	33.33%
106-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ 3,265	\$ 4,789	\$ 2,668	\$ 2,001	\$ 17,478	555.10%
106-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ 466	\$ 726	\$ 593	\$ 445	\$ 5,466	821.75%
106-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ 744	\$ 2,716	\$ 2,297	\$ 1,722	\$ 8,485	269.39%
106-3400-549-5264	ERMA	\$ -	\$ 713	\$ 1,497	\$ 744	\$ 558	\$ 5,303	612.77%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 317	\$ 404	\$ 175	\$ 131	\$ 257	46.86%
106-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ 6,987	\$ 10,000	\$ -	\$ 14,500	45.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ -	\$ 25,826	\$ 31,444	\$ 59,777	\$ 22,042	\$ 131,289	119.63%
106-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ 3,677	\$ 152,860	\$ 80,000	\$ 39,008	\$ 200,000	150.00%
106-3400-549-5715	POLICE PATROL CARS	\$ -	\$ -	\$ 369,791	\$ 240,000	\$ 137,771	\$ 180,000	-25.00%
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	\$ -	\$ -	\$ 68,197	\$ -	\$ -	\$ 15,000	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ 3,677	\$ 590,847.71	\$ 320,000	\$ 176,779	\$ 395,000	23.44%
106-3400-549-5505	DEBT SERVICE TO GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, POLICE EXP</b>	\$ -	\$ 204,735	\$ 897,809	\$ 775,957	\$ 382,629	\$ 1,606,024	106.97%
<b>MEASURE E FIRE</b>								
106-6200-549-5101	SALARIES	\$ -	\$ 60,200	\$ 212,845	\$ 214,926	\$ 163,153	\$ 320,113	48.94%
106-6200-549-5102	OVERTIME	\$ -	\$ 4,847	\$ 16,329	\$ 15,000	\$ 63,050	\$ 24,000	
106-6200-549-5106	PARTTIME RESERVES	\$ -	\$ -	\$ 39,350	\$ 120,000	\$ 71,761	\$ 40,000	-66.67%
106-6200-549-5121	FICA	\$ -	\$ 4,845	\$ 19,410	\$ 26,256	\$ 20,636	\$ 29,385	11.92%
106-6200-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 38,039	\$ 28,529	\$ 41,822	9.95%
106-6200-549-5123	PERS-PAYROLL	\$ -	\$ 7,384	\$ 49,295	\$ 28,490	\$ 25,064	\$ 46,395	62.85%
106-6200-549-5125	MEDICAL	\$ -	\$ 9,027	\$ 31,631	\$ 38,004	\$ 32,484	\$ 48,381	27.31%
106-6200-549-5127	WORKERS COMP	\$ -	\$ 8,811	\$ 27,633	\$ 29,119	\$ 21,839	\$ 33,904	16.43%
106-6200-549-5129	UNIFORM ALLOWANCE	\$ -	\$ 5,053	\$ 10,350	\$ 6,000	\$ 13,124	\$ 8,000	33.33%
106-6200-549-5131	EAP	\$ -	\$ 30	\$ 85	\$ 44	\$ 33	\$ 62	40.91%
106-6200-549-5133	LIFE INSURANCE	\$ -	\$ 66	\$ 111	\$ 108	\$ 80	\$ 180	66.67%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ 100,264	\$ 407,038	\$ 515,986	\$ 439,753	\$ 592,242	14.78%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ 18,475	\$ 20,500	\$ 26,465	\$ 30,000	46.34%
106-6200-549-5224	FUELS	\$ -	\$ -	\$ -	\$ 22,000	\$ 20,257	\$ 24,000	9.09%
106-6200-549-5261	LIABILITY INSURANCE	\$ -	\$ 2,868	\$ 8,192	\$ 4,693	\$ 3,520	\$ 8,188	74.47%
106-6200-549-5262	PROPERTY INSURANCE	\$ -	\$ 409	\$ 1,242	\$ 1,044	\$ 783	\$ 2,561	145.31%
106-6200-549-5263	VEHICLE INSURANCE	\$ -	\$ 265	\$ 2,309	\$ 2,297	\$ 1,722	\$ 3,182	38.53%
106-6200-549-5264	ERMA	\$ -	\$ 626	\$ 2,561	\$ 1,308	\$ 981	\$ 2,484	89.91%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 278	\$ 690	\$ 308	\$ 231	\$ 120	-61.04%
106-6200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 1,200	\$ 19,068	\$ 20,000	\$ 35,498	\$ 38,000	90.00%
106-6200-549-5296	TRAINING & EDUCATION	\$ -	\$ 1,885	\$ 5,294	\$ 8,000	\$ 6,835	\$ 9,000	12.50%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ -	\$ 7,532	\$ 57,831	\$ 80,150	\$ 96,292	\$ 117,535	46.64%
106-6200-549-5701	CAPITAL OUTLAY	\$ -	\$ 591,320	\$ 112,673	\$ 123,850	\$ 123,850	\$ 183,000	
106-6200-549-5710	RADIOS AND EQUIPMENT	\$ -	\$ -	\$ 31,559	\$ 25,000	\$ 17,179	\$ 35,000	40.00%
106-6200-549-5711	SCBA REFILLING STATION	\$ -	\$ -	\$ 14,397	\$ 22,000	\$ 638	\$ -	-100.00%
106-6200-549-5712	PROTECTIVE CLOTHING	\$ -	\$ 8,126	\$ 16,038	\$ 16,500	\$ 7,736	\$ 40,000	142.42%
106-6200-549-5713	FE SIMULATOR (TRAINING PROP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ 599,445	\$ 174,667.69	\$ 187,350	\$ 149,402	\$ 258,000	37.71%
106-6200-549-5505	DEBT SERVICE TO GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, FIRE/EMS EXP</b>	\$ -	\$ 707,241	\$ 639,537	\$ 783,486	\$ 685,447	\$ 967,777	23.52%
	<b>TOTAL, MEASURE E EXPENSES</b>	\$ -	\$ 911,976	\$ 1,537,346	\$ 1,559,442	\$ 1,068,077	\$ 2,573,801	65.05%
	<b>Revenues</b>	\$ -	\$ 1,144,067	\$ 1,905,404	\$ 1,550,000	\$ 1,402,485	\$ 2,150,100	38.72%
	<b>Expenses</b>	\$ -	\$ 911,976	\$ 1,537,346	\$ 1,559,442	\$ 1,068,077	\$ 2,573,801	65.05%
		\$ -	\$ 232,091	\$ 368,058	\$ (9,442)	\$ 334,409	\$ (423,701)	4387.23%

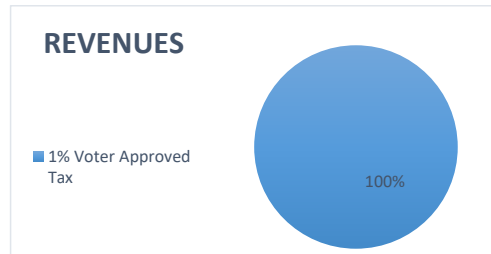
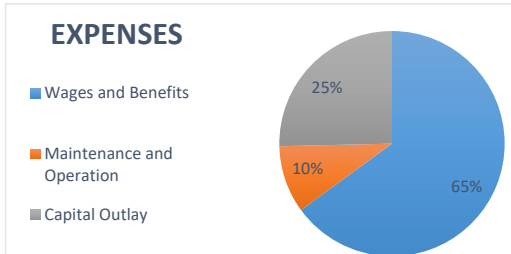


# MEASURE E PUBLIC SAFETY TAX

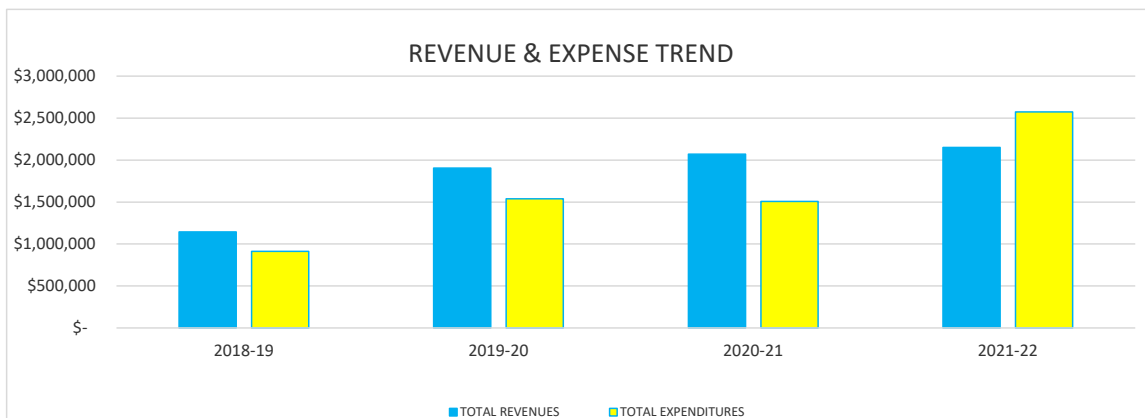
**Description:** Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety activities (police, fire/EMS).

**Budget Highlights:** Revenues are based upon forecasts provided by the City's third party sales tax consultant.

NOTE: The charts below reflect 2021-2022 proposals.



Measure E	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED
<b>REVENUE</b>						
1% Voter Approved Tax	\$ -	\$ 1,144,067	\$ 1,899,962	\$ 1,550,000	\$ 2,064,000	\$ 2,144,000
Interest	\$ -	\$ -	\$ 5,442	\$ -	\$ 6,065	\$ 6,100
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Fire Marshal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,144,067</b>	<b>\$ 1,905,404</b>	<b>\$ 1,550,000</b>	<b>\$ 2,070,065</b>	<b>\$ 2,150,100</b>
<b>POLICE EXPENDITURES</b>						
Wages and Benefits	\$ -	\$ 175,233	\$ 275,518	\$ 396,180	\$ 244,479	\$ 1,079,735
Maintenance and Operation	\$ -	\$ 25,826	\$ 24,457	\$ 49,777	\$ 52,839	\$ 116,789
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 3,677	\$ 590,848	\$ 320,000	\$ 320,000	\$ 395,000
Training	\$ -	\$ -	\$ 6,987	\$ 10,000	\$ 10,000	\$ 14,500
<b>Total Police</b>	<b>\$ -</b>	<b>\$ 204,735</b>	<b>\$ 897,809</b>	<b>\$ 775,957</b>	<b>\$ 627,318</b>	<b>\$ 1,606,024</b>
<b>FIRE/EMS EXPENDITURES</b>						
Wages and Benefits	\$ -	\$ 100,264	\$ 407,038	\$ 515,986	\$ 584,843	\$ 592,242
Maintenance and Operation	\$ -	\$ 5,647	\$ 52,537	\$ 72,150	\$ 99,150	\$ 108,535
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 599,445	\$ 174,668	\$ 187,350	\$ 187,988	\$ 258,000
Training	\$ -	\$ 1,885	\$ 5,294	\$ 8,000	\$ 8,500	\$ 9,000
<b>Total Fire/EMS</b>	<b>\$ -</b>	<b>\$ 707,241</b>	<b>\$ 639,537</b>	<b>\$ 783,486</b>	<b>\$ 880,481</b>	<b>\$ 967,777</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 911,976</b>	<b>\$ 1,537,346</b>	<b>\$ 1,559,442</b>	<b>\$ 1,507,799</b>	<b>\$ 2,573,801</b>
Net Revenue/(Expenditures)	\$ -	\$ 232,091	\$ 368,058	\$ (9,442)	\$ 562,265	\$ (423,701)
<b>Changes in Fund Balance</b>	<b>\$ -</b>	<b>\$ 590</b>	<b>\$ 4,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 232,681</b>	<b>\$ 372,858</b>	<b>\$ (9,442)</b>	<b>\$ 562,265</b>	<b>\$ (423,701)</b>
Beginning Fund Balance July 1	\$ -	\$ -	\$ 232,681	\$ 605,539	\$ 605,539	\$ 1,167,804
Ending Fund Balance June 30	\$ -	\$ 232,681	\$ 605,539	\$ 596,096	\$ 1,167,804	\$ 744,103



**CITY OF KINGSBURG**  
**Summary of Enterprise Funds**  
**2021/22 Fiscal Year Budget**

		<b>Water Fund</b>	<b>Solid Waste Fund</b>	<b>Ambulance /Fire Fund</b>	<b>Total</b>
<b>Actual Fund Balance,</b>	<b>June 30, 2020</b>	10,662,467	(377,797)	(335,532)	9,949,137
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2021</b>	8,418,663	(391,110)	(153,084)	7,874,467
<b>Revenues:</b>	Charges for Service	2,150,000	1,919,000	2,960,986	7,029,986
	Meter Project	-	-	-	-
	Penalty Charges	-	-	-	-
	Interest	-	-	-	-
	Grants	-	-	2,493,321	2,493,321
	Miscellaneous	-	-	20,000	20,000
	Water Meter Sales	-	-	-	-
	Donations	-	-	-	-
	Transfers in from Other Funds	-	-	25,685	25,685
	<b>Total Revenue</b>	<b>2,150,000</b>	<b>1,919,000</b>	<b>5,499,991</b>	<b>9,568,991</b>
<b>Expenses:</b>	<b>Wages and Benefits</b>	579,405	232,421	1,374,478	2,186,305
	Office Supplies	31,000	23,000	15,500	69,500
	Department Tools and Supplies	14,000	3,000	66,600	83,600
	Utilities/Communications	274,600	5,400	57,000	337,000
	Fuel/Veh Maint	17,000	-	75,500	92,500
	Water System Maintenance	110,000	-	-	110,000
	Office & Equipment Maintenance	-	-	22,000	22,000
	System/Computer Maintenance	-	-	-	-
	Write offs/Write downs	-	-	2,134,280	2,134,280
	Insurance	49,562	41,613	101,459	192,634
	Professional Services	130,000	-	92,000	222,000
	Professional Services - Refuse	-	1,461,200	-	1,461,200
	SGMA Fees	272,000	-	-	272,000
	Groundwater Recharge	-	-	-	-
	Franchise Fees	-	80,000	-	80,000
	Conf/Mtgs/Travel/Train-Ed/Dues	8,000	-	27,500	35,500
	Memberships/Dues	-	-	7,500	7,500
	Audit	30,000	16,163	-	46,163
	IGT Expense	-	-	998,663	998,663
	Depreciation	507,000	4,318	192,125	703,443
	Safety Equipment/Fire Prevention	-	-	6,000	6,000
	Reserve Uniform	-	-	9,000	9,000
	Transfer Out-Overhead	190,504	100,000	-	290,504
	<b>Total Maintenance &amp; Operations</b>	<b>1,633,666</b>	<b>1,734,694</b>	<b>3,805,127</b>	<b>7,173,487</b>
	<b>Debt Service</b>	<b>71,880</b>	<b>-</b>	<b>60,288</b>	<b>132,167</b>
	Parking Lot TCP# 12	250,000	-	-	250,000
	Water Meters	16,000	-	-	16,000
	SCADA System Upgrade	15,000	-	-	15,000
	Computer Replacements	3,000	-	15,000	18,000
	Commercial Water Meters	-	-	-	-
	2-Ford F-150 Trucks	35,000	-	-	35,000
	System Maintenance	60,000	-	-	60,000
	Update IT-Network Switches	-	-	-	-
	Explore Office Space	-	-	-	-
	Chlorination Equipment	-	-	-	-
	Well #12 Pipelines	-	-	-	-
	Well #13 Treatment Facility	-	-	-	-
	Well #12 Treatment Facility	-	-	-	-
	FD Chief's Vehicle Replacement	-	-	-	-
	Power Saws	-	-	-	-
	Update Furniture at Station (#1/#2)	-	-	-	-
	<b>Total Capital Outlay</b>	<b>379,000</b>	<b>-</b>	<b>15,000</b>	<b>394,000</b>
	<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenses</b>	<b>2,663,951</b>	<b>1,967,115</b>	<b>5,254,893</b>	<b>9,885,959</b>
	<b>Net Result</b>	<b>(513,951)</b>	<b>(48,115)</b>	<b>245,098</b>	<b>(316,968)</b>
<b>Projected Ending Fund Balance,</b>	<b>June 30, 2022</b>	8,411,712	(434,907)	284,139	8,260,943



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 BUDGET	FY 20/21 AS OF 4/16/21	PROJECTED YEAR END	FY 21/22 PROPOSED	Percent Change
<b>WATER</b>									
318-0000-435-0101	WATER SALES	\$ 2,106,169	\$ 2,211,676	\$ 2,280,913	\$ 2,127,231	\$ 1,769,829	\$ 2,359,772	\$ 2,150,000	1.07%
318-0000-435-0108	METER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ 78	\$ 104	\$ -	
318-0000-435-0201	PENALTY CHARGES	\$ 64,870	\$ 56,123	\$ 41,156	\$ 32,000	\$ (99)	\$ (132)	\$ -	-100.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	\$ 2,171,040	\$ 2,267,799	\$ 2,322,070	\$ 2,159,231	\$ 1,769,808	\$ 2,359,744	\$ 2,150,000	-0.43%
318-0000-451-0101	INTEREST	\$ 24,500	\$ 79,703	\$ 107,045	\$ -	\$ -	\$ -	\$ -	0.00%
318-0000-451-0402	WATER MAINS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451-0403	FIRE HYDRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451-0404	WATER FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL INTEREST</b>	\$ 24,500	\$ 79,703	\$ 107,045	\$ -	\$ -	\$ -	\$ -	
318-0000-462-0100	MISCELLANEOUS	\$ 560	\$ 436	\$ 495	\$ -	\$ 892	\$ -	\$ -	
318-0000-462-0101	WATER METERS	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-462-0104	TCP TREATMENT	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER REVENUE</b>	\$ 5,001,890	\$ 436	\$ 495	\$ -	\$ 892	\$ -	\$ -	
	<b>TOTAL, WATER</b>	\$ 7,197,429	\$ 2,347,938	\$ 2,429,609.76	\$ 2,159,231	\$ 1,770,700	\$ 2,359,744	\$ 2,150,000	-0.43%
						\$ 131,702	\$ 395,107		
<b>SOLID WASTE</b>									
319-0000-422-0201	RECYCLING BEV CONT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-100.00%
	<b>TOTAL FED/STATE GRANTS</b>	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-100.00%
319-0000-435-0102	REFUSE CHARGES	\$ 1,523,937	\$ 1,485,370	\$ 1,549,120	\$ 1,550,000	\$ 1,177,298	\$ 1,572,000	\$ 1,575,000	1.61%
319-0000-435-0103	RECYCLING CHARGES	\$ 203,836	\$ 198,154	\$ 201,389	\$ 201,000	\$ 155,355	\$ 204,000	\$ 204,000	1.49%
319-0000-435-0104	STREET SWEEPING CHARGES	\$ 137,043	\$ 134,393	\$ 140,850	\$ 141,000	\$ 102,389	\$ 140,000	\$ 140,000	-0.71%
319-0000-435-0202	REFUSE PENALTY	\$ 31,600	\$ 28,789	\$ 21,255	\$ 27,000	\$ (26)	\$ -	\$ -	-100.00%
319-0000-435-0203	RECYCLING PENALTY	\$ 3,829	\$ 3,432	\$ 2,370	\$ 3,300	\$ (5)	\$ -	\$ -	-100.00%
319-0000-435-0204	STREET SWEEPING PENALTY	\$ 2,863	\$ 2,788	\$ 1,882	\$ 2,300	\$ (1)	\$ -	\$ -	-100.00%
319-0000-435-0301	PM 10 CREDITS	\$ 1,572	\$ 544	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CHARGES FOR SERVICES</b>	\$ 1,904,680	\$ 1,853,469	\$ 1,916,866	\$ 1,924,600	\$ 1,435,009	\$ 1,916,000	\$ 1,919,000	-0.29%
319-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, SOLID WASTE</b>	\$ 1,909,680	\$ 1,858,469	\$ 1,921,866.23	\$ 1,929,600	\$ 1,435,009	\$ 1,916,000	\$ 1,919,000	-0.55%
<b>FIRE/AMBULANCE</b>									
320-0000-422-0302	HOMELAND SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-422-0303	FEMA GRANT	\$ 16,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	
320-0000-422-0308	OES GRANTS	\$ 114,112	\$ -	\$ -	\$ -	\$ 7,026	\$ 137,865	\$ 133,699	
320-0000-422-0309	SAFER GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL FED/STATE GRANTS</b>	\$ 130,538	\$ -	\$ -	\$ -	\$ 7,026	\$ 137,865	\$ 147,699	
320-0000-435-0105	AMBULANCE CHARGES	\$ 2,373,456	\$ 2,493,356	\$ 2,825,805	\$ 2,813,030	\$ 1,838,621	\$ 2,675,896	\$ 2,943,486	4.64%
320-0000-435-0106	FIRE MED	\$ 18,095	\$ 17,270	\$ 17,330	\$ 17,000	\$ 20,734	\$ 20,734	\$ 17,500	2.94%
320-0000-435-0107	GEMT	\$ 54,029	\$ 34,426	\$ 64,369	\$ -	\$ -	\$ -	\$ -	
320-0000-435-0109	IGT	\$ 1,392,513	\$ 1,070,678	\$ 1,168,315	\$ 1,483,894	\$ -	\$ 1,467,330	\$ 2,345,622	58.07%
	<b>TOTAL CHARGES FOR SERVICES</b>	\$ 3,838,092	\$ 3,615,730	\$ 4,075,819	\$ 4,313,924	\$ 1,859,355	\$ 4,163,960	\$ 5,306,608	23.01%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	\$ 249,999	\$ 126,505	\$ -	\$ 600,000	\$ 511,801	\$ 561,025	\$ -	
320-0000-460-0102	COVID 19	\$ -	\$ -	\$ 27,181	\$ 25,000	\$ 110,785	\$ 110,785	\$ -	
320-0000-462-0100	MISCELLANEOUS	\$ 627	\$ 6,537	\$ 22,277	\$ -	\$ 16,011	\$ 18,004	\$ -	
320-0000-462-0209	ISA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 13,034	\$ -	\$ 10,000	
320-0000-462-0210	TRAINING OTHER AGENCIES	\$ 572	\$ 858	\$ 4,186	\$ -	\$ 17,990	\$ 31,095	\$ 10,000	
	<b>TOTAL OTHER REVENUE</b>	\$ 251,199	\$ 133,900	\$ 53,645	\$ 625,000	\$ 669,620	\$ 720,909	\$ 20,000	
320-0000-471-0101	FROM OTHER FUNDS	\$ 185,788	\$ 121,274	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-471-0110	FROM GENERAL FUND	\$ 161,000	\$ 350,000	\$ 500,000	\$ 300,000	\$ -	\$ 300,000	\$ -	-100.00%
320-0000-471-0111	FROM IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	\$ -	\$ 591,320	\$ 102,078	\$ -	\$ -	\$ -	\$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	\$ -	\$ -	\$ -	\$ 25,860	\$ -	\$ 25,860	\$ 25,685	-0.68%
	<b>TOTAL TRANSFERS IN</b>	\$ 346,788	\$ 1,062,594	\$ 602,078	\$ 325,860	\$ -	\$ 325,860	\$ 25,685	-92.12%
	<b>TOTAL, FIRE/AMBULANCE</b>	\$ 4,566,618	\$ 4,812,224	\$ 4,731,542	\$ 5,264,784	\$ 2,536,001	\$ 5,348,594	\$ 5,499,991	4.47%
	<b>TOTAL FED/STATE GRANTS</b>	\$ 135,538	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,026	\$ 137,865	\$ 147,699	2853.97%
	<b>TOTAL CHARGES FOR SERVICES</b>	\$ 7,913,812	\$ 7,736,997	\$ 8,314,755	\$ 8,397,755	\$ 5,064,173	\$ 8,439,704	\$ 9,375,608	11.64%
	<b>TOTAL INTEREST</b>	\$ 24,500	\$ 79,703	\$ 107,045	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER REVENUE</b>	\$ 5,253,089	\$ 134,336	\$ 54,140	\$ 625,000	\$ 670,512	\$ 720,909	\$ 20,000	-96.80%
	<b>TOTAL TRANSFERS IN</b>	\$ 346,788	\$ 1,062,594	\$ 602,078	\$ 325,860	\$ -	\$ 325,860	\$ 25,685	-92.12%
	<b>TOTAL, ENTERPRISE FUNDS</b>	\$13,673,727	\$ 9,018,630	\$ 9,083,018	\$ 9,353,615	\$ 5,741,711	\$ 9,624,338	\$ 9,568,991	2.30%
	Revenues	\$13,673,727	\$ 9,018,630	\$ 9,083,018	\$ 9,353,615	\$ 5,741,711	\$ 9,624,338	\$ 9,568,991	
	Expenses	\$ 8,784,037	\$ 8,608,651	\$ 8,038,189	\$ 12,315,873	\$ 7,625,174	\$ 12,265,805	\$ 9,890,959	
		\$ 4,889,690	\$ 409,979	\$ 1,044,829	\$ (2,962,258)	\$ (1,883,463)	\$ (2,641,468)	\$ (321,968)	



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 20/21	PROJECTED	FY 21/22	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	AS OF 04/2/21	YEAR END	PROPOSED	Change
<b>WATER</b>									
318-5100-549-5101	SALARIES	\$ 333,704	\$ 358,549	\$ 388,668	\$ 372,624	\$ 291,918	\$ 372,624	\$ 364,204	-2.26%
318-5100-549-5102	OVERTIME	\$ 4,083	\$ 3,029	\$ 11,485	\$ 4,000	\$ 5,776	\$ 6,000	\$ 5,000	25.00%
318-5100-549-5104	PARTTIME	\$ -	\$ -	\$ 1,275	\$ -	\$ -	\$ -	\$ -	0.00%
318-5100-549-5121	FICA	\$ 24,798	\$ 27,068	\$ 29,995	\$ 25,851	\$ 22,098	\$ 28,965	\$ 28,244	9.26%
318-5100-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 50,900	\$ 38,174	\$ 50,900	\$ 47,964	-5.77%
318-5100-549-5123	PERS-PAYROLL	\$ 87,262	\$ 59,528	\$ (147,868)	\$ 34,193	\$ 23,354	\$ 34,193	\$ 30,922	-9.57%
318-5100-549-5124	PERS-ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318-5100-549-5125	MEDICAL	\$ 64,447	\$ 66,212	\$ 74,641	\$ 76,592	\$ 66,635	\$ 76,592	\$ 81,437	6.33%
318-5100-549-5127	WORKERS COMP	\$ 19,832	\$ 16,256	\$ 17,279	\$ 18,207	\$ 13,655	\$ 18,207	\$ 21,198	16.43%
318-5100-549-5131	EAP	\$ 143	\$ 195	\$ 212	\$ 182	\$ 137	\$ 182	\$ 199	9.34%
318-5100-549-5133	LIFE INSURANCE	\$ 170	\$ 422	\$ 277	\$ 237	\$ 173	\$ 237	\$ 237	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 534,440</b>	<b>\$ 531,259</b>	<b>\$ 375,964.07</b>	<b>\$ 582,786</b>	<b>\$ 461,919</b>	<b>\$ 587,900</b>	<b>\$ 579,405</b>	<b>-0.58%</b>
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 29,695	\$ 30,786	\$ 31,818	\$ 31,000	\$ 18,919	\$ 31,000	\$ 31,000	0.00%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	\$ 9,632	\$ 7,318	\$ 13,229	\$ 14,000	\$ 7,444	\$ 14,000	\$ 14,000	0.00%
318-5100-549-5216	COMMUNICATIONS	\$ 4,048	\$ 3,264	\$ 8,458	\$ 10,000	\$ 4,934	\$ 7,434	\$ 7,600	-24.00%
318-5100-549-5218	UTILITIES	\$ 266,236	\$ 265,584	\$ 272,773	\$ 245,000	\$ 204,137	\$ 265,387	\$ 267,000	8.98%
318-5100-549-5222	VEHICLE MAINTENANCE	\$ 2,149	\$ 2,526	\$ 7,417	\$ 4,000	\$ 1,685	\$ 4,000	\$ 4,000	0.00%
318-5100-549-5223	WATER SYSTEM MAINT	\$ 72,209	\$ 68,100	\$ 105,043	\$ 110,000	\$ 68,593	\$ 110,000	\$ 110,000	0.00%
318-5100-549-5224	FUELS	\$ 12,619	\$ 14,322	\$ 12,839	\$ 14,000	\$ 8,458	\$ 11,958	\$ 13,000	-7.14%
318-5100-549-5261	LIABILITY INSURANCE	\$ 16,200	\$ 18,316	\$ 20,426	\$ 19,165	\$ 14,374	\$ 19,165	\$ 26,489	38.22%
318-5100-549-5262	PROPERTY INSURANCE	\$ 2,010	\$ 2,614	\$ 3,095	\$ 4,263	\$ 3,197	\$ 4,263	\$ 8,284	94.32%
318-5100-549-5263	VEHICLE INSURANCE	\$ 518	\$ 1,881	\$ 4,618	\$ 4,593	\$ 3,445	\$ 4,594	\$ 6,364	38.56%
318-5100-549-5264	ERMA	\$ 2,847	\$ 4,000	\$ 6,384	\$ 5,343	\$ 4,007	\$ 5,343	\$ 8,036	50.40%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	\$ 1,482	\$ 1,777	\$ 1,721	\$ 1,259	\$ 944	\$ 1,259	\$ 389	-69.10%
318-5100-549-5270	PROFESSIONAL SERVICES	\$ 198,735	\$ 231,423	\$ 173,473	\$ 90,000	\$ 86,624	\$ 115,499	\$ 130,000	44.44%
318-5100-549-5273	SGMA FEES	\$ 58,043	\$ -	\$ 47,311	\$ 100,800	\$ -	\$ 100,800	\$ 272,000	169.84%
318-5100-549-5280	GROUNDWATER RECHARGE FEE	\$ 8,539	\$ 8,539	\$ -	\$ -	\$ -	\$ -	\$ -	-
318-5100-549-5291	CONF/MEETINGS/TRAVEL	\$ 653	\$ 2,578	\$ 3,099	\$ 5,000	\$ 2,276	\$ 3,000	\$ 8,000	60.00%
318-5100-549-5294	AUDIT	\$ 20,384	\$ 25,600	\$ 21,126	\$ 27,285	\$ 22,057	\$ 27,285	\$ 30,000	9.95%
318-5100-549-5301	DEPRECIATION	\$ 307,148	\$ 421,492	\$ 427,121	\$ 507,000	\$ -	\$ 507,000	\$ 507,000	0.00%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	\$ 300,000	\$ 300,000	\$ 320,000	\$ 300,000	\$ 186,006	\$ 223,207	\$ 190,504	-36.50%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,313,148</b>	<b>\$ 1,410,122</b>	<b>\$ 1,479,949</b>	<b>\$ 1,492,708</b>	<b>\$ 637,101</b>	<b>\$ 1,455,194</b>	<b>\$ 1,633,666</b>	<b>9.44%</b>
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	\$ 16,605	\$ 13,365	\$ 9,923	\$ 6,075	\$ 2,025	\$ 6,075	\$ 2,025	-66.67%
318-5100-549-5602	SAFE DRINK WATER BOND 1992	\$ 12,838	\$ 10,863	\$ 8,690	\$ 6,320	\$ 2,568	\$ 6,320	\$ 3,950	-37.50%
318-5100-549-5605	CIEDB WATER IMP LOAN	\$ 62,057	\$ 65,441	\$ 62,232	\$ 54,541	\$ 60,183	\$ 60,183	\$ 56,771	4.09%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	\$ 22,406	\$ 36,042	\$ (3,503)	\$ 13,478	\$ 13,478	\$ 13,478	\$ 9,133	-32.24%
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 113,904</b>	<b>\$ 125,711</b>	<b>\$ 77,341</b>	<b>\$ 80,414</b>	<b>\$ 78,254</b>	<b>\$ 86,057</b>	<b>\$ 71,880</b>	<b>-10.61%</b>
318-5100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 250,000	\$ 12,163	\$ 230,000	\$ 250,000	-
318-5100-549-5702	WATER METERS	\$ -	\$ 44,031	\$ 534	\$ -	\$ 2	\$ 2	\$ 16,000	-
318-5100-549-5703	SCADA SYSTEM UPGRADE	\$ -	\$ -	\$ -	\$ 40,000	\$ 25,419	\$ 40,000	\$ 15,000	-62.50%
318-5100-549-5708	COMPUTER REPLACEMENTS	\$ -	\$ 108	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.00%
318-5100-549-5719	FORD F-150 TRUCK	\$ -	\$ -	\$ (0)	\$ 32,000	\$ 30,395	\$ 30,395	\$ 35,000	9.38%
318-5100-549-5720	SYSTEM MAINTENANCE	\$ -	\$ -	\$ 5,831	\$ 55,000	\$ -	\$ -	\$ 60,000	9.09%
318-5100-549-5737	2" LINE FROM NAPA TO DRAPER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	\$ -	\$ 791	\$ -	\$ -	\$ -	\$ -	\$ -	-
318-5100-549-5770	EXPLORE OFFICE SPACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318-5100-549-5771	CHLORINATION EQUIPMENT	\$ -	\$ -	\$ -	\$ 178,000	\$ 178,000	\$ 178,000	\$ -	-100.00%
318-5100-549-5772	WELL #12 PIPELINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318-5100-549-5773	WELL #13 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 950,536	\$ 1,250,000	\$ -	-100.00%
318-5100-549-5774	WELL #12 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 938,442	\$ 1,250,000	\$ -	-100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 44,930</b>	<b>\$ 6,364</b>	<b>\$ 3,058,000</b>	<b>\$ 2,134,958</b>	<b>\$ 2,981,397</b>	<b>\$ 379,000</b>	<b>-87.61%</b>
318-5100-549-5505	TRANSFER TO OTHER FUNDS	\$ 167,788	\$ 121,274	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, WATER</b>	<b>\$ 2,129,280</b>	<b>\$ 2,233,295</b>	<b>\$ 1,939,618</b>	<b>\$ 5,213,908</b>	<b>\$ 3,312,232</b>	<b>\$ 5,110,548</b>	<b>\$ 2,663,951</b>	<b>-48.91%</b>
<b>SOLID WASTE</b>									
319-9100-549-5101	SALARIES	\$ 130,090	\$ 142,665	\$ 157,293	\$ 152,383	\$ 111,137	\$ 152,383	\$ 159,978	4.98%
319-9100-549-5102	OVERTIME	\$ -	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -	-
319-9100-549-5121	FICA	\$ 9,510	\$ 10,937	\$ 12,428	\$ 9,911	\$ 8,258	\$ 9,911	\$ 9,552	-3.62%
319-9100-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 23,391	\$ 17,542	\$ 23,391	\$ 21,068	-
319-9100-549-5123	PERS-PAYROLL	\$ 41,921	\$ 30,852	\$ (67,485)	\$ 14,406	\$ 10,322	\$ 14,406	\$ 14,621	1.49%
319-9100-549-5125	MEDICAL	\$ 17,780	\$ 21,332	\$ 26,722	\$ 28,788	\$ 22,546	\$ 28,788	\$ 25,067	-12.93%
319-9100-549-5127	WORKERS COMP	\$ 1,413	\$ 1,159	\$ 1,527	\$ 1,578	\$ 1,184	\$ 1,578	\$ 1,837	16.41%
319-9100-549-5131	EAP	\$ 166	\$ 181	\$ 198	\$ 182	\$ 137	\$ 182	\$ 197	8.24%
319-9100-549-5133	LIFE INSURANCE	\$ 138	\$ 393	\$ 99	\$ 101	\$ 67	\$ 101	\$ 101	-
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 201,017</b>	<b>\$ 207,519</b>	<b>\$ 130,826</b>	<b>\$ 230,740</b>	<b>\$ 171,193</b>	<b>\$ 230,740</b>	<b>\$ 232,421</b>	<b>0.73%</b>
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 25,306	\$ 25,253	\$ 26,049	\$ 23,000	\$ 16,425	\$ 23,000	\$ 23,000	0.00%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 2,373	\$ 2,964	\$ 2,631	\$ 2,200	\$ 4,128	\$ 4,128	\$ 3,000	36.36%
319-9100-549-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
319-9100-549-5216	COMMUNICATIONS	\$ 43	\$ 1,187	\$ 2,899	\$ 3,000	\$ 2,107	\$ 3,000	\$ 3,200	6.67%
319-9100-549-5218	UTILITIES	\$ 1,860	\$ 1,885	\$ 398	\$ 2,200	\$ 1,254	\$ 2,200	\$ 2,200	0.00%
319-9100-549-5261	LIABILITY INSURANCE	\$ 18,790	\$ 17,046	\$ 18,833	\$ 18,769	\$ 14,077	\$ 18,769	\$ 25,516	35.95%
319-9100-549-5262	PROPERTY INSURANCE	\$ 2,332	\$ 2,432	\$ 2,855	\$ 4,177	\$ 3,133	\$ 4,177	\$ 7,981	91.07%
319-9100-549-5264	ERMA	\$ 3,303	\$ 3,722	\$ 5,888	\$ 5,232	\$ 3,924	\$ 5,232	\$ 7,741	47.95%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ 1,718	\$ 1,653	\$ 1,587	\$ 1,234	\$ 925	\$ 1,234	\$ 375	-69.61%
319-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 1,320	\$ 25,858	\$ -	\$ 4,670	\$ 4,670	\$ 5,000	-
319-9100-549-5271	PROF SERV-REFUSE	\$ 1,190,165	\$ 1,215,764	\$ 1,262,537	\$ 1,190,165	\$ 855,596	\$ 1,260,000	\$ 1,285,200	7.99%
319-9100-549-5272	PROF SERV-ST SWEEPING	\$ 158,600	\$ 166,525	\$ 175,830	\$ 176,000	\$ 134,330	\$ 176,000	\$ 176,000	0.00%



