THE CITY OF KINGSBURG

FRESNO COUNTY

Adopted Operating and Capital Budget

Fiscal Year 2024-2025



The Gem of the Valley

TABLE OF CONTENTS

Description Page

INTRODUCTION & SUMMARIES

City Map 6
Leadership Group 7-8
Organizational Chart 9
Kingsburg at a Glance 10
A Kingsburg Tradition 11
Letter from City Manager 12-15
2024-2029 Strategic Plan 16-26
Basis of Accounting and Budget 27
Personnel Summary 30
Budget Schedule 31-32
CalPERS Discussion 33-49
Fund Balance Projection 50
General Fund Ending Fund Balance Graph 51
All Transfers 52

BUDGETS

GENERAL FUND
Summary of General Fund Segments 53
General Fund Summary 54
General Fund Budget Prep Worksheet Revenues 55-58
General Fund Budget Prep Worksheet Expenses 59-63
General Fund Revenue Estimates Graph 64
General Fund Revenue Trend Graph 65
General Fund Expenditures Estimates Graph 66
General Fund Expenditure Summary 67
Individual Departments:
- City Council 68
- City Attorney 69
- Non-Departmental 70
- City Manager 71
- City Clerk 72
- Finance 73
- Administrative Services 74
- Planning & Building 75
- Community Services 76
- Police 77
- Public Works Administration 78
- Landscape Maintenance 79
- Building & Facility Maintenance 80
- Vehicle Maintenance 81
- Downtown Business Improvement District 82

RECREATION
Summary of Recreation Funds 83
Recreation Funds Budget Prep Worksheets Revenues 84
Recreation Funds Budget Prep Worksheets Expenses 85-86
Crandell Swim Complex 87
Senior Center 88

Description	Page
SPECIAL REVENUE FUNDS	
Summary of Special Revenue Funds	90
Special Revenue Funds Budget Prep Worksheet Revenues	91
Special Revenue Funds Budget Prep Worksheet Expenses	92
Gas Tax Fund	93
LTF Article 3	94
LTF Article 8	95
Measure C Fund	96
Summary of Special Revenue-Public Safety Funds	97
Special Revenue-Public Safety Fund Budget Prep Worksheet Revenues	98
Special Revenue-Public Safety Fund Budget Prep Worksheet Expenses	99-100
Measure E Public Safety Tax	101
ENTERPRISE FUNDS	
Summary of Enterprise Funds	102
Enterprise Funds Budget Prep Worksheet Revenues	103
Enterprise Funds Budget Prep Worksheet Expenses	104-106
Water System	107
Solid Waste	108
Fire/Ambulance	109
Fiber Optic Loan	110
CAPITAL IMPROVEMENT PROJECTS	
Capital Improvement Budget Summary	111-113
Capital Improvement Funds Projects	114
Capital Improvement Project Impact on Operating Budgets	
DEVELOPMENT IMPACT FEES	
Development Impact Fee Funds Summary	115
Development Impact Fee Funds Budget Prep Worksheet Revenues	116-117
Development Impact Fee Funds Budget Prep Worksheet Expenses	118-119
Development Impact Fees – Traffic	120
Development Impact Fees - Special Recreation	121
Development Impact Fees – Water Facilities	122
Development Impact Fees – Public Safety	123
Development Impact Fees –General Government	124
Sewer Connection Fees	125
Storm Drain Fees	126
Parks & Recreation - Neighborhood	127
Parks & Recreation – Community	128
Capital Project Traffic Impact Zone	129
Equipment Replacement Reserve	130
RISK MANAGEMENT	
Internal Service Funds Budget Prep Worksheets Revenues Internal	131
Service Funds Budget Prep Worksheets Expenses	132
Risk Management Fund Graph	133
CalPERS UAL Fund Graph	134
Economic Stabilization Fund	135
Equipment Reserve Fund	136
Forgivable Loan Program Fund	137

GRANT FUNDS

Summary of Grants and Federal Projects Funds 138
Federal Project Funds Budget Prep Worksheets Revenues Federal 139-141
Project Funds Budget Prep Worksheets Expenses Community 142-144
Development Block Grant Park 145
Improvement Grants 146
Transient Oriented Development (TOD) Grant 147
San Joaquin Valley Air Grant 148
COPS - SLESF 149
American Rescue Plan (ARPA) 150
ACT Task Force Grant 151
Prop 56 – Tobacco Enforcement Grant 152
School Resource Officer Grant 153
18th and Kern - Lighted Crosswalk 155
Bethel Avenue Improvements 156
Madsen Avenue Recon – Stroud to Sierra 157
Madsen Ave Bike Path – Stroud to Kamm 158
Bethel/Sierra Roundabout 159
Mehlert Ave Reconstruction 160
12th Ave Sidewalks-Stroud-Aslan 161
18th Ave Sidewalks-Stroud-Klepper 162
18th Ave Sidewalks-Sierra-Stroud 163

FINANCE AUTHORITY

Debt Service Overview 164-165
Summary of Finance Authority Funds 166
Finance Authority Funds Budget Prep Worksheets Revenues 167
Finance Authority Funds Budget Prep Worksheets Expenses 168
Finance Authority Graph 169
Special Assessment District- 1991-1 170
Special Assessment District-1991-1 Supplemental 171
Special Assessment District-1992-1 172
Special Assessment District-1992-2 173

REDEVELOPMENT SUCCESSOR AGENCY
Summary of Redevelopment Successor Agency Funds 174
Successor Agency RDA Budget Prep Worksheets Revenues Successor 175
Agency RDA Budget Prep Worksheets Expenses Successor Agency 176
Fund – RDA Graph 177

ASSESSMENT DISCTRICT
Assessment District Funds Budget Prep Worksheet Revenues 178
Assessment District Funds Budget Prep Worksheet Expenses 179
Landscape & Lighting District 93-01 181
CFD Tract 6151 – Monarch 182
CFD Tract 6122 – Kings Estates 183
CFD Tract 6242 - Kings Estates 184
CFD Tract 6167 – Weststar 185
CFD Tract 3616-002 – Tulare County 186
CFD Tract 6306 - Summerlyn 187