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 20/21	PROJECTED	FY 21/22	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	AS OF 04/2/21	YEAR END	PROPOSED	Change
319-9100-549-5285	FRANCHISE FEES	\$ 62,717	\$ 81,435	\$ 92,304	\$ 80,000	\$ 62,519	\$ 80,000	\$ 80,000	0.00%
319-9100-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5294	AUDIT	\$ 11,232	\$ 13,750	\$ 15,902	\$ 16,000	\$ 16,163	\$ 16,163	\$ 16,163	1.02%
319-9100-549-5301	DEPRECIATION	\$ 4,834	\$ 4,318	\$ 2,771	\$ 4,318	\$ -	\$ 4,318	\$ 4,318	0.00%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 240,000	\$ 240,000	\$ 200,000	\$ 100,000	\$ 83,333	\$ 100,000	\$ 100,000	0.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,723,273</b>	<b>\$ 1,779,254</b>	<b>\$ 1,836,343</b>	<b>\$ 1,626,295</b>	<b>\$ 1,202,585</b>	<b>\$ 1,702,891</b>	<b>\$ 1,739,694</b>	<b>6.97%</b>
319-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, SOLID WASTE</b>	<b>\$ 1,924,290</b>	<b>\$ 1,986,772</b>	<b>\$ 1,967,168</b>	<b>\$ 1,857,035</b>	<b>\$ 1,373,778</b>	<b>\$ 1,933,631</b>	<b>\$ 1,972,115</b>	<b>6.20%</b>
<b>AMBULANCE</b>									
320-6100-539-5101	SALARIES/FT	\$ 463,467	\$ 586,299	\$ 644,927	\$ 542,373	\$ 424,149	\$ 565,532	\$ 567,750	4.68%
320-6100-539-5102	OVERTIME/FT	\$ 86,393	\$ 40,023	\$ 59,319	\$ 55,000	\$ 139,700	\$ 175,000	\$ 75,000	36.36%
320-6100-539-5105	RESERVE OFFICERS	\$ 73,397	\$ 31,865	\$ 33,532	\$ 15,000	\$ 12,270	\$ 16,360	\$ 15,000	0.00%
320-6100-539-5121	FICA	\$ 46,715	\$ 47,491	\$ 59,466	\$ 45,375	\$ 43,626	\$ 57,902	\$ 50,318	10.89%
320-6100-539-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 9,941	\$ 41,497	\$ 55,329	\$ 67,533	579.34%
320-6100-539-5123	PERS-PAYROLL	\$ 190,051	\$ 187,928	\$ (467,587)	\$ 77,863	\$ 48,736	\$ 64,981	\$ 33,564	-56.89%
320-6100-539-5124	PERS-ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5125	MEDICAL	\$ 50,381	\$ 67,176	\$ 69,056	\$ 51,457	\$ 36,940	\$ 51,457	\$ 69,321	34.72%
320-6100-539-5127	WORKERS COMP	\$ 77,400	\$ 76,129	\$ 67,747	\$ 69,886	\$ 52,414	\$ 69,886	\$ 81,370	16.43%
320-6100-539-5129	UNIFORM ALLOWANCE	\$ 6,480	\$ 9,319	\$ 7,177	\$ 6,000	\$ 7,109	\$ 6,000	\$ 7,200	20.00%
320-6100-539-5131	EAP	\$ 346	\$ 319	\$ 269	\$ 418	\$ 313	\$ 418	\$ 374	-10.53%
320-6100-549-5133	LIFE INSURANCE	\$ 328	\$ 692	\$ 291	\$ 259	\$ 180	\$ 259	\$ 260	0.31%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 994,958</b>	<b>\$ 1,047,242</b>	<b>\$ 474,198</b>	<b>\$ 873,572</b>	<b>\$ 806,933</b>	<b>\$ 1,063,124</b>	<b>\$ 967,690</b>	<b>10.77%</b>
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,236	\$ 1,817	\$ 7,243	\$ 2,500	\$ 1,913	\$ 2,800	\$ 3,000	20.00%
320-6100-539-5204	SPEC DEPT/LAUNDRY	\$ 5,584	\$ 6,180	\$ 5,558	\$ 6,000	\$ 4,851	\$ 6,000	\$ 6,000	0.00%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	\$ 21,044	\$ 32,625	\$ 24,967	\$ 28,000	\$ 24,311	\$ 30,000	\$ 32,000	14.29%
320-6100-539-5211	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ 5,350	\$ 375	\$ 5,350	\$ 6,000	
320-6100-539-5216	COMMUNICATIONS	\$ 5,119	\$ 10,076	\$ 8,183	\$ 9,000	\$ 9,488	\$ 10,500	\$ 11,000	22.22%
320-6100-539-5222	VEHICLE MAINTENANCE	\$ 3,227	\$ 9,116	\$ 13,692	\$ 13,500	\$ 15,077	\$ 16,500	\$ 18,000	33.33%
320-6100-539-5224	FUELS	\$ 18,763	\$ 23,755	\$ 23,071	\$ 26,500	\$ 16,978	\$ 23,500	\$ 23,000	-13.21%
320-6100-539-5225	OFFICE EQUIP MAINT	\$ 43	\$ 281	\$ 303	\$ 500	\$ 45	\$ 800	\$ 1,000	100.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	\$ 7,825	\$ 8,534	\$ 7,784	\$ 9,000	\$ 5,061	\$ 10,500	\$ 11,000	22.22%
320-6100-539-5250	A/R WRITE OFF	\$ 1,768,073	\$ 1,729,022	\$ 1,906,714	\$ 2,000,000	\$ 891,892	\$ 1,855,896	\$ 2,134,280	6.71%
320-6100-549-5261	LIABILITY INSURANCE	\$ 31,305	\$ 30,008	\$ 25,973	\$ 44,174	\$ 33,131	\$ 44,174	\$ 49,597	12.28%
320-6100-549-5262	PROPERTY INSURANCE	\$ 4,852	\$ 4,281	\$ 3,936	\$ 9,827	\$ 7,370	\$ 9,827	\$ 15,510	57.83%
320-6100-549-5263	VEHICLE INSURANCE	\$ 5,012	\$ 1,063	\$ 3,023	\$ 3,858	\$ 2,894	\$ 3,858	\$ 5,346	38.57%
320-6100-549-5264	ERMA	\$ 6,873	\$ 6,554	\$ 8,119	\$ 12,315	\$ 9,236	\$ 12,315	\$ 15,047	22.18%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	\$ 3,578	\$ 2,911	\$ 2,189	\$ 2,903	\$ 2,177	\$ 2,903	\$ 728	-74.92%
320-6100-539-5270	PROFESSIONAL SERVICES	\$ 182,842	\$ 73,263	\$ 55,988	\$ 55,000	\$ 56,512	\$ 60,000	\$ 72,000	30.91%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,432	\$ 6,108	\$ 1,795	\$ 5,000	\$ 3,284	\$ 5,000	\$ 6,000	20.00%
320-6100-539-5292	MEMBERSHIPDUES	\$ -	\$ -	\$ 143	\$ 500	\$ 65	\$ 500	\$ 2,500	
320-6100-539-5296	TRAINING & EDUCATION	\$ 6,981	\$ 2,999	\$ 7,639	\$ 8,000	\$ 8,445	\$ 9,500	\$ 10,000	25.00%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	\$ -	\$ 19,301	\$ 106,293	\$ 37,440	\$ 30,653	\$ -	\$ 35,000	-6.52%
320-6100-539-5299	IGT EXPENSE	\$ 861,579	\$ 539,271	\$ 503,364	\$ 635,585	\$ 4,381	\$ 621,941	\$ 963,663	51.62%
320-6100-539-5301	DEPRECIATION	\$ 150,310	\$ 192,125	\$ 234,597	\$ 192,125	\$ -	\$ 192,125	\$ 192,125	0.00%
320-6100-539-5340	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 1,022	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5341	COVID-19	\$ -	\$ -	\$ 14,532	\$ 25,000	\$ 5,273	\$ 25,000	\$ -	
320-6100-539-5501	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 3,086,676</b>	<b>\$ 2,699,289</b>	<b>\$ 2,966,127.09</b>	<b>\$ 3,132,077</b>	<b>\$ 1,133,409</b>	<b>\$ 2,948,989</b>	<b>\$ 3,612,796</b>	<b>15.35%</b>
320-6100-539-5614	FIRE STATION BOND PMTS	\$ 70,782	\$ 68,438	\$ 65,988	\$ 63,488	\$ 63,488	\$ 63,488	\$ 60,288	-5.04%
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 70,782</b>	<b>\$ 68,438</b>	<b>\$ 65,987.50</b>	<b>\$ 63,488</b>	<b>\$ 63,488</b>	<b>\$ 63,488</b>	<b>\$ 60,288</b>	<b>-5.04%</b>
320-6100-539-5701	CAPITAL OUTLAY	\$ 6,126	\$ 66,500	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5722	IPADS	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5723	NEW AMBULANCE	\$ (0)	\$ 4,568	\$ -	\$ 550,000	\$ 469,289	\$ 500,000	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 6,126</b>	<b>\$ 71,068</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 469,289</b>	<b>\$ 500,000</b>	<b>\$ -</b>	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, AMBULANCE</b>	<b>\$ 4,158,542</b>	<b>\$ 3,886,037</b>	<b>\$ 3,506,312.52</b>	<b>\$ 4,619,137</b>	<b>\$ 2,473,118</b>	<b>\$ 4,575,601</b>	<b>\$ 4,640,774</b>	<b>0.47%</b>
<b>FIRE</b>									
320-6200-539-5101	SALARIES/FT	\$ 225,676	\$ 214,380	\$ 263,091	\$ 210,923	\$ 164,946	\$ 219,928	\$ 220,792	4.68%
320-6200-539-5102	OVERTIME/FT	\$ 47,228	\$ 15,565	\$ 23,068	\$ 20,000	\$ 54,328	\$ 72,437	\$ 30,000	50.00%
320-6200-539-5105	RESERVE OFFICERS	\$ 28,607	\$ 12,392	\$ 13,040	\$ 35,000	\$ 4,772	\$ 6,362	\$ 20,000	-42.86%
320-6200-539-5121	FICA	\$ 22,969	\$ 18,469	\$ 23,117	\$ 20,343	\$ 16,966	\$ 22,853	\$ 20,716	1.83%
320-6200-539-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 41,060	\$ 14,548	\$ 41,060	\$ 26,263	-36.04%
320-6200-539-5123	PERS-PAYROLL	\$ 55,394	\$ 54,021	\$ 49,051	\$ 30,280	\$ 18,952	\$ 25,270	\$ 29,255	-3.39%
320-6200-539-5124	PERS-ADP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5125	MEDICAL	\$ 25,544	\$ 26,126	\$ 27,484	\$ 15,154	\$ 14,359	\$ 15,154	\$ 23,958	58.10%
320-6200-539-5127	WORKERS COMP	\$ 30,100	\$ 29,606	\$ 26,346	\$ 27,178	\$ 20,383	\$ 27,178	\$ 31,643	16.43%
320-6200-539-5129	UNIFORM ALLOWANCE	\$ 2,520	\$ 5,207	\$ 3,438	\$ 4,000	\$ 2,660	\$ 4,000	\$ 4,000	0.00%
320-6200-539-5131	EAP	\$ 44	\$ 46	\$ 42	\$ 49	\$ 37	\$ 49	\$ 61	24.49%
320-6200-549-5133	LIFE INSURANCE	\$ 120	\$ 101	\$ 138	\$ 101	\$ 70	\$ 101	\$ 101	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 438,202</b>	<b>\$ 375,914</b>	<b>\$ 428,816</b>	<b>\$ 404,088</b>	<b>\$ 312,020</b>	<b>\$ 434,391</b>	<b>\$ 406,789</b>	<b>0.67%</b>
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,228	\$ 1,271	\$ 5,215.63	\$ 5,000	\$ 2,623	\$ 5,000	\$ 6,500	30.00%
320-6200-539-5205	PERSONNEL/MEDICAL	\$ 2,739	\$ 576	\$ 3,674.00	\$ 3,600	\$ 192	\$ 1,500	\$ 3,600	0.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	\$ 16,273	\$ 10,658	\$ 19,565.03	\$ 20,000	\$ 19,397	\$ 30,000	\$ 25,000	25.00%
320-6200-539-5211	RESERVE UNIFORMS	\$ 6,034	\$ 1,525	\$ 7,067.15	\$ 6,500	\$ 9,388	\$ 9,500	\$ 9,000	38.46%
320-6200-539-5216	COMMUNICATIONS	\$ 11,819	\$ 12,643	\$ 12,401.59	\$ 13,000	\$ 5,721	\$ 15,500	\$ 15,000	15.38%
320-6200-539-5218	UTILITIES	\$ 25,644	\$ 26,229	\$ 32,193.98	\$ 29,000	\$ 21,853	\$ 29,500	\$ 31,000	6.90%
320-6200-539-5222	VEHICLE MAINTENANCE	\$ 27,549	\$ 16,530	\$ 13,744.25	\$ 18,000	\$ 11,407	\$ 19,000	\$ 20,000	11.11%



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 20/21	PROJECTED	FY 21/22	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	AS OF 04/2/21	YEAR END	PROPOSED	Change
320-6200-539-5224	FUELS	\$ 7,415	\$ 11,108	13,817.30	\$ 14,500	\$ 7,909	\$ 14,500	\$ 14,500	0.00%
320-6200-539-5226	EQUIPMENT MAINTENANCE	\$ 7,748	\$ 17,296	8,099.50	\$ 9,500	\$ 8,624	\$ 9,800	\$ 10,000	5.26%
320-6200-539-5261	LIABILITY INSURANCE	\$ 3,820	\$ 4,410	4,062.00	\$ 5,172	\$ 3,879	\$ 5,172	\$ 8,065	55.94%
320-6200-539-5262	PROPERTY INSURANCE	\$ 623	\$ 629	615.96	\$ 1,151	\$ 863	\$ 1,151	\$ 2,522	119.11%
320-6200-539-5263	VEHICLE INSURANCE	\$ 5,372	\$ 2,119	5,442.96	\$ 1,500	\$ 1,125	\$ 1,500	\$ 2,079	38.60%
320-6200-539-5264	ERMA	\$ 882	\$ 964	1,269.96	\$ 1,442	\$ 1,082	\$ 1,442	\$ 2,447	69.69%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	\$ 459	\$ 428	342.96	\$ 340	\$ 255	\$ 340	\$ 118	-65.29%
320-6200-539-5270	PROFESSIONAL SERVICES	\$ -	\$ 6,719	28,226	\$ 10,000	\$ 13,575	\$ 15,000	\$ 20,000	100.00%
320-6200-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,459	\$ 2,024	3,259.61	\$ 4,000	\$ 692	\$ 4,000	\$ 4,500	12.50%
320-6200-539-5292	MEMBERSHIPS/DUES	\$ 1,983	\$ 2,078	2,239.00	\$ 5,000	\$ 614	\$ 5,000	\$ 5,000	0.00%
320-6200-539-5296	TRAINING & EDUCATION	\$ 4,880	\$ 6,031	5,776.71	\$ 6,000	\$ 4,441	\$ 7,000	\$ 7,000	16.67%
320-6200-539-5324	FIRE PREVENTION	\$ 845	\$ -	2,322.24	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	66.67%
320-6200-539-5340	MISCELLANEOUS EXPENSE	\$ -	\$ -	12,370.59	\$ -	\$ -	\$ -	\$ 1,000	
320-6200-539-5341	COVID-19	\$ -	\$ -	3,800.98	\$ 25,000	\$ 3,657	\$ 10,000	\$ -	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 127,771</b>	<b>\$ 123,239</b>	<b>185,507.17</b>	<b>\$ 181,705</b>	<b>\$ 120,297</b>	<b>\$ 177,905</b>	<b>\$ 192,331</b>	<b>5.85%</b>
320-6200-539-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
320-6200-539-5724	COMPUTERS & MONITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5725	WILDLAND TURNOUTS	\$ 3,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5726	TURNOUT EXTRACTORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	\$ 2,074	\$ 3,395	10,767	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5767	POWER SAWS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	\$ -	\$ -	\$ -	\$ 40,000	\$ 33,729	\$ 33,729	\$ -	-100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 5,952</b>	<b>\$ 3,395</b>	<b>10,767</b>	<b>\$ 40,000</b>	<b>\$ 33,729</b>	<b>\$ 33,729</b>	<b>\$ 15,000</b>	<b>-62.50%</b>
	<b>TOTAL, FIRE</b>	<b>\$ 571,925</b>	<b>\$ 502,547</b>	<b>625,090.01</b>	<b>\$ 625,793</b>	<b>\$ 466,046</b>	<b>\$ 646,025</b>	<b>\$ 614,120</b>	<b>-1.87%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 2,168,617</b>	<b>\$ 2,161,934</b>	<b>\$ 1,409,804</b>	<b>\$ 2,091,186</b>	<b>\$ 1,752,064</b>	<b>\$ 2,316,156</b>	<b>\$ 2,186,305</b>	<b>4.55%</b>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 6,250,868</b>	<b>\$ 6,011,903</b>	<b>\$ 6,467,926</b>	<b>\$ 6,432,785</b>	<b>\$ 3,093,392</b>	<b>\$ 6,284,979</b>	<b>\$ 7,178,487</b>	<b>11.59%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 184,686</b>	<b>\$ 194,149</b>	<b>\$ 143,328</b>	<b>\$ 143,902</b>	<b>\$ 141,742</b>	<b>\$ 149,544</b>	<b>\$ 132,167</b>	<b>-8.15%</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 12,077</b>	<b>\$ 119,392</b>	<b>\$ 17,131</b>	<b>\$ 3,648,000</b>	<b>\$ 2,637,976</b>	<b>\$ 3,515,126</b>	<b>\$ 394,000</b>	<b>-89.20%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 167,788</b>	<b>\$ 121,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, ALL ENTERPRISE FUNDS</b>	<b>\$ 8,784,037</b>	<b>\$ 8,608,651</b>	<b>\$ 8,038,189</b>	<b>\$ 12,315,873</b>	<b>\$ 7,625,174</b>	<b>\$ 12,265,805</b>	<b>\$ 9,890,959</b>	<b>-19.69%</b>
	<b>Revenues</b>	<b>\$ 13,673,727</b>	<b>\$ 9,018,630</b>	<b>\$ 9,018,630</b>	<b>\$ 9,353,615</b>	<b>\$ 5,741,711</b>	<b>\$ 9,624,338</b>	<b>\$ 9,568,991</b>	<b>2.30%</b>
	<b>Expenses</b>	<b>\$ 8,784,037</b>	<b>\$ 8,608,651</b>	<b>\$ 8,038,189</b>	<b>\$ 12,315,873</b>	<b>\$ 7,625,174</b>	<b>\$ 12,265,805</b>	<b>\$ 9,890,959</b>	<b>-19.69%</b>
		<b>\$ 4,889,690</b>	<b>\$ 409,979</b>	<b>\$ 980,441</b>	<b>\$ (2,962,258)</b>	<b>\$ (1,883,463)</b>	<b>\$ (2,641,468)</b>	<b>\$ (321,968)</b>	<b>-89.13%</b>

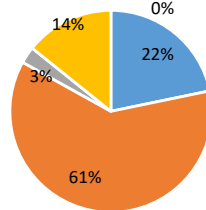


# WATER SYSTEM

**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.

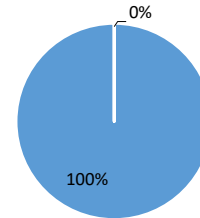
**Budget Highlights** Will update our water model in FY 22 to help plan for future needs and capital projects. Funds are also designated for fees related to Sustainable Groundwater Management Act (SGMA) requirements.

- EXPENSES**
- Wages and Benefits
  - Maintenance and Operation
  - Debt Service
  - Capital Outlay
  - Transfers Out

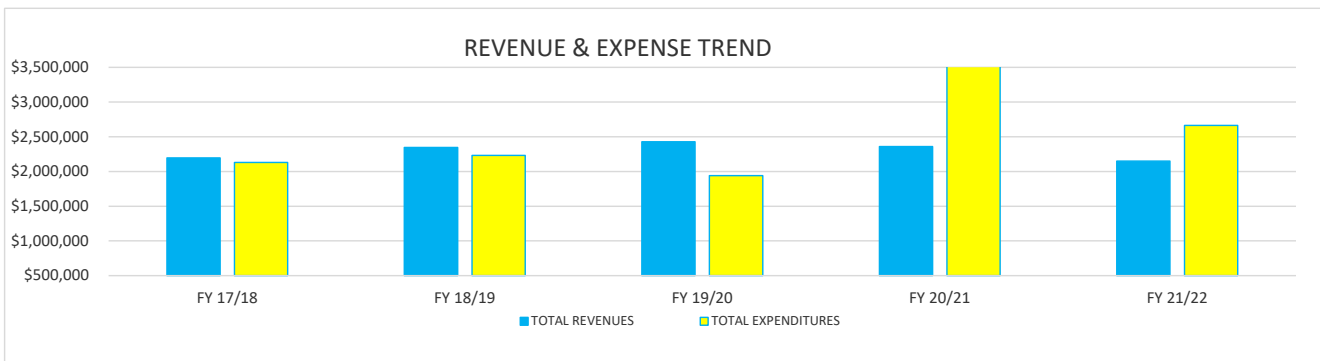


**REVENUES**

- Water Sales
- Meter Project
- Penalty Charges
- Other Revenues



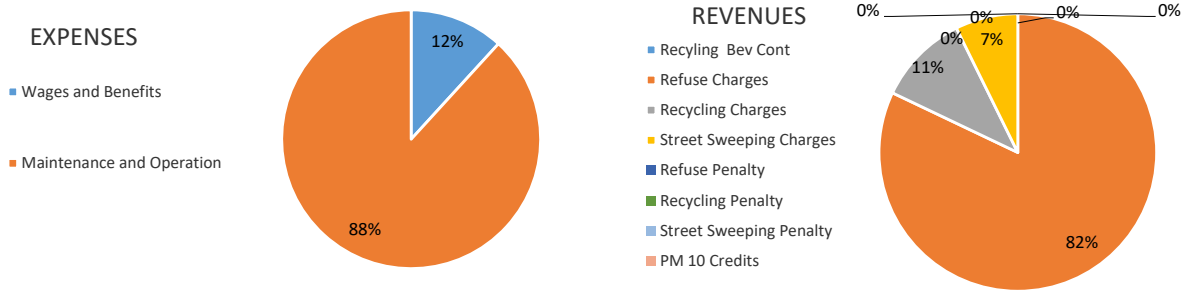
Water System	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Water Sales	\$ 2,106,169	\$ 2,211,676	\$ 2,280,913	\$ 2,127,231	\$ 2,359,772	\$ 2,150,000	1.07%
Meter Project	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ -	-
Penalty Charges	\$ 64,870	\$ 56,123	\$ 41,156	\$ 32,000	\$ (132)	\$ -	-100.00%
Interest	\$ 24,500	\$ 79,703	\$ 107,045	\$ -	\$ -	\$ -	-
Water Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fire Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Misc-TCP Treatment	\$ 560	\$ 436	\$ 495	\$ -	\$ -	\$ -	-
Water Meters	\$ 1,330	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 2,197,429</b>	<b>\$ 2,347,938</b>	<b>\$ 2,429,610</b>	<b>\$ 2,159,231</b>	<b>\$ 2,359,744</b>	<b>\$ 2,150,000</b>	<b>-0.43%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 536,019	\$ 531,259	\$ 375,964	\$ 582,786	\$ 587,900	\$ 579,405	-0.58%
Maintenance and Operation	\$ 1,313,148	\$ 1,410,122	\$ 1,479,949	\$ 1,492,708	\$ 1,455,194	\$ 1,633,666	9.44%
Debt Service	\$ 113,904	\$ 125,711	\$ 77,341	\$ 80,414	\$ 86,057	\$ 71,880	-10.61%
Capital Outlay	\$ -	\$ 44,930	\$ 6,364	\$ 3,058,000	\$ 2,981,397	\$ 379,000	-87.61%
Transfers Out	\$ 167,788	\$ 121,274	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,130,859</b>	<b>\$ 2,233,295</b>	<b>\$ 1,939,618</b>	<b>\$ 5,213,908</b>	<b>\$ 5,110,548</b>	<b>\$ 2,663,951</b>	<b>-48.91%</b>
Net Revenue/(Expenditures)	\$ 66,570	\$ 114,643	\$ 489,992	\$ (3,054,677)	\$ (2,750,804)	\$ (513,951)	-83.17%
Changes in Fund Balance	\$ -	\$ (1,582)	\$ (1,582)				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 66,570</b>	<b>\$ 113,061</b>	<b>\$ 488,410</b>	<b>\$ (3,054,677)</b>	<b>\$ (2,750,804)</b>	<b>\$ (513,951)</b>	<b>-83.17%</b>
Beginning Fund Balance July 1	\$ 4,714,717	\$ 5,094,997	\$ 10,172,474	\$ 10,662,467	\$ 10,662,467	\$ 8,418,663	-21.04%
Ending Fund Balance June 30	\$ 4,781,287	\$ 5,208,058	\$ 10,660,884	\$ 7,607,790	\$ 7,911,663	\$ 7,904,712	3.90%
Adjustment to Fund Balance	\$ 313,710	\$ 4,964,416	\$ 1,583	\$ 507,000	\$ 507,000	\$ 507,000	
Adjusted Ending Fund Balance	\$ 5,094,997	\$ 10,172,474	\$ 10,662,467	\$ 8,114,790	\$ 8,418,663	\$ 8,411,712	3.66%



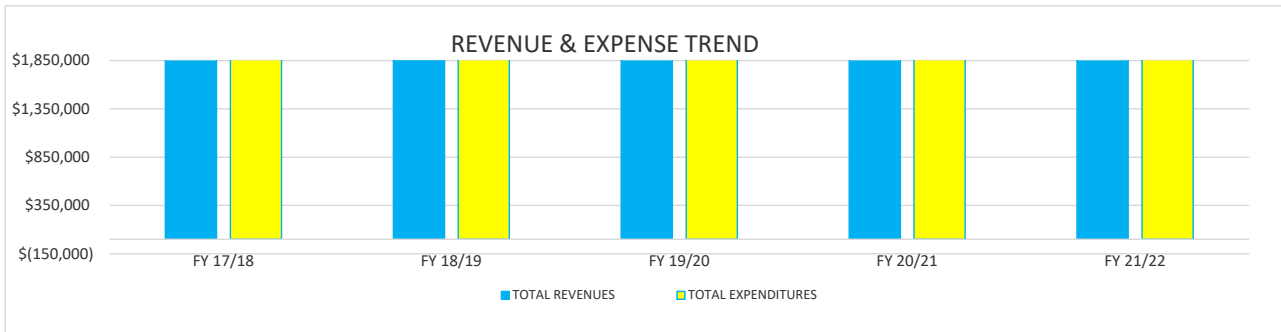
# SOLID WASTE

**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. FY22 will include a rate study completed by a third-party consultant.



SOLID WASTE	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Recycling Bev Cont	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	-100.00%
Refuse Charges	\$ 1,523,937	\$ 1,485,370	\$ 1,549,120	\$ 1,550,000	\$ 1,572,000	\$ 1,575,000	1.61%
Recycling Charges	\$ 203,836	\$ 198,154	\$ 201,389	\$ 201,000	\$ 204,000	\$ 204,000	1.49%
Street Sweeping Charges	\$ 137,043	\$ 134,393	\$ 140,850	\$ 141,000	\$ 140,000	\$ 140,000	-0.71%
Refuse Penalty	\$ 31,600	\$ 28,789	\$ 21,255	\$ 27,000	\$ -	\$ -	-100.00%
Recycling Penalty	\$ 3,829	\$ 3,432	\$ 2,370	\$ 3,300	\$ -	\$ -	
Street Sweeping Penalty	\$ 2,863	\$ 2,788	\$ 1,882	\$ 2,300	\$ -	\$ -	
PM 10 Credits	\$ 1,572	\$ 544	\$ -	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 1,909,680</b>	<b>\$ 1,858,469</b>	<b>\$ 1,921,866</b>	<b>\$ 1,929,600</b>	<b>\$ 1,916,000</b>	<b>\$ 1,919,000</b>	<b>-0.55%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 201,017	\$ 207,519	\$ 130,826	\$ 230,740	\$ 230,740	\$ 232,421	0.73%
Maintenance and Operation	\$ 1,723,273	\$ 1,779,254	\$ 1,836,343	\$ 1,626,295	\$ 1,702,891	\$ 1,739,694	6.97%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,924,290</b>	<b>\$ 1,986,772</b>	<b>\$ 1,967,168</b>	<b>\$ 1,857,035</b>	<b>\$ 1,933,631</b>	<b>\$ 1,972,115</b>	<b>6.20%</b>
Net Revenue/(Expenditures)	\$ (14,610)	\$ (128,304)	\$ (45,302)	\$ 72,565	\$ (17,631)	\$ (53,115)	237%
Changes in Fund Balance	\$ -	\$ (507)	\$ (507)	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (14,610)</b>	<b>\$ (128,811)</b>	<b>\$ (45,809)</b>	<b>\$ 72,565</b>	<b>\$ (17,631)</b>	<b>\$ (53,115)</b>	<b>-173.20%</b>
Beginning Fund Balance July 1	\$ (237,382)	\$ (257,533)	\$ (332,496)	\$ (377,797)	\$ (377,797)	\$ (391,110)	3.52%
Ending Fund Balance June 30	\$ (251,992)	\$ (386,344)	\$ (378,305)	\$ (305,232)	\$ (395,428)	\$ (444,225)	45.54%
Adjustment to Fund Balance	\$ (5,541)	\$ 53,848	\$ 508	\$ 4,318	\$ 4,318	\$ 4,318	
Adjusted Ending Fund Balance	\$ (257,533)	\$ (332,496)	\$ (377,797)	\$ (300,914)	\$ (391,110)	\$ (439,907)	46.19%

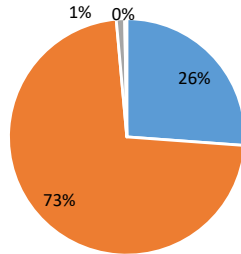


# FIRE/AMBULANCE

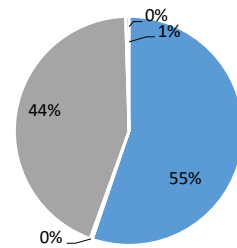
**Description:** The Fire/Ambulance Department is the primary funding source for Fire/EMS activities. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency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

**Budget Highlights:** The FY22 budget includes an 18-month cycle for IGT, which includes an additional one-time payment. In addition, the City is anticipating revenues from participation in wildland fires experienced in the previous year, as well as FEMA reimbursement from COVID-19 operations.