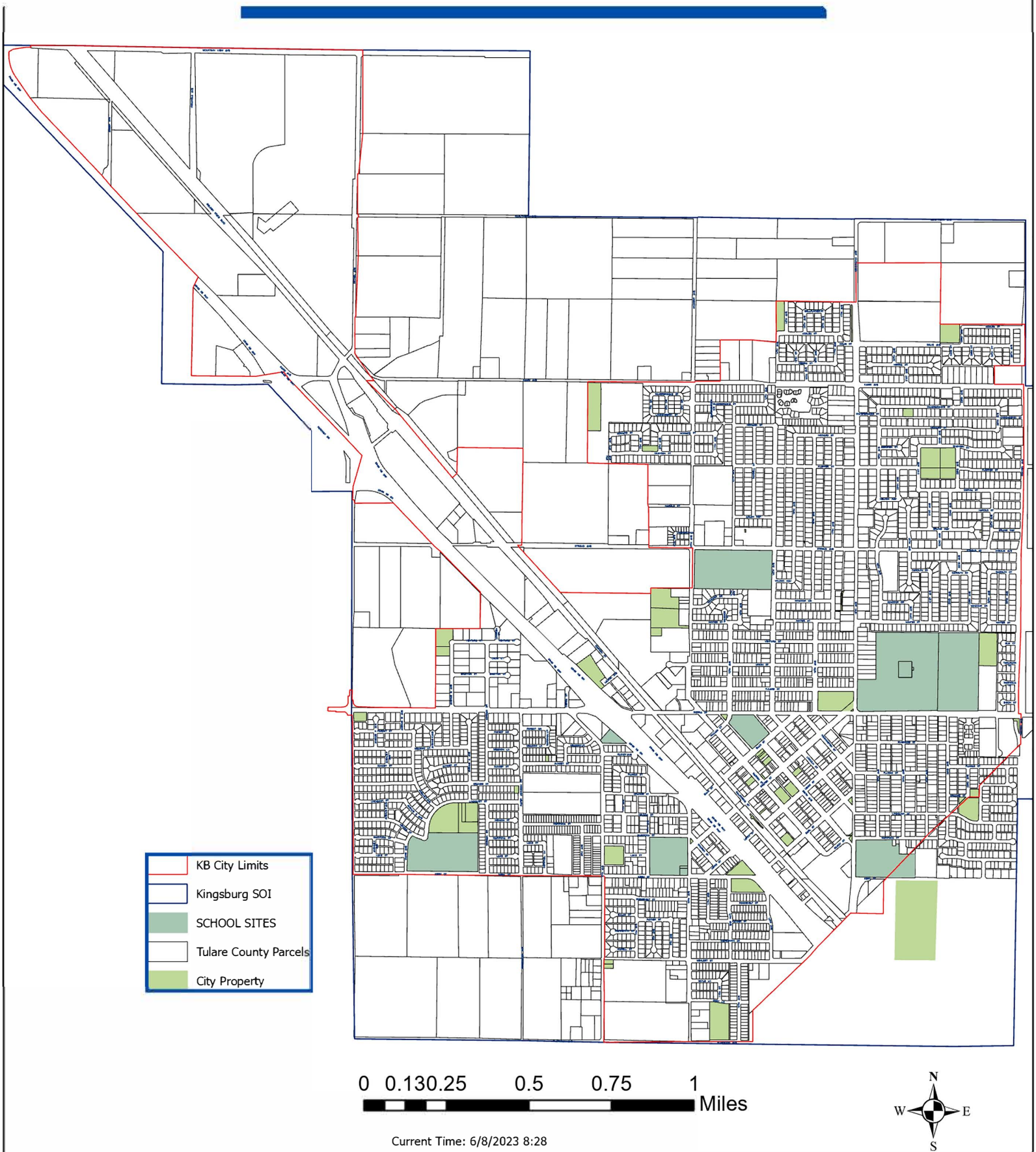
CITY FINANCIAL, MONETARY AND BUDGETARY POLICIES 188-213

GLOSSARY 214-220

RESOLUTION 221

City of Kingsburg

2024-2025



Current Time: 6/8/2023 8:28

2024-2025 City of Kingsburg Leadership Group

ELECTED OFFICIALS



Brandon Pursell, Jr.
Mayor
District 3



Vince Palomar
Mayor Pro-Tem
District 5



David M. Silva
Council Member
District 1



Laura North
Council Member
District 2



Staci Smith
Council Member
District 4

TOC

LARGE MANAGEMENT TEAM

Alexander J. Henderson	City Manager
Christina Windover	Assistant City Manager/Director of Administrative Services
Abigail Palsgaard	City Clerk
Alma Colado	Finance Director
Daniel Galvez	Director of Public Works
Adam Castaneda	Director Community Development Director
Holly Owen	Community Development Director
Neil Dadian	Police Chief
John Binaski	Interim Fire Chief

PROFESSIONAL SERVICES: CONSULTANTS

Michael Noland	City Attorney- Kahn, Soares & Conway, LLP
David Peters	City Engineer- Peters Engineering
Jolene Polyack	Economic Development Coordinator- Polyack Marketing

Organizational Chart of

The City of Kingsburg

California

CITIZENS OF KINGSBURG

CITY COUNCIL
MAYOR
BRANDON PURSELL JR.
PRO-TEM
VINCE PALOMAR
COUNCIL MEMBERS
LAURA NORTH
STACI SMITH
DAVID M. SILVA

City Manager
Alexander Henderson

City Clerk
Abigail Palsgaard

- Local Elections Official
- Local Legislation Official
- Licensing
- Records Managment

City Attorney
Michael Noland

Assistant City Manager and Director of Administrative Services

- Human Resources
- Administration Risk Management

Police Chief
Neil Dadian

- Patrol
- Investigations
- Traffic
- Records Property/Evidence

Fire Chief
John Binaski

- Fire Response
- EMS Community
- Risk
- Reduction Rescue Services

Finance Director
Alma Colado

- Accounting
- Budgeting
- Utility Billing
- Financials
- Payroll

Public Works Director
Daniel Galvez

- Facilities
- Fleet & Street
- Maintenance Park & Landscape
- Maintenance
- Water System

Community Development Director
Holly Owen

- City Planning Building
- Permits Building
- Inspections
- Code Enforcement

Community Services Director
Adam Castaneda

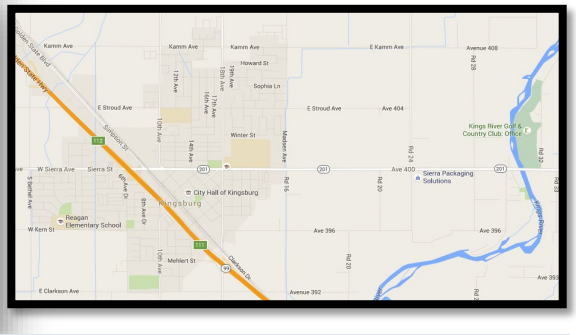
- Parks
- Pool
- Senior Services
- Community Events

Consultant Services Provided By Peters Engineering Group (Engineer); Kahn, Soares & Conway, LLP (City Attorney); Jolene Polyack (Economic Development)

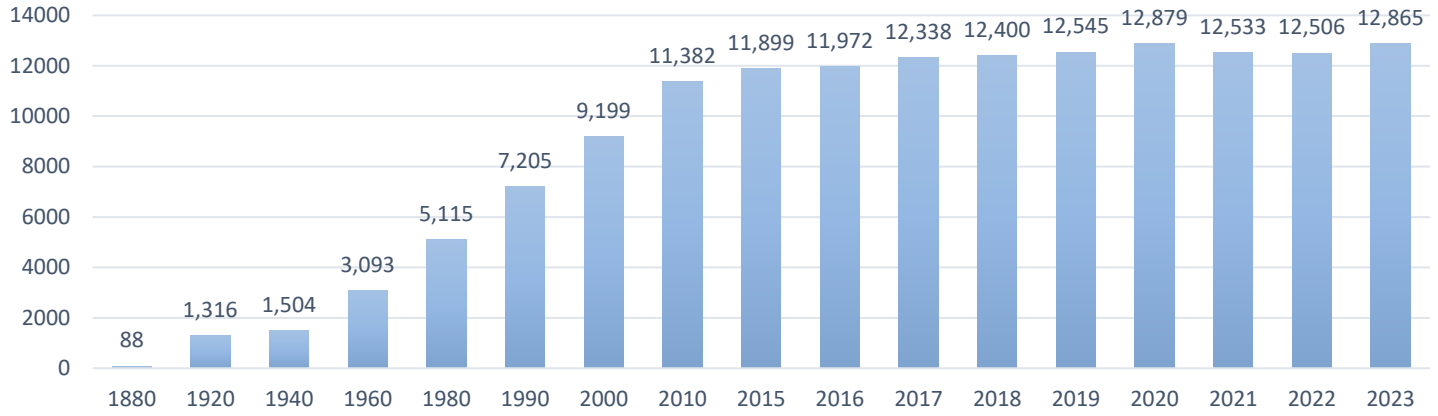
Kingsburg at a Glance



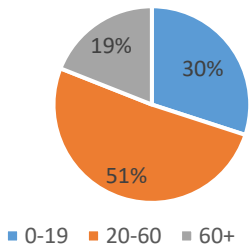




Population by Year

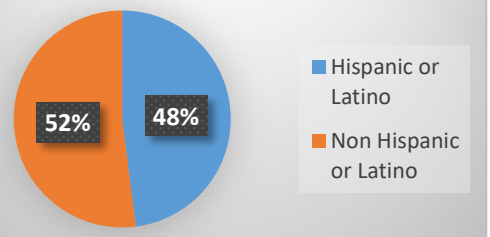


Population by Age

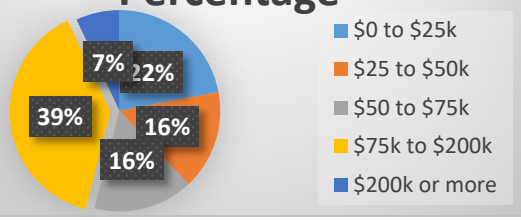


General Information	
Median Age	33.7
Median Housing Value	$278,300
Total Households	3,754
Median Household Income	$73,281
Education (25 Years Old +)	
High School Graduate or higher	88.40%
Bachelor's or higher	29.90%

Ethnic Makeup



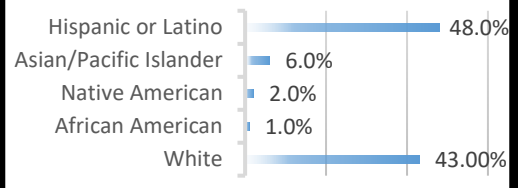
Household Income Percentage



Total Area: 3.756 sq. miles
Elevation: 302 ft.
Density: 4,025/sq. mile



RACIAL MAKEUP



Source: 2020 U.S. Census Bureau; City of Kingsburg Economic Overview; CA Department of Finance

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 4th of July.