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

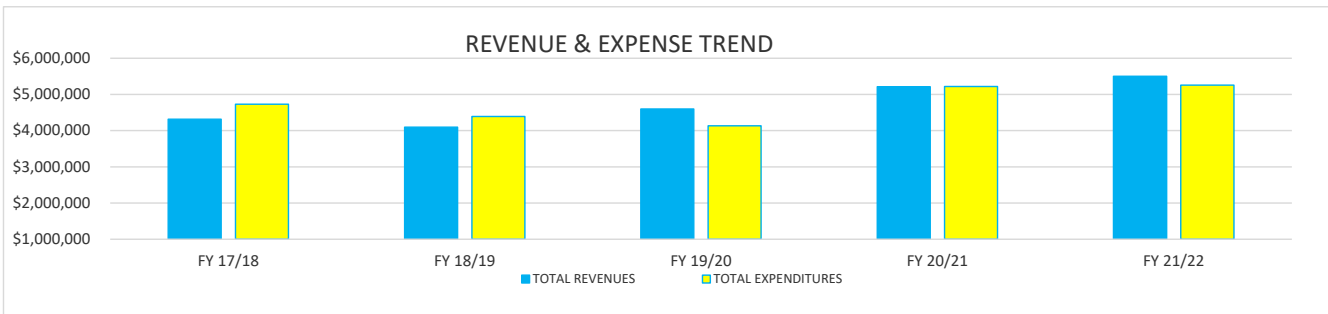


- REVENUE**
- AMBULANCE CHARGES
  - FIRE MED
  - IGT
  - FROM OTHER FUNDS
  - FROM GENERAL FUND



FIRE/AMBULANCE	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Homeland Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
FEMA Grant	\$ 16,426	\$ -	\$ -	\$ -	\$ -	\$ 14,000	
OES Grant	\$ 114,112	\$ -	\$ -	\$ -	\$ 137,865	\$ 133,699	
SAFER Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ambulance Charges	\$ 2,373,456	\$ 2,493,356	\$ 2,825,805	\$ 2,813,030	\$ 2,675,896	\$ 2,943,486	4.64%
Fire Med	\$ 18,095	\$ 17,270	\$ 17,330	\$ 17,000	\$ 20,734	\$ 17,500	2.94%
GEMT	\$ 54,029	\$ 34,426	\$ 64,369	\$ -	\$ -	\$ -	
IGT	\$ 1,392,513	\$ 1,070,678	\$ 1,168,315	\$ 1,483,894	\$ 1,467,330	\$ 2,345,622	58.07%
Miscellaneous	\$ 627	\$ 6,537	\$ 22,277	\$ -	\$ 49,099	\$ 20,000	
Hospital District Contribution	\$ -	\$ -	\$ -	\$ 600,000	\$ 561,025	\$ -	
From Other Funds	\$ 185,788	\$ 121,274	\$ -	\$ -	\$ -	\$ 25,685	
From General Fund	\$ 161,000	\$ 350,000	\$ 500,000	\$ 300,000	\$ 300,000	\$ -	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,316,046</b>	<b>\$ 4,093,541</b>	<b>\$ 4,598,096</b>	<b>\$ 5,213,924</b>	<b>\$ 5,211,949</b>	<b>\$ 5,499,991</b>	<b>5.49%</b>

<b>EXPENDITURES</b>							
Wages and Benefits	\$ 1,433,161	\$ 1,423,156	\$ 903,014	\$ 1,277,660	\$ 1,497,516	\$ 1,374,478	7.58%
Maintenance and Operation	\$ 3,214,447	\$ 2,822,527	\$ 3,151,634	\$ 3,313,782	\$ 3,126,894	\$ 3,805,127	14.83%
Debt Service	\$ 70,782	\$ 68,438	\$ 65,988	\$ 63,488	\$ 63,488	\$ 60,288	-5.04%
Capital Outlay	\$ 12,077	\$ 74,463	\$ 10,767	\$ 590,000	\$ 533,729	\$ 15,000	-97.46%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,730,467</b>	<b>\$ 4,388,584</b>	<b>\$ 4,131,403</b>	<b>\$ 5,244,930</b>	<b>\$ 5,221,626</b>	<b>\$ 5,254,893</b>	<b>0.19%</b>
Net Revenue/(Expenditures)	\$ (414,420)	\$ (295,043)	\$ 466,693	\$ (31,006)	\$ (9,678)	\$ 245,098	-890.48%
Changes in Fund Balance	\$ -	\$ (9,456)	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (414,420)</b>	<b>\$ (304,499)</b>	<b>\$ 466,693</b>	<b>\$ (31,006)</b>	<b>\$ (9,678)</b>	<b>\$ 245,098</b>	<b>-890.48%</b>
Beginning Fund Balance July 1	\$ (1,890,935)	\$ (1,632,740)	\$ (1,460,904)	\$ (335,532)	\$ (335,532)	\$ (153,084)	-54.38%
Ending Fund Balance June 30	\$ (2,305,355)	\$ (1,937,239)	\$ (994,211)	\$ (366,538)	\$ (345,209)	\$ 92,014	-125.10%
Adjustment to Fund Balance	\$ 672,615	\$ 476,335	\$ 658,679	\$ 192,125	\$ 192,125	\$ 192,125	
Adjusted Ending Fund Balance	\$ (1,632,740)	\$ (1,460,904)	\$ (335,532)	\$ (174,413)	\$ (153,084)	\$ 284,139	-262.91%



# CAPITAL IMPROVEMENT BUDGET SUMMARY

Annually, the City uses a needs-driven approach to develop its initial CIP. The proposed organizational process for developing the CIP involves the following steps:

## **Step 1: Organize the Process**

Staff met to establish the administrative and policy framework within which the CIP process would operate. Individual department heads develop capital requests based upon the City's adopted Strategic Planning goals. Council adopts an annual budget schedule that outlines the key dates for budget development.

## **Step 2: Develop Project Requests**

All department heads submit proposed capital improvement projects. Forms were made available that allowed for the required criteria to be submitted in a standard format. The department heads developed the proposed projects based on a realistic assessment of need. Because the City does not have sufficient funding capacity to meet all the capital needs, priorities are set. Departments that submit proposals typically will rank their own projects. A project's desirability depends on several factors – not only the project itself, but also on how it's accomplished, where it may be located, how much it costs and its funding source.

## **Step 3: Present Departmental Projects**

The objective is to put together a CIP that is sensitive to the policies that have been adopted and contained projects that related to organizational objectives.

## **Step 4: Screen, Evaluate and Prioritize Projects**

The most difficult task for staff normally occurs when evaluating and prioritizing the projects submitted for approval. This is a critical component of the CIP process. Project selection must correspond to the amount of money assumed available for capital spending. Shrinking funds and rising costs incurred in maintaining and rehabilitating deteriorating infrastructure make the process of selecting the most vital capital projects even more crucial and difficult. The merits of each project must be judged against the policies and criteria of the CIP process. Does the project conform in terms of location, size, service provided, relation to its service area, effect on land use patterns, and relation to public policy and community goals? More than merely a technical process, prioritization involves value preferences, policy choices and political actions. Throughout the examination of the proposed projects, staff attempted to overcome some inherent problems in the CIP process:

- A. Government projects are difficult to evaluate because of their diversity and the fact that many, essentially, are not comparable. Individual CIP project requests reflect the need to serve different constituencies and diverse community values. Staff must attempt to reconcile and balance conflicting project needs across a wide array of requests.
- B. Staff must continually approach the decisions required in this process rationally and analytically. While conflicting interests within the political process are acknowledged, staff must attempt to develop a plan that provides the most benefit to the entire community.
- C. It is inevitable that the number of projects requested exceeds available funding. In the endeavor to provide better service to the community, departments often



propose capital projects that, unfortunately, go unfunded. These projects are not dismissed, but rather are placed in the 5-year plan that is evaluated each year.

The initial review (evaluation of project impact) takes place without regard to funding availability and focuses on policies and the objectivity and judgment based on input from staff. In addition to strategic goals, staff also considers the following impacts of projects:

- Fiscal consequences.
- Health and safety effects.
- Community economic effects.
- Environmental, aesthetic, and social effects.
- Feasibility
- Implications of deferring the project
- Amount of uncertainty and risk.

Next, the projects are placed into the appropriate funding priority group in relation to their necessity or urgency. Staff has established the following classification system to prioritize proposed projects:

#### **Priority A - Essential**

Urgent, high-priority projects that are necessary. These include projects that are required to complete a major public improvement; projects that would address an emergency, or remedy a condition dangerous to public health, welfare, and safety, projects that would provide facilities for a critically needed community plan; projects needed to correct an inequitable distribution of public improvements in the past and projects vital to the economic stability of the City. A special effort is made to find sufficient funding for all of the projects in this group.

#### **Priority B - Desirable**

High-priority projects that should be addressed as funding becomes available. These include projects that have a justifiable benefit for the community and have the validity of planning and timing that have been credibly established.

#### **Priority C - Acceptable**

Worthwhile projects to be considered if funding is available. These are projects that are adequately planned, but not absolutely required, and could be deferred to a subsequent year if budget reductions are necessary.

#### **Priority D - Deferrable**

Low-priority projects which are desirable but not essential and can be postponed without detriment to the provision of other services.

In addition, projects may be eliminated from consideration if it is determined that they no longer provide for a valid community need or are unnecessary for City operations.

#### **Step 6: Select Projects**

In the end, the availability of funds each year, as approved by the Council upon the recommendation of the City Manager, determines the number of projects that are funded.



As with the measurement of project impacts in Step 5, placing projects in priority groupings relies on the judgment of staff, and is not a completely objective process. The criteria used are not subject to precise measurement. This judgment is not arbitrary and is done within the context of the plans, policies and the goals of the organization.

### **Step 7: Prepare and Adopt the CIP**

In Step 2 of the process, broad criteria are established to help staff plan capital improvement projects. As the process continues, and increasingly detailed information emerges, projects may be added, altered, or abandoned. Eventually, staff arrives at a final list of projects that is submitted to the residents and Council for review. Acceptance is not a commitment to finance the approved projects. Ultimately, approval of the final budget is the policy action that allocates funding to the capital improvement plan.



**Capital Improvement Projects 2021-2022**

Department	Strategic Goal Met	Type of Request	Item Description	Purpose	Cost	Funding Source
All	All	Infrastructure	Document Management/Laserfische	Digital Records Management (Permitting, Agreements, etc.)	\$40,000	General Fund/Water Enterprise
City Hall	All	Facilities	Carpet/Flooring	Replace City Hall flooring	\$22,000	General Fund/Water Enterprise
Council	All	Planning	Council Redistricting	Costs for Demographer to complete required redistricting	\$25,000	General Fund
Council	All	Planning	Form Based Code Codification	Codify Form Based Code for Downtown Corridor	\$7,000	General Fund
Council	All	Planning	Update Emergency Operations Plan	Update Emergency Operations Plan	\$50,000	Measure E
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	\$10,000	General Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	\$50,000	Economic Development Fund/ARP
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Micro-Grant Program	\$30,000	Economic Development Fund/ARP
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	\$80,000	Economic Development Fund/ARP
Engineering/Planning	All	Planning	Update Improvement Standards	Update Improvement Standards for new development (2009)	\$45,000	Admin. Impact Fees
Engineering/Planning	Improve Public Safety	Planning	VTM Study	Update Traffic Impact Study to include Vehicle Miles Traveled (VMT)	\$15,000	Traffic Impact Fees
Engineering/Planning	Promote Sustainable Development/Increase Retail Opportunities	Planning	TOD Parking Study	Downtown Parking Study (continued from FY21)	\$75,000	Transit Oriented Development Grant
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	12th Ave Sidewalk (Stroud to Aslan); PE Only	\$15,000	CMAQ Grant
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Stroud to Klepper); PE Only	\$22,000	CMAQ Grant; LTF 3 Local Share
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Sierra to Stroud); PE and CONS	\$275,705	CMAQ Grant; LTF 3 Local Share
Engineering/PW	Provide Recreation Opportunities for All Ages	Infrastructure	Madsen Ave Bike Path (Stroud to Kamm)	Extend recreational trail north of Stroud (continued from FY21)	\$408,971	CMAQ Grant; LTF 3 Local Share
Engineering/PW	Improve Public Safety	Infrastructure	Road Improvement	Roundabout at Sierra Ave./Bethel Ave.; ROW and CONS	\$1,194,000	HSIP
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	7th Ave. (Mehlert to Roosevelt); Mill & Overlay	\$120,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ventura (10th to 18th Ave; Mill & Overlay)	\$345,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Various Locations; Crack & Slurry Seal; PCI>70	\$150,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Sierra to Stroud); PE and CONS	\$699,000	RSTP
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Mehlert St. Rehab (10th -14th); CONS	\$322,790	RSTP; LTF 8 Local Share
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Stroud to Kamm)	\$242,200	SBI Funds
Engineering/PW	Promote Sustainable Development	Infrastructure	Stormwater Upgrade	Upgrade Stormwater Drainage; Klepper	\$250,000	Storm Drain Impact Fees/ARP
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ave 396 Contribution (continued from FY20)	\$200,000	Traffic Impact Fees
Fire/Amb	Improve Public Safety	Facilities	Maintenance Items	Paint/Lighting	\$15,000	Fire Enterprise Fund
Fire	Improve Public Safety	Equipment	PPE	PPE; Turnout Gear	\$40,000	Measure E
Fire	Improve Public Safety	Equipment	Vehicle Outfitting	Replace Admin. Command Vehicle; Truck and Upfit	\$140,000	Measure E
Fire/Amb	Improve Public Safety	Equipment	Radios/Communications	Communication Upgrades for Apparatus	\$35,000	Measure E
Fire/Amb	Improve Public Safety	Facilities	Equipment Repair	Alarm System Repair	\$18,000	Measure E
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Park Improvements	\$185,000	Prop 68 (non-competitive)
Parks	Provide Recreation Opportunities for All Ages	Facilities	Softfall Replacement	Purchase/Replace Softfall Materials	\$12,000	General Fund
Parks	Provide Recreation Opportunities for All Ages	Facilities	Tree Removal	Removal Problem Trees at City Parks (contract work)	\$15,000	General Fund
Police	Improve Public Safety	Vehicle	New Vehicle	New Vehicle for New Employee (GF)	\$60,000	General Fund
Police	Improve Public Safety	Facilities	Access Readers/Locks	Replace lock/keys; add proximity card control devices	\$10,000	General Fund
Police	Improve Public Safety	Facilities	Paint	Paint PD Exterior	\$15,000	General Fund
Police	Improve Public Safety	Facilities	Facility/Space Upgrade	KPD Workspace Renovations	\$125,000	Measure E
Police	Improve Public Safety	Vehicle	New Vehicles	New Vehicles for New Employees (Measure E)	\$180,000	Measure E
Police	Improve Public Safety	Facilities	Facility Updates	Striping, Lighting, facility upgrades	\$50,000	Measure E
Pool	Provide Recreation Opportunities for All Ages	Facilities	Replace Aging Equipment	Replace Dive Boards and Pool Cover	\$15,000	Pool
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Sand Filter Replacement	Continued - Sixth year of six year replacement schedule	\$20,000	Pool
Public Works	Improve Public Safety	Facilities	HHW Disposal	Dispose of HHW Materials	\$10,000	General Fund
Public Works	Ensure Financial Stability	Facilities	Fence Repairs	Fence Repairs (Pool, Kern Basin, Bicentennial Park)	\$20,000	General Fund
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Refresh/replace of striping will enhance safety	\$20,000	LTF 8
Public Works	Improve Public Safety	Maintenance	Curb Ramp Installation	Installation of ADA curb ramps in older neighborhoods (ADA Transition Plan)	\$15,000	Measure C
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Swedish/US Flag Replacements	\$6,000	Measure C
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	\$20,000	Measure C
Public Works	Increase Retail Opportunities	Infrastructure	Downtown Banner Replacement	Downtown Banner Replacement (128)	\$28,000	Restitution
PW/Solid Waste	Ensure Financial Stability	Planning	Solid Waste Fund Study	Financial Study of Solid Waste Enterprise Fund	\$25,000	Solid Waste Fund
Senior Center	Promote Sustainable Development	Facilities	Paint	Paint Senior Center Exterior/Repairs As Needed	\$20,000	Senior Center/ARP
Water Enterprise	Improve Public Safety	Infrastructure	Technology Update	Meter Reading/Billing Software	\$16,000	Water Enterprise
Water Enterprise	Improve Public Safety	Facilities	Generator Maintenance	Generator Testing	\$12,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Vehicle	Vehicle Replacement	Water Truck Replacement; F-150	\$35,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Planning	Planning	Update Water Model and Water CIP List	\$60,000	Water Enterprise
Water Enterprise	Improve Public Safety	Equipment	Mini-Excavator	Replace outdated backhoe; Mini-excavator for water repairs	\$60,000	Water Enterprise

Federal Transportation Grants	\$3,012,466
General Fund/Pool/Senior Center	\$458,000
Local Transportation Funds	\$918,200
Measure E	\$638,000
Other	\$735,000
Water Enterprise	\$214,000

**Total Capital Improvement Plan** **\$5,975,666**



Capital Improvement Projects 2021-2022 (Ongoing Costs)

Department	Strategic Goal Met	Type of Request	Item Description	Purpose	Long-term Operating Costs Associated	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	5-Year Total
All	All	Infrastructure	Document Management/Laserfische	Digital Records Management (Permitting, Agreements, etc.)	Annual Subscription	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000
City Hall	All	Facilities	Carpet/Flooring	Replace City Hall flooring	No impact to operating budget						\$ -
Council	All	Planning	Council Redistricting	Costs for Demographer to complete required redistricting	No impact to operating budget						\$ -
Council	All	Planning	Form Based Code Codification	Codify Form Based Code for Downtown Corridor	No impact to operating budget						\$ -
Council	All	Planning	Update Emergency Operations Plan	Update Emergency Operations Plan	No impact to operating budget						\$ -
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	No impact to operating budget						\$ -
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	No impact to operating budget						\$ -
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Micro-Grant Program	No impact to operating budget						\$ -
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	No impact to operating budget						\$ -
Engineering/Planning	All	Planning	Update Improvement Standards	Update Improvement Standards for new development (2009)	Positive Impact; Improved Development						\$ -
Engineering/Planning	Improve Public Safety	Planning	VTM Study	Update Traffic Impact Study to include Vehicle Miles Traveled (VMT)	Positive Impact; Fee Collection						\$ -
Engineering/Planning	Promote Sustainable Development/Increase Retail Opportunities	Planning	TOD Parking Study	Downtown Parking Study (continued from FY21)	Unknown; Could Impact Future CIP						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	12th Ave Sidewalk (Stroud to Aslan); PE Only	No impact to operating budget						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Stroud to Klepper); PE Only	No impact to operating budget						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Sierra to Stroud); PE and CONS	No impact to operating budget						\$ -
Engineering/PW	Provide Recreation Opportunities for All Ages	Infrastructure	Madsen Ave Bike Path (Stroud to Kamm)	Extend recreational trail north of Stroud (continued from FY21)	Annual Maintenance Costs	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
Engineering/PW	Improve Public Safety	Infrastructure	Road Improvement	Roundabout at Sierra Ave./Bethel Ave. ROW and CONS	Annual Maintenance Costs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	7th Ave. (Mehlert to Roosevelt); Mill & Overlay	Positive Impact; Less repairs						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ventura (10th to 18th Ave; Mill & Overlay)	Positive Impact; Less repairs						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Various Locations; Crack & Slurry Seal; PCI-70	Positive Impact; Less repairs						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Sierra to Stroud); PE and CONS	No impact to operating budget						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Mehlert St. Rehab (10th -14th); CONS	Positive Impact; Less repairs						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Stroud to Kamm)	Positive Impact; Less repairs						\$ -
Engineering/PW	Promote Sustainable Development	Infrastructure	Stormwater Upgrade	Upgrade Stormwater Drainage; Klepper	Positive Impact; Less Maint.						\$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ave 396 Contribution (continued from FY20)	No impact to operating budget						\$ -
Fire/Amb	Improve Public Safety	Facilities	Maintenance Items	Paint/Lighting	No impact to operating budget						\$ -
Fire	Improve Public Safety	Equipment	PPE	PPE; Turnout Gear	Regular Maintenance & Cleaning	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ 11,000
Fire	Improve Public Safety	Equipment	Vehicle Outfitting	Replace Admin. Command Vehicle; Truck and Upfit	Positive Impact; Regular Maintenance			\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
Fire/Amb	Improve Public Safety	Equipment	Radios/Communications	Communication Upgrades for Apparatus	No impact to operating budget						\$ -
Fire/Amb	Improve Public Safety	Facilities	Equipment Repair	Alarm System Repair	Annual Testing	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Park Improvements	Staff Time; Regular Maintenance	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000
Parks	Provide Recreation Opportunities for All Ages	Facilities	Softfall Replacement	Purchase/Replace Softfall Materials	Staff Time; Regular Maintenance						\$ -
Parks	Provide Recreation Opportunities for All Ages	Facilities	Tree Removal	Removal Problem Trees at City Parks (contract work)	No impact to operating budget						\$ -
Police	Improve Public Safety	Vehicle	New Vehicle	New Vehicle for New Employee (GF)	Staff Time; Regular Maintenance			\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
Police	Improve Public Safety	Facilities	Access Readers/Locks	Replace lock/keys; add proximity card control devices	No impact to operating budget						\$ -
Police	Improve Public Safety	Facilities	Paint	Paint PD Exterior	No impact to operating budget						\$ -
Police	Improve Public Safety	Facilities	Facility/Space Upgrade	KPD Workspace Renovations	No impact to operating budget						\$ -
Police	Improve Public Safety	Vehicle	New Vehicles	New Vehicles for New Employees (Measure E)	Positive Impact; Regular Maintenance	\$ 1,000	\$ 1,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 14,000
Police	Improve Public Safety	Facilities	Facility Updates	Striping, Lighting, facility upgrades	No impact to operating budget						\$ -
Pool	Provide Recreation Opportunities for All Ages	Facilities	Replace Aging Equipment	Replace Dive Boards and Pool Cover	Positive Impact; Less Repairs						\$ -
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Sand Filter Replacement	Continued - Sixth year of six year replacement schedule	Positive Impact; Less Repairs						\$ -
Public Works	Improve Public Safety	Facilities	HHW Disposal	Dispose of HHW Materials	No impact to operating budget						\$ -
Public Works	Ensure Financial Stability	Facilities	Fence Repairs	Fence Repairs (Pool, Kern Basin, Bicentennial Park)	No impact to operating budget						\$ -
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Refresh/replace of striping will enhance safety	No impact to operating budget						\$ -
Public Works	Improve Public Safety	Maintenance	Curb Ramp Installation	Installation of ADA curb ramps in older neighborhoods (ADA Transition Plan)	No impact to operating budget						\$ -
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Swedish/US Flag Replacements	No impact to operating budget						\$ -
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	No impact to operating budget						\$ -
Public Works	Increase Retail Opportunities	Infrastructure	Downtown Banner Replacement	Downtown Banner Replacement (128)	No impact to operating budget						\$ -
PW/Solid Waste	Ensure Financial Stability	Planning	Solid Waste Fund Study	Financial Study of Solid Waste Enterprise Fund	Possible Future Impacts; New Regs.						\$ -
Senior Center	Promote Sustainable Development	Facilities	Paint	Paint Senior Center Exterior/Repairs As Needed	No impact to operating budget						\$ -
Water Enterprise	Improve Public Safety	Infrastructure	Technology Update	Meter Reading/Billing Software	No impact to operating budget						\$ -
Water Enterprise	Improve Public Safety	Facilities	Generator Maintenance	Generator Testing	Annual Testing	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 12,500
Water Enterprise	Ensure Financial Stability	Vehicle	Vehicle Replacement	Water Truck Replacement; F-150	Positive Impact; Regular Maintenance			\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
Water Enterprise	Ensure Financial Stability	Planning	Update Water Model	Update Water Model and Water CIP List	Unknown; Could Impact Future CIP						\$ -
Water Enterprise	Improve Public Safety	Equipment	Mini-Excavator	Replace outdated backhoe; Mini-excavator for water repairs	Positive Impact; Regular Maintenance	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,500

Annual Impact

\$ 23,500 \$ 24,000 \$ 31,500 \$ 31,500 \$ 32,000

5-Year Cumulative

\$ 142,500



**CITY OF KINGSBURG**  
**Summary of Development Impact Fee Funds**

**2021-22 Fiscal Year Budget**

	Capital Facilities					Sewer Connection
	Traffic	Public Safety	Recreation	Water	General Government	
<b>Actual Fund Balance, June 30, 2020</b>	1,276,818	(1,145,704)	1,364,209	850,932	767,266	1,124,397
<b>Estimated Beg. Fund Bal., June 30, 2021</b>	1,594,968	(995,704)	1,402,000	975,932	807,266	1,205,397
<b>Revenues:</b>						
Impact Fees	120,000	110,000	40,000	118,000	136,000	70,000
Interest	-	-	-	-	-	-
<b>Total Revenue</b>	<b>120,000</b>	<b>110,000</b>	<b>40,000</b>	<b>118,000</b>	<b>136,000</b>	<b>70,000</b>
<b>Expenses:</b>						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	15,000	-	-	-	70,000	-
Park Improvements	-	-	603,000	-	-	-
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	20,000	-
Stroud line	-	-	-	-	-	-
Road repair Ave 396	200,000	-	-	-	-	-
Update ADA transition plan	-	-	-	-	-	-
<b>Total Expenses</b>	<b>215,000</b>	<b>-</b>	<b>603,000</b>	<b>-</b>	<b>90,000</b>	<b>-</b>
<b>Net Result</b>	<b>(95,000)</b>	<b>110,000</b>	<b>(563,000)</b>	<b>118,000</b>	<b>46,000</b>	<b>70,000</b>
<b>Projected Fund Balance, June 30, 2022</b>	<b>1,499,968</b>	<b>(885,704)</b>	<b>839,000</b>	<b>1,093,932</b>	<b>853,266</b>	<b>1,275,397</b>

	Storm Drain	Park & Recreation - Neighborhood	Park & Recreation - Community	Traffic Impact	Equipment Replacement Reserve	TOTAL
<b>Actual Fund Balance, June 30, 2020</b>	183,599	45,493	203,087	13,386	25,397	4,708,880
<b>Estimated Beg. Fund Bal., June 30, 2021</b>	257,599	64,247	221,841	13,386	25,397	5,572,329
<b>Revenues:</b>						
Impact Fees	40,000	42,000	-	-	-	676,000
Interest	-	-	-	-	-	-
<b>Total Revenue</b>	<b>40,000</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>676,000</b>
<b>Expenses:</b>						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	85,000
Park Improvements	-	-	-	-	-	603,000
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	-	20,000
Stroud line	-	-	-	-	-	-
Road repair Ave 396	-	-	-	-	-	200,000
Capital Outlay	250,000	-	-	-	-	250,000
<b>Total Expenses</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,158,000</b>
<b>Net Result</b>	<b>(210,000)</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(482,000)</b>
<b>Projected Fund Balance, June 30, 2022</b>	<b>47,599</b>	<b>106,247</b>	<b>221,841</b>	<b>13,386</b>	<b>25,397</b>	<b>5,090,329</b>



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>as of 4/19/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>CAPITAL FACILITIES</b>									
210-0000-451-0101	INTEREST	\$ 19,151	\$ 18,319	\$ 34,278	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0101	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 19,151</b>	<b>\$ 18,319</b>	<b>\$ 34,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0201	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0102	TRAFFIC	\$ 133,771	\$ 70,121	\$ 442,130	\$ 100,000	\$ 272,160	\$ 345,000	\$ 120,000	20.00%
	<b>TOTAL</b>	<b>\$ 133,771</b>	<b>\$ 70,121</b>	<b>\$ 442,130</b>	<b>\$ 100,000</b>	<b>\$ 272,160</b>	<b>\$ 345,000</b>	<b>\$ 120,000</b>	<b>20.00%</b>
210-0000-451-0202	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0103	FIRE/AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0203	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0104	POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0209	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0110	PUBLIC SAFETY	\$ 79,598	\$ 31,819	\$ 276,621	\$ 100,000	\$ 143,957	\$ 150,000	\$ 110,000	10.00%
	<b>TOTAL</b>	<b>\$ 79,598</b>	<b>\$ 31,819</b>	<b>\$ 276,621</b>	<b>\$ 100,000</b>	<b>\$ 143,957</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	<b>10.00%</b>
210-0000-451-0206	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0107	PARKS AND RECREATION	\$ 94,949	\$ 29,070	\$ 759,612	\$ -	\$ 37,791	\$ 37,791	\$ 40,000	
	<b>TOTAL</b>	<b>\$ 94,949</b>	<b>\$ 29,070</b>	<b>\$ 759,612</b>	<b>\$ -</b>	<b>\$ 37,791</b>	<b>\$ 37,791</b>	<b>\$ 40,000</b>	
210-0000-451-0208	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0109	WATER FACILITIES	\$ 68,649	\$ 25,168	\$ 220,354	\$ 110,000	\$ 124,051	\$ 125,000	\$ 118,000	7.27%
	<b>TOTAL</b>	<b>\$ 68,649</b>	<b>\$ 25,168</b>	<b>\$ 220,354</b>	<b>\$ 110,000</b>	<b>\$ 124,051</b>	<b>\$ 125,000</b>	<b>\$ 118,000</b>	<b>7.27%</b>
210-0000-451-0204	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0105	CITY HALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0205	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0106	PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0207	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0108	LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0210	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0111	GENERAL GOVERNMENT	\$ 96,823	\$ 28,850	\$ 213,600	\$ 21,000	\$ 36,055	\$ 40,000	\$ 130,000	519.05%
	<b>TOTAL</b>	<b>\$ 96,823</b>	<b>\$ 28,850</b>	<b>\$ 213,600</b>	<b>\$ 21,000</b>	<b>\$ 36,055</b>	<b>\$ 40,000</b>	<b>\$ 130,000</b>	<b>519.05%</b>
210-0000-451-0210	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0112	GEN GOV-ADMIN FEES	\$ 9,751	\$ 3,199	\$ 21,065	\$ 8,000	\$ 3,839	\$ 5,000	\$ 6,000	
	<b>TOTAL</b>	<b>\$ 9,751</b>	<b>\$ 3,199</b>	<b>\$ 21,065</b>	<b>\$ 8,000</b>	<b>\$ 3,839</b>	<b>\$ 5,000</b>	<b>\$ 6,000</b>	
210-0000-481-0113	SPECIAL TRAFFIC (18THKERN)	\$ -	\$ 2,791	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0114	SPECIAL TRAFFIC (18THSR99)	\$ -	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 3,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL, GENERAL GOVERNMENT</b>		<b>\$ 106,574</b>	<b>\$ 35,916</b>	<b>\$ 234,665</b>	<b>\$ 29,000</b>	<b>\$ 39,894</b>	<b>\$ 45,000</b>	<b>\$ 136,000</b>	<b>368.97%</b>
<b>TOTAL INTEREST</b>		<b>\$ 19,151</b>	<b>\$ 18,319</b>	<b>\$ 34,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL FEES</b>		<b>\$ 483,541</b>	<b>\$ 192,094</b>	<b>\$ 1,912,316</b>	<b>\$ 339,000</b>	<b>\$ 617,853</b>	<b>\$ 702,791</b>	<b>\$ 524,000</b>	<b>54.57%</b>
<b>TOTAL, CAPITAL FACILITIES</b>		<b>\$ 502,692</b>	<b>\$ 210,413</b>	<b>\$ 1,946,594</b>	<b>\$ 339,000</b>	<b>\$ 617,853</b>	<b>\$ 702,791</b>	<b>\$ 524,000</b>	<b>54.57%</b>
<b>SEWER CONNECTION</b>									
211-0000-451-0101	INTEREST	\$ 13,202	\$ 10,764	\$ 16,904	\$ -	\$ -	\$ -	\$ -	
211-0000-481-0201	CONNECTION FEES	\$ 33,089	\$ 17,115	\$ 128,168	\$ 55,000	\$ 79,870	\$ 81,000	\$ 70,000	27.27%
	<b>TOTAL, SEWER CONNECTION</b>	<b>\$ 46,291</b>	<b>\$ 27,879</b>	<b>\$ 145,072.46</b>	<b>\$ 55,000</b>	<b>\$ 79,870</b>	<b>\$ 81,000</b>	<b>\$ 70,000</b>	<b>27.27%</b>
<b>STORM DRAIN</b>									



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>as of 4/19/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
212-0000-451-0101	INTEREST	\$ 585	\$ 1,382	\$ 3,375	\$ -	\$ -	\$ -	\$ -	
212-0000-481-0301	STORM DRAIN FEES	\$ 39,503	\$ 109,344	\$ 11,131	\$ 8,500	\$ 2,159	\$ 74,000	\$ 40,000	370.59%
	<b>TOTAL, STORM DRAIN</b>	<b>\$ 40,088</b>	<b>\$ 110,726</b>	<b>\$ 14,505.95</b>	<b>\$ 8,500</b>	<b>\$ 2,159</b>	<b>\$ 74,000</b>	<b>\$ 40,000</b>	<b>370.59%</b>
<b>NEIGHBORHOOD/PARK REC</b>									
214-0000-422-0401	CMAS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0401	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0402	NEIGHBORHOOD	\$ 22,692	\$ 14,330	\$ 70,992	\$ -	\$ 18,754	\$ 18,754	\$ 42,000	
	<b>TOTAL, N-HOOD/PARK REC</b>	<b>\$ 22,692</b>	<b>\$ 14,330</b>	<b>\$ 70,992</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ 18,754</b>	<b>\$ 42,000</b>	
<b>COMMUNITY/PARK REC</b>									
214-0000-451-0101	INTEREST	\$ 4	\$ 2,305	\$ 4,147	\$ -	\$ -	\$ -	\$ -	
214-0000-451-0301	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-451-0302	REGIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0403	REGIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, COMMUNITY/PARK REC</b>	<b>\$ 4</b>	<b>\$ 2,305</b>	<b>\$ 4,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 4</b>	<b>\$ 2,305</b>	<b>\$ 4,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL FEES</b>	<b>\$ 22,692</b>	<b>\$ 14,330</b>	<b>\$ 70,992</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ 18,754</b>	<b>\$ 42,000</b>	
	<b>TOTAL, PARK/RECREATION</b>	<b>\$ 22,696</b>	<b>\$ 16,635</b>	<b>\$ 75,139</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ 18,754</b>	<b>\$ 42,000</b>	
<b>TRAFFIC IMPACT</b>									
216-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
216-0000-481-0501	TRAFFIC IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, TRAFFIC IMPACT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EQUIPMENT/FACILITY RESERVE</b>									
243-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-0000-451-0504	POOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-0000-451-0509	FIRE TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, EQUIP/FACIL RES.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 32,942</b>	<b>\$ 32,770</b>	<b>\$ 58,704</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL FEES</b>	<b>\$ 578,825</b>	<b>\$ 332,883</b>	<b>\$ 2,122,608</b>	<b>\$ 402,500</b>	<b>\$ 718,636</b>	<b>\$ 876,545</b>	<b>\$ 676,000</b>	67.95%
	<b>TOTAL, CAPITAL PROJECTS</b>	<b>\$ 611,767</b>	<b>\$ 365,653</b>	<b>\$ 2,181,312</b>	<b>\$ 402,500</b>	<b>\$ 718,636</b>	<b>\$ 876,545</b>	<b>\$ 676,000</b>	67.95%
	<b>Revenues</b>	<b>\$ 611,767</b>	<b>\$ 365,653</b>	<b>\$ 2,181,312</b>	<b>\$ 402,500</b>	<b>\$ 718,636</b>	<b>\$ 876,545</b>	<b>\$ 676,000</b>	
	<b>Expenses</b>	<b>\$ 206,298</b>	<b>\$ 735,000</b>	<b>\$ 662,243</b>	<b>\$ 1,231,000</b>	<b>\$ 29,058</b>	<b>\$ 52,850</b>	<b>\$ 1,158,000</b>	
		<b>\$ 405,469</b>	<b>\$ (369,347)</b>	<b>\$ 1,519,069</b>	<b>\$ (828,500)</b>	<b>\$ 689,578</b>	<b>\$ 823,695</b>	<b>\$ (482,000)</b>	