The Kingsburg Crayfish & Jazz Festival is in September and it celebrates the valley's rich agriculture with after dark live music and great food. The Holiday Open House and the Veterans Day Celebration takes place in November along with the Julgranfest, a Swedish Christmas Tree Lighting Festivity, which kicks off the Christmas season.



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



Letter from the City Manager

June 19, 2024

To the Honorable Mayor Brandon Pursell Jr., Members of City Council, and Residents of Kingsburg:

In accordance with Section 2.08.090(G) of the City Charter, it is my pleasure to submit the 2024-2025 $29,681,491 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. The City of Kingsburg's Budget and Financial Management Policies and the Government Finance Officers Association (GFOA) "Best Practices" are the framework for the City's fiscal policies and the FY2025 Adopted Budget. The budget has been prepared within the framework of City Council's General Fund unencumbered reserve policy (relative to annual operating expenditures), as identified in our Financial Policy. The Public Hearing and first reading of the FY2025 Adopted Budget (Budget Resolution) occurred at the June 19, 2024, City Council meeting. The city's budget document has been recognized by the GFOA with the Distinguished Budget Award 17 total times, including the last ten years.

During this most recent fiscal year, the Council updated our 5-year strategic plan, helping to chart the course for the near future, and continue to build upon the foundation and history that has helped Kingsburg persevere for over 100 years. The Strategic Plan update was led by a professional facilitator, and included input from community stakeholders. Council utilized information gathered and over a two day period, helped update our Mission, Vision and Goals for the coming years.

Mission

Kingsburg is dedicated to leadership that inspires, professionalism that ensures excellence in service, and partnership that fosters community collaboration.

Vision

In Kingsburg, we take pride in our uniqueness, which is rooted in a rich heritage that shapes our identity. Together, we celebrate the past, engage the present, and build a future full of possibilities.

Goals

Preserve the Kingsburg Experience
Financial Stability
Support Businesses
Community Engagement
Community Safety

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 FY25 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.

2025 Priorities

While our efforts and budget are driven by all our Strategic Goals, this budget focuses on Kingsburg's efforts in Sustainability, Resilience and Prosperity.

Preserve the Kingsburg Experience

More and more, we embrace the heritage and thoughtful nature which Kingsburg has developed. City leaders have consistently chosen quality over quantity when it comes to growth. Be it new housing or commercial development, Kingsburg has maintained its charm, heritage and core values by requiring high development standards and ensuring community input and desire is central to our decision making.

General Plan Update

The City last adopted a revised General Plan in 1992. Every city and county in California is required by State law to prepare and maintain a planning document called a general plan. A general plan is designed to serve as the jurisdiction's "constitution" or "blueprint" for future decisions concerning land use, infrastructure, public services, and resource conservation. All specific plans, subdivisions, public works projects, and zoning decisions made by the County must be consistent with the General Plan.

Council authorized the update of the city's General Plan as part of the FY24 budget, and the effort kicked-off in early 2024. The effort, which includes updates to new State mandated elements, will also include significant community outreach. We anticipate completing the update as part of the FY26 budget.

Embrace our Swedish Heritage

Established with the build-out of the railroad in the late 1870s, Kingsburg officially became a city in 1908. By 1921, nearly 94% of residents were Swedish-American. Kingsburg continues to honor that Swedish heritage through cultural events, community art, and through architectural standards that promote traditional Scandinavian elements.

Financial Stability

Community Facilities Districts

Beginning in 2017, Council began requiring that all new annexations and eligible development begin participating in Community Facilities Districts as a condition of approval. Mello-Roos community facilities districts (CFDs) are a type of special tax district formed when property owners within a geographic area agree to impose a tax on property in order to fund infrastructure

improvements or services. The public services that are financed by the CFD levy include, without limitation, police services, fire and ambulance and emergency response services, parks and open space maintenance, lighting and landscape maintenance, alley maintenance and repair, administrative fees of the City and reimbursement of costs related to the formation of CFD 2017-01 advanced by the City.

The effect of these Districts provides financial assurance to the City and those subdivisions that funding will be available to address the items as outlined above.

Support Businesses

Economic Development Incentives

Kingsburg continues to gain momentum as it relates to investment in our community. This not only contributes to the creation of new jobs and the attraction of investment, but it also fosters an environment that stimulates innovation, enhances local businesses' competitiveness, and increases our city's overall economic resilience. A thriving economy positively impacts every facet of community life.

Kingsburg has seen continued investment through public/private partnerships, mainly through our robust incentive programs. Eligible projects, from existing businesses to new; can participate in nine different programs, including sales tax rebates, façade improvement grants, forgivable loans and more.

Community Engagement

A Connected Community

In FY23, the city agreed to enter into a public/private agreement to install 17+ miles of conduit and fiber optic infrastructure that will provide coverage for all Kingsburg neighborhoods. The 17-mile fiber project is now completed, with strategically placed access points allowing for high-speed internet access to all homes and businesses via either a Wi-Fi backhaul or direct hardwire.

High-speed fiber internet plays an indispensable role in modern cities, acting as a lifeline to the digital world and profoundly impacting access to information and services for all citizens. This technological infrastructure is not merely about faster internet connection; it's about social equity, economic development, and bridging the digital divide. It's about ensuring all citizens - regardless of their socio-economic status - have access to online education, telehealth services, remote work opportunities, and digital government services. It can also stimulate economic growth by attracting tech-savvy businesses and entrepreneurs, fostering innovation and creating job opportunities.

Community Safety

Meeting the Need

In the 1990s and 2000s, over 80% of EMS patients were transported to Kingsburg or Selma District Hospital which only took an hour for transport. However, most patients today request to be transported to hospitals in Fresno, Clovis, Madera, or Visalia, which takes two hours. While the population has remained steady over the last 20 years, the time the ambulance isn't available to respond to another emergency has not. Even though the ambulance is committed to an emergency call twice as long, the fire department cannot recoup additional reimbursement to compensate for the additional time. Furthermore, ambulances are also experiencing Ambulance Patient Off-Load Times (APOT) or wall times. Even when ambulances arrive at a hospital, the ambulance must wait

for an emergency room to become available. More patients wanting to be transported to these areas has resulted in overcrowded emergency rooms, affecting ambulance availability.

To address this, the city has successfully partnered with the Kingsburg Healthcare District to provide a second ambulance to answer more EMS calls for service within our territory. A new, three-year partnership will continue to allow for the Kingsburg Fire Department to staff a 2nd ambulance.

Conclusion & Acknowledgements

Thank you to Mayor Pursell Jr., City Council, City 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, Assistant City Manager/Administrative Services Director, Christina Windover, City Clerk, Abigail Palsgaard, and our entire Large Management Team. This document could not have been completed without your assistance.

Respectfully,



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





CITY OF

Kingsburg

2024–2029 Strategic Plan







Table of Contents

Our Purpose

Mission, Vision, Goals 3

Goals and Objectives

Preserve the Kingsburg Experience 4

Financial Stability 5

Support Businesses 7

Community Engagement 8

Community Safety. 10



CITY OF

Kingsburg

CALIFORNIA





Mission Statement

Kingsburg is committed to leadership that inspires, professionalism that ensures excellence in service, and partnership that fosters community collaboration.

Vision Statement

In Kingsburg, we take pride in our uniqueness, rooted in a rich heritage that shapes our identity Together, we celebrate the past, engage the present, and build a future full of possibilities.

Goals

- Preserve the Kingsburg Experience
- Financial Stability
- Support Businesses
- Community Engagement
- Community Safety



Preserve

Preserve the Kingsburg Experience

- Adhere to the Community's adopted growth management ordinance.
- Update the City's General Plan by the end of 2026.
- Promote/preserve the Swedish theme as outlined by downtown revitalization plan.
- Promote and support community events.
- Ensure property maintenance standards are enforced to ensure property values are protected.
- Adopt objective design standards allowed per state law for multi-family residential by 1Q 2024.
- Planning and City Engineer work on North Kingsburg Specific Planning map to commence by end of 2023.
- Invest in all city personnel through leadership development, job training and by providing the resources necessary to perform their job.
- Complete renovations to the Kingsburg Senior Center to provide a resource filled gathering place for our aging population.



- Support Community and Cultural Festivals and Events by working with our community groups to problem solve issues to ensure successful events.
- Update and preserve two historically significant parks/landmarks in Kingsburg, as identified by the CSC (Community Services Commission), within the next five years.
- Implement three sustainability initiatives within the next five years to promote eco-friendly practices in preserving Kingsburg's environment and heritage.
- Examine financing alternatives to support the construction of a new municipal facility.
- Maintain positive working relationships with representatives of the community organizations, state/local agencies and associations, staff, and the public.
- Complete the Fire Community Risk Assessment/Standard of Cover document by end of FY 2024.
- Enhance Public Spaces- Beautify and maintain public spaces, parks, and recreational areas to create a welcoming and attractive environment for residents and visitors – look beyond the street i.e., trash enclosures.

Stability

Financial Stability

- Maintain CalPERS UAL fund to ensure city's pension obligations can be met.
- Invest in solar at city facilities and water wells to offset rising utility rates.
- Work to keep businesses up to date on business licenses, to support services including Business Improvement District.
- Actively seek grant funding for organizational capacity, increased services, and long-range planning needs.
- Identify and explore three new revenue sources for the Community Services Department to generate $250,000 in additional revenue within the next five years.
- Achieve an annual budget surplus of at least 5% for the next five years by carefully managing expenditures and revenues, implementing cost-saving measures, and monitoring spending.
- Examine Finance department goals, objectives, policies, and procedures annually to ensure best practices.
- Maintain administrative and financial internal control systems and procedures to ensure audit compliance and remove fraud risk.
- Renew Measure E Public Safety Sales Tax at 1% to support existing personnel and equipment investments.
- Prioritize preventive maintenance to extend the life of assets to minimize emergency repairs and replacements.
- Maintain the Community Facilities District(s) to finance public services and the improvements that provide a special benefit to those properties and residents.



Stability

Financial Stability

Promote stability and transparency by submitting for and achieving:

- Government Finance Officer's Distinguished Budget Award annually.
- Government Finance Officer's Annual Comprehensive Financial Report Award annually.



- Increase Fire Department revenue by 5% annually from additional diverse streams by offering unique, for-profit Training, establishing fee structures for Community Risk Reduction, and increasing returns from Operational Resource Deployment to California Wildland incidents.
- Increase Ambulance Enterprise Revenue streams by 10% by end of FY 2024 through increased efficiency in operations, best utilization of part- time Firefighter EMT (Emergency Medical Technician) and BLS unit utilization as well as ambulance fee adjustments.
- Successfully utilize grant writers to obtain supporting grants for needed fire and ambulance equipment and apparatus annually.
- Develop and maintain a budget that accounts for both recurring operational and maintenance expenses and long-term capital projects.
- Implement energy-efficient practices and technologies in municipal facilities, operations, and maintenance to reduce energy consumption and greenhouse gas emissions.
- Monitor investment vehicles to maximize interest earnings while ensuring low risk and long-term liquidity of city portfolio.

Support

Support Businesses

- Partner with the District Chamber of Commerce to provide necessary support for community events.
- Provide support to the Downtown Business Improvement District (BID) to help maintain less than 10% vacancy rate in the district.
- Continue to fund local business incentives (façade, upper floor rehabilitation, tax rebates, etc.,); notify business owners of incentives and provide up-to-date marketing materials.
- Take advantage of opportunities to staff a booth or information table for Community Development outreach during community events.
- Establish partnerships with the Chamber of Commerce, BID, and local businesses for collaboration on special events and local business promotion opportunities.
- Provide 14-business day turn-around on Fire related Plan Checks beginning FY 2024
- Provide additional FAQs for Fire related permits, fees, and inspection processes on departmental web page by end of FY 2024.
- Reach 100% of BSFE inspections by end of FY 2024.
- Update Development Impact Fee Nexus Study to ensure we remain market competitive when attracting new commercial development.
- Improve ISO Rating for the Fire Department and City from a 2 to a 1 over next 5-year ISO rating cycle.
- Police Officers conduct foot patrols and interactions with business owners in the business and commercial areas.
- Provide necessary pedestrian and vehicle infrastructure to aid in customer experience.
- Partner with Fresno Economic Development Corporation to aid in business expansion and retention.



Engagement

Community Engagement

- Publish the E-newsletter, the Kingsburg Carrier on a weekly basis.
- Grow the Kingsburg Carrier contacts/subscriber list by 3% annually.
- Grow the Kingsburg social media contacts/ engagement (Facebook, Instagram, X, YouTube, Nextdoor).
- Provide opportunities for in-person engagement (Coffee with the Cop, LMT/staff volunteer days, Trunk or Treat).
- Update and maintain City website to provide useful, unique experience.
- Develop photo library in conjunction with Fresno County and local photography efforts.
- Continue to be a resource for community members and businesses of new projects and provide pertinent information in various formats.
- Provide education opportunities to current and prospective residents, business owners, and stakeholders on City development and maintenance standards.
- Implement planning and building GovPilot modules by end of 2023 to improve end user experience.
- Collaborate with local organizations and develop a comprehensive annual calendar of community events and activities in Kingsburg with at least 25 events, including cultural festivals, sports tournaments, and family-oriented activities.



Engagement

Community Engagement

- Ensure communication with our customers regarding Utilities (fall/spring clean-up, Disposal Organics, and water quality reports) by utilizing several media formats.
- Have all front-facing staff complete customer service training.
- Increase FIRE MED subscriber list by 5%annually over next 3 years to offset increases in ambulance costs.
- Increase fire prevention outreach by 10% to all members of Kingsburg greater community through utilization of the safety trailer and Community Risk Reduction group at all large community events, all public schools and by request annually.
- Complete implementation of IMAGE TREND software integration into departmental web page to increase transparency of response times, call types and time on task for department personnel and equipment by the end of FY 2024.
- Create interactive online maps (GIS (Geographic Information Systems)) or tools that allow residents to explore infrastructure projects, construction schedules, and maintenance activities in the city.
- Promote public/private Kingsburg Fiber optic broadband network as an affordable alternative for all residents and businesses.
- Have each police department employee participate in at least two community engagement opportunities each year. Examples are: tours of the police station, handing out backpacks with KCAPS, attending a community event either on duty or in conjunction with KPOA (Kingsburg Police Officers Association), initiating a social media post, or attending a community meeting.
- Create opportunities for community members to participate in volunteer clean-up events, tree planting, or maintenance activities in partnership with Public Works Adopt a Trail-Park – Walkway.
- Communicate with the public on Public Works projects, plans, and activities through multiple channels, newsletters, and social media.



Safety

Community Safety

- Ensure 1% Public Safety Tax (Measure E) funds are utilized for public safety efforts as outlined by Kingsburg voters.
- Organization-wide effort to renew Measure E to protect existing investments and ensure long-term public safety.
- Repair or replace pedestrian tripping hazards the city right-of-way within 90 days of notice, depending upon severity of the hazard.
- Invest in solar lighting at parks, public parking lots, and other public areas.
- Support the Public Safety Committee through membership coordination and public outreach of their purpose.
- Respond to Customer Service Requests within 2 business days of receiving reports of concern by the public in the Community Development Department.
- Install security cameras in key areas of Kingsburg parks to deter and monitor suspicious activity within the next five years.
- Provide emergency response training to 80% of city staff and residents, which includes basic first aid and CPR within the next five years.
- Decrease morbidity and injury in all age groups by 5% annually due to preventable fire, rescue and EMS incidents.
- Increase free smoke detectors installation by 50% or 260 Kingsburg Households by end of FY 2024.
- Decrease EMS Response times in 93631 area code by 5% or 13 seconds by end of FY 2024.
- Increase safety at fire, rescue and EMS incidents with addition of assigned Safety Officer/Chief Officer on all scenes within 5 minutes by end of FY 2024.
- Decrease fire response times in 93631 area code by 5% or 13 seconds by end of FY 2024.



Safety

Community Safety

- Decrease outside agency answering of ALS/ paramedic calls in 93631 by 25% or 25 calls in FY 2024.
- Take measures to increase the representation of women in all ranks of law enforcement.
- Have a police report return rate of 10% or less.
- Have a detective case clearance rate of 60% of all assigned cases.
- Conduct an operational audit every year (examples: property & evidence, case clearance, response times, weapons/tools/other critical property inventory, etc.).
- Ensure that public infrastructure, roads, sidewalks, and utilities, are well-maintained and in good condition to facilitate smooth transportation and access to businesses.
- Continue to develop and implement disaster preparedness plans to minimize disruptions to businesses during emergencies and support recovery efforts.
- Complete necessary testing and monitoring of city water to ensure all State and Federal guidelines are met.
- Install new water lines in identified neighborhoods to meet updated fire flow requirements.
- Explore groundwater recharge opportunities to protect groundwater supplies.
- Maintain 24/7 reliable water system operation for the community.