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 ACTUALS</u>	<u>FY 20/21 BUDGET</u>	<u>FY 20/21 as of 4/2/21</u>	<u>PROJECTED YEAR END</u>	<u>FY 21/22 Proposed</u>	<u>Percent Change</u>
<b>TRAFFIC FACILITIES</b>									
210-9601-549-5270	PROFESSIONAL SERVICES	\$ 13,298	\$ -	\$ 2,874	\$ -	\$ 26,850	\$ 26,850	\$ 15,000	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9601-549-5710	CAPITAL OUTLAY - GENERAL FD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	\$ -	\$ 75,000	\$ 18,750	\$ -	\$ -	\$ -	\$ -	
210-9601-549-5761	ROAD REPAIR-AVE 396	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	
	<b>TOTAL, TRAFFIC FACILITIES</b>	<b>\$ 50,798</b>	<b>\$ 75,000</b>	<b>\$ 21,624</b>	<b>\$ 200,000</b>	<b>\$ 26,850</b>	<b>\$ 26,850</b>	<b>\$ 215,000</b>	7.50%
<b>FIRE/AMB</b>									
210-9602-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>POLICE</b>									
210-9603-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PUBLIC SAFETY</b>									
210-9609-549-5505	TRANSFER TO OTHER FUNDS	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9609-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9609-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, PUBLIC SAFETY</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PARKS AND REC</b>									
210-9606-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5759	PARK IMPROVEMENTS	\$ -	\$ 600,000	\$ 618,130	\$ 603,000	\$ 18	\$ -	\$ 603,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 50,000</b>	<b>\$ 620,000</b>	<b>\$ 618,130</b>	<b>\$ 603,000</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ 603,000</b>	0.00%
<b>WATER FACILITIES</b>									
210-9608-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9608-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CITY HALL</b>									
210-9604-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PUBLIC WORKS</b>									
210-9605-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>LIBRARY</b>									
210-9607-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>GENERAL GOVERNMENT</b>									
210-9691-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	\$ -	\$ 40,000	\$ 22,489	\$ 20,000	\$ -	\$ 26,000	\$ 20,000	
	<b>TOTAL</b>	<b>\$ 37,500</b>	<b>\$ 40,000</b>	<b>\$ 22,489</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 90,000</b>	
	<b>TOTAL, GENERAL GOVERNMENT</b>	<b>\$ 37,500</b>	<b>\$ 40,000</b>	<b>\$ 22,489</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 90,000</b>	350.00%
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 13,298</b>	<b>\$ -</b>	<b>\$ 2,874</b>	<b>\$ -</b>	<b>\$ 26,850</b>	<b>\$ 26,850</b>	<b>\$ 85,000</b>	
	<b>TOTAL CAPITAL LEASE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 735,000</b>	<b>\$ 659,369</b>	<b>\$ 823,000</b>	<b>\$ 18</b>	<b>\$ 26,000</b>	<b>\$ 823,000</b>	
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL FACILITIES</b>	<b>\$ 181,298</b>	<b>\$ 735,000</b>	<b>\$ 662,243</b>	<b>\$ 823,000</b>	<b>\$ 26,868</b>	<b>\$ 52,850</b>	<b>\$ 908,000</b>	10.33%
<b>SEWER CONNECTION</b>									
211-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 408,000	\$ -	\$ -	\$ -	
	<b>TOTAL, SEWER CONNECTION</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 408,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 ACTUALS</u>	<u>FY 20/21 BUDGET</u>	<u>FY 20/21 as of 4/2/21</u>	<u>PROJECTED YEAR END</u>	<u>FY 21/22 Proposed</u>	<u>Percent Change</u>
<b>STORM DRAIN</b>									
212-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 2,190	\$ -	\$ 250,000	
	<b>TOTAL, STORM DRAIN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,190</b>	<b>\$ -</b>	<b>\$ 250,000</b>	
<b>NEIGHBORHOOD PARK/REC</b>									
214-8100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, STORM DRAIN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>COMMUNITY PARK/REC</b>									
214-8200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, STORM DRAIN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, PARK/RECREATION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,874</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,000</b>	
	<b>TOTAL DEVELOPER REIMURSEMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL LEASE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 735,000</b>	<b>\$ 659,369</b>	<b>\$ 1,231,000</b>	<b>\$ 2,208</b>	<b>\$ 26,000</b>	<b>\$ 1,073,000</b>	
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 193,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, CAPITAL PROJECTS</b>	<b>\$ 206,298</b>	<b>\$ 735,000</b>	<b>\$ 662,243</b>	<b>\$ 1,231,000</b>	<b>\$ 29,058</b>	<b>\$ 52,850</b>	<b>\$ 1,158,000</b>	-5.93%
	<b>Revenues</b>	<b>\$ 611,767</b>	<b>\$ 365,653</b>	<b>\$ 2,181,312</b>	<b>\$ 402,500</b>	<b>\$ 718,636</b>	<b>\$ 876,545</b>	<b>\$ 676,000</b>	
	<b>Expenses</b>	<b>\$ 206,298</b>	<b>\$ 735,000</b>	<b>\$ 662,243</b>	<b>\$ 1,231,000</b>	<b>\$ 29,058</b>	<b>\$ 52,850</b>	<b>\$ 1,158,000</b>	
		<b>\$ 405,469</b>	<b>\$ (369,347)</b>	<b>\$ 1,519,069</b>	<b>\$ (828,500)</b>	<b>\$ 689,578</b>	<b>\$ 823,695</b>	<b>\$ (482,000)</b>	

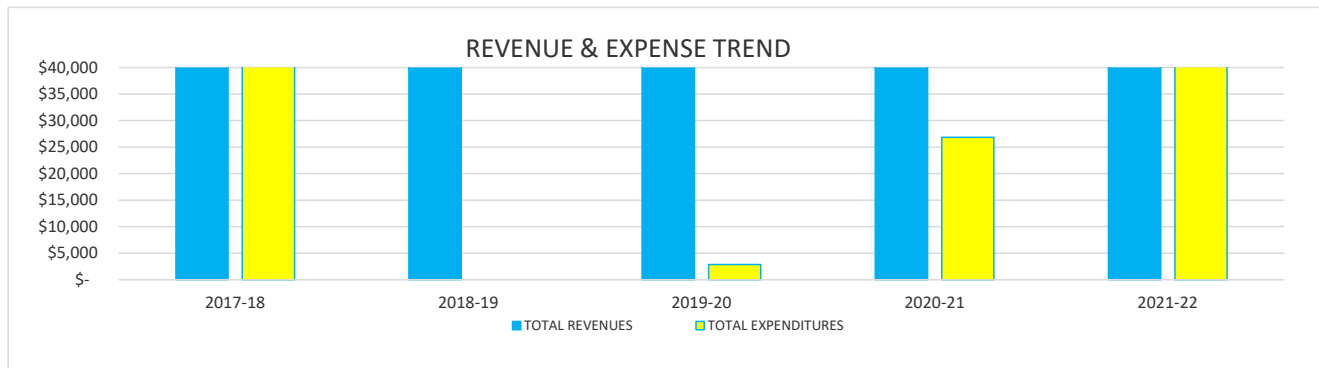


# DEVELOPMENT IMPACT FEES - TRAFFIC

**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:** Expenditures for 2021-2022 are related to Ave. 396 reconstruction costs and updating our Vehicle Miles Traveled (VMT) Study.

CAPITAL FACILITIES - TRAFFIC	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Traffic	\$ 133,771	\$ 70,121	\$ 442,130	\$ 100,000	\$ 345,000	\$ 120,000	
<b>TOTAL REVENUES</b>	<b>\$ 133,771</b>	<b>\$ 70,121</b>	<b>\$ 442,130</b>	<b>\$ 100,000</b>	<b>\$ 345,000</b>	<b>\$ 120,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ 13,298	\$ -	\$ 2,874	\$ -	\$ 26,850	\$ 15,000	
Transfer to other funds	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Update ADA Transition Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,798</b>	<b>\$ -</b>	<b>\$ 2,874</b>	<b>\$ -</b>	<b>\$ 26,850</b>	<b>\$ 215,000</b>	
Net Revenue/(Expenditures)	\$ 82,973	\$ 70,121	\$ 439,256	\$ 100,000	\$ 318,150	\$ (95,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 82,973</b>	<b>\$ 70,121</b>	<b>\$ 439,256</b>	<b>\$ 100,000</b>	<b>\$ 318,150</b>	<b>\$ (95,000)</b>	
Beginning Fund Balance, July 1	\$ 684,468	\$ 767,441	\$ 837,562	\$ 1,276,818	\$ 1,276,818	\$ 1,594,968	24.92%
Ending Fund Balance, June 30	\$ 767,441	\$ 837,562	\$ 1,276,818	\$ 1,376,818	\$ 1,594,968	\$ 1,499,968	8.94%

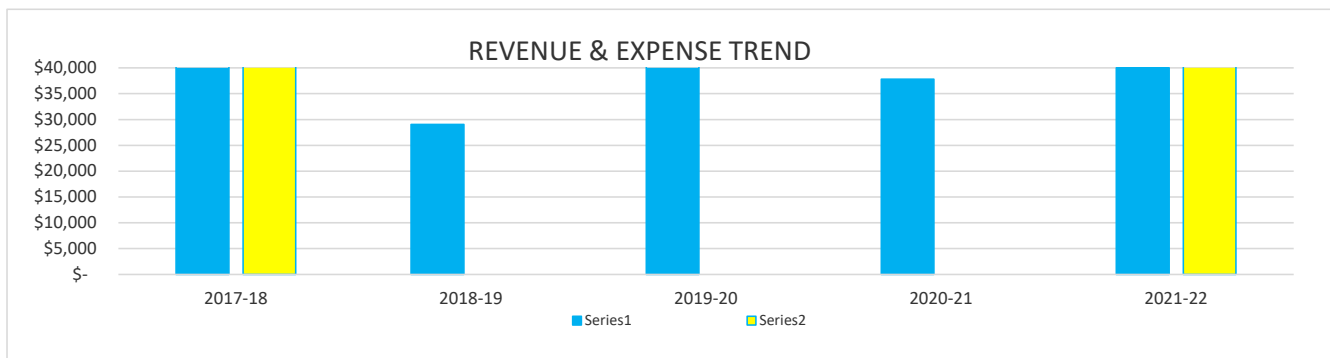


# DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

**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:** Monies are budgeted for the purchase of land or for improvements for new recreational opportunities.

CAPITAL FACILITIES - RECREATION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation	\$ 94,949	\$ 29,070	\$ 759,612	\$ -	\$ 37,791	\$ 40,000	
<b>TOTAL REVENUES</b>	<b>\$ 94,949</b>	<b>\$ 29,070</b>	<b>\$ 759,612</b>	<b>\$ -</b>	<b>\$ 37,791</b>	<b>\$ 40,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603,000	
Design for Recreation Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,000</b>	
Net Revenue/(Expenditures)	\$ 44,949	\$ 29,070	\$ 759,612	\$ -	\$ 37,791	\$ (563,000)	
Changes in Fund Balance	\$ 214	\$ -	\$ -				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 45,163</b>	<b>\$ 29,070</b>	<b>\$ 759,612</b>	<b>\$ -</b>	<b>\$ 37,791</b>	<b>\$ (563,000)</b>	
Beginning Fund Balance, July 1	\$ 530,365	\$ 575,528	\$ 604,598	\$ 1,364,209	\$ 1,364,209	\$ 1,402,000	2.77%
Ending Fund Balance, June 30	\$ 575,528	\$ 604,598	\$ 1,364,209	\$ 1,364,209	\$ 1,402,000	\$ 839,000	-38.50%

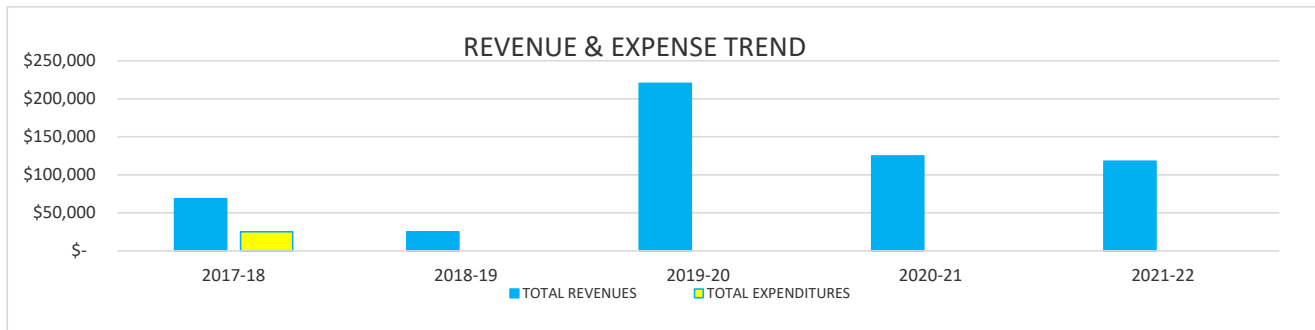


# DEVELOPMENT IMPACT FEES - WATER FACILITIES

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

**Budget Highlights:** No expenditures anticipated in FY22.

CAPITAL FACILITIES - WATER FACILITIES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Facilities	\$ 68,649	\$ 25,168	\$ 220,354	\$ 110,000	\$ 125,000	\$ 118,000	
<b>TOTAL REVENUES</b>	<b>\$ 68,649</b>	<b>\$ 25,168</b>	<b>\$ 220,354</b>	<b>\$ 110,000</b>	<b>\$ 125,000</b>	<b>\$ 118,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 43,649	\$ 25,168	\$ 220,354	\$ 110,000	\$ 125,000	\$ 118,000	7.27%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 43,649</b>	<b>\$ 25,168</b>	<b>\$ 220,354</b>	<b>\$ 110,000</b>	<b>\$ 125,000</b>	<b>\$ 118,000</b>	<b>7.27%</b>
Beginning Fund Balance, July 1	\$ 561,760	\$ 605,409	\$ 630,578	\$ 850,932	\$ 850,932	\$ 975,932	14.69%
Ending Fund Balance, June 30	\$ 605,409	\$ 630,578	\$ 850,932	\$ 960,932	\$ 975,932	\$ 1,093,932	13.84%

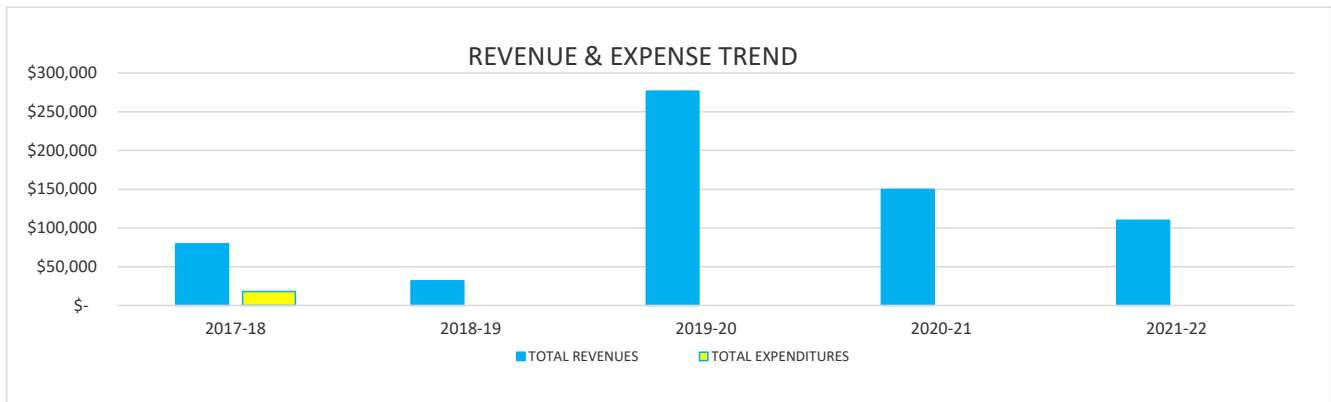


# DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

**Description:** These are fees charged to new development to mediate their impact on Police and Fire Services. New for Fiscal Year 16-17 was Public Safety combining Fire and Police.

**Budget Highlights:** No expenditures anticipated in FY22.

Capital Facilities - Public Safety	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Public Safety	\$ 79,598	\$ 31,819	\$ 276,621	\$ 100,000	\$ 150,000	\$ 110,000	0.00%
Fire/Ambulance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 79,598</b>	<b>\$ 31,819</b>	<b>\$ 276,621</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	<b>10.00%</b>
<b>EXPENDITURES</b>							
Transfer to other funds	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 61,598	\$ 31,819	\$ 276,621	\$ 100,000	\$ 150,000	\$ 110,000	
Changes in Fund Balance	\$ 35,121	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 96,719</b>	<b>\$ 31,819</b>	<b>\$ 276,621</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	
Beginning Fund Balance, July 1	\$ (1,550,863)	\$ (1,454,144)	\$ (1,422,325)	\$ (1,145,704)	\$ (1,145,704)	\$ (995,704)	-13.09%
Ending Fund Balance, June 30	\$ (1,454,144)	\$ (1,422,325)	\$ (1,145,704)	\$ (1,045,704)	\$ (995,704)	\$ (885,704)	-15.30%

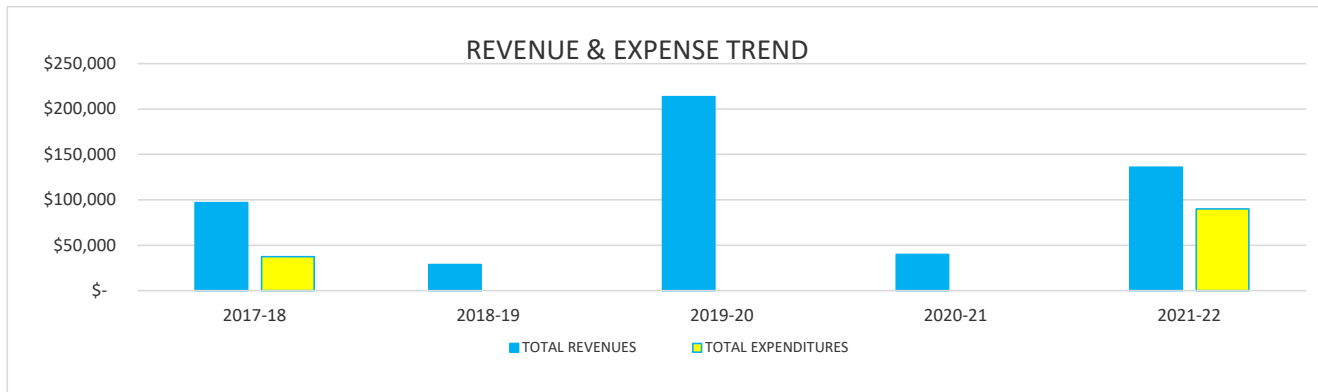


# DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

**Budget Highlights:** Funds are budgeted for Municipal Service Review update per LAFco. requirements as well as the completion of the Community Specific Plan in partnership with Tulare Co. The city will also be updating our development standards for new development.

Capital Facilities - General Government	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Government	\$96,823.38	\$28,850.00	\$ 213,600	\$ 21,000	\$ 40,000	\$ 136,000	
City Hall/Public Works/Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 96,823</b>	<b>\$ 28,850</b>	<b>\$ 213,600</b>	<b>\$ 21,000</b>	<b>\$ 40,000</b>	<b>\$ 136,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	
Transfer to other funds	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal Service Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	
Net Revenue/(Expenditures)	\$ 59,323	\$ 28,850	\$ 213,600	\$ 21,000	\$ 40,000	\$ 46,000	119.05%
Changes in Fund Balance	\$ (214)	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 59,109</b>	<b>\$ 28,850</b>	<b>\$ 213,600</b>	<b>\$ 21,000</b>	<b>\$ 40,000</b>	<b>\$ 46,000</b>	<b>119.05%</b>
Beginning Fund Balance, July 1	\$ 465,707	\$ 524,816	\$ 553,666	\$ 767,266	\$ 767,266	\$ 807,266	5.21%
Ending Fund Balance, June 30	\$ 524,816	\$ 553,666	\$ 767,266	\$ 788,266	\$ 807,266	\$ 853,266	8.25%

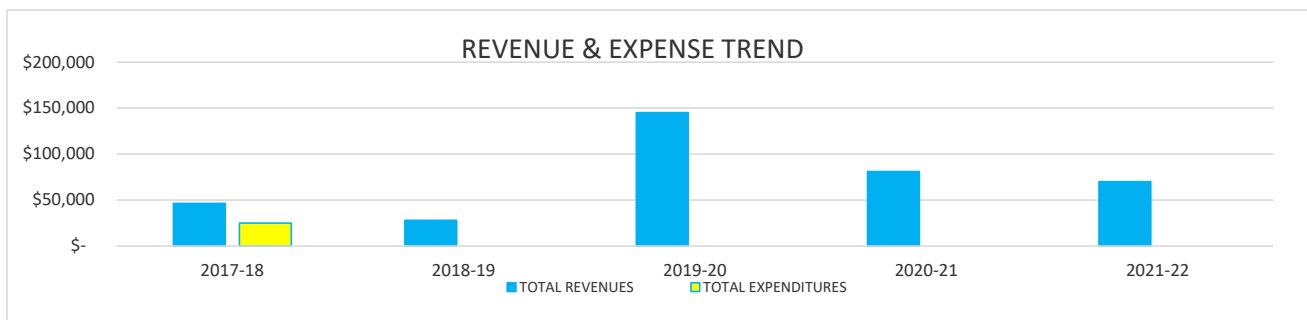


# SEWER CONNECTION FEES

**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:** No expenditures anticipated in FY22.

SEWER CONNECTION FEES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 13,202	\$ 10,764	\$ 16,904	\$ -	\$ -	\$ -	
Connection Fees	\$ 33,089	\$ 17,115	\$ 128,168	\$ 55,000	\$ 81,000	\$ 70,000	
<b>TOTAL REVENUES</b>	<b>\$ 46,291</b>	<b>\$ 27,879</b>	<b>\$ 145,072</b>	<b>\$ 55,000</b>	<b>\$ 81,000</b>	<b>\$ 70,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ 408,000	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 408,000</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 21,291	\$ 27,879	\$ 145,072	\$ (353,000)	\$ 81,000	\$ 70,000	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 21,291</b>	<b>\$ 27,879</b>	<b>\$ 145,072</b>	<b>\$ (353,000)</b>	<b>\$ 81,000</b>	<b>\$ 70,000</b>	
Beginning Fund Balance, July 1	\$ 930,155	\$ 951,446	\$ 979,325	\$ 1,124,397	\$ 1,124,397	\$ 1,205,397	7.20%
Ending Fund Balance, June 30	\$ 951,446	\$ 979,325	\$ 1,124,397	\$ 771,397	\$ 1,205,397	\$ 1,275,397	65.34%

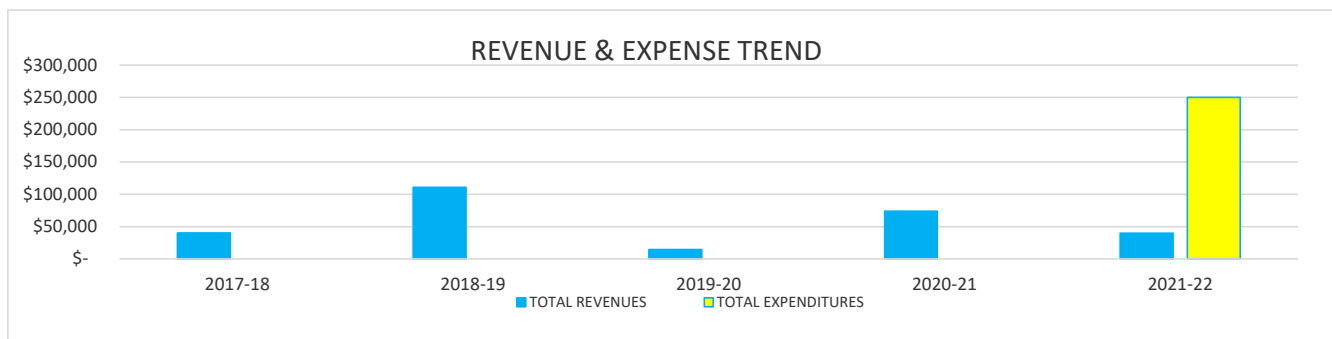


# STORM DRAIN FEES

**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:** Potential expenditure of an existing storm drain line upgrade due to new construction.

STORM DRAIN FEES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 585	\$ 1,382	\$ 3,375	\$ -	\$ -	\$ -	
Storm Drain Fees	\$ 39,503	\$ 109,344	\$ 11,131	\$ 8,500	\$ 74,000	\$ 40,000	
<b>TOTAL REVENUES</b>	<b>\$ 40,088</b>	<b>\$ 110,726</b>	<b>\$ 14,506</b>	<b>\$ 8,500</b>	<b>\$ 74,000</b>	<b>\$ 40,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	
Net Revenue/(Expenditures)	\$ 40,088	\$ 110,726	\$ 14,506	\$ 8,500	\$ 74,000	\$ (210,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 40,088</b>	<b>\$ 110,726</b>	<b>\$ 14,506</b>	<b>\$ 8,500</b>	<b>\$ 74,000</b>	<b>\$ (210,000)</b>	
Beginning Fund Balance, July 1	\$ 18,279	\$ 58,367	\$ 169,093	\$ 183,599	\$ 183,599	\$ 257,599	40.31%
Ending Fund Balance, June 30	\$ 58,367	\$ 169,093	\$ 183,599	\$ 192,099	\$ 257,599	\$ 47,599	-75.22%

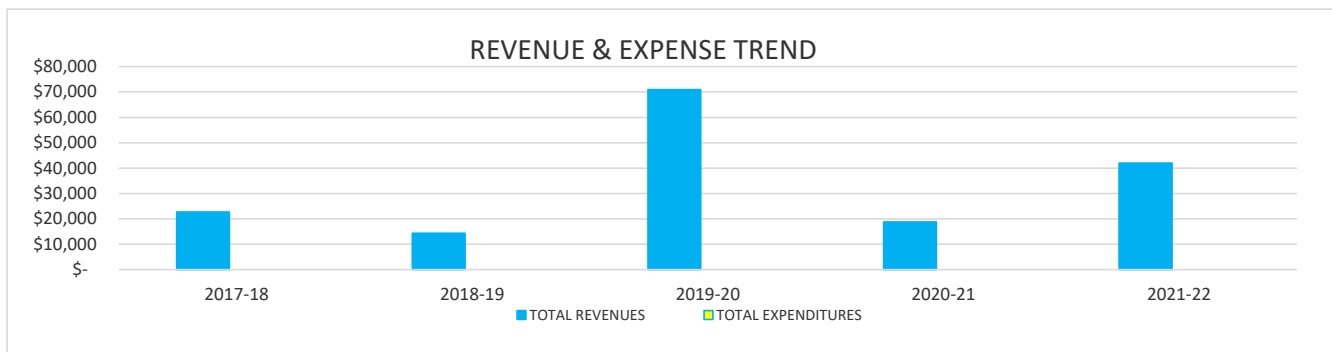


# PARKS & RECREATION - NEIGHBORHOOD

**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:** No expenditures anticipated in FY22.

PARKD & RECREATION - NEIGHBORHOOD	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Holding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Neighborhood	\$ 22,692	\$ 14,330	\$ 70,992	\$ -	\$ 18,754	\$ 42,000	
<b>TOTAL REVENUES</b>	<b>\$ 22,692</b>	<b>\$ 14,330</b>	<b>\$ 70,992</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ 42,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 22,692	\$ 14,330	\$ 70,992	\$ -	\$ 18,754	\$ 42,000	
Changes in Fund Balance	\$ (3,719)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 18,973</b>	<b>\$ 14,330</b>	<b>\$ 70,992</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ 42,000</b>	
Beginning Fund Balance, July 1	\$ (58,802)	\$ (39,829)	\$ (25,499)	\$ 45,493	\$ 45,493	\$ 64,247	41.22%
Ending Fund Balance, June 30	\$ (39,829)	\$ (25,499)	\$ 45,493	\$ 45,493	\$ 64,247	\$ 106,247	133.55%

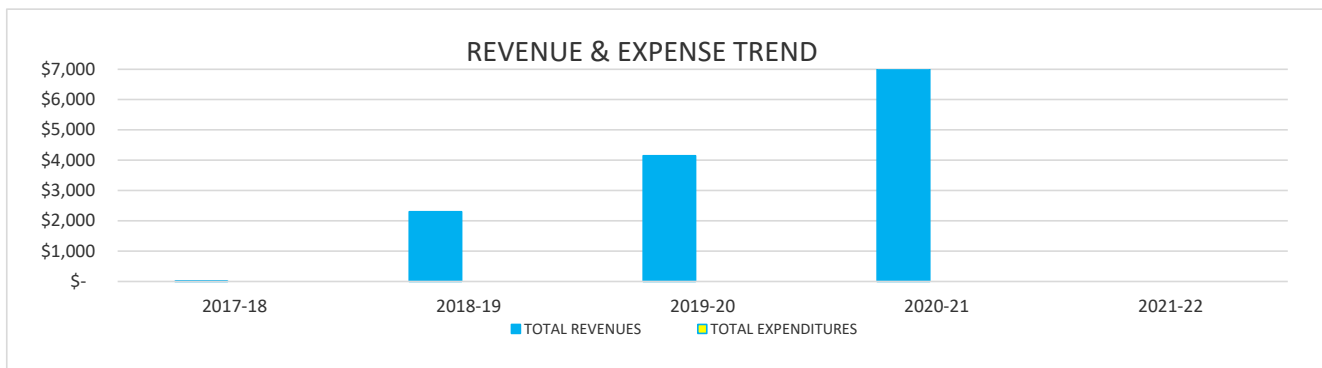


# PARKS & RECREATION - COMMUNITY

**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:** No expenditures anticipated in FY22.

PARKS & RECREATION - COMMUNITY	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 4	\$ 2,305	\$ 4,147	\$ -	\$ -	\$ -	
Regional	\$ -	\$ -	\$ -	\$ -	\$ 18,754	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 4</b>	<b>\$ 2,305</b>	<b>\$ 4,147</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 4	\$ 2,305	\$ 4,147	\$ -	\$ 18,754	\$ -	
Changes in Fund Balance	\$ 3,391	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 3,395</b>	<b>\$ 2,305</b>	<b>\$ 4,147</b>	<b>\$ -</b>	<b>\$ 18,754</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 193,239	\$ 196,634	\$ 198,939	\$ 203,087	\$ 203,087	\$ 221,841	9.23%
Ending Fund Balance, June 30	\$ 196,634	\$ 198,939	\$ 203,087	\$ 203,087	\$ 221,841	\$ 221,841	9.23%

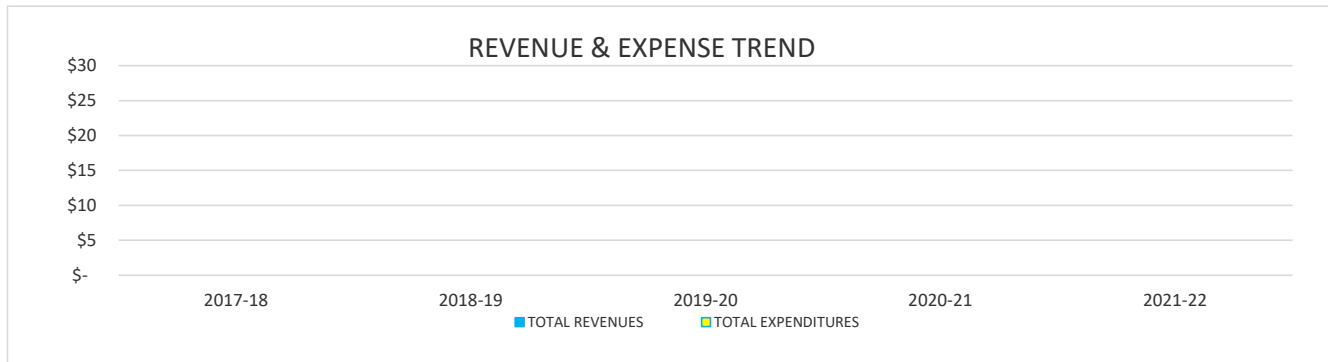


# CAPITAL PROJECT TRAFFIC IMPACT ZONE

**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	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Traffic Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 13,386	\$ 13,386	\$ 13,386	\$ 13,386	\$ 13,386	\$ 13,386	0.00%
Ending Fund Balance, June 30	\$ 13,386	\$ 13,386	\$ 13,386	\$ 13,386	\$ 13,386	\$ 13,386	0.00%

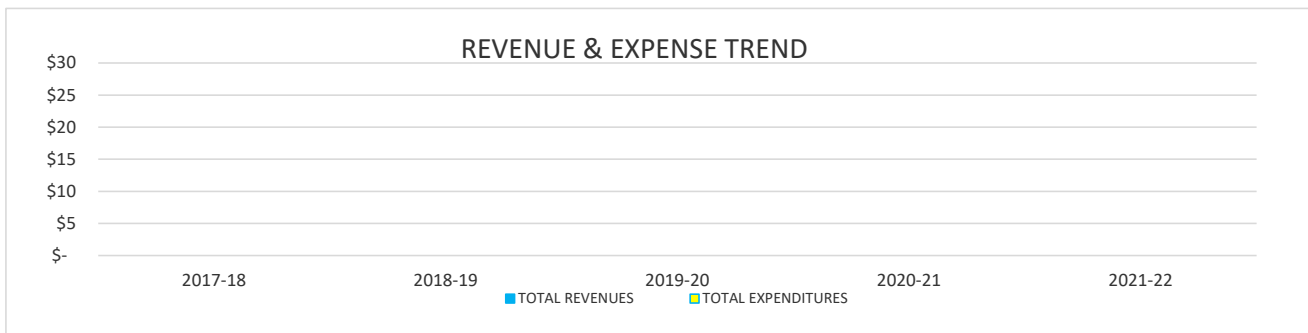


# EQUIPMENT REPLACEMENT RESERVE

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

**Budget Highlights:**

Equipment Replacement Reserve	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	0.00%
Ending Fund Balance, June 30	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	0.00%



**CITY OF KINGSBURG  
INTERNAL SERVICE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 4/16/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>RISK MANAGEMENT</b>									
501-0000-515-0561	WORKERS COMP INS CHARGES	\$ 276,012	\$ 264,211	\$ 282,695	\$ 303,378	\$ 227,534	\$ 303,378	\$ 353,231	19.97%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	\$ 1,157	\$ 1,293	\$ 1,311	\$ 1,411	\$ 1,058	\$ 1,411	\$ 1,519	13.70%
501-0000-515-0563	LIFE INSURANCE CHARGES	\$ 2,540	\$ 2,726	\$ 1,758	\$ -	\$ -	\$ -	\$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	\$ 122,023	\$ 122,033	\$ 128,162	\$ 148,902	\$ 111,677	\$ 148,902	\$ 201,323	36.34%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	\$ 16,257	\$ 17,368	\$ 19,423	\$ 33,127	\$ 24,845	\$ 33,127	\$ 62,961	69.15%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	\$ 13,398	\$ 13,791	\$ 36,943	\$ 42,869	\$ 32,152	\$ 42,869	\$ 59,397	37.80%
501-0000-515-0568	ERMA PERSONNEL CHARGES	\$ 23,026	\$ 26,545	\$ 40,063	\$ 41,511	\$ 31,133	\$ 41,511	\$ 61,077	34.41%
	<b>TOTAL INSURANCE CHARGES</b>	<b>\$ 454,413</b>	<b>\$ 447,967</b>	<b>\$ 510,354</b>	<b>\$ 571,198</b>	<b>\$ 428,398</b>	<b>\$ 571,198</b>	<b>\$ 739,508</b>	<b>30.99%</b>
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	\$ 11,987	\$ 11,821	\$ 10,801	\$ 9,785	\$ 7,335	\$ 9,785	\$ 2,954	-265.64%
	<b>TOTAL, RISK MANAGEMENT</b>	<b>\$ 466,400</b>	<b>\$ 459,788</b>	<b>\$ 521,155</b>	<b>\$ 580,983</b>	<b>\$ 435,734</b>	<b>\$ 580,983</b>	<b>\$ 742,462</b>	<b>29.81%</b>
<b>CALPERS UAL FUND</b>									
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CALPERS UAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ECONOMIC STABILIZATION FUND</b>									
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL ECONOMIC STABILIZATION FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EQUIPMENT RESERVE FUND</b>									
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL EQUIPMENT RESERVE FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, SURPLUS ALLOCATION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, INTERNAL SERVICE FUNDS</b>	<b>\$ 466,400</b>	<b>\$ 459,788</b>	<b>\$ 521,155</b>	<b>\$ 580,983</b>	<b>\$ 435,734</b>	<b>\$ 580,983</b>	<b>\$ 742,462</b>	<b>21.75%</b>
	<b>Revenues</b>	<b>\$ 466,400</b>	<b>\$ 459,788</b>	<b>\$ 521,155</b>	<b>\$ 580,983</b>	<b>\$ 435,734</b>	<b>\$ 580,983</b>	<b>\$ 742,462</b>	<b>21.75%</b>
	<b>Expenses</b>		<b>\$ 427,911</b>	<b>\$ 1,449,142</b>	<b>\$ 971,446</b>	<b>\$ 519,367</b>	<b>\$ 606,843</b>	<b>\$ 976,331</b>	<b>0.50%</b>
		<b>\$ 466,400</b>	<b>\$ 31,877</b>	<b>\$ (927,987)</b>	<b>\$ (390,463)</b>	<b>\$ (83,633)</b>	<b>\$ (25,860)</b>	<b>\$ (233,869)</b>	