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 (Senior Center & Pool)
3. Special Revenue Fund – Transportation
4. Special Revenue Fund – Measure E Public Safety
5. Enterprise Fund
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
12. Community Facilities Districts
13. Economic Stabilization
14. CalPERS UAL
15. Equipment Reserve

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 - Transportation**: 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. **Special Revenue Fund – Measure E Public Safety**: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety related activities (police, fire/EMS & related admin).
4. **Enterprise Funds**: The Enterprise Fund is generally supported by fees for services from three separate individual funds, including:
    - Water utility
    - Solid waste, recycling, green waste, and street sweeping charges
    - Ambulance charges

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.

5. **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.
6. **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.
7. **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 2024-25

DEPARTMENT	POSITION		2022-2023 Prior Year	2023-2024 Current Year	2024-2025 Proposed Budget
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total, City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
	Management Intern	Part-time	0.57	0.40	0.45
	Total, City Manager		1.57	1.40	1.45
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Total, City Clerk		1.00	1.00	1.00
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Accountant	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	-	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Payroll Specialist	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	2.00	2.00
	Clerical	Part-time	-	-	-
	Total, Finance		5.00	7.00	7.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	Account Clerk I/Human Resources	Part-time	0.37	0.64	0.45
	Total, Human Resources		1.37	1.64	1.45
COMMUNITY DEVELOPMENT	Community Development Director	Full-time	1.00	1.00	1.00
	Building Official	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Neighborhood Improvement Officer	Part-time	0.71	0.45	0.48
	Total, Community Development		3.71	3.45	3.48
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	2.60	1.69	2.26
	Summer/After School Leaders	Part-time	3.59	0.00	0.00
	Total, Community Services		7.19	2.69	2.26
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	5.00
	Officers	Full-time	18.00	18.00	19.00
	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	2.00
	Total, Police		27.00	27.00	27.00
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	15.00	15.00	15.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Reserve Officers/Non-Safety	Part-time	2.50	1.16	2.16
	Management Intern	Part-time			0.45
	Total, Fire & Ambulance		22.50	21.16	22.61
PUBLIC WORKS	Director of Public Works	Full-time	1.00	1.00	1.00
	Superintendent	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	0.00	0.00	0.00
	Water Operator	Full-time	3.00	3.00	4.00
	Trolley Driver	Part-time	0.00	0.00	0.04
	Total, P.W. Admin & Engin		11.00	11.00	11.04
SENIOR CENTER	Nutrition Coordinator	Part-time	1.65	1.45	1.88
	Total, Senior Center		1.65	1.45	1.88
TOTAL-ALL DEPARTMENTS		**Full-time**	70.50	72.00	72.00
	Total Employees (F.T.E.)*	**Part-time**	11.99	5.79	8.17
			86.99	77.79	80.17
	GRAND TOTAL	**Elected**	5.00	82.79	5.00
			91.99	**82.79**	**85.17**

* Full time equivalent

2024-2025 City of Kingsburg Budget Schedule

January 2024

22 Regular Finance Committee meeting. Recommendations for mid-year 2023-2024 adjustments made to City Council.

February 2024

5 Begin personnel costing worksheets and 2023-2024 year-end revenue projections.

7 Regular City Council meeting. 2024-2025 budget schedule approved by the City Council.

13 2024-2025 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

26 Regular Finance Committee meeting. Possible Recommendations for mid-year 2023-2024 adjustments made to City Council.

March 2024

21 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.

25 Regular Finance Committee meeting.

April 2024

2 Personnel costing worksheets and 2023-2024 revenue projections due from Finance Director.

9 Department Heads complete 2023-2024 year to date and year end revenue and expenditure projections. Department budget requests 2024-2025 due from Department Heads.

15-30 Departmental meetings to discuss individual projections and 2024-2025 operational and CIP requests.

22 Regular Finance Committee meeting.

May 2024

1 City Council approval of budget guidelines and parameters; review of City Financial Policies. Review and consideration of capital improvement projects.

14 Measure E Public Safety Tax Oversight Committee meeting to review 2023-2024 expenditures and 2024-2025 proposed budget. (Final Date TBD by Committee)

15 City Council review and consideration of special funds (Measure E, CalPERS, Economic

Development)

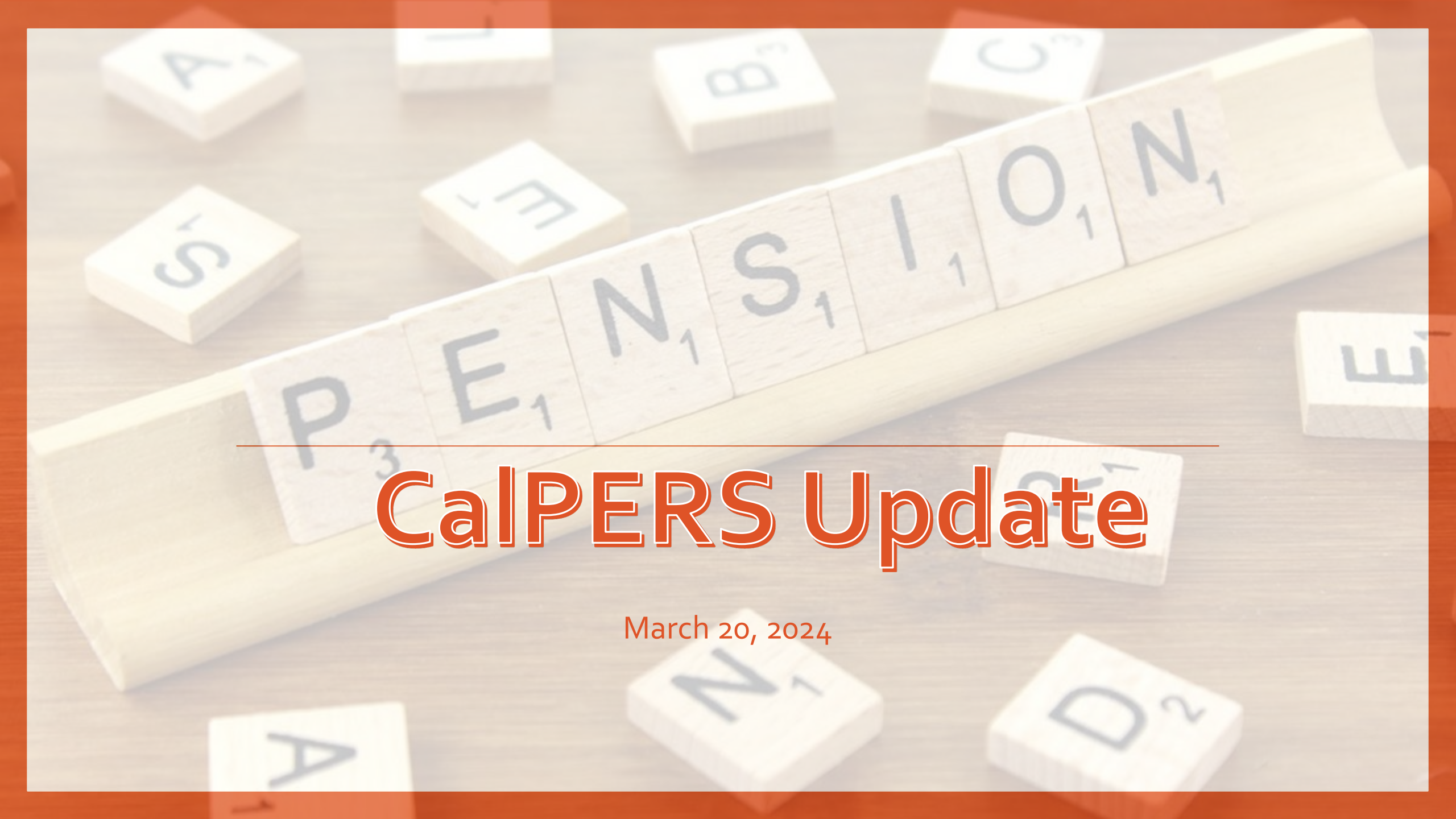
30 Distribution of the City Manager's recommended budget.

June 2024

5 First reading of City Manager's recommended budget to the City Council.

19 Public hearing, final consideration, and approval of 2023-2024 All-Funds City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.

* Please note that regular Council meeting dates (1st and 3rd Wednesdays) often include discussion on individual funds, capital improvement, etc.). This is intended to be an outline to help guide discussion but is subject to change.