**CITY OF KINGSBURG  
INTERNAL SERVICE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

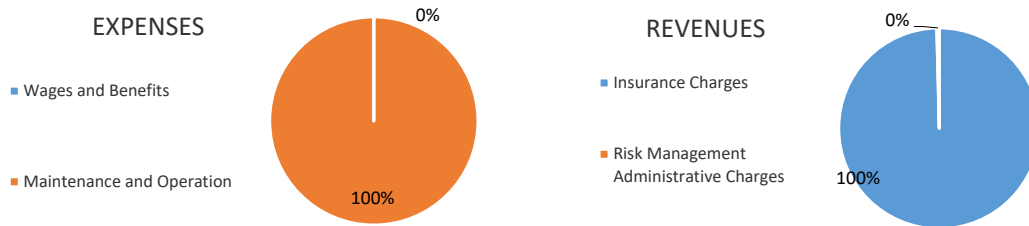
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUAL</u>	<u>FY19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 4/2/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>RISK MANAGEMENT</b>									
501-5200-515-5261	WORKERS COMP PREMIUMS	\$ 257,613	\$ 264,090	\$ 203,217	\$ 303,378	\$ 267,713	\$ 303,378	\$ 353,231	16.43%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	\$ 1,159	\$ 1,297	\$ 1,352	\$ 1,411	\$ 1,408	\$ 1,411	\$ 1,519	7.65%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	\$ 114,194	\$ 97,898	\$ 107,420	\$ 148,902	\$ 129,460	\$ 148,902	\$ 201,323	35.21%
501-5200-515-5266	PROPERTY INS PREMIUMS	\$ 16,044	\$ 17,392	\$ 21,649	\$ 33,127	\$ 31,841	\$ 33,127	\$ 62,961	90.06%
501-5200-515-5267	VEHICLE INS PREMIUMS	\$ 13,398	\$ 13,792	\$ 34,785	\$ 42,869	\$ 40,482	\$ 42,869	\$ 59,397	38.55%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	\$ 20,097	\$ 26,620	\$ 37,738	\$ 41,511	\$ 43,729	\$ 41,511	\$ 61,077	47.13%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	\$ 7,305	\$ 6,822	\$ 5,981	\$ 9,785	\$ 4,734	\$ 9,785	\$ 2,954	-69.81%
<b>TOTAL, RISK MANAGEMENT</b>		<b>\$ 429,810</b>	<b>\$ 427,911</b>	<b>\$ 412,142</b>	<b>\$ 580,983</b>	<b>\$ 519,367</b>	<b>\$ 580,983</b>	<b>\$ 742,462</b>	<b>27.79%</b>
<b>CALPERS UAL FUND</b>									
502-5300-515-5150	MISCELLANEOUS PLAN	\$ -	\$ -	\$ 300,000	\$ 59,500	\$ -	\$ -	\$ 148,184	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5152	SAFETY POLICE PLAN	\$ -	\$ -	\$ 300,000	\$ 59,500	\$ -	\$ -	\$ -	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5154	SAFETY FIRE PLAN	\$ -	\$ -	\$ 250,000	\$ 59,463	\$ -	\$ 25,860	\$ 25,685	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CALPERS UAL FUND</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ 178,463</b>	<b>\$ -</b>	<b>\$ 25,860</b>	<b>\$ 173,869</b>	
<b>ECONOMIC STABILIZATION FUND</b>									
503-5400-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	
<b>TOTAL ECONOMIC STABILIZATION FUND</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EQUIPMENT RESERVE FUND</b>									
504-5500-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 187,000	\$ 42,000	\$ -	\$ -	\$ 60,000	30.00%
<b>TOTAL EQUIPMENT RESERVE FUND</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,000</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>30.00%</b>
<b>TOTAL, SURPLUS ALLOCATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,037,000</b>	<b>\$ 390,463</b>	<b>\$ -</b>	<b>\$ 25,860</b>	<b>\$ 233,869</b>	<b>-66.96%</b>
<b>TOTAL, INTERNAL SERVICE FUNDS</b>		<b>\$ 429,810</b>	<b>\$ 427,911</b>	<b>\$ 1,449,142</b>	<b>\$ 971,446</b>	<b>\$ 519,367</b>	<b>\$ 606,843</b>	<b>\$ 976,331</b>	<b>0.50%</b>
<b>Revenues</b>		\$ 466,400	\$ 459,788	\$ 521,155	\$ 580,983	\$ 435,734	\$ 580,983	\$ 742,462	22%
<b>Expenses</b>		\$ 429,810	\$ 427,911	\$ 1,449,142	\$ 971,446	\$ 519,367	\$ 606,843	\$ 976,331	1%
		\$ 36,590	\$ 31,877	\$ (927,987)	\$ (390,463)	\$ (83,633)	\$ (25,860)	\$ (233,869)	-67%



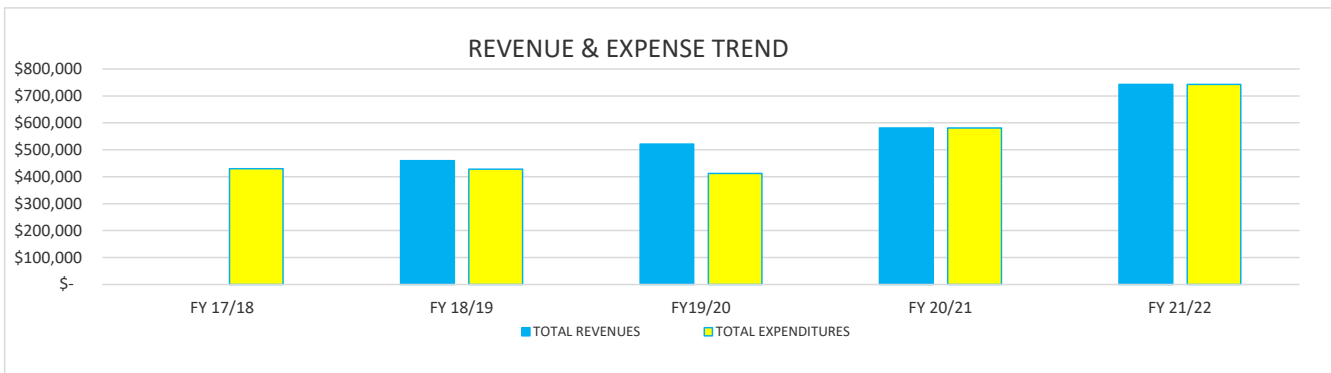
# RISK MANAGEMENT FUND

**Description:** The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged by the Central San Joaquin Valley Risk Management Authority (CSJVRMA). This fund then allocates and charges these insurance costs to each fund and department based on an appropriate allocation basis. The fund's own small administrative costs are also allocated to each fund and department. The fund has a net income and a fund balance of zero each year, following full allocation of its costs.

**Budget Highlights:** FY22 includes increases to total expenditures based upon portfolio changes and increased anticipated salary costs.



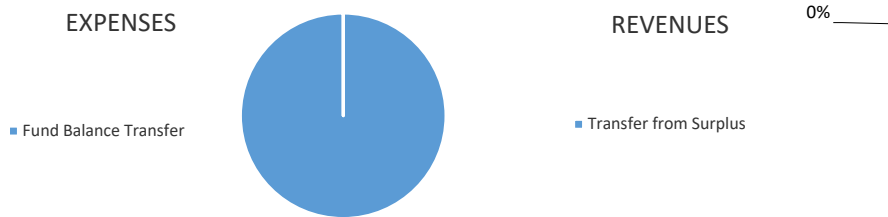
RISK MANAGEMENT	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Insurance Charges	\$ -	\$ 447,967	\$ 510,354	\$ 571,198	\$ 571,198	\$ 739,508	22.76%
Risk Management Administrative Charges	\$ -	\$ 11,821	\$ 10,801	\$ 9,785	\$ 9,785	\$ 2,954	-231.25%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 459,788</b>	<b>\$ 521,155</b>	<b>\$ 580,983</b>	<b>\$ 580,983</b>	<b>\$ 742,462</b>	<b>21.75%</b>
<b>EXPENDITURES</b>							
Maintenance and Operation	\$ 429,810	\$ 427,911	\$ 412,142	\$ 580,983	\$ 580,983	\$ 742,462	21.75%
<b>TOTAL EXPENDITURES</b>	<b>\$ 429,810</b>	<b>\$ 427,911</b>	<b>\$ 412,142</b>	<b>\$ 580,983</b>	<b>\$ 580,983</b>	<b>\$ 742,462</b>	<b>21.75%</b>
Net Revenue/(Expenditures)	\$ (429,810)	\$ 31,877	\$ 109,013	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ 466,400						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 36,590</b>	<b>\$ 31,877</b>	<b>\$ 109,013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance July 1	\$ -	\$ 36,590	\$ 68,467	\$ 177,480	\$ 177,480	\$ 177,480	
Transfer to other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance June 30	\$ 36,590	\$ 68,467	\$ 177,480	\$ 177,480	\$ 177,480	\$ 177,480	



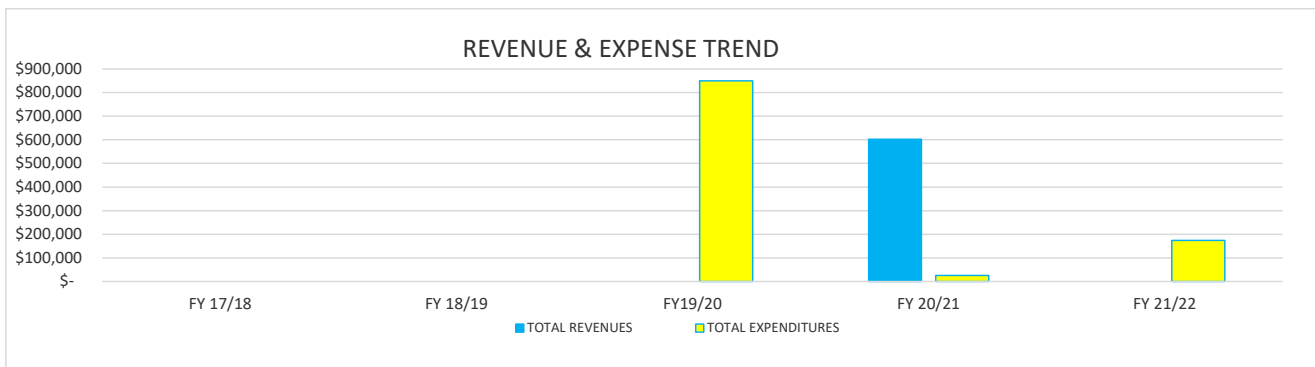
# CALPERS UAL FUND

**Description:** The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide additional payments to lower long-term liability, or to invest in a 115 Trust.

**Budget Highlights:** FY22 anticipates the use of UAL fund balance in order to help pay for increasing city liabilities in several funds.



CalPERS UAL Reserve	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers from Water Fund							
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Miscellaneous Plan	\$ -	\$ -	\$ 300,000	\$ 59,500	\$ -	\$ 148,184	
Pepra Miscellaneous Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety Police Plan	\$ -	\$ -	\$ 300,000	\$ 59,500	\$ -	\$ -	
Pepra Safety Police Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Safety Fire Plan	\$ -	\$ -	\$ 250,000	\$ 59,463	\$ 25,860	\$ 25,685	
Pepra Safety Fire Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ 178,463</b>	<b>\$ 25,860</b>	<b>\$ 173,869</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ (850,000)	\$ (178,463)	\$ (25,860)	\$ (173,869)	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (850,000)</b>	<b>\$ (178,463)</b>	<b>\$ (25,860)</b>	<b>\$ (173,869)</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 2,352,309	\$ 2,068,999	\$ 2,068,999	\$ 2,645,765	
Transfer from Surplus Funds		\$ 2,352,309	\$ 566,690	\$ -	\$ 602,626	\$ -	
Ending Fund Balance June 30	\$ -	\$ 2,352,309	\$ 2,068,999	\$ 1,890,536	\$ 2,645,765	\$ 2,471,896	



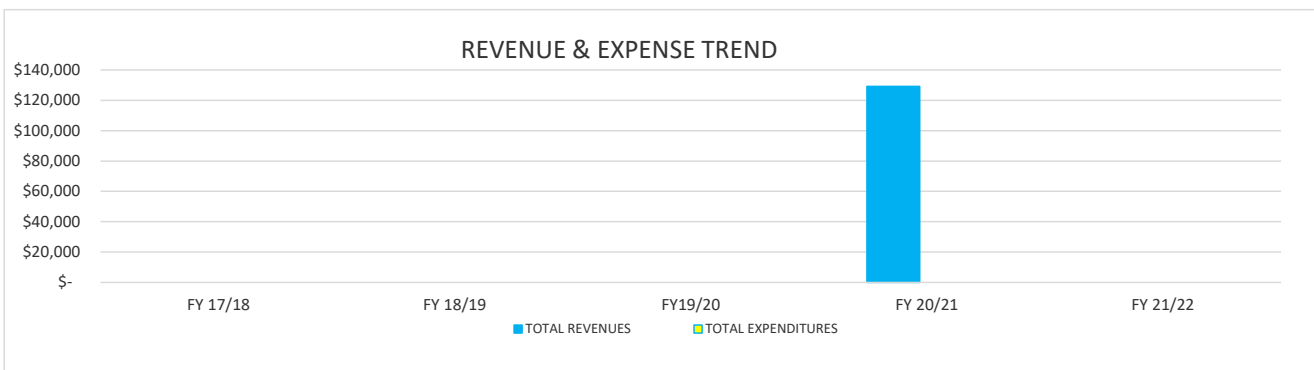
# ECONOMIC STABILIZATION FUND

**Description:** The Economic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volatile revenues: sales tax, transient occupancy, and building related fees). Use of the funds would only be with the approval of Council.

**Budget Highlights:** FY22 does not anticipate the use of the stabilization fund balance as we are forecasting regular revenues to cover costs.



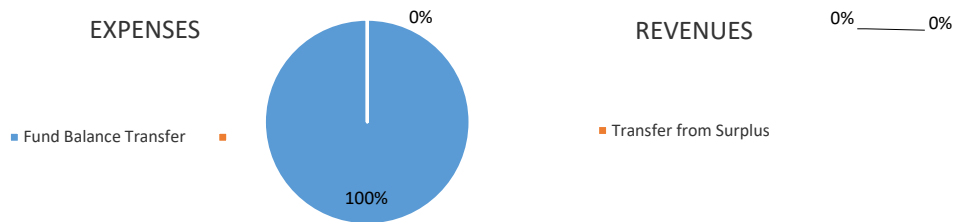
Economic Stabilization Reserve	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Transfer to other funds	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ (170,000)	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,066</b>	<b>\$ (170,000)</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 625,500	\$ 625,500	\$ 754,634	
Transfer from Surplus Funds	\$ -	\$ 504,066	\$ 121,434	\$ -	\$ 129,134	\$ -	
Ending Fund Balance June 30	\$ -	\$ 504,066	\$ 625,500	\$ 455,500	\$ 754,634	\$ 754,634	65.67%



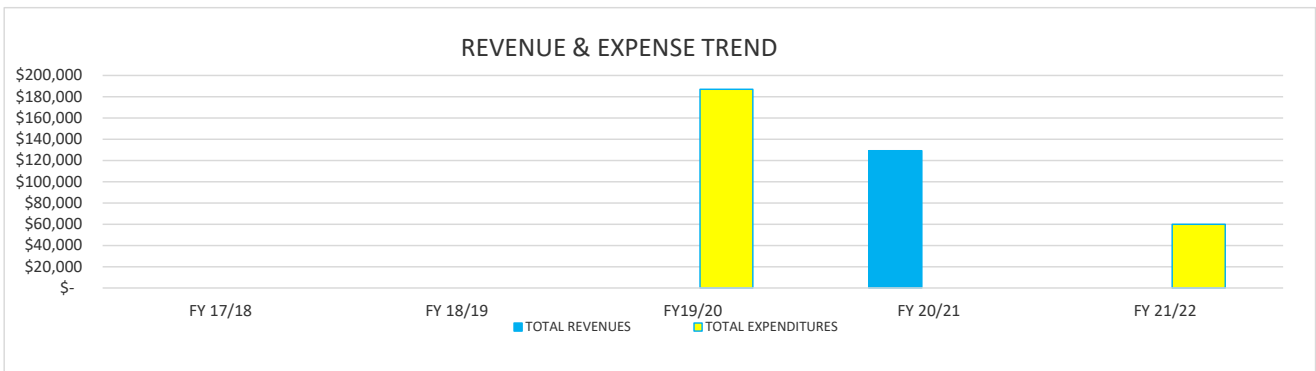
# EQUIPMENT RESERVE FUND

**Description:** The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall years. This will help avoid the deferral of capital items which then requires significant 'catch-up' years.

**Budget Highlights:** Funds will be transferred to the General Fund for capital improvement expenses for FY22.



Equipment Reserve	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>EXPENDITURES</b>							
Transfer to other funds	\$ -	\$ -	\$ 187,000	\$ 42,000	\$ -	\$ 60,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,000</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ (187,000)	\$ (42,000)	\$ -	\$ (60,000)	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (187,000)</b>	<b>\$ (42,000)</b>	<b>\$ -</b>	<b>\$ (60,000)</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 504,066	\$ -	\$ 438,500	\$ 567,634	
Transfer from Surplus Funds	\$ -	\$ 504,066	\$ 121,434	\$ -	\$ 129,134	\$ -	
Ending Fund Balance June 30	\$ -	\$ 504,066	\$ 438,500	\$ (42,000)	\$ 567,634	\$ 507,634	



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

**2021-2022 Fiscal Year Budget**

	Estimated Beginning Fund Balance 6/30/2021	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2022
<b>FEDERAL PROJECTS</b>									
030 CDBG-20th Street Project	-	-	169,073	169,073	169,073	-	169,073	0	0
031 Park Improvements	-	-	-	-	-	-	-	-	-
<b>CMAQ/RSTP</b>									
038 Sierra St. Traffic Signal Synchronization	-	-	-	-	-	-	-	-	-
039 Sierra St. Transit Stop	-	-	-	-	-	-	-	-	-
043 Sierra St. Reconstruction	-	-	-	-	-	-	-	-	-
045 Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	-	-
048 Sierra St. Sidewalk 16th to 18th	-	-	-	-	-	-	-	-	-
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	-	-
054 18th/Kern Lighted Crosswalk	-	277,847	9,750	287,597	287,597	-	287,597	-	-
055 Bethel Ave Improvement	-	-	-	-	-	-	-	-	-
056 Madsen Avenue Reconst Sierra to Stroud	-	583,237	80,177	663,414	663,414	-	663,414	-	-
057 Madsen Ave Bike Path Stroud to Kamm	(10,801)	353,841	30,187	384,028	384,028	-	384,028	-	(10,801)
058 Bethel/Sierra Roundabout	-	1,200,845	-	1,200,845	1,200,845	-	1,200,845	-	-
059 Mehlert Ave Reconstruction	-	304,429	37,024	341,453	341,453	-	341,453	(0)	(0)
060 12th Ave Sidewalks-Stroud-Aslan	-	77,020	1,721	78,741	78,741	-	78,741	-	-
061 18th Ave Sidewalks-Stroud-Klepper	-	139,876	2,524	142,400	142,400	-	142,400	-	-
<b>GRANTS</b>									
032 Transient Orientated Development Grant	-	86,600	-	86,600	86,600	-	86,600	-	-
033 San Joaquin Valley Air Grant	21	-	-	-	-	-	-	-	21
034 SLESF COPS	-	150,000	-	150,000	-	150,000	150,000	-	-
108 ACT TASK FORCE Grant	-	151,526	-	151,526	-	151,526	151,526	-	-
109 SCHOOL RESOURCE OFFICER	-	149,573	-	149,573	-	149,573	149,573	-	-
	(10,780)	3,474,794	330,456	3,805,250	3,354,151	451,099	3,805,250	(0)	(10,780)



**GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021-22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 BUDGET	FY 20/21 As of 4/2/21	PROJECTED YEAR END	FY 21/22 PROPOSED	Percent Change
<b>FEDERAL PROJECTS:</b>									
<b>CDBG</b>									
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 38,840	\$ -	\$ 65,144	\$ 169,073	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 38,840	\$ -	\$ 65,144	\$ 169,073	0.00%
<b>PARK IMPROVEMENTS</b>									
031-0000-423-0310	HOUSING RELATED PK GRANT	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
031-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIGNAL SYNCHRO</b>									
038-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
038-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST TRANSIT STOP</b>									
039-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
039-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST RECON RAF TO 99</b>									
043-0000-423-0608	STPL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
043-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>10TH AND UNION LIGHTED CR</b>									
044-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
044-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>RAF/SIERRA ST LIGHTED CROSSWALK</b>									
045-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
045-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIDEWALK 16-18</b>									
048-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
048-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>6TH ST RECONSTRUCT</b>									
049-0000-423-0608	STPL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
049-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>10TH AVENUE RECONSTRUCT</b>									
052-0000-423-0610	CML GRANTS	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%
052-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.00%
<b>18TH/KERN LIGHTED CROSSWALK</b>									
054-0000-423-0607	CML GRANTS	\$ 1,456	\$ 3,120	\$ 93,769	\$ 277,847	\$ -	\$ -	\$ 277,847	0.00%
054-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 9,750	\$ -	\$ -	\$ 9,750	0.00%
	<b>TOTAL</b>	\$ 1,456	\$ 3,120	\$ 93,769	\$ 287,597	\$ -	\$ -	\$ 287,597	0.00%
<b>BETHEL AVENUE IMPROVEMENTS</b>									
055-0000-423-0607	CML GRANTS	\$ 31,771	\$ 263,993	\$ 276,139	\$ -	\$ -	\$ -	\$ -	0.00%
055-0000-471-0101	FROM OTHER FUNDS	\$ 46,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ 78,341	\$ 263,993	\$ 276,139	\$ -	\$ -	\$ -	\$ -	0.00%
<b>MADSEN AVE RECONST SIERRA TO STROUD</b>									
056-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 609,452	\$ -	\$ 26,215	\$ 583,237	0.00%
056-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 80,177	\$ -	\$ -	\$ 80,177	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 689,629	\$ -	\$ 26,215	\$ 663,414	0.00%
<b>MADSEN AVE BIKE PATH-STROUD TO KAMM</b>									
057-0000-423-0607	CMAQ GRANTS	\$ 3,914	\$ 59,368	\$ 53,979	\$ 362,062	\$ -	\$ 8,221	\$ 353,841	0.00%
057-0000-471-0101	FROM OTHER FUNDS	\$ 45,403	\$ -	\$ -	\$ 30,187	\$ -	\$ -	\$ 30,187	0.00%
	<b>TOTAL</b>	\$ 49,317	\$ 59,368	\$ 53,979	\$ 392,249	\$ -	\$ 8,221	\$ 384,028	0.00%
<b>BETHEL/SIERRA ROUNDABOUT</b>									
058-0000-423-0607	CMAQ GRANTS	\$ -	\$ 24,000	\$ 56,000	\$ 1,240,900	\$ -	\$ 40,055	\$ 1,200,845	0.00%
058-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	\$ -	\$ 24,000	\$ 56,000	\$ 1,240,900	\$ -	\$ 40,055	\$ 1,200,845	0.00%
<b>MEHLERT AVE RECONSTRUCTION</b>									
059-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ 5,260	\$ 306,806	\$ -	\$ 2,377	\$ 304,429	0.00%
059-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 37,024	\$ -	\$ -	\$ 37,024	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ 5,260	\$ 343,830	\$ -	\$ 2,377	\$ 341,453	0.00%
<b>12TH AVE SIDEWALKS-STROUD-ASLAN</b>									
060-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 77,020	\$ -	\$ -	\$ 77,020	0.00%
060-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 1,721	\$ -	\$ -	\$ 1,721	0.00%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 78,741	\$ -	\$ -	\$ 78,741	0.00%



**GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021-22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 4/2/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>FEDERAL PROJECTS:</b>									
<b>18TH AVE SIDEWALKS-STROUD-KLEPPER</b>									
061-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 139,876	\$ -	\$ -	\$ 139,876	0.00%
061-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 2,524	\$ -	\$ -	\$ 2,524	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,400</b>	<b>0.00%</b>
<b>GRANTS:</b>									
<b>TRANSIENT ORIENTED DEVELOPMENT</b>									
032-0000-421-0106	TOD GRANT	\$ -	\$ -	\$ -	\$ 147,800	\$ -	\$ 61,200	\$ 86,600	0.00%
032-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,800</b>	<b>\$ -</b>	<b>\$ 61,200</b>	<b>\$ 86,600</b>	<b>0.00%</b>
<b>SAN JOAQUIN VALLEY AIR GRANT</b>									
033-0000-421-0106	PUBLIC BENEFIT GRANT	\$ 33,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
033-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 33,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>COPS SLESF</b>									
034-0000-421-0106	COPS SLESF GRANT	\$ 139,416	\$ 148,747	\$ 155,948	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	0.00%
034-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 139,416</b>	<b>\$ 148,747</b>	<b>\$ 155,948</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>0.00%</b>
<b>ACT TASK FORCE</b>									
108-0000-463-0119	ACT TASK FORCE GRANT	\$ -	\$ 141,123	\$ 154,110	\$ 120,764	\$ 75,326	\$ 125,489	\$ 151,526	25.47%
108-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 141,123</b>	<b>\$ 154,110</b>	<b>\$ 120,764</b>	<b>\$ 75,326</b>	<b>\$ 125,489</b>	<b>\$ 151,526</b>	<b>25.47%</b>
<b>SCHOOL RESOURCE OFFICER</b>									
109-0000-463-0119	SRO GRANT	\$ -	\$ -	\$ 95,602	\$ 171,403	\$ -	\$ 171,403	\$ 149,573	0.00%
109-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,602</b>	<b>\$ 171,403</b>	<b>\$ -</b>	<b>\$ 171,403</b>	<b>\$ 149,573</b>	<b>0.00%</b>
	<b>TOTAL GRANTS &amp; FEDERAL PROJECTS</b>	<b>\$ 209,680</b>	<b>\$ 715,351</b>	<b>\$ 886,546</b>	<b>\$ 3,603,930</b>	<b>\$ 75,326</b>	<b>\$ 582,583</b>	<b>\$ 3,474,794</b>	<b>-3.58%</b>
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 91,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,223</b>	<b>\$ -</b>	<b>\$ 65,144</b>	<b>\$ 330,456</b>	
	<b>TOTAL, GRANTS &amp; FED PROCECTS FUNDS</b>	<b>\$ 301,653</b>	<b>\$ 715,351</b>	<b>\$ 886,546</b>	<b>\$ 3,804,153</b>	<b>\$ 75,326</b>	<b>\$ 647,727</b>	<b>\$ 3,805,250</b>	<b>0.03%</b>
	<b>Revenues</b>	<b>\$ 301,653</b>	<b>\$ 715,351</b>	<b>\$ 886,546</b>	<b>\$ 3,804,153</b>	<b>\$ 75,326</b>	<b>\$ 647,727</b>	<b>\$ 3,805,250</b>	<b>0.03%</b>
	<b>Expenses</b>	<b>\$ 174,711</b>	<b>\$ 626,225</b>	<b>\$ 740,229</b>	<b>\$ 3,434,559</b>	<b>\$ 392,996</b>	<b>\$ 821,163</b>	<b>\$ 3,805,250</b>	
		<b>\$ 126,942</b>	<b>\$ 89,126</b>	<b>\$ 146,317</b>	<b>\$ 369,594</b>	<b>\$ (317,670)</b>	<b>\$ (173,436)</b>	<b>\$ 0</b>	<b>-100.00%</b>



**CITY OF KINGSBURG  
GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021-22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 BUDGET	FY 20/21 As of 4/2/21	PROJECTED YEAR END	FY 21/22 PROPOSED	Percent Change
<b>FEDERAL PROJECTS:</b>									
<b>CDBG</b>									
030-9100-549-5730	19TH, 20TH & 21ST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549-5732	SMITH STREET RECONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
030-9100-549-5733	SENIOR CENTER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 234,217	\$ 54,287	\$ 65,144	\$ 169,073	
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 234,217	\$ 54,287	\$ 65,144	\$ 169,073	0.00%
<b>PARK IMPROVEMENTS</b>									
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIGNAL SYNCHRO</b>									
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST TRANSIT STOP</b>									
039-9100-549-5731	SIERRA ST TRANSIT STOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST RECON RAF TO 99</b>									
043-9100-549-5735	SIERRA ST RECON RJD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>10TH AND UNION LIGHTED CR</b>									
044-9100-549-5736	10TH & UNION LIGHTED CROS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST LIGHTED CROSSWALK</b>									
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIDEWALK 16-18</b>									
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>6TH ST RECONSTRUCT</b>									
049-9100-549-5741	6TH ST RECONSTRUCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>18TH AVE SIDEWALK</b>									
052-9100-549-5505	18TH AVE SIDEWALK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
052-9100-549-5747	18TH AVE SIDEWALK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>18TH/KERN LIGHTED CROSSWALK</b>									
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	\$ 2,766	\$ 5,808	\$ 115,318	\$ 287,597	\$ -	\$ -	\$ 287,597	0.00%
<b>BETHEL AVENUE IMPROVEMENTS</b>									
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	\$ 34,423	\$ 309,405	\$ 13,461	\$ -	\$ -	\$ -	\$ -	
<b>MADSEN AVE RECON SIERRA-STROUD</b>									
056-9100-549-5746	MADSEN AVE RECONSTRUCT	\$ -	\$ 360	\$ 22,562	\$ 689,629	\$ 26,215	\$ 26,215	\$ 663,414	0.00%
<b>MADSEN AV BIKE PATH STROUD-KAMM</b>									
057-9100-549-5749	MADSEN AVE BIKE PATH	\$ 4,421	\$ 64,367	\$ 104,677	\$ 392,249	\$ 8,221	\$ 8,221	\$ 384,028	-2.10%
<b>BETHEL/SIERRA ROUNDABOUT</b>									
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	\$ -	\$ 24,000	\$ 48,000	\$ 1,240,900	\$ 40,055	\$ 40,055	\$ 1,200,845	0.00%
<b>MEHLERT AVE RECONSTRUCTION</b>									
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	\$ -	\$ -	\$ 21,389	\$ 343,830	\$ 2,377	\$ 2,377	\$ 341,453	0.00%
<b>12TH AVE SIDEWALKS-STROUD-ASLAN</b>									
060-9100-549-5751	12TH AVE SIDEWALKS	\$ -	\$ -	\$ -	\$ 78,741	\$ -	\$ -	\$ 78,741	0.00%
<b>18TH AVE SIDEWALKS-STROUD-KLEPPER</b>									
061-9100-549-5752	18TH AVE SIDEWALKS	\$ -	\$ -	\$ -	\$ 142,400	\$ -	\$ -	\$ 142,400	0.00%
<b>GRANTS:</b>									
<b>TRANSIENT ORIENTED DEVELOPMENT</b>									
032-9100-549-5270	TOD PROGRAM	\$ -	\$ -	\$ 9,200	\$ 147,800	\$ 61,200	\$ 61,200	\$ 86,600	0.00%
<b>SAN JOAQUIN VALLEY AIR GRANT</b>									
033-9100-549-5715	PUBLIC BENEFIT GRANT	\$ 33,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>COPS SLESF</b>									
034-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ -	\$ 323,435	\$ 150,000	0.00%
<b>ACT TASK FORCE</b>									
108-3400-549-5101	SALARIES	\$ -	\$ 90,038	\$ 94,236	\$ 79,450	\$ 56,945	\$ 79,450	\$ 82,185	3.44%
108-3400-549-5102	OVERTIME	\$ -	\$ 8,692	\$ 1,439	\$ -	\$ 3,292	\$ 4,390	\$ 18,000	
108-3400-549-5121	FICA	\$ -	\$ 4,582	\$ 7,396	\$ 6,078	\$ 4,674	\$ 6,414	\$ 7,664	26.10%
108-3400-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 781	\$ 586	\$ 781	\$ 858	9.86%
108-3400-549-5123	PERS-PAYROLL	\$ -	\$ 5,249	\$ 10,118	\$ 9,369	\$ 6,789	\$ 9,369	\$ 13,131	40.15%
108-3400-549-5125	MEDICAL	\$ -	\$ 1,132	\$ 3,042	\$ 1,810	\$ 1,258	\$ 1,810	\$ 1,806	-0.22%
108-3400-549-5127	WORKERS COMP	\$ -	\$ 5,575	\$ 5,686	\$ 5,991	\$ 4,493	\$ 5,991	\$ 6,975	16.42%
108-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ 1,000	\$ 1,057	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%



**CITY OF KINGSBURG  
GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021-22**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 20/21	PROJECTED	FY 21/22	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	As of 4/2/21	YEAR END	PROPOSED	
<b>FEDERAL PROJECTS:</b>									
108-3400-549-5131	EAP	\$ -	\$ 17	\$ 17	\$ 8	\$ 6	\$ 8	\$ 12	50.00%
108-3400-549-5133	LIFE INSURANCE	\$ -	\$ 38	\$ 38	\$ 36	\$ 25	\$ 36	\$ 36	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ 116,323	\$ 123,030	\$ 104,523	\$ 79,068	\$ 109,248	\$ 131,667	25.97%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
108-3400-549-5210	DEPT TOOLS	\$ -	\$ -	\$ -	\$ 500	\$ 580	\$ 500	\$ 500	0.00%
108-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ 548	\$ 1,100	\$ 230	\$ 1,100	\$ 1,100	0.00%
108-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ 190	\$ 1,177	\$ 3,500	\$ 877	\$ 3,500	\$ 3,500	0.00%
108-3400-549-5224	FUELS	\$ -	\$ -	\$ 4,867	\$ 6,000	\$ 3,855	\$ 6,000	\$ 8,000	33.33%
108-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ 1,632	\$ 1,596	\$ 877	\$ 658	\$ 877	\$ 1,655	88.71%
108-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ 233	\$ 242	\$ 195	\$ 146	\$ 195	\$ 517	165.13%
108-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ 372	\$ 905	\$ 766	\$ 574	\$ 766	\$ 1,061	38.51%
108-3400-549-5264	ERMA	\$ -	\$ 357	\$ 499	\$ 245	\$ 184	\$ 245	\$ 502	104.90%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 158	\$ 135	\$ 58	\$ 43	\$ 58	\$ 24	-58.62%
108-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ 2,000	\$ 14	\$ 2,000	\$ 2,000	0.00%
	<b>MATERIAL &amp; SERVICES</b>	\$ -	\$ 2,942	\$ 9,968	\$ 16,241	\$ 7,161	\$ 16,241	\$ 19,859	22.28%
108-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ 3,021	\$ 2,024	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, ACT TASK FORCE</b>	\$ -	\$ 122,286	\$ 135,022	\$ 120,764	\$ 86,229	\$ 125,489	\$ 151,526	25.47%
<b>SCHOOL RESOURCE OFFICER</b>									
109-3400-549-5101	SALARIES	\$ -	\$ -	\$ 42,578	\$ 74,255	\$ 55,022	\$ 74,255	\$ 73,970	-0.38%
109-3400-549-5102	OVERTIME	\$ -	\$ -	\$ 4,722	\$ 4,664	\$ 2,731	\$ 4,664	\$ 6,000	28.64%
109-3400-549-5121	FICA	\$ -	\$ -	\$ 3,849	\$ 6,037	\$ 4,412	\$ 6,037	\$ 6,118	1.34%
109-3400-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ 35,338	\$ 28,085	\$ 35,338	\$ 11,819	-66.55%
109-3400-549-5123	PERS-PAYROLL	\$ -	\$ -	\$ 24,987	\$ 14,472	\$ 8,460	\$ 14,472	\$ 14,452	-0.14%
109-3400-549-5125	MEDICAL	\$ -	\$ -	\$ 9,903	\$ 15,451	\$ 11,024	\$ 15,451	\$ 16,610	7.50%
109-3400-549-5127	WORKERS COMP	\$ -	\$ -	\$ 2,843	\$ 5,991	\$ 4,493	\$ 5,991	\$ 6,975	16.42%
109-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
109-3400-549-5131	EAP	\$ -	\$ -	\$ 9	\$ 8	\$ 6	\$ 8	\$ 18	125.00%
109-3400-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 35	\$ 36	\$ 19	\$ 36	\$ 36	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ -	\$ 89,925	\$ 157,252	\$ 115,252	\$ 157,252	\$ 136,998	-12.88%
109-3400-549-5208	SAFETY EQUIP-WEAPONS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
109-3400-549-5210	DEPT TOOLS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.00%
109-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,100	\$ 1,100	0.00%
109-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 3,987	\$ 3,500	\$ -	\$ 3,500	\$ 500	-85.71%
109-3400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 4,000	-33.33%
109-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 798	\$ 820	\$ 615	\$ 820	\$ 2,400	192.68%
109-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 121	\$ 182	\$ 137	\$ 182	\$ 751	312.64%
109-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 453	\$ 766	\$ 574	\$ 766	\$ 1,061	38.51%
109-3400-549-5264	ERMA	\$ -	\$ -	\$ 249	\$ 229	\$ 172	\$ 229	\$ 728	217.90%
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 68	\$ 54	\$ 41	\$ 54	\$ 35	-35.19%
109-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	-
	<b>MATERIAL &amp; SERVICES</b>	\$ -	\$ -	\$ 5,676	\$ 14,151	\$ 1,538	\$ 14,151	\$ 12,575	-11.14%
109-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, SCHOOL RESOURCE OFFICER</b>	\$ -	\$ -	\$ 95,601	\$ 171,403	\$ 116,790	\$ 171,403	\$ 149,573	-12.74%
	<b>TOTAL GRANTS &amp; FEDERAL PROJECTS</b>	\$ 174,711	\$ 626,225	\$ 740,229	\$ 3,434,559	\$ 392,996	\$ 821,163	\$ 3,805,250	10.79%
	<b>TOTAL TRANSFERS OUT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>TOTAL, GRANTS &amp; FED PROCECTS EXP</b>	\$ 174,711	\$ 626,225	\$ 740,229	\$ 3,434,559	\$ 392,996	\$ 821,163	\$ 3,805,250	10.79%
	<b>Revenues</b>	\$ 301,653	\$ 715,351	\$ 886,546	\$ 3,804,153	\$ 75,326	\$ 647,727	\$ 3,805,250	0.03%
	<b>Expenses</b>	\$ 174,711	\$ 626,225	\$ 740,229	\$ 3,434,559	\$ 392,996	\$ 821,163	\$ 3,805,250	10.79%
		\$ 126,942	\$ 89,126	\$ 146,317	\$ 369,594	\$ (317,670)	\$ (173,436)	\$ 0	-100.00%

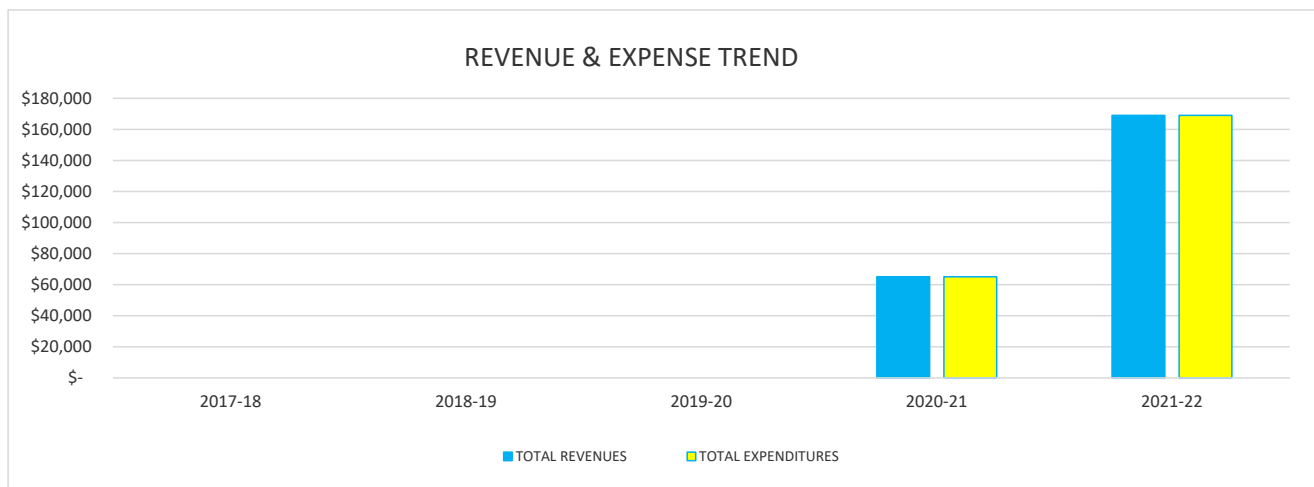


# COMMUNITY DEVELOPMENT BLOCK GRANT

**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:** Funding includes a solar installation at the Senior Center.

Community Development Block Grant	2017-18 ACTUAL	2018-19 ACTUALS	2019-20 ACTUALS	2020-21 BUDGET	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CDBG Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ 38,840	\$ 65,144	\$ 169,073	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,840</b>	<b>\$ 65,144</b>	<b>\$ 169,073</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ 234,217	\$ 65,144	\$ 169,073	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,217</b>	<b>\$ 65,144</b>	<b>\$ 169,073</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ (195,377)	\$ (0)	\$ 0	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (195,377)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	
Beginning Fund Balance, July 1	\$ (5,379)	\$ (5,379)	\$ (5,379)	\$ (5,379)	\$ (5,379)	\$ (5,379)	
Ending Fund Balance, June 30	\$ (5,379)	\$ (5,379)	\$ (5,379)	\$ (200,756)	\$ (5,379)	\$ (5,379)	

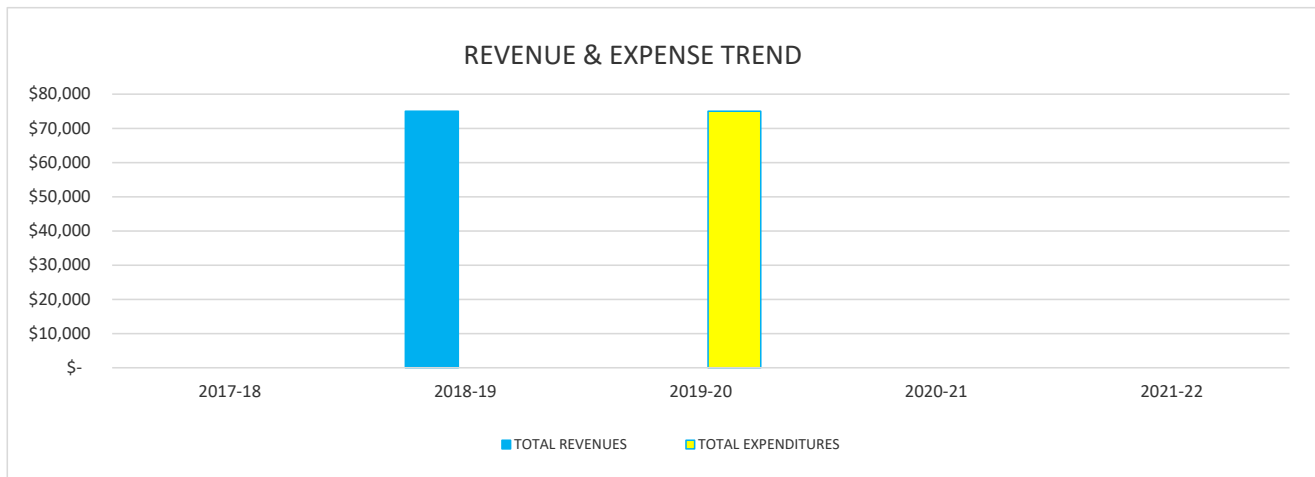


# HOUSING RELATED PARK GRANT

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

**Budget Highlights:** Funds were received in FY19 related to Athwal Park improvements.

Park Improvements	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Housing Related Park Grant	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ 75,000	\$ (75,000)	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	

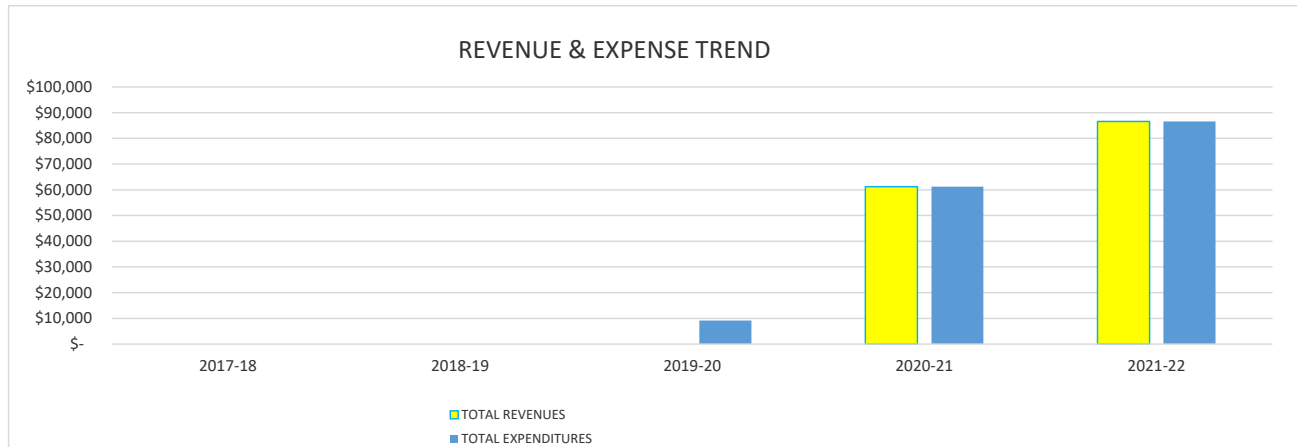


# TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

**Description:** This fund is designated for the Measure C Transit Oriented Development Program funds for the development of downtown Kingsburg Strategic Plan to develop transit, pedestrian, and parking strategies that support redevelopment of downtown area.

**Budget Highlights:** The project will be completed in FY22.

TOD Grant	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Transit Oriented Development Grant	\$ -	\$ -	\$ -	\$ 147,800	\$ 61,200	\$ 86,600	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,800</b>	<b>\$ 61,200</b>	<b>\$ 86,600</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ 9,200	\$ 147,800	\$ 61,200	\$ 86,600	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,200</b>	<b>\$ 147,800</b>	<b>\$ 61,200</b>	<b>\$ 86,600</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ (9,200)	\$ -	\$ -	\$ -	
Changes in Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,200)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ (9,200)	\$ (9,200)	\$ (9,200)	
Ending Fund Balance, June 30	\$ -	\$ -	\$ (9,200)	\$ (9,200)	\$ (9,200)	\$ (9,200)	

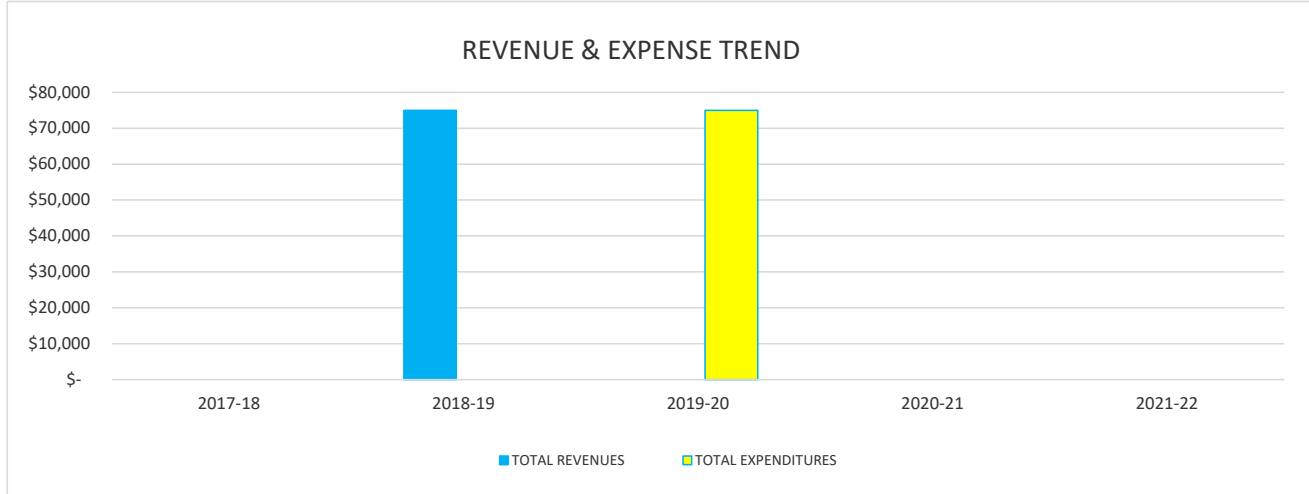


# SAN JOAQUIN VALLEY AIR GRANT

**Description:** This fund is designated for the San Joaquin Valley Air Grant for the purchase of clean air vehicles to improve the health and quality of life for all Valley residents through effective and cooperative air quality programs.

**Budget Highlights:** The Police department received grant award for a Ford Energi Clean Air Vehicle in FY18.

Public Benefit Grant	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
San Joaquin Valley Air Grant	\$ 33,122	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 33,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ 33,101	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	
Ending Fund Balance, June 30	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	

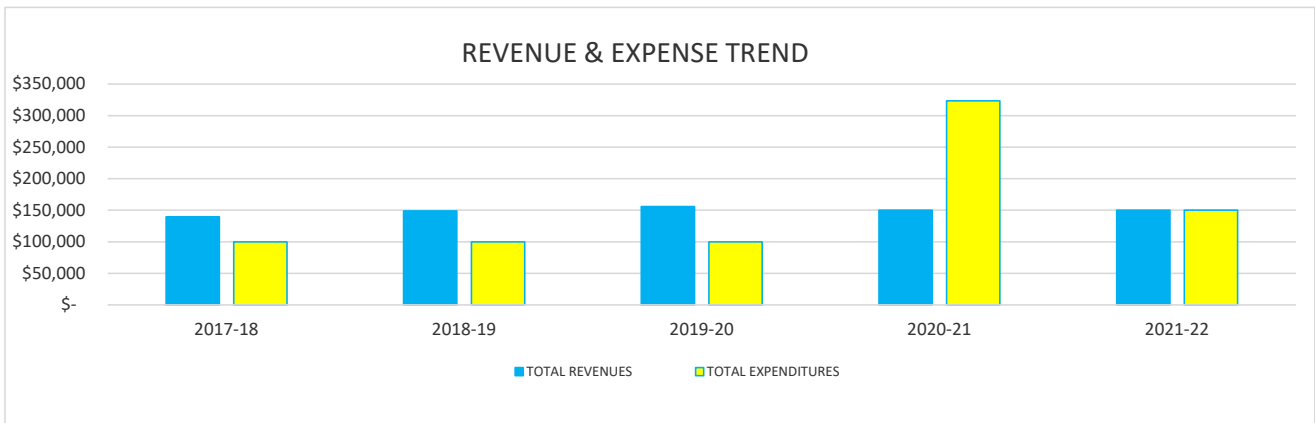


# COPS - SLESF

**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.

COPS - SLESF	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
COPS-SLESF Grant	\$ 139,416	\$ 148,747	\$ 155,948	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 139,416</b>	<b>\$ 148,747</b>	<b>\$ 155,948</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Transfers to Other Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 323,435	\$ 150,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 323,435</b>	<b>\$ 150,000</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ 39,416	\$ 48,747	\$ 55,948	\$ -	\$ (173,435)	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 39,416</b>	<b>\$ 48,747</b>	<b>\$ 55,948</b>	<b>\$ -</b>	<b>\$ (173,435)</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 29,324	\$ 68,740	\$ 117,487	\$ 173,435	\$ 173,435	\$ (0)	
Ending Fund Balance, June 30	\$ 68,740	\$ 117,487	\$ 173,435	\$ 173,435	\$ (0)	\$ (0)	0.00%

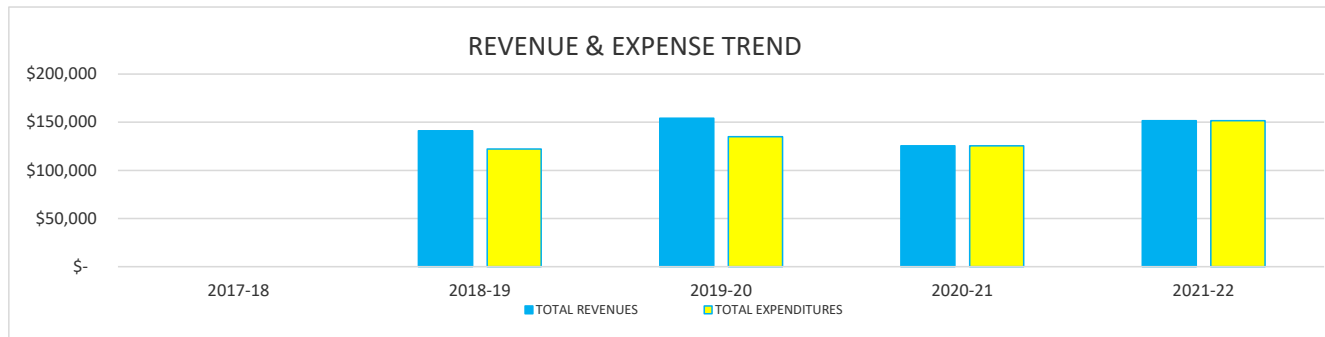


# ACT TASK FORCE GRANT

**Description:** This fund is for the Act Task Force Grant which is used to compensate the cost of one Police Officer for the assignment to the ACT (Adult Compliance Team).

**Budget Highlights:** Police Officer to be responsible for fulfilling the responsibilities of an ACT (Adult Compliance Team) member to create a cooperative unit capable of addressing public safety concerns and issues facing law enforcement.

ACT TASK FORCE FUND	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
Act Task Force Grant	\$ -	\$ 141,123	\$ 154,110	\$ 120,764	\$ 125,489	\$ 151,526	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 141,123</b>	<b>\$ 154,110</b>	<b>\$ 120,764</b>	<b>\$ 125,489</b>	<b>\$ 151,526</b>	
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ 116,323	\$ 123,030	\$ 104,523	\$ 109,248	\$ 131,667	
Maintenance and Operation	\$ -	\$ 2,942	\$ 9,968	\$ 16,241	\$ 16,241	\$ 19,859	
Capital Outlay	\$ -	\$ 3,021	\$ 2,024	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 122,286</b>	<b>\$ 135,022</b>	<b>\$ 120,764</b>	<b>\$ 125,489</b>	<b>\$ 151,526</b>	
Net Revenue/(Expenditures)	\$ -	\$ 18,837	\$ 19,088	\$ -	\$ (0)	\$ (0)	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 18,837</b>	<b>\$ 19,088</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ 18,837	\$ 37,925	\$ 37,925	\$ 37,925	
Ending Fund Balance, June 30	\$ -	\$ 18,837	\$ 37,925	\$ 37,925	\$ 37,925	\$ 37,925	

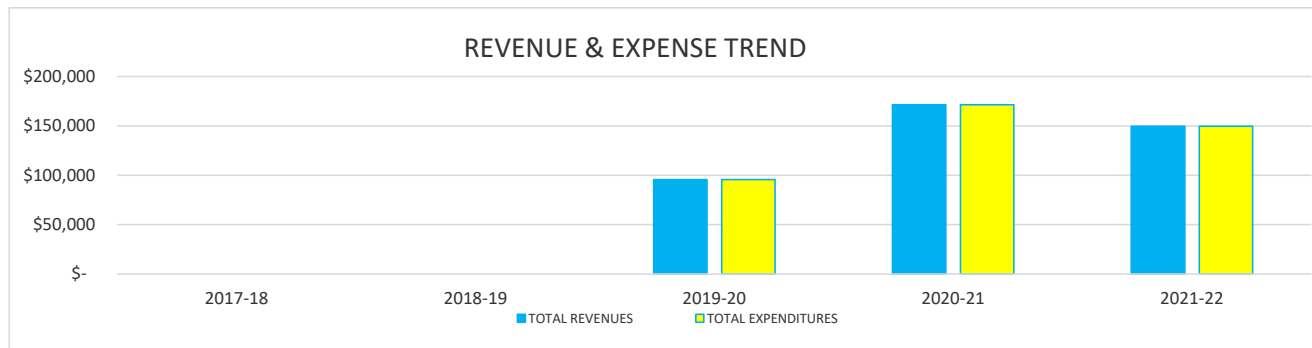


# SCHOOL RESOURCE OFFICER GRANT

**Description:** This fund is for the School Resource Officer Grant which is used to compensate the cost of one Police Officer for the assignment to the Schools Resource Officer.

**Budget Highlights:** Police Officer to be responsible for fulfilling the responsibilities of an SRO (Schools Resource Officer).

SCHOOL RESOURCE OFFICER	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
School Resource Officer	\$ -	\$ -	\$ 95,602	\$ 120,764	\$ 171,403	\$ 149,573	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,602</b>	<b>\$ 120,764</b>	<b>\$ 171,403</b>	<b>\$ 149,573</b>	
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ 89,925	\$ 157,252	\$ 157,252	\$ 136,998	
Maintenance and Operation	\$ -	\$ -	\$ 5,676	\$ 14,151	\$ 14,151	\$ 12,575	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,601</b>	<b>\$ 171,403</b>	<b>\$ 171,403</b>	<b>\$ 149,573</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 1	\$ (50,639)	\$ -	\$ 0	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ (50,639)</b>	<b>\$ -</b>	<b>\$ 0</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ (50,639)	\$ (50,639)	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ (50,639)	\$ (50,639)	\$ (50,639)	

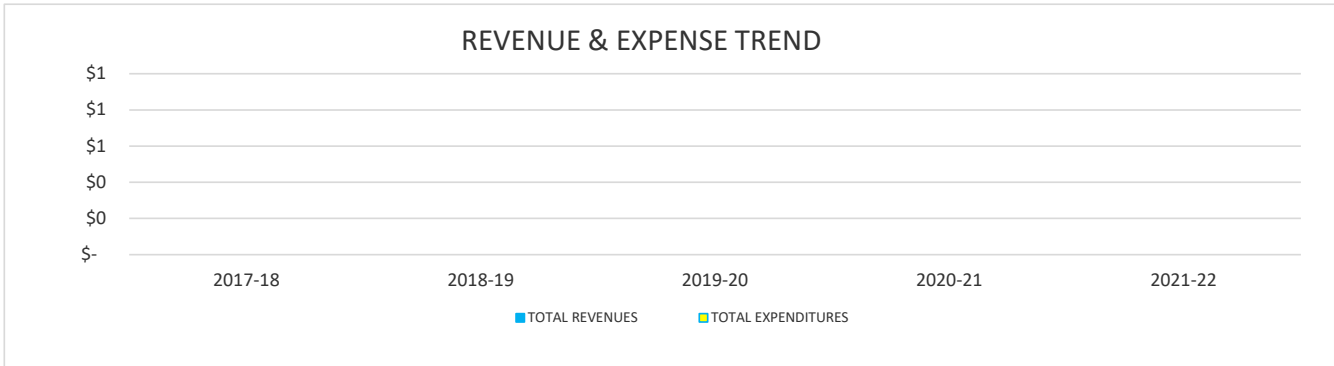


# SIERRA ST SIDEWALK - 16TH TO 18TH

**Description:** This project has been completed.

**Budget Highlights:** This pedestrian safety improvement is fully constructed.

Sierra Street Sidewalk - 16th to 18th	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CML Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St Sidewalk 16-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Bal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 4,908	\$ 4,908	\$ 4,908	\$ 4,908	\$ 4,908	\$ 4,908	
Ending Fund Balance, June 30	\$ 4,908	\$ 4,908	\$ 4,908	\$ 4,908	\$ 4,908	\$ 4,908	

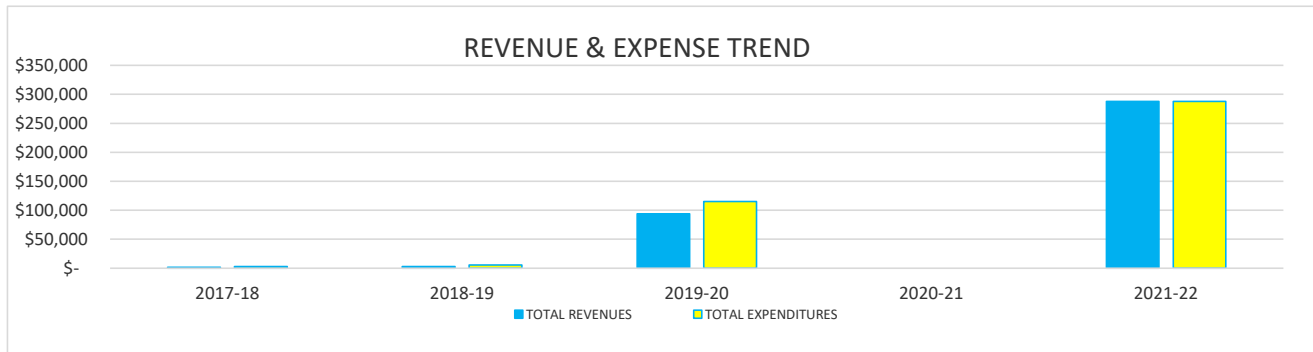


# 18TH AND KERN LIGHTED CROSSWALKS

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

**Budget Highlights:** This project will be fully constructed in FY22.

18th and Kern Lighted Crosswalks	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grant	\$ 1,456	\$ 3,120	\$ 93,769	\$ 277,847	\$ -	\$ 277,847	
From Other Funds	\$ -	\$ -	\$ -	\$ 9,750	\$ -	\$ 9,750	
<b>TOTAL REVENUES</b>	<b>\$ 1,456</b>	<b>\$ 3,120</b>	<b>\$ 93,769</b>	<b>\$ 287,597</b>	<b>\$ -</b>	<b>\$ 287,597</b>	
<b>EXPENDITURES</b>							
18th/Kern Lighted Crosswalk	\$ 2,766	\$ 5,808	\$ 115,318	\$ 287,597	\$ -	\$ 287,597	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,766</b>	<b>\$ 5,808</b>	<b>\$ 115,318</b>	<b>\$ 287,597</b>	<b>\$ -</b>	<b>\$ 287,597</b>	
Net Revenue/(Expenditures)	\$ (1,310)	\$ (2,688)	\$ (21,549)	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (1,310)</b>	<b>\$ (2,688)</b>	<b>\$ (21,549)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (618)	\$ (1,928)	\$ (3,998)	\$ (25,547)	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (1,928)	\$ (3,998)	\$ (25,547)	\$ (25,547)	\$ -	\$ -	



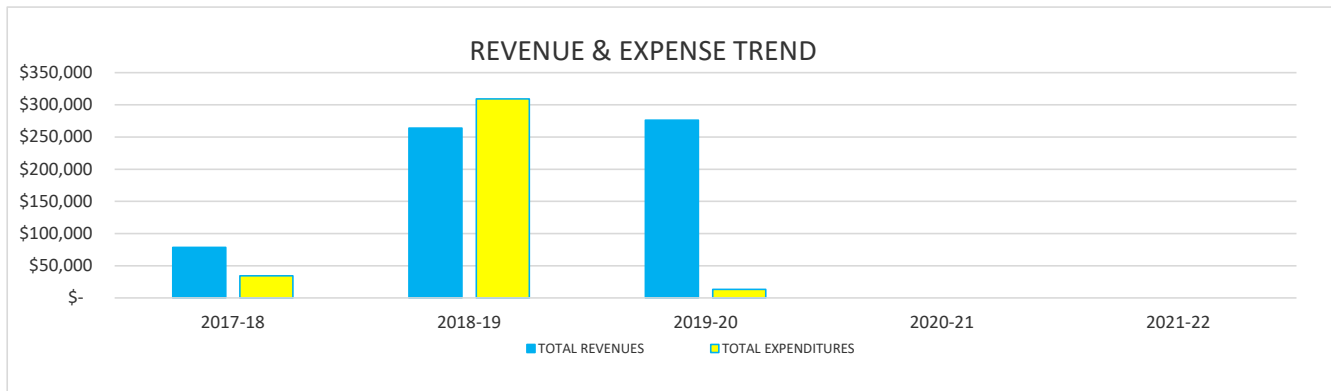
# BETHEL AVENUE IMPROVEMENTS

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

**Budget Highlights:** This project was fully constructed in FY20.



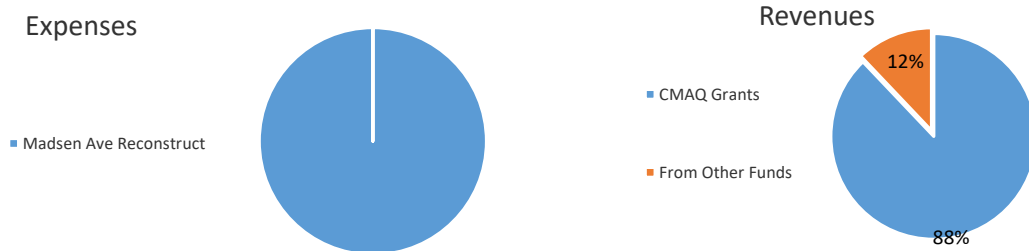
Bethel Avenue Improvements	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 31,771	\$ 263,993	\$ 276,139	\$ -	\$ -	\$ -	
From Other Funds	\$ 46,570	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 78,341</b>	<b>\$ 263,993</b>	<b>\$ 276,139</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Bethel Avenue Improvements	\$ 34,423	\$ 309,405	\$ 13,461	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,423</b>	<b>\$ 309,405</b>	<b>\$ 13,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 43,919	\$ (45,412)	\$ 262,678	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 43,919</b>	<b>\$ (45,412)</b>	<b>\$ 262,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ 43,919	\$ (1,493)	\$ 306,597	\$ -	\$ -	
Ending Fund Balance, June 30	\$ 43,919	\$ (1,493)	\$ 306,597	\$ 306,597	\$ -	\$ -	



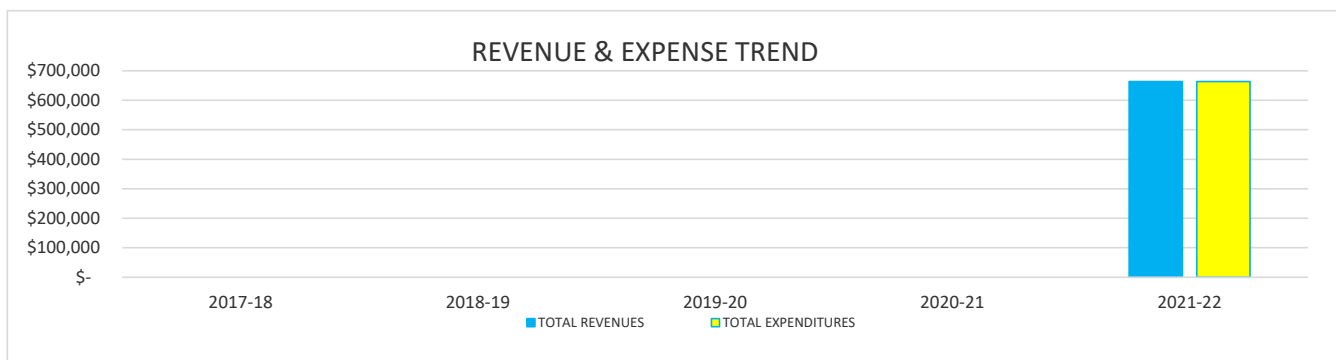
# MADSEN AVE RECON - STROUD TO SIERRA

**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	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 3,914	\$ 59,368	\$ -	\$ 609,452	\$ 26,215	\$ 583,237	
From Other Funds	\$ 45,403	\$ -	\$ -	\$ -	\$ -	\$ 80,177	
<b>TOTAL REVENUES</b>	<b>\$ 49,317</b>	<b>\$ 59,368</b>	<b>\$ -</b>	<b>\$ 609,452</b>	<b>\$ 26,215</b>	<b>\$ 663,414</b>	
<b>EXPENDITURES</b>							
Madsen Ave Reconstruct	\$ 4,421	\$ 64,367	\$ 22,562	\$ 689,629	\$ 26,215	\$ 663,414	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,421</b>	<b>\$ 64,367</b>	<b>\$ 22,562</b>	<b>\$ 689,629</b>	<b>\$ 26,215</b>	<b>\$ 663,414</b>	
Net Revenue/(Expenditures)	\$ 44,896	\$ (4,998)	\$ (22,562)	\$ (80,177)	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 44,896</b>	<b>\$ (4,998)</b>	<b>\$ (22,562)</b>	<b>\$ (80,177)</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ 44,896	\$ -	\$ (22,562)	\$ -	\$ -	
Ending Fund Balance, June 30	\$ 44,896	\$ -	\$ (22,562)	\$ (102,739)	\$ -	\$ -	