CalPERS Update

March 20, 2024

Pension Funding

Contributions

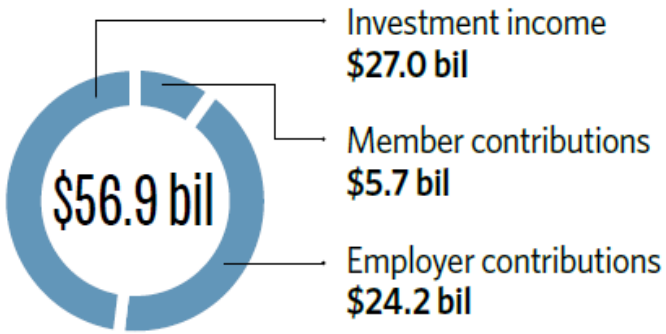
(Employer and Employee, calc'd by Actuary)

Interest Earnings

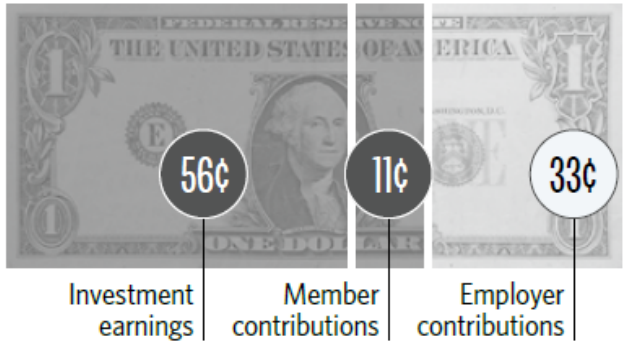
(estimated by CalPERS – can be extremely volatile)

Contributions to the Fund

Funding by Source *(FY 2022-23)*



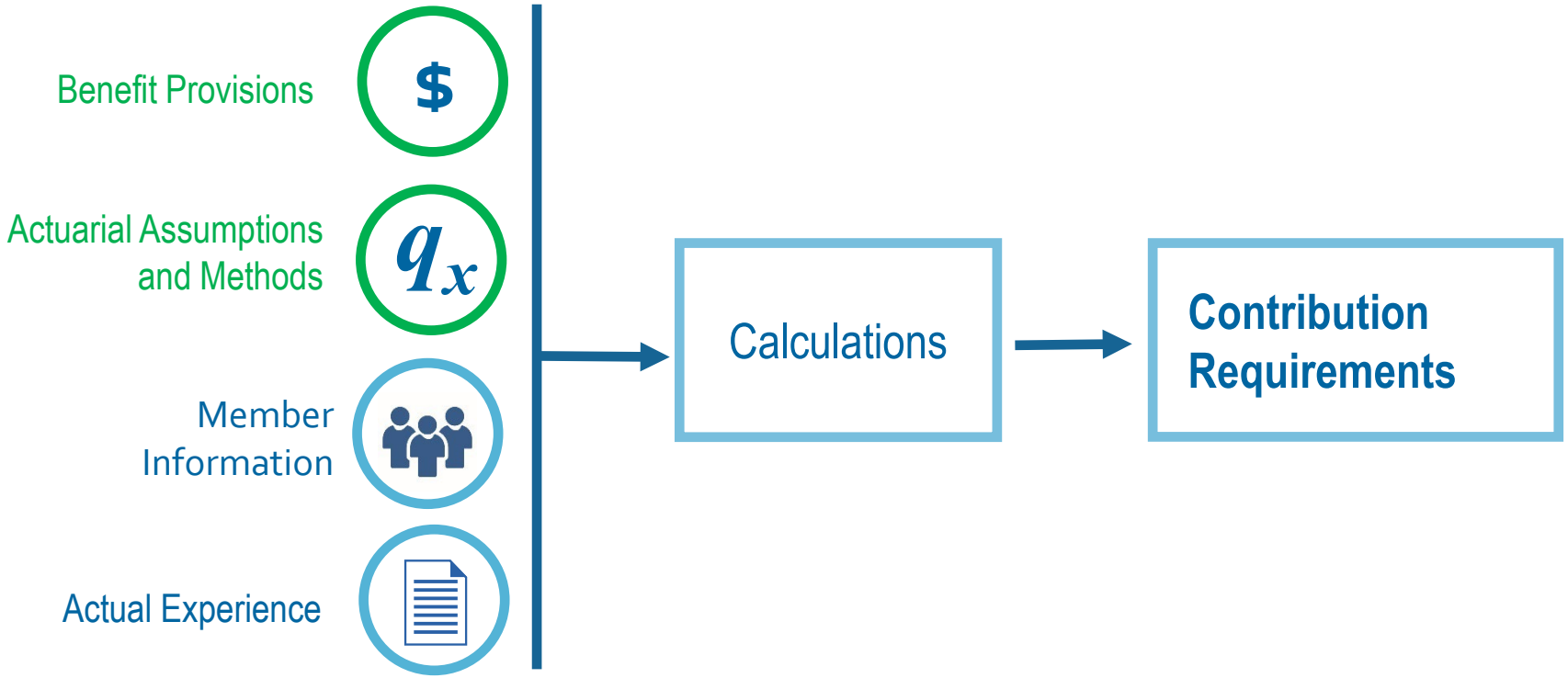
How Public Employee Pensions Are Funded



Every dollar paid to CalPERS retirees comes from three sources, with more than two thirds coming from CalPERS investment earnings and member contributions.[2]

Contribution Requirements

What Goes into Employer Contribution Requirements



Investment & Pension Funding

Facts at a Glance for Fiscal Year 2021–22

Investments (PERF*)

Total Fund Market Value & Fund Returns by Fiscal Year *(for FY end 6/30)*

	**(in billions)	***(%)
2022	**$439.4**	**(6.1%)**
2021	$477.3	21.3%
2020	$392.5	4.7%
2019	$372.6	6.7%
2018	$354.0	8.6%
2017	$326.5	11.2%
2016	$298.7	0.6%
2015	$302.7	2.4%
2014	$300.3	18.4%
2013	$257.9	13.2%

* *Public Employees' Retirement Fund (PERF)*

** *Money-weighted market value of assets. Reflects private equity and real assets valuations as of 6/30*

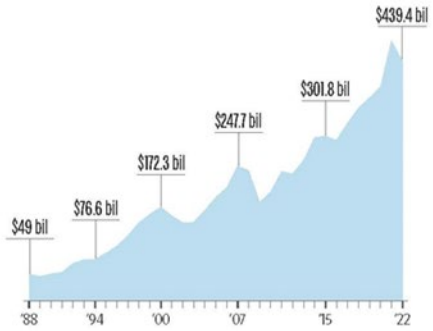
*** *Time-weighted rates of return. Reflects private equity and real assets valuations as of 3/31*

Annualized Investment Returns* *(for FY end 6/30)*

FY to date	(6.1%)
3 years	6.0%
5 years	6.7%
10 years	7.7%
20 years	6.9%
30 years	**7.7%**

* *Time-weighted rates of return. Reflects private equity and real assets valuations as of 3/31*

Total Fund Market Value 1988 – 2022 *(for FY end 6/30)*



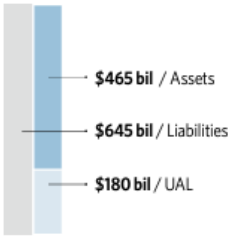
Discount Rate Changes

2022-23* (State/School)	7.0%	→	6.8%
2023-24* (PA)	7.0%	→	6.8%
2019-20* (State)	7.25%	→	7.0%
2020-21* (School/PA)	7.25%	→	7.0%
2018-19* (State)	7.375%	→	7.25%
2019-20* (School/PA)	7.375%	→	7.25%
2017-18* (State)	7.5%	→	7.375%
2018-19* (School/PA)	7.5%	→	7.375%

* *FY required contribution*

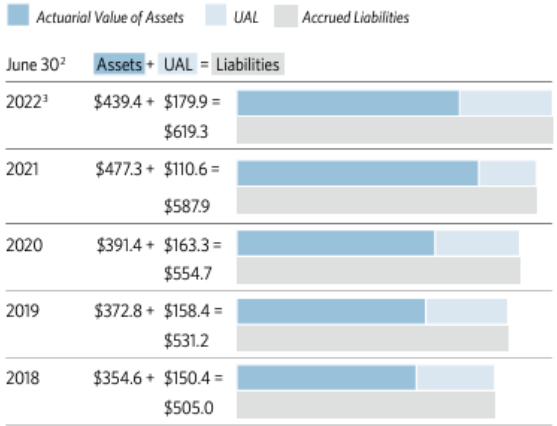
Assets & Liabilities of the Fund

Assets, Liabilities, and UAL Estimate *(June 30, 2023)*



Assets, Liabilities, and UAL *(in billions)*

The primary drivers of unfunded actuarial liability (UAL) are increased life expectancy, investment loss, inflation, retroactive benefit design enhancements, and salary increases. The difference between the accrued liability and asset values is the UAL (liability – assets = UAL).