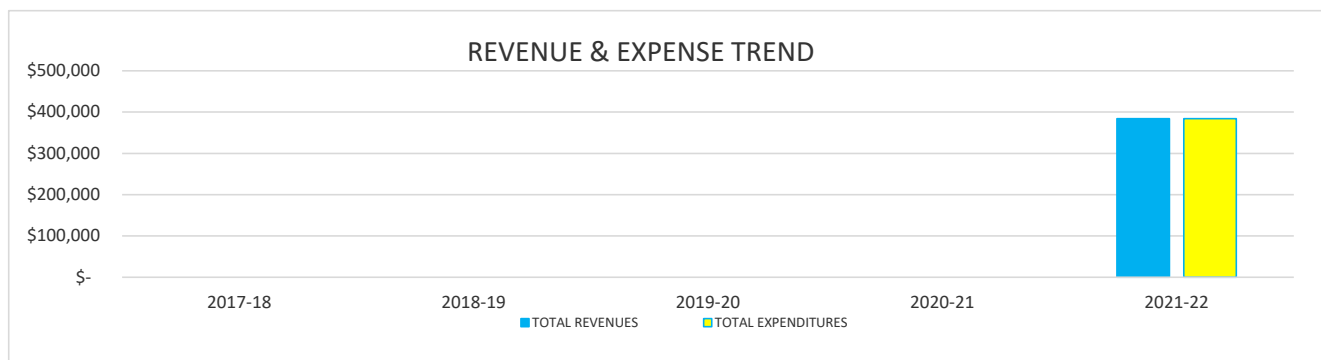
# MADSEN AVE BIKE PATH - STROUD TO KAMM

**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. This will be constructed in FY22



Madsen Avenue Bike Path - Stroud to Kamm	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 3,914	\$ 59,368	\$ 53,979	\$ 362,062	\$ 8,221	\$ 353,841	
From Other Funds	\$ 45,403	\$ -	\$ -	\$ 30,187	\$ -	\$ 30,187	
<b>TOTAL REVENUES</b>	<b>\$ 49,317</b>	<b>\$ 59,368</b>	<b>\$ 53,979</b>	<b>\$ 392,249</b>	<b>\$ 8,221</b>	<b>\$ 384,028</b>	
<b>EXPENDITURES</b>							
Madsen Ave Reconstruct	\$ 4,421	\$ 64,367	\$ 104,677	\$ 392,249	\$ 8,221	\$ 384,028	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,421</b>	<b>\$ 64,367</b>	<b>\$ 104,677</b>	<b>\$ 392,249</b>	<b>\$ 8,221</b>	<b>\$ 384,028</b>	
Net Revenue/(Expenditures)	\$ 44,896	\$ (4,998)	\$ (50,698)	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 44,896</b>	<b>\$ (4,998)</b>	<b>\$ (50,698)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ 44,896	\$ 39,898	\$ (10,801)	\$ (10,801)	\$ (10,801)	
Ending Fund Balance, June 30	\$ 44,896	\$ 39,898	\$ (10,801)	\$ (10,801)	\$ (10,801)	\$ (10,801)	

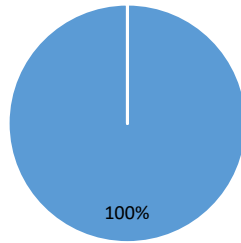


# BETHEL / SIERRA ROUNDABOUT

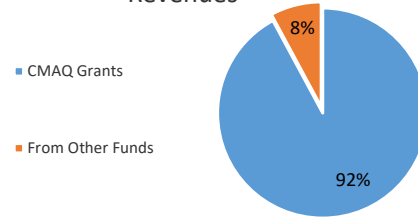
**Description:** This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

**Budget Highlights:** Initial design, and possibly construction, will be completed in FY22

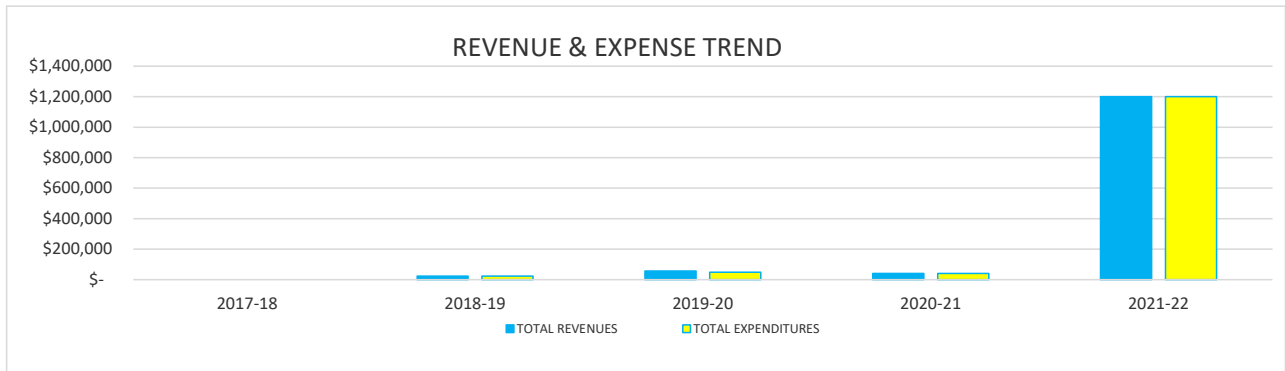
Expenses



Revenues



Bethel / Sierra Roundabout	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ 24,000	\$ 56,000	\$ 1,240,900	\$ 40,055	\$ 1,200,845	
From Other Funds	\$ -	\$ -	\$ -	\$ 80,177	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 56,000</b>	<b>\$ 1,321,077</b>	<b>\$ 40,055</b>	<b>\$ 1,200,845</b>	
<b>EXPENDITURES</b>							
Bethel/Sierra Roundabout	\$ -	\$ 24,000	\$ 48,000	\$ 1,240,900	\$ 40,055	\$ 1,200,845	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 48,000</b>	<b>\$ 1,240,900</b>	<b>\$ 40,055</b>	<b>\$ 1,200,845</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 8,000	\$ 80,177	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 80,177</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 80,177	\$ -	\$ -	

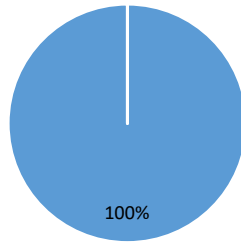


# MEHLERT AVE RECONSTRUCTION

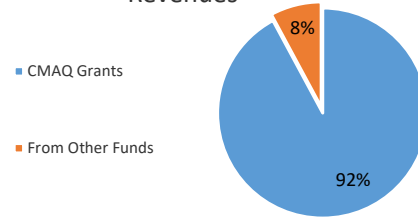
**Description:** This fund is for the Federal Grant which is to be used on Mehlert Ave Reconstruction.

**Budget Highlights:** Initial design, and possibly construction, will be completed in FY22.

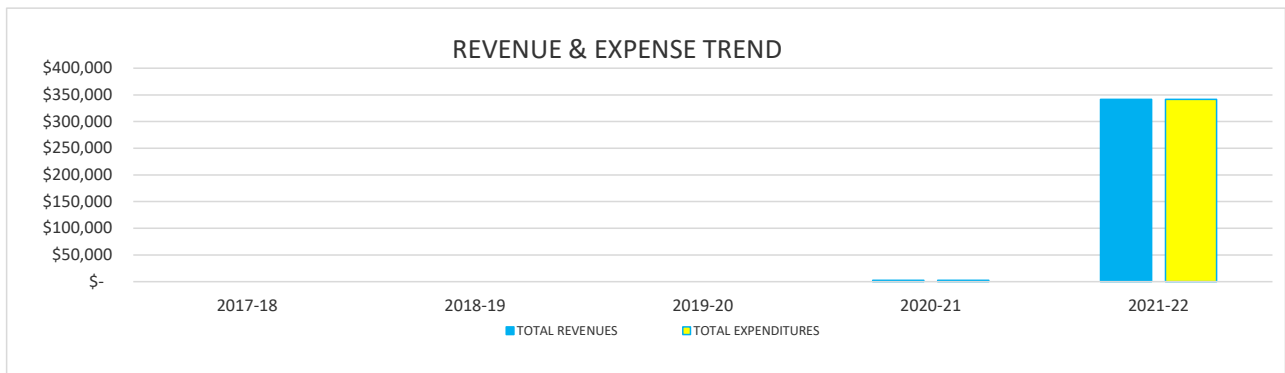
Expenses



Revenues



Bethel / Sierra Roundabout	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 306,806	\$ 2,377	\$ 304,429	
From Other Funds	\$ -	\$ -	\$ -	\$ 37,024	\$ -	\$ 37,024	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 343,830</b>	<b>\$ 2,377</b>	<b>\$ 341,453</b>	
<b>EXPENDITURES</b>							
Mehlert Ave Reconstruction	\$ -	\$ -	\$ -	\$ 343,830	\$ 2,377	\$ 341,453	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 343,830</b>	<b>\$ 2,377</b>	<b>\$ 341,453</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ (0)	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (0)</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	

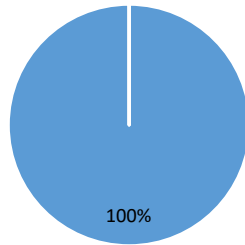


# 12TH AVE SIDEWALKS-STROUD-ASLAN

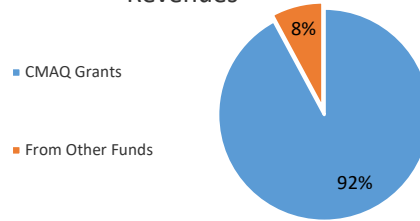
**Description:** This fund is for the Federal Grant which is to be used on the 12th Ave. Sidewalks from Stroud to Aslan.

**Budget Highlights:** Initial design, and possibly construction, will be completed in FY22

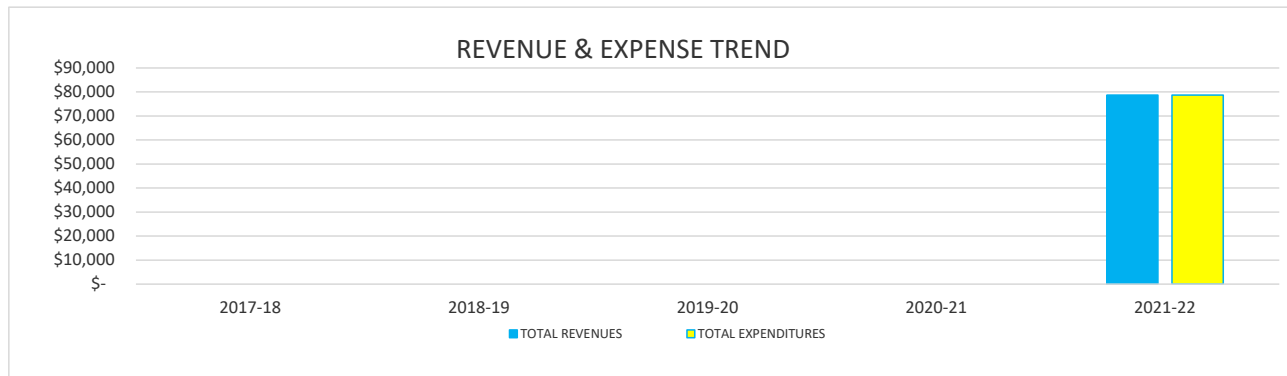
Expenses



Revenues



Bethel / Sierra Roundabout	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 77,020	\$ -	\$ 77,020	
From Other Funds	\$ -	\$ -	\$ -	\$ 1,721	\$ -	\$ 1,721	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,741</b>	<b>\$ -</b>	<b>\$ 78,741</b>	
<b>EXPENDITURES</b>							
12th Ave Sidewalks	\$ -	\$ -	\$ -	\$ 78,741	\$ -	\$ 78,741	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,741</b>	<b>\$ -</b>	<b>\$ 78,741</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

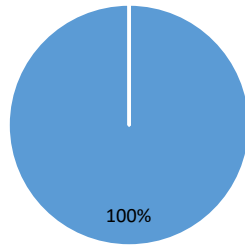


# 18TH AVE SIDEWALKS-STROUD-KLEPPER

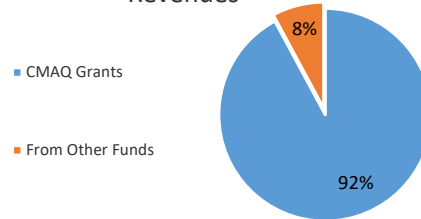
**Description:** This fund is for the Federal Grant which is to be used on the 12th Ave. Sidewalks from Stroud to Klepper.

**Budget Highlights:** Initial design, and possibly construction, will be completed in FY22

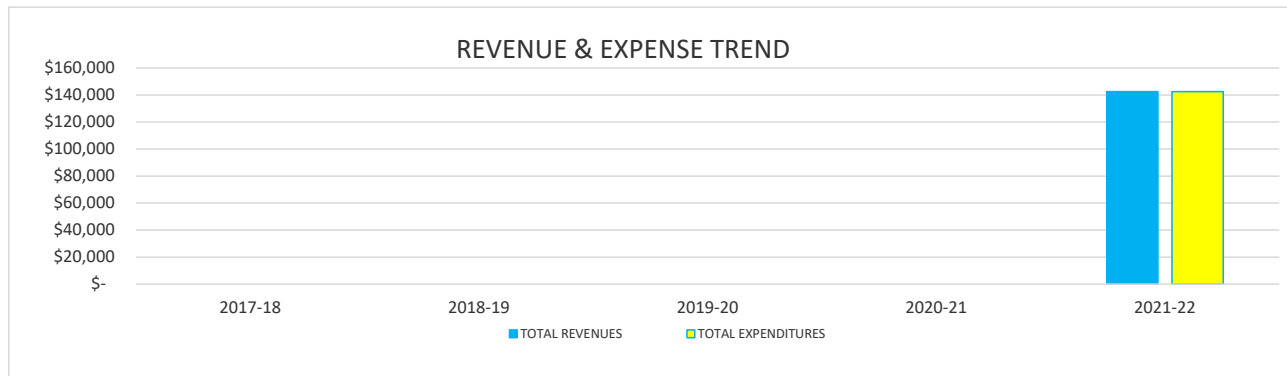
Expenses



Revenues



Bethel / Sierra Roundabout	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 77,020	\$ -	\$ 139,876	
From Other Funds	\$ -	\$ -	\$ -	\$ 1,721	\$ -	\$ 2,524	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,741</b>	<b>\$ -</b>	<b>\$ 142,400</b>	
<b>EXPENDITURES</b>							
18th Ave Sidewalks	\$ -	\$ -	\$ -	\$ 78,741	\$ -	\$ 142,400	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,741</b>	<b>\$ -</b>	<b>\$ 142,400</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
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 \$5,484,625, and the total estimated actual value of property is \$927,938,110. Our debt to value ratio is currently at .59%. Following are the City's debt service funds.

### KINGSBURG JOINT POWERS 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 Joint Powers 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, 2020 bonds outstanding amount to \$733,300.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority Refunding Revenue Bonds, Series 2015 at June 30, 2020 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 Joint Powers 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, 2020 bonds outstanding amount to \$2,225,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2020 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 \$1,979,210.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2020 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, 2020 the capital lease outstanding amounts to \$526,421.

Annual debt service requirements for the Water Meter Capital Lease at June 30, 2020 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 12<sup>th</sup>. At June 30, 2020 the capital lease outstanding amounts to \$21,299.

<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, 2020 the bond outstanding amounts to \$150,000.

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**

**2021/22 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>
<b>Actual Fund Balance, June 30, 2020</b>	2,595,439	(256,356)	(738)	61,596	33,095	2,433,037
<b>Estimated Beg. Fund Bal., June 30, 2021</b>	2,408,217	(215,530)	1,045	100,370	80,400	2,374,503
<b>Revenues:</b>						
Special Assessments	-	54,000	3,000	49,000	57,000	163,000
Interest	110,000	-	-	-	-	110,000
<b>Total Revenue</b>	<b>110,000</b>	<b>54,000</b>	<b>3,000</b>	<b>49,000</b>	<b>57,000</b>	<b>273,000</b>
<b>Expenses:</b>						
Fiscal Agent Fees	4,950	-	-	-	-	4,950
Principle Retirement	286,100	-	-	-	-	286,100
Interest and Fiscal charges	9,407	8,085	1,040	7,382	7,145	33,058
<b>Total Expenses</b>	<b>300,457</b>	<b>8,085</b>	<b>1,040</b>	<b>7,382</b>	<b>7,145</b>	<b>324,108</b>
<b>Net Result</b>	<b>(190,457)</b>	<b>45,915</b>	<b>1,961</b>	<b>41,618</b>	<b>49,855</b>	<b>(51,108)</b>
<b>Projected Fund Balance, June 30, 2022</b>	<b>\$ 2,217,761</b>	<b>\$ (169,615)</b>	<b>\$ 3,006</b>	<b>\$ 141,988</b>	<b>\$ 130,255</b>	<b>\$ 2,323,394</b>



**CITY OF KINGSBURG  
FINANCE AUTHORITY FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021-22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 5/19/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>FINANCE AUTHORITY</b>									
750-0000-451-0101	INTEREST	\$ 165,774	\$ 141,875	\$ 117,371	\$ 110,000	\$ 13,167	\$ 110,000	\$ 110,000	0.00%
	<b>TOTAL</b>	<b>\$ 165,774</b>	<b>\$ 141,875</b>	<b>\$ 117,371</b>	<b>\$ 110,000</b>	<b>\$ 13,167</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS DIST 1991-1</b>									
754-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	\$ 53,522	\$ 52,199	\$ 52,388	\$ 54,000	\$ 49,533	\$ 54,000	\$ 54,000	0.00%
754-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 53,522</b>	<b>\$ 52,199</b>	<b>\$ 52,388</b>	<b>\$ 54,000</b>	<b>\$ 49,533</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS 91-1 SUPP</b>									
755-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
755-0000-491-0201	ASSESSMENTS RECEIVED	\$ 2,608	\$ 3,113	\$ 2,999	\$ 3,000	\$ 2,711	\$ 3,000	\$ 3,000	0.00%
	<b>TOTAL</b>	<b>\$ 2,608</b>	<b>\$ 3,113</b>	<b>\$ 2,999</b>	<b>\$ 3,000</b>	<b>\$ 2,711</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS 92-1</b>									
756-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	\$ 47,787	\$ 44,682	\$ 59,801	\$ 49,000	\$ 22,955	\$ 49,000	\$ 49,000	0.00%
	<b>TOTAL</b>	<b>\$ 47,787</b>	<b>\$ 44,682</b>	<b>\$ 59,801</b>	<b>\$ 49,000</b>	<b>\$ 22,955</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS 92-2 AGENCY</b>									
757-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	\$ 39,741	\$ 41,823	\$ 41,720	\$ 57,000	\$ 38,968	\$ 57,000	\$ 57,000	0.00%
757-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 39,741</b>	<b>\$ 41,823</b>	<b>\$ 41,720</b>	<b>\$ 57,000</b>	<b>\$ 38,968</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>0.00%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 165,774</b>	<b>\$ 141,875</b>	<b>\$ 117,371</b>	<b>\$ 110,000</b>	<b>\$ 13,167</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	
	<b>TOTAL ASSESSMENTS</b>	<b>\$ 143,657</b>	<b>\$ 141,817</b>	<b>\$ 156,908</b>	<b>\$ 163,000</b>	<b>\$ 114,167</b>	<b>\$ 163,000</b>	<b>\$ 163,000</b>	
	<b>TOTAL PREPAYMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL FINANCE AUTHORITY</b>	<b>\$ 309,431</b>	<b>\$ 283,691</b>	<b>\$ 274,279</b>	<b>\$ 273,000</b>	<b>\$ 127,334</b>	<b>\$ 273,000</b>	<b>\$ 273,000</b>	<b>0.00%</b>
	<b>Revenues</b>	<b>\$ 309,431</b>	<b>\$ 283,691</b>	<b>\$ 274,279</b>	<b>\$ 273,000</b>	<b>\$ 127,334</b>	<b>\$ 273,000</b>	<b>\$ 273,000</b>	
	<b>Expenses</b>	<b>\$ 463,585</b>	<b>\$ 448,278</b>	<b>\$ 420,770</b>	<b>\$ 214,234</b>	<b>\$ 30,889</b>	<b>\$ 331,534</b>	<b>\$ 324,108</b>	
		<b>\$ (154,154)</b>	<b>\$ (164,587)</b>	<b>\$ (146,491)</b>	<b>\$ 58,766</b>	<b>\$ 96,444</b>	<b>\$ (58,534)</b>	<b>\$ (51,108)</b>	



**CITY OF KINGSBURG  
FINANCE AUTHORITY FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 4/16/21</u>	<u>PROYECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>KINGSBURG JOINT POWERS AUTHORITY</b>									
750-9100-519-5280	MISC BOND FEES	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	0.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	\$ 298,700	\$ 298,300	\$ 287,400	\$ 161,300	\$ -	\$ 278,300	\$ 286,100	77.37%
750-9100-519-5475	INTEREST EXPENSE	\$ 99,386	\$ 91,877	\$ 84,572	\$ 13,972	\$ 5,387	\$ 13,972	\$ 9,407	-32.68%
<b>TOTAL</b>		<b>\$ 403,036</b>	<b>\$ 395,127</b>	<b>\$ 376,922.36</b>	<b>\$ 180,222</b>	<b>\$ 10,337</b>	<b>\$ 297,222</b>	<b>\$ 300,457</b>	<b>66.71%</b>
<b>SPEC ASSESS 91-1 AGENCY</b>									
754-9100-519-5280	MISC BOND FEES	\$ 4,915	\$ 5,244	\$ 5,255	\$ 5,244	\$ 5,430	\$ 5,430	\$ 5,430	3.55%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 21,019	\$ 17,036	\$ 12,611	\$ 7,744	\$ 2,655	\$ 7,744	\$ 2,655	-65.71%
<b>TOTAL</b>		<b>\$ 25,934</b>	<b>\$ 22,280</b>	<b>\$ 17,866</b>	<b>\$ 12,988</b>	<b>\$ 8,085</b>	<b>\$ 13,174</b>	<b>\$ 8,085</b>	<b>-37.75%</b>
<b>SPEC ASSESS 91-1 SUPP AGEN</b>									
755-9100-519-5280	MISC BOND FEES	\$ 861	\$ 904	\$ 922	\$ 904	\$ 951	\$ 951	\$ 951	5.20%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 797	\$ 620	\$ 443	\$ 266	\$ 89	\$ 266	\$ 89	-66.73%
<b>TOTAL</b>		<b>\$ 1,658</b>	<b>\$ 1,524</b>	<b>\$ 1,364.70</b>	<b>\$ 1,170</b>	<b>\$ 1,039</b>	<b>\$ 1,217</b>	<b>\$ 1,040</b>	<b>-11.15%</b>
<b>SPEC ASSESS 92-1 AGENCY</b>									
756-9100-519-5280	MISC BOND FEES	\$ 2,127	\$ 2,284	\$ 2,273	\$ 2,284	\$ 2,351	\$ 2,351	\$ 2,351	-2.93%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 15,094	\$ 12,906	\$ 10,500	\$ 7,875	\$ 3,281	\$ 7,875	\$ 5,031	-36.11%
<b>TOTAL</b>		<b>\$ 17,221</b>	<b>\$ 15,190</b>	<b>\$ 12,773</b>	<b>\$ 10,159</b>	<b>\$ 5,632</b>	<b>\$ 10,226</b>	<b>\$ 7,382</b>	<b>-27.33%</b>
<b>SPEC ASSESS 92-2 AGENCY</b>									
757-9100-519-5280	MISC BOND FEES	\$ 2,987	\$ 3,320	\$ 3,131	\$ 3,320	\$ 3,246	\$ 3,320	\$ 3,320	0.00%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 12,750	\$ 10,838	\$ 8,713	\$ 6,375	\$ 2,550	\$ 6,375	\$ 3,825	-40.00%
<b>TOTAL</b>		<b>\$ 15,737</b>	<b>\$ 14,158</b>	<b>\$ 11,844</b>	<b>\$ 9,695</b>	<b>\$ 5,796</b>	<b>\$ 9,695</b>	<b>\$ 7,145</b>	<b>-26.30%</b>
	<b>TOTAL BOND FEES</b>	<b>\$ 15,840</b>	<b>\$ 16,702</b>	<b>\$ 16,532</b>	<b>\$ 16,702</b>	<b>\$ 16,928</b>	<b>\$ 17,002</b>	<b>\$ 17,002</b>	
	<b>TOTAL INTEREST EXPENSE</b>	<b>\$ 99,386</b>	<b>\$ 91,877</b>	<b>\$ 84,572</b>	<b>\$ 13,972</b>	<b>\$ 5,387</b>	<b>\$ 13,972</b>	<b>\$ 9,407</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL KJPA BOND PRINCIPAL PAID</b>	<b>\$ 298,700</b>	<b>\$ 298,300</b>	<b>\$ 287,400</b>	<b>\$ 161,300</b>	<b>\$ -</b>	<b>\$ 278,300</b>	<b>\$ 286,100</b>	
	<b>TOAL ASSESSMENT BOND PMTS</b>	<b>\$ 49,659</b>	<b>\$ 41,400</b>	<b>\$ 32,266</b>	<b>\$ 22,260</b>	<b>\$ 8,575</b>	<b>\$ 22,260</b>	<b>\$ 11,600</b>	
	<b>TOTAL FINANCE AUTHORITY</b>	<b>\$ 463,585</b>	<b>\$ 448,278</b>	<b>\$ 420,770</b>	<b>\$ 214,234</b>	<b>\$ 30,889</b>	<b>\$ 331,534</b>	<b>\$ 324,108</b>	<b>51.29%</b>
	<b>Revenues</b>	<b>\$ 309,431</b>	<b>\$ 283,691</b>	<b>\$ 274,279</b>	<b>\$ 273,000</b>	<b>\$ 127,334</b>	<b>\$ 273,000</b>	<b>\$ 273,000</b>	
	<b>Expenses</b>	<b>\$ 463,585</b>	<b>\$ 448,278</b>	<b>\$ 420,770</b>	<b>\$ 214,234</b>	<b>\$ 30,889</b>	<b>\$ 331,534</b>	<b>\$ 324,108</b>	
		<b>\$ (154,154)</b>	<b>\$ (164,587)</b>	<b>\$ (146,491)</b>	<b>\$ 58,766</b>	<b>\$ 96,444</b>	<b>\$ (58,534)</b>	<b>\$ (51,108)</b>	



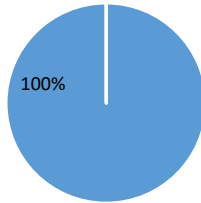
# FINANCE AUTHORITY

**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.

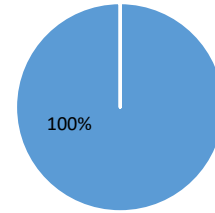
## EXPENSES

■ Debt Service

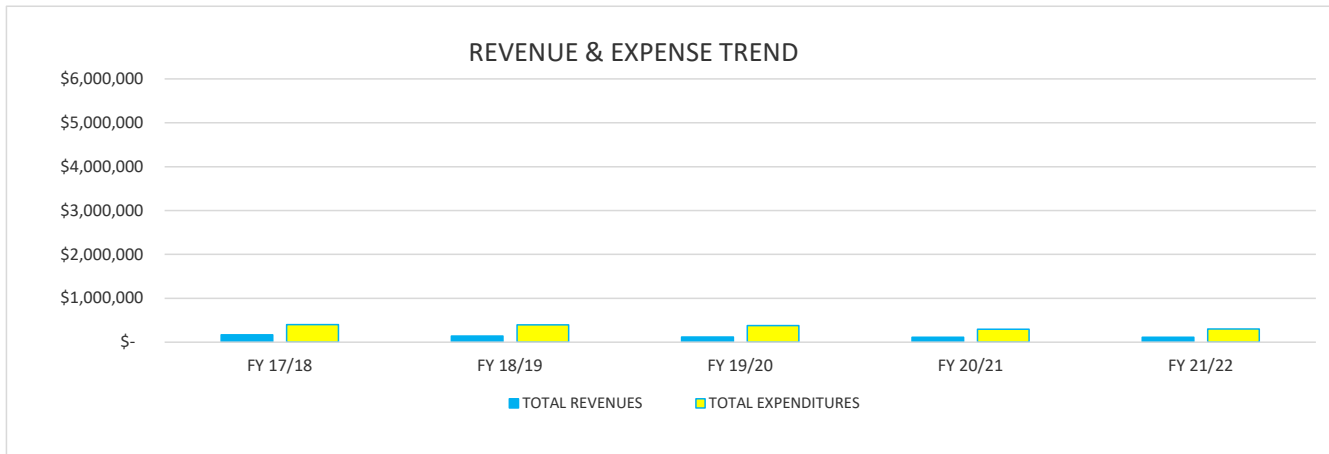


## REVENUES

■ Interest



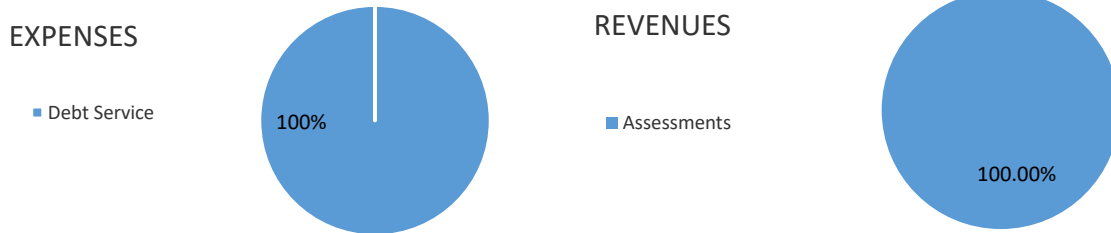
Finance Authority	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 165,774	\$ 141,875	\$ 117,371	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 165,774</b>	<b>\$ 141,875</b>	<b>\$ 117,371</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 403,036	\$ 395,127	\$ 376,922	\$ 180,222	\$ 297,222	\$ 300,457	66.71%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 403,036</b>	<b>\$ 395,127</b>	<b>\$ 376,922</b>	<b>\$ 180,222</b>	<b>\$ 297,222</b>	<b>\$ 300,457</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ (237,262)	\$ (253,253)	\$ (259,551)	\$ (70,222)	\$ (187,222)	\$ (190,457)	171.22%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (237,262)</b>	<b>\$ (253,253)</b>	<b>\$ (259,551)</b>	<b>\$ (70,222)</b>	<b>\$ (187,222)</b>	<b>\$ (190,457)</b>	<b>171.22%</b>
Beginning Fund Balance July 1	\$ 3,345,505	\$ 3,108,241	\$ 2,854,991	\$ 2,595,439	\$ 2,595,439	\$ 2,408,217	-7.21%
Ending Fund Balance June 30	\$ 3,108,243	\$ 2,854,990	\$ 2,595,439	\$ 2,525,217	\$ 2,408,217	\$ 2,217,761	-12.18%



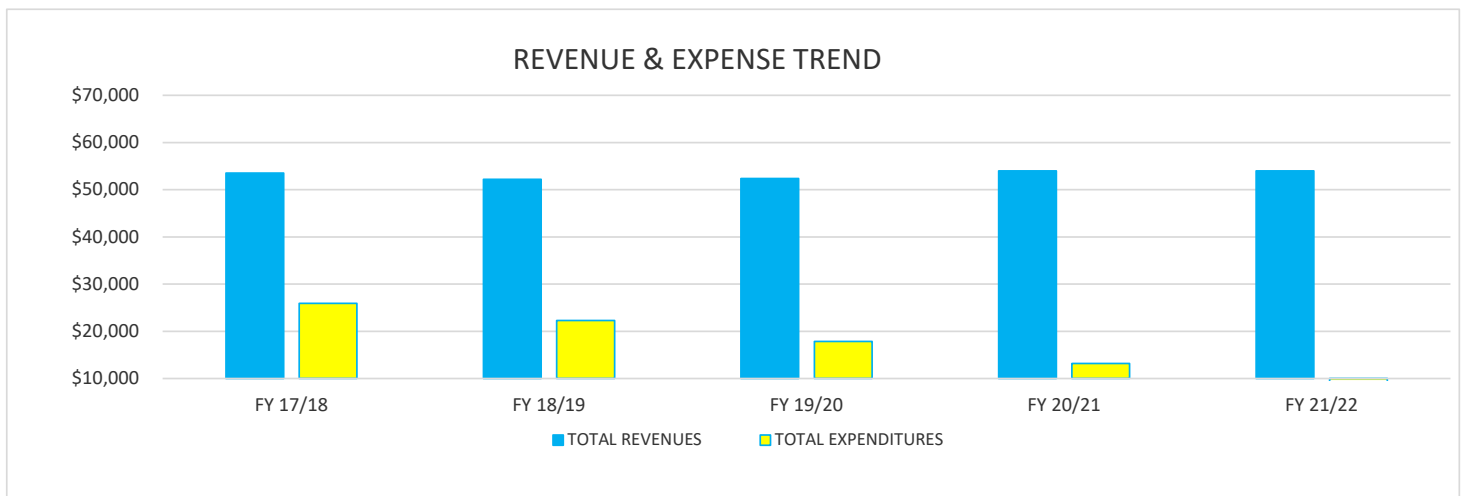
# SPECIAL ASSESSMENT DISTRICT 1991-1

**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 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assessments Received	\$ 53,522	\$ 52,199	\$ 52,388	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 53,522</b>	<b>\$ 52,199</b>	<b>\$ 52,388</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 25,934	\$ 22,280	\$ 17,866	\$ 12,988	\$ 13,174	\$ 8,085	-37.75%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,934</b>	<b>\$ 22,280</b>	<b>\$ 17,866</b>	<b>\$ 12,988</b>	<b>\$ 13,174</b>	<b>\$ 8,085</b>	<b>-37.75%</b>
Net Revenue/(Expenditures)	\$ 27,588	\$ 29,918	\$ 34,522	\$ 41,012	\$ 40,826	\$ 45,915	11.95%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 27,588</b>	<b>\$ 29,918</b>	<b>\$ 34,522</b>	<b>\$ 41,012</b>	<b>\$ 40,826</b>	<b>\$ 45,915</b>	<b>11.95%</b>
Beginning Fund Balance July 1	\$ (348,384)	\$ (320,796)	\$ (290,878)	\$ (256,356)	\$ (256,356)	\$ (215,530)	-15.93%
Ending Fund Balance June 30	\$ (320,796)	\$ (290,878)	\$ (256,356)	\$ (215,343)	\$ (215,530)	\$ (169,615)	-21.24%



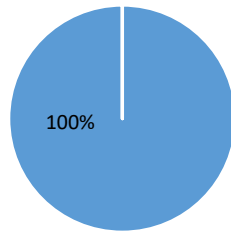
# SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