Net Position of the Fund

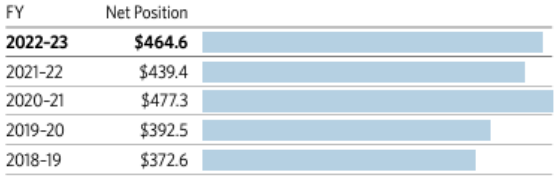
Net Position *(FY 2022–23)*

$464.6 bil

Fund balance after all payments

↑5.6% change from previous FY

Net Position Progress *(in billions)*



[2] *Based on a 6.8% discount rate (DR) as of June 30, 2021 and June 30, 2022. Based on a 7% DR as of June 30, 2019 and June 30, 2020. Based on a 7% DR for state and PA and 7.25% DR for school as of June 30, 2018. Also includes the TAP and 1959 Survivor Benefit Plan.*

[3] *Actuarial data reporting lags by one FY and is current as of June 30, 2022.*

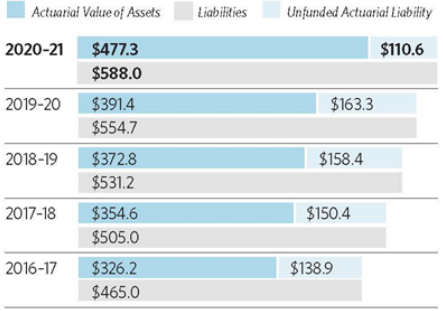
Pension Funding

Funded Status* of Retirement Plans by Member Category, 5-Year Review

	State	School	PA	Total
2020-21	**80.7%**	**78.3%**	**82.6%**	**81.2%**
2019-20	70.6%	68.6%	71.1%	70.6%
2018-19	70.0%	68.5%	70.8%	70.2%
2017-18	69.5%	68.6%	70.4%	69.8%
2016-17	65.8%	68.7%	69.5%	68.0%

* *Based on a 6.8% discount rate (DR) FY 2020-21, 7% DR for FYs 2016-2020, and includes the TAP and 1959 Survivor Benefit Plan.*

Pension Funding* 5-Year Review *(in billions)*



* *Based on a 6.8 discount rate (DR) FY 2020-21, 7% DR FYs 2018-20, 7% DR state and 7.25% DR for PAs and schools FY 2017-18, and a 7.25% DR for state and 7.375% DR for PAs and schools FY 2016-17.*

Contributions, 5-Year Review *(in thousands)*

	Employer Contributions	Member Contributions	Net Investment Income (Loss)
2021-22	**$22,702,547**	**$5,159,664**	**($36,182,422)**
2020-21	$20,034,757	$4,757,000	$88,059,909
2019-20	$22,039,561	$4,901,000	$18,516,994
2018-19	$15,612,678	$4,664,618	$22,969,664
2017-18	$19,917,796*	$4,415,129	$27,448,098

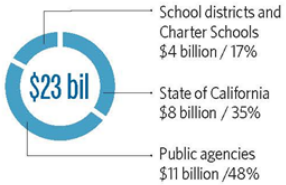
* *Amount includes an additional $6 billion dollar contribution by the state.*

Funded Status Total PERF



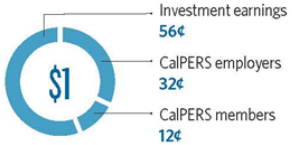
* *The PERF is the Public Employees' Retirement Fund. This percentage includes the TAP and the 1959 survivor benefit plan. Percentage based on a 6.8% discount rate.*

Total Employer Contributions



Shared Responsibility

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

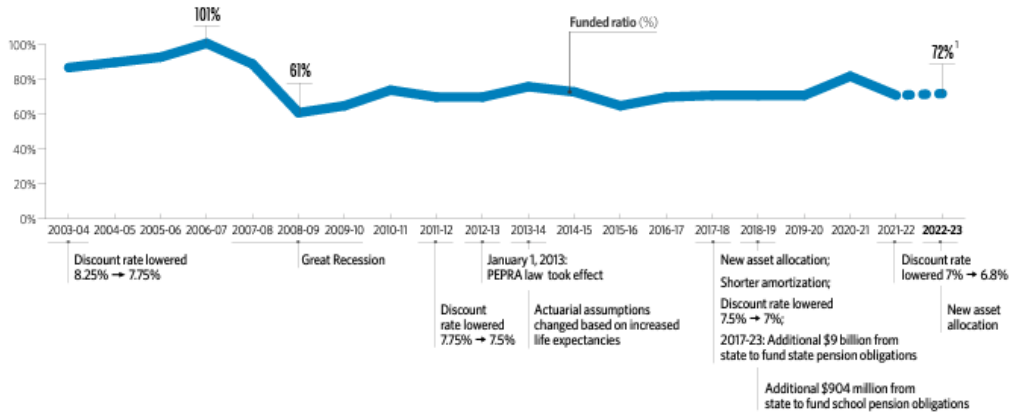


* *Income over the last 20 years.*

Additional information can be found in the *Annual Comprehensive Financial Report* at **www.calpers.ca.gov.**

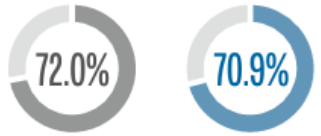
Funding

The financial landscape may change, but our focus remains on paying promised benefits.



Status of the Fund

Funded Status



Funded Status by Employer

June 30[2]	State	School	Public Agency	Total Fund
2022	**70.3%**	**67.9%**	**72.7%**	**70.9%**
2021	80.7%	78.3%	82.6%	81.2%
2020	70.6%	68.6%	71.1%	70.6%
2019	70.0%	68.5%	70.8%	70.2%
2018	69.5%	70.4%	70.4%	70.2%

[1] *The funding status for June 30, 2023 is an estimate only. The final funding status will be available in December 2024 when the FY 2023-24 ACFR is released.*
[2] *Based on a 6.8% discount rate (DR) as of June 30, 2021 and June 30, 2022. Based on a 7% DR as of June 30, 2019 and June 30, 2020. Based on a 7% DR for state and PA and 7.25% DR for school as of June 30, 2018. Also includes the TAP and 1959 Survivor Benefit Plan.*

Continued »

PERS Activity

- Financial crisis saw total funded status drop from 101% in FY07 to 61% in FY09.
- January 1, 2013 – Pension Reform (PEPRA) takes effect for all new hires.
- Dec 2016 – CalPERS board lowers discount rate to 7.0%, phased in over 3 years.
- FY21 – 21.3% ROI triggers automatic discount rate reduction; adds ~$85B in value, funded status jumps ~10%.
- CalPERS Board affirms 6.8% discount rate.
- Fund loses 6.1% in FY2022; first loss since Great Recession.
- CalPERS reports initial return of 5.8% in FY23.

How Did We Get Here?

- Investment losses (Great Recession)
- CalPERS Contribution Policy
- Enhanced Benefits
- Demographics & Assumption Changes

Kingsburg CalPERS Pension Plans

The City maintains six pensions plans for its employees

- Classic Miscellaneous Employees
- Classic Police Safety Employees
- Classic Fire Safety Employees
- PEPRA Miscellaneous Employees
- PEPRA Safety Police Employees
- PEPRA Safety Fire Employees