**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.

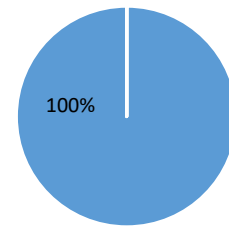
EXPENSES

■ Debt Service

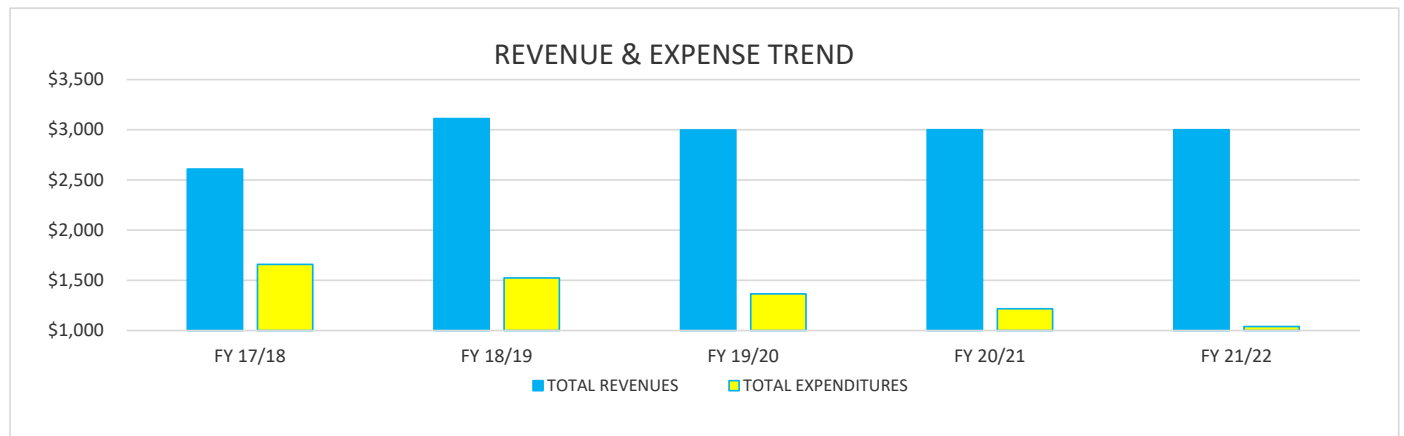


REVENUES

■ Assessments



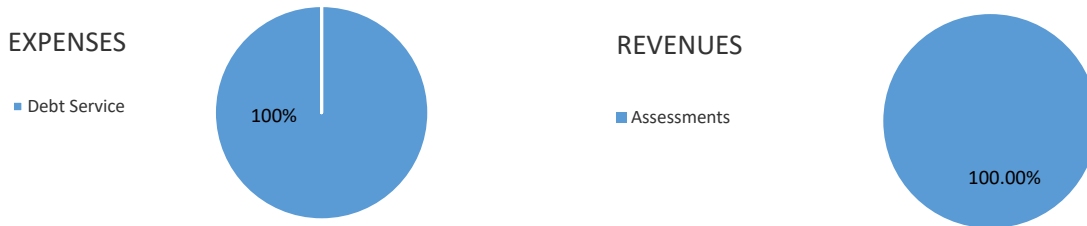
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 2,608	\$ 3,113	\$ 2,999	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 2,608</b>	<b>\$ 3,113</b>	<b>\$ 2,999</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ 1,658	\$ 1,524	\$ 1,365	\$ 1,170	\$ 1,217	\$ 1,040	-11.15%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,658</b>	<b>\$ 1,524</b>	<b>\$ 1,365</b>	<b>\$ 1,170</b>	<b>\$ 1,217</b>	<b>\$ 1,040</b>	<b>-11.15%</b>
Net Revenue/(Expenditures)	\$ 950	\$ 1,589	\$ 1,634	\$ 1,830	\$ 1,783	\$ 1,961	7.13%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 950</b>	<b>\$ 1,589</b>	<b>\$ 1,634</b>	<b>\$ 1,830</b>	<b>\$ 1,783</b>	<b>\$ 1,961</b>	<b>7.13%</b>
Beginning Fund Balance July 1	\$ (4,911)	\$ (3,961)	\$ (2,372)	\$ (738)	\$ (738)	\$ 1,045	-241.70%
Ending Fund Balance June 30	\$ (3,961)	\$ (2,372)	\$ (738)	\$ 1,092	\$ 1,045	\$ 3,006	175.18%



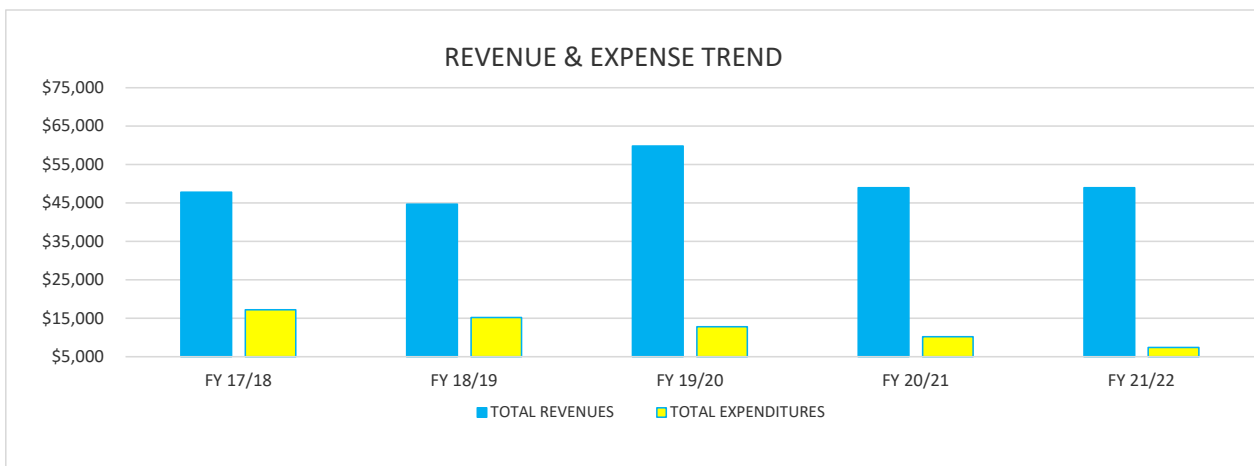
# SPECIAL ASSESSMENT DISTRICT 1992-1

**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.



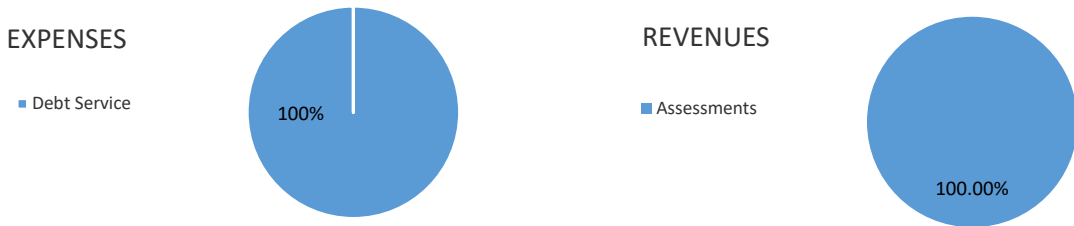
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 47,787	\$ 44,682	\$ 59,801	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 47,787</b>	<b>\$ 44,682</b>	<b>\$ 59,801</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 17,221	\$ 15,190	\$ 12,773	\$ 10,159	\$ 10,226	\$ 7,382	-27.33%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,221</b>	<b>\$ 15,190</b>	<b>\$ 12,773</b>	<b>\$ 10,159</b>	<b>\$ 10,226</b>	<b>\$ 7,382</b>	<b>-27.33%</b>
Net Revenue/(Expenditures)	\$ 30,566	\$ 29,492	\$ 47,028	\$ 38,841	\$ 38,774	\$ 41,618	7.15%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 30,566</b>	<b>\$ 29,492</b>	<b>\$ 47,028</b>	<b>\$ 38,841</b>	<b>\$ 38,774</b>	<b>\$ 41,618</b>	<b>7.15%</b>
Beginning Fund Balance July 1	\$ (45,491)	\$ (14,925)	\$ 14,567	\$ 61,596	\$ 61,596	\$ 100,370	-62.95%
Ending Fund Balance June 30	\$ (14,925)	\$ 14,567	\$ 61,596	\$ 100,437	\$ 100,370	\$ 141,988	-41.37%



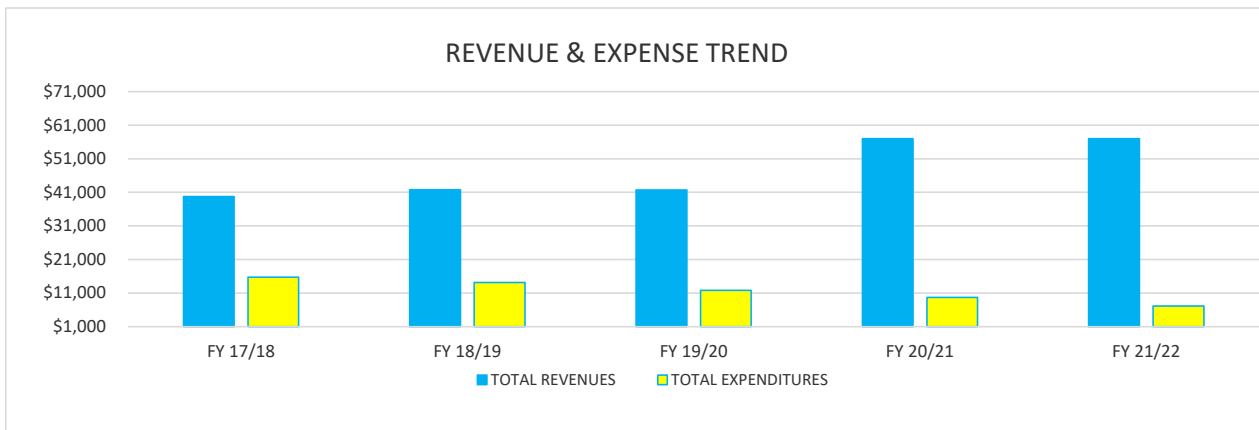
# SPECIAL ASSESSMENT DISTRICT 1992-2

**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 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 39,741	\$ 41,823	\$ 41,720	\$ 57,000	\$ 57,000	\$ 57,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 39,741</b>	<b>\$ 41,823</b>	<b>\$ 41,720</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 15,737	\$ 14,158	\$ 11,844	\$ 9,695	\$ 9,695	\$ 7,145	-26.30%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,737</b>	<b>\$ 14,158</b>	<b>\$ 11,844</b>	<b>\$ 9,695</b>	<b>\$ 9,695</b>	<b>\$ 7,145</b>	<b>-26.30%</b>
Net Revenue/(Expenditures)	\$ 24,004	\$ 27,665	\$ 29,876	\$ 47,305	\$ 47,305	\$ 49,855	5.39%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 24,004</b>	<b>\$ 27,665</b>	<b>\$ 29,876</b>	<b>\$ 47,305</b>	<b>\$ 47,305</b>	<b>\$ 49,855</b>	<b>5.39%</b>
Beginning Fund Balance July 1	\$ (48,450)	\$ (24,446)	\$ 3,219	\$ 33,095	\$ 33,095	\$ 80,400	-142.94%
Ending Fund Balance June 30	\$ (24,446)	\$ 3,219	\$ 33,095	\$ 80,400	\$ 80,400	\$ 130,255	-62.01%



**CITY OF KINGSBURG**  
**Summary of Redevelopment Successor Agency Funds**

**2021-2022 Fiscal Year Budget**

	<b>RDA Successor Agency</b>	<b>RDA Low/Mod Housing Successor Agency</b>	<b>Total</b>
<b>Actual Fund Balance, June 30, 2020</b>	\$ 60,932	\$ 574,389	\$ 635,321
<b>Estimated Beg Fund Balance, June 30, 2021</b>	\$ 104,549	\$ 574,389	\$ 678,938
<b>Revenues:</b>			\$ -
Tax Increment	\$ 48,160	\$ -	\$ 48,160
Interest	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 48,160</b>	<b>\$ -</b>	<b>\$ 48,160</b>
<b>Expenses:</b>			
SERAF Property Tax Shift	\$ -	\$ -	\$ -
County Admin Fees/Pass Throughs	\$ -	\$ -	\$ -
City Admin Fees	\$ -	\$ -	\$ -
Special Professional	\$ -	\$ -	\$ -
RDA Bond Retirement (2015 SERIES)	\$ 4,740	\$ -	\$ 4,740
CIEDB Police Facility Loan	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 4,740</b>	<b>\$ -</b>	<b>\$ 4,740</b>
 <b>Net Result</b>	 <b>\$ 43,420</b>	 <b>\$ -</b>	 <b>\$ 43,420</b>
<b>Projected Ending Fund Balance, June 30, 2022</b>	<b>\$ 147,969</b>	<b>\$ 574,389</b>	<b>\$ 722,358</b>



**CITY OF KINGSBURG  
SUCCESSOR AGENCY RDA  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 20/21</u>	<u>PROJECTED</u>	<u>FY 21/22</u>	<u>Percent</u>
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>As of 4/16/21</u>	<u>YEAR END</u>	<u>PROPOSED</u>	<u>Change</u>
<b>SUCCESSOR AGENCY RDA</b>									
740-0000-401-0601	AREA #1	\$ 49,220	\$ 51,850	\$ 49,084	\$ 49,000	\$ 5,660	\$ 51,320	\$ 48,160	-1.71%
740-0000-401-0602	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 49,220</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>\$ 49,000</b>	<b>\$ 5,660</b>	<b>\$ 51,320</b>	<b>\$ 48,160</b>	<b>0.00%</b>
<b>SUCCESSOR LOW/MOD AGENCY</b>									
741-0000-451-0101	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL, SUCCESSOR AGENCY FUNDS</b>	<b>\$ 49,220</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>\$ 49,000</b>	<b>\$ 5,660</b>	<b>\$ 51,320</b>	<b>\$ 48,160</b>	<b>-1.71%</b>
	<b>Revenues</b>	<b>\$ 49,220</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>\$ 49,000</b>	<b>\$ 5,660</b>	<b>\$ 51,320</b>	<b>\$ 48,160</b>	
	<b>Expenses</b>	<b>\$ 17,979</b>	<b>\$ 6,419</b>	<b>\$ 5,119</b>	<b>\$ 7,703</b>	<b>\$ -</b>	<b>\$ 7,703</b>	<b>\$ 4,740</b>	
		<b>\$ 31,241</b>	<b>\$ 45,431</b>	<b>\$ 43,965</b>	<b>\$ 41,298</b>	<b>\$ 5,660</b>	<b>\$ 43,618</b>	<b>\$ 43,420</b>	



**CITY OF KINGSBURG  
SUCCESSOR AGENCY RDA  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 20/21</u>	<u>PROJECTED</u>	<u>FY 21/22</u>	<u>Percent</u>
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>As of 4/16/21</u>	<u>YEAR END</u>	<u>PROPOSED</u>	<u>Change</u>
<b>SUCCESSOR AGENCY RDA</b>									
740-9100-519-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	\$ 17,001	\$ 6,419	\$ 5,119	\$ 7,703	\$ -	\$ 7,703	\$ 4,740	-38.46%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	\$ 977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<b>\$ 17,979</b>	<b>\$ 6,419</b>	<b>\$ 5,119</b>	<b>\$ 7,703</b>	<b>\$ -</b>	<b>\$ 7,703</b>	<b>\$ 4,740</b>	<b>-38.46%</b>
<b>SUCCESSOR LOW/MOD AGENCY</b>									
741-9100-519-5270	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
741-9100-519-5701	CIEDB POLICE FACILITY LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL, SUCCESSOR AGENCY FUNDS</b>		<b>\$ 17,979</b>	<b>\$ 6,419</b>	<b>\$ 5,119</b>	<b>\$ 7,703</b>	<b>\$ -</b>	<b>\$ 7,703</b>	<b>\$ 4,740</b>	
<b>Revenues</b>		<b>\$ 49,220</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>\$ 49,000</b>	<b>\$ 5,660</b>	<b>\$ 51,320</b>	<b>\$ 48,160</b>	
<b>Expenses</b>		<b>\$ 17,979</b>	<b>\$ 6,419</b>	<b>\$ 5,119</b>	<b>\$ 7,703</b>	<b>\$ -</b>	<b>\$ 7,703</b>	<b>\$ 4,740</b>	
		<b>\$ 31,241</b>	<b>\$ 45,431</b>	<b>\$ 43,965</b>	<b>\$ 41,298</b>	<b>\$ 5,660</b>	<b>\$ 43,618</b>	<b>\$ 43,420</b>	



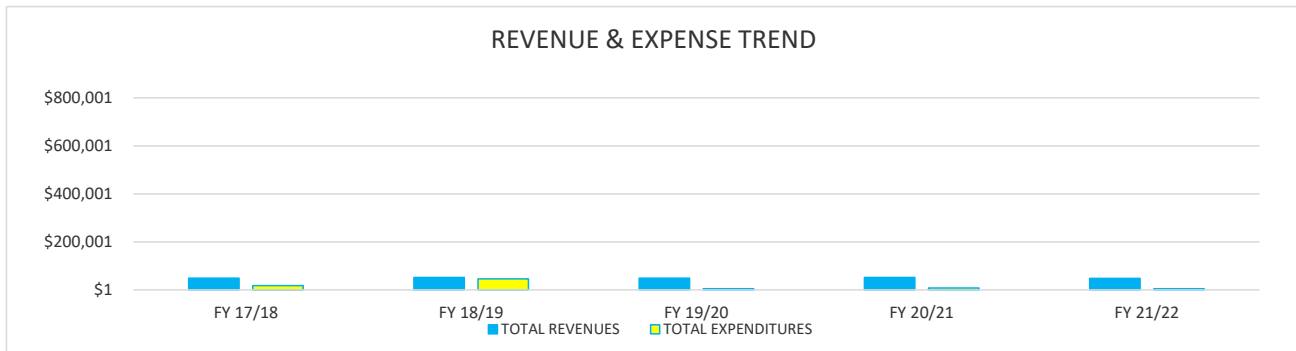
# CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

**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 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ 49,220	\$ 51,850	\$ 49,084	\$ 49,000	\$ 51,320	\$ 48,160	-1.71%
<b>TOTAL REVENUES</b>	<b>\$ 49,220</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>\$ 49,000</b>	<b>\$ 51,320</b>	<b>\$ 48,160</b>	<b>-1.71%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 17,979	\$ 6,419	\$ 5,119	\$ 7,703	\$ 7,703	\$ 4,740	-38.46%
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,979</b>	<b>\$ 6,419</b>	<b>\$ 5,119</b>	<b>\$ 7,703</b>	<b>\$ 7,703</b>	<b>\$ 4,740</b>	<b>-62.50%</b>
Net Revenue/(Expenditures)	\$ 31,241	\$ 45,431	\$ 43,965	\$ 41,298	\$ 43,618	\$ 43,420	5.14%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 31,241</b>	<b>\$ 45,431</b>	<b>\$ 43,965</b>	<b>\$ 41,298</b>	<b>\$ 43,618</b>	<b>\$ 43,420</b>	<b>5.14%</b>
Beginning Fund Balance July 1	\$ (59,706)	\$ (28,465)	\$ 16,966	\$ 60,932	\$ 60,932	\$ 104,549	71.58%
Ending Fund Balance June 30	\$ (28,465)	\$ 16,966	\$ 60,932	\$ 102,229	\$ 104,549	\$ 147,969	44.74%



# CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND

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

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

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance July 1	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389
Ending Fund Balance June 30	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389	\$ 574,389



**CITY OF KINGSBURG  
ASSESSMENT DISTRICT FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 4/16/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>LANDSCAPE &amp; LIGHT DIST 93-01</b>									
759-0000-491-0201	ASSESSMENTS RECEIVED	\$ 100,127	\$ 97,740	\$ 100,317	\$ 102,446	\$ 52,698	\$ 102,446	\$ 103,671	1.20%
<b>TOTAL, LANDSCAPE &amp; LIGHTING DISTRICT</b>		<b>\$ 100,127</b>	<b>\$ 97,740</b>	<b>\$ 100,317</b>	<b>\$ 102,446</b>	<b>\$ 52,698</b>	<b>\$ 102,446</b>	<b>\$ 103,671</b>	
<b>COMMUNITY FACILITIES DISTRICT</b>									
760-0000-491-0202	ASSESSMENTS RECEIVED	\$ -	\$ -	\$ -	\$ 61,000	\$ -	\$ -	\$ -	-100.00%
760-0000-491-0203	TRACT 6151 - Monarch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
760-0000-491-0204	TRACT 5073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
760-0000-491-0205	TRACT 6122 - Kings Estates	\$ -	\$ -	\$ -	\$ -	17,031	\$ 30,728	\$ 31,000	
760-0000-491-0206	TRACT 5939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
760-0000-491-0207	TRACT 5610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
760-0000-491-0208	TRACT 16-002 - Tulare Co.	\$ -	\$ -	\$ -	\$ -	58,835	\$ 58,835	\$ 59,000	
760-0000-491-0209	TRACT 6306 - Summerlyn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL, COMMUNITY FACILITIES DISTRICT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,000</b>	<b>\$ 75,865</b>	<b>\$ 89,563</b>	<b>\$ 90,000</b>	<b>47.54%</b>
<b>TOTAL ASSESSMENT DISTRICT REVENUE</b>		<b>\$ 100,127</b>	<b>\$ 97,740</b>	<b>\$ 100,317</b>	<b>\$ 163,446</b>	<b>\$ 128,563</b>	<b>\$ 192,009</b>	<b>\$ 193,671</b>	
<b>Revenues</b>		<b>\$ 100,127</b>	<b>\$ 97,740</b>	<b>\$ 100,317</b>	<b>\$ 163,446</b>	<b>\$ 128,563</b>	<b>\$ 192,009</b>	<b>\$ 193,671</b>	
<b>Expenses</b>		<b>\$ 6,685</b>	<b>\$ 269,641</b>	<b>\$ 100,332</b>	<b>\$ 102,446</b>	<b>\$ 7,383</b>	<b>\$ 102,446</b>	<b>\$ 109,671</b>	
		<b>\$ 93,442</b>	<b>\$ (171,901)</b>	<b>(14)</b>	<b>\$ 61,000</b>	<b>\$ 121,180</b>	<b>\$ 89,563</b>	<b>\$ 84,000</b>	



**CITY OF KINGSBURG  
ASSESSMENT DISTRICT FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2021/22**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>ACTUALS</u>	<u>FY 20/21</u> <u>BUDGET</u>	<u>FY 20/21</u> <u>As of 4/16/21</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 21/22</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>LANDSCAPE &amp; LIGHT DIST 93-01</b>									
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	\$ 775	\$ 16,190	\$ 5,933	\$ 5,933	\$ 939	\$ 5,933	\$ 5,933	0.00%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	\$ 273	\$ 6,929	\$ 2,499	\$ 2,499	\$ 331	\$ 2,499	\$ 2,499	0.00%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	\$ 696	\$ 16,634	\$ 6,026	\$ 6,026	\$ 843	\$ 6,026	\$ 6,026	0.00%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	\$ 564	\$ 14,036	\$ 5,069	\$ 5,069	\$ 683	\$ 5,069	\$ 5,069	0.00%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	\$ 467	\$ 12,295	\$ 4,421	\$ 4,421	\$ 565	\$ 4,421	\$ 4,421	-0.01%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	\$ 264	\$ 9,247	\$ 3,497	\$ 3,599	\$ 320	\$ 3,599	\$ 3,655	1.56%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	\$ 537	\$ 19,867	\$ 7,492	\$ 7,709	\$ 651	\$ 7,709	\$ 7,829	1.56%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	\$ 455	\$ 17,436	\$ 6,571	\$ 6,761	\$ 533	\$ 6,761	\$ 6,867	1.56%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	\$ 953	\$ 68,317	\$ 25,425	\$ 26,097	\$ 395	\$ 26,097	\$ 26,505	1.56%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	\$ 502	\$ 23,105	\$ 8,622	\$ 8,871	\$ 608	\$ 8,871	\$ 9,010	1.56%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	\$ 511	\$ 28,822	\$ 10,671	\$ 10,979	\$ 619	\$ 10,979	\$ 11,150	1.56%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	\$ 442	\$ 19,141	\$ 7,381	\$ 7,562	\$ 21	\$ 7,562	\$ 7,680	1.56%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	\$ 232	\$ 15,603	\$ 5,654	\$ 5,818	\$ 491	\$ 5,818	\$ 5,909	1.56%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	\$ 15	\$ 2,018	\$ 1,070	\$ 1,101	\$ 384	\$ 1,101	\$ 1,119	1.64%
<b>TOTAL, LANDSCAPE &amp; LIGHTING DISTRICT</b>		<b>\$ 6,685</b>	<b>\$ 269,641</b>	<b>\$ 100,332</b>	<b>\$ 102,446</b>	<b>\$ 7,383</b>	<b>\$ 102,446</b>	<b>\$ 103,671</b>	<b>1.20%</b>
<b>COMMUNITY FACILITIES DISTRICT</b>									
760-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 960	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	
<b>TOTAL, COMMUNITY FACILITIES DISTRICT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 960</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	
<b>TOTAL, ASSESSMENT FUNDS</b>		<b>\$ 6,685</b>	<b>\$ 269,641</b>	<b>\$ 101,292</b>	<b>\$ 102,446</b>	<b>\$ 13,383</b>	<b>\$ 108,446</b>	<b>\$ 109,671</b>	<b>7.05%</b>
<b>Revenues</b>		<b>\$ 100,127</b>	<b>\$ 97,740</b>	<b>\$ 100,317</b>	<b>\$ 163,446</b>	<b>\$ 128,563</b>	<b>\$ 192,009</b>	<b>\$ 193,671</b>	
<b>Expenses</b>		<b>\$ 6,685</b>	<b>\$ 269,641</b>	<b>\$ 101,292</b>	<b>\$ 102,446</b>	<b>\$ 13,383</b>	<b>\$ 108,446</b>	<b>\$ 109,671</b>	
		<b>\$ 93,442</b>	<b>\$ (171,901)</b>	<b>\$ (974)</b>	<b>\$ 61,000</b>	<b>\$ 115,180</b>	<b>\$ 83,563</b>	<b>\$ 84,000</b>	



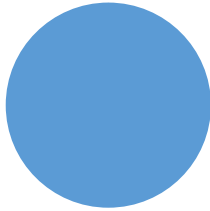
# LANDSCAPE & LIGHTING 93-01

**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.

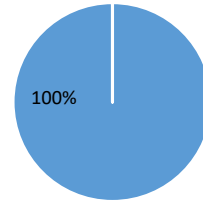
## EXPENSES

■ Maintenance and Operation

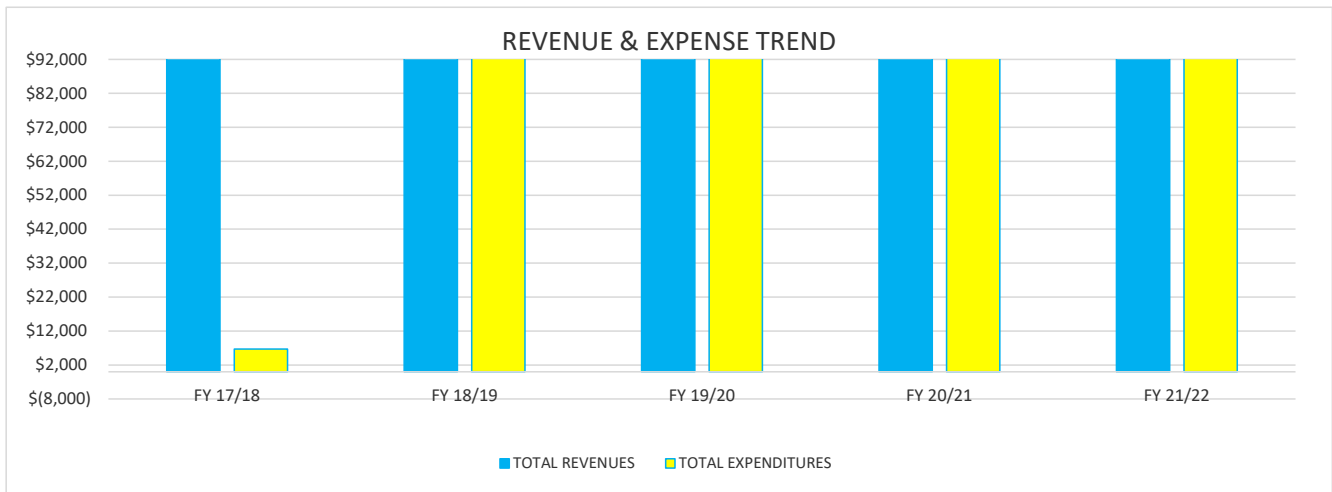


## REVENUES

■ Assessments



LANDSCAPE & LIGHTING DIST. 93-01	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ 100,127	\$ 97,740	\$ 100,317	\$ 102,446	\$ 102,446	\$ 103,671	1.20%
<b>TOTAL REVENUES</b>	<b>\$ 100,127</b>	<b>\$ 97,740</b>	<b>\$ 100,317</b>	<b>\$ 102,446</b>	<b>\$ 102,446</b>	<b>\$ 103,671</b>	<b>1.20%</b>
<b>EXPENDITURES</b>							
Maintenance and Operation	\$ 6,685	\$ 269,641	\$ 100,332	\$ 102,446	\$ 102,446	\$ 103,671	1.20%
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,685</b>	<b>\$ 269,641</b>	<b>\$ 100,332</b>	<b>\$ 102,446</b>	<b>\$ 102,446</b>	<b>\$ 103,671</b>	<b>1.20%</b>
Net Revenue/(Expenditures)	\$ 93,442	\$ (171,901)	\$ (14)	\$ 0	\$ 0	\$ (0)	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 93,442</b>	<b>\$ (171,901)</b>	<b>\$ (14)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance July 1	\$ 84,483	\$ 177,925	\$ 6,024	\$ 6,009	\$ 6,009	\$ 6,009	0.00%
Ending Fund Balance June 30	\$ 177,925	\$ 6,024	\$ 6,009	\$ 6,009	\$ 6,009	\$ 6,009	0.00%



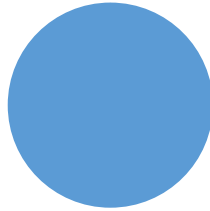
# COMMUNITY FACILITIES DISTRICT

**Description:** A Community Facilities District is a method of financing public improvements and services where no other source of funding is available. A CFD may be established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3 (The Mello-Roos Community Facilities Act of 1982).

**Budget Highlights** Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc.

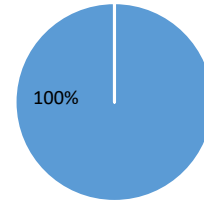
## EXPENSES

■ Maintenance and Operation

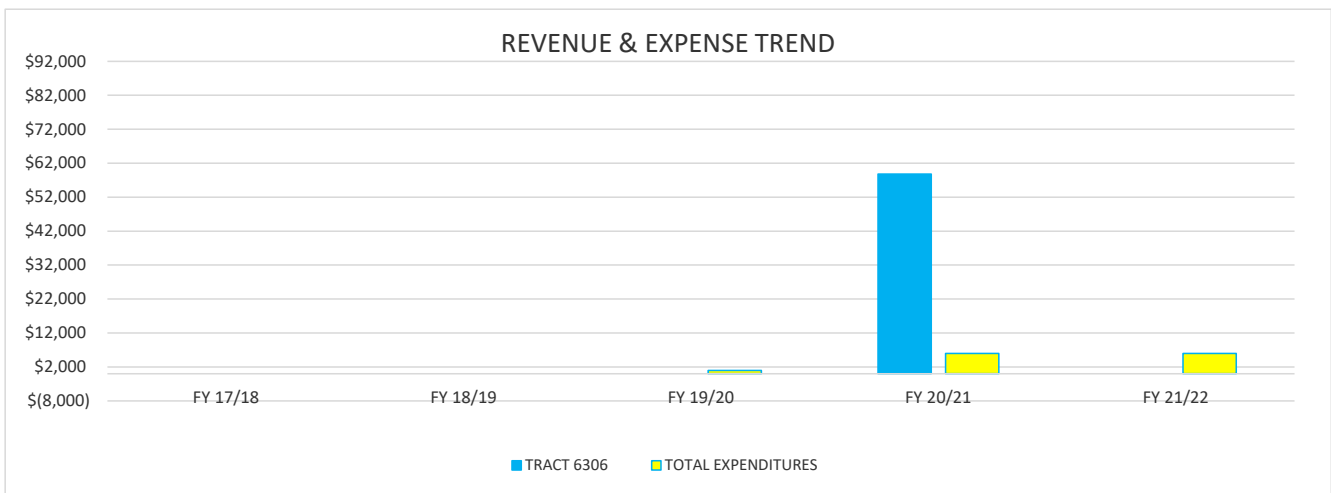


## REVENUES

■ Assessments



LANDSCAPE & LIGHTING DIST. 93-01	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ADOPTED	FY 20/21 PROJECTED	FY 21/22 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ -	\$ -	\$ -	\$ 61,000	\$ -	\$ -	-100.00%
TRACT 6151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRACT 5073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRACT 6122	\$ -	\$ -	\$ -	\$ -	\$ 30,728	\$ 31,000	
TRACT 5939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRACT 5610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRACT 16-002							
TRACT 6306	\$ -	\$ -	\$ -	\$ -	\$ 58,835	\$ 59,000	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,000</b>	<b>\$ 89,563</b>	<b>\$ 90,000</b>	47.54%
<b>EXPENDITURES</b>							
Maintenance and Operation	\$ -	\$ -	\$ 960	\$ -	\$ 6,000	\$ 6,000	
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 960</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ (960)	\$ 61,000	\$ 83,563	\$ 84,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (960)</b>	<b>\$ 61,000</b>	<b>\$ 83,563</b>	<b>\$ 84,000</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ (960)	\$ (960)	\$ 82,603	-8704.44%
Ending Fund Balance June 30	\$ -	\$ -	\$ (960)	\$ 60,040	\$ 82,603	\$ 166,603	177.49%



## 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 2021-22 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 2021-2022 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, 2017-2018, 2018-2019 and 2019-2020 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 2021-2022 financial blueprint for the City. The 2021-2022 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 2021-2022 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. Procurements shall comply with the City of Kingsburg procurement policies and procedures, and conform to



applicable State and Federal law and the standards identified in the Procurement Standards Sections of 44 CFR Part 13, "Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments."

Additionally, the City of Kingsburg shall comply with 2 CFR 200 procurement policies when procuring items with federal funds. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

Contractors that develop or draft specifications, requirements, Statements of Work (SOW), and/or Requests for Proposals (RFP) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement to comply with federal regulations on conflict of interest. In most instances, local bidder's preference is not allowed for federally funded procurements. However, 44CFR 13.36 should be used as guidance for all procurement with federal funds.

Procurement transactions shall be conducted to provide maximum open and free competition. Justification must be provided for all noncompetitive procurement.

- 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 \$2,000**

Purchases under \$2,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to two-thousand dollars (\$2,000.00) shall be made by Payment Voucher request 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 two thousand dollars (\$2,000.00) shall be made only by approval 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 \$2,000 and under \$25,000**

Purchases of at least \$2,000 and under \$25,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between two thousand dollars (\$2,000.00) 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 two thousand dollars (\$2,000.00) 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 make the procurement of one hundred thousand dollars (\$100,000.00) or less. 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

Any contract entered into shall comply with local, state and federal government contracting regulations. Contracts for professional and consultant services must include local, State and federal government required contract language as found in the Code of Federal Regulations 48, Part 31, to include a project budget, and to require pre-approval prior to implementation. Contract deliverables must meet the intent of the grant application and grant requirements. Justification is required for compensation for individual consultant services, which must be reasonable and consistent with the amount paid for similar services in the market place. Detailed invoices and time and effort reports are required for consultants.

- o 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 collected 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).