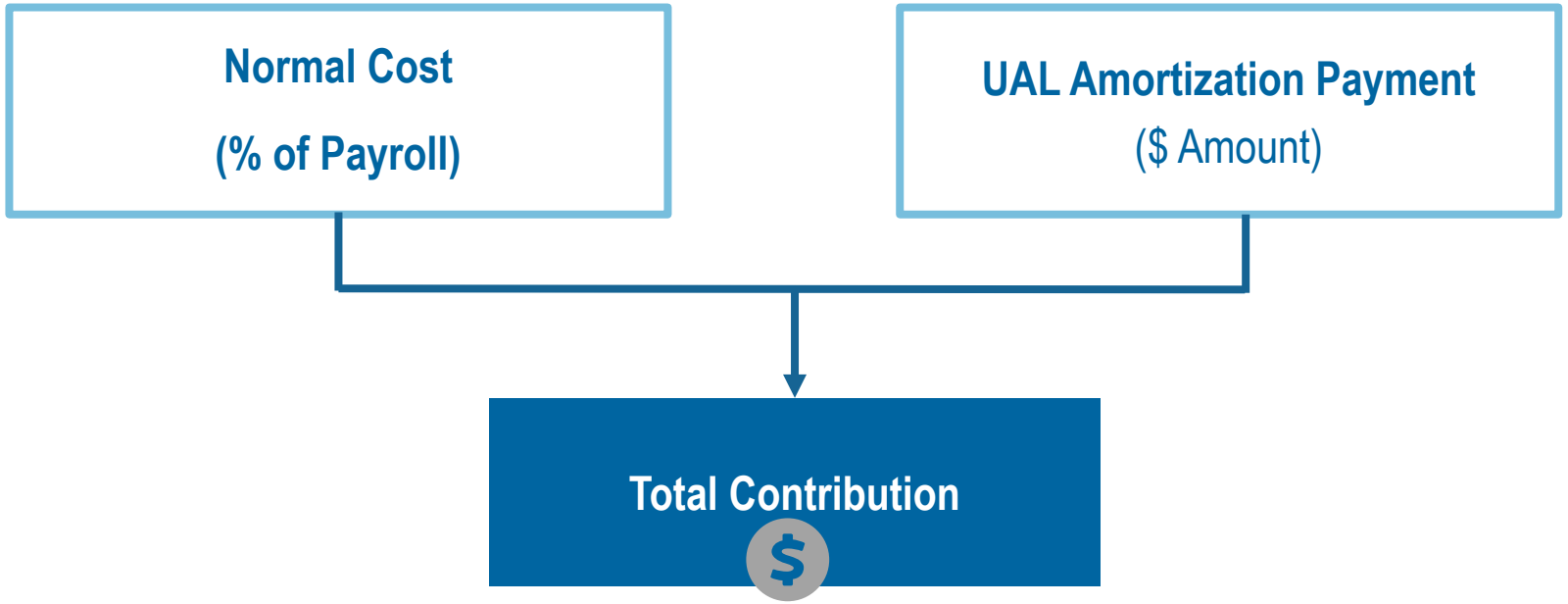
Pension Reform

- 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
  - Lower cap of salary that is pensionable ($151,446 for 2024; $345,000 Classic)
  - Required employees to share equally in cost
  - Disallowed Employer-Paid Member Contributions
  - Required Three-Year Final Compensation Calculation (No 1 year bump)
  - Placed restrictions on retirees returning to work for CalPERS agency; Max. hours worked, etc.

Employer Contributions

- Normal Cost is percentage of salaries
  - Designed to cover current employees cost of future retirement.

- Unfunded Actuarial Liability (UAL)
  - Market value of plan assets is less than the present value of accrued benefits (i.e. liability).



Normal Costs (Payroll of Active Employees)

Employee Contributions (Normal Costs):

1. Implemented Pension Reform: All PEPRA Employees are required to pay 50% of their normal cost per law. For FY24, employee contribution rates increased 1% for MISC. and .75% for Public Safety (PEPRA employees only).
2. Police CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future MOU negotiations. Safety Police normal cost for FY22 is 31.99% of payroll, meaning employees pay ~37% of normal contribution rate (city picks up 63%).
3. Fire CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future MOU negotiations. Safety Fire normal cost for FY22 is 31.99% of payroll, meaning employees pay ~37% of normal contribution rate (city picks up 63%).
4. Misc. CLASSIC members contribute ~7% of normal cost rate (total percentage of payroll is ~18.81%); equates to ~37% of normal contribution rate (city picks up 63%).

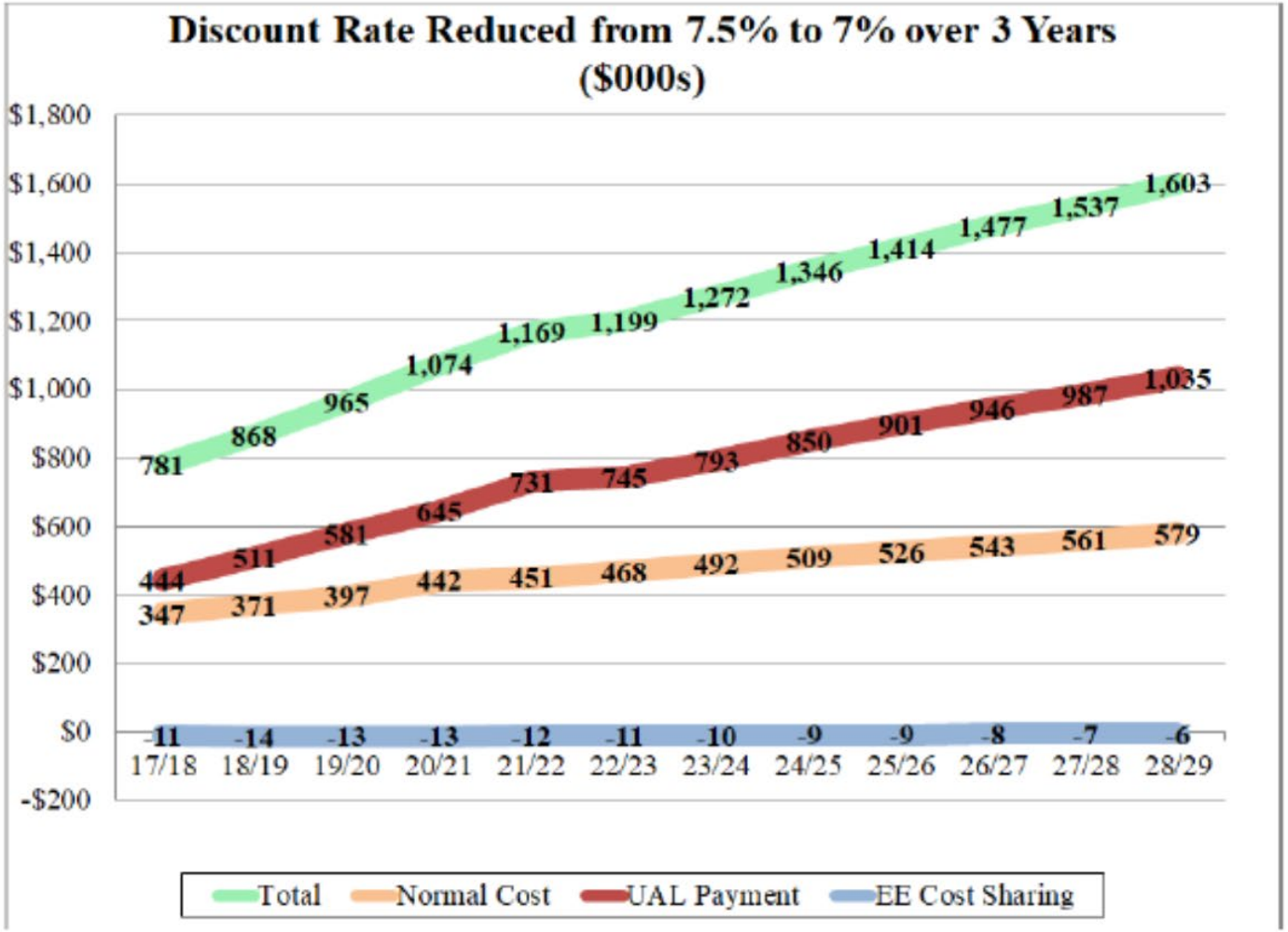
- These numbers have been shifting toward more contributions from the employer, the split had been closer to 40/60.

Unfunded Accrued Liability

- UAL Annual Payment
  - Calculated annually by CalPERS
  - Changes each year based upon actuarial factors
    - Investment Return
    - Mortality Rates
    - Number of Retirees
  - Mortgage balance with a moving target.
  - Annual payments made in July of each year or monthly. Lump sum prepayment saves one month of interest.

	6/30/16 Valuation			
	Miscellaneous	**Police**	**Fire**	**Total**
■ **Actuarial Accrued Liability**				
• Active	$ 2,900,000	$ 1,600,000	$ 2,000,000	$6,500,000
• Retiree	5,500,000	4,000,000	1,000,000	10,500,000
• Inactive	800,000	2,800,000	700,000	4,300,000
• Total	9,200,000	8,400,000	3,700,000	21,300,000
■ **Market Asset Value**	6,700,000	5,300,000	2,300,000	14,300,000
■ **(Unfunded Liability)**	(2,500,000)	(3,100,000)	(1,400,000)	($7,000,000)

Liability and Contribution Summary



FY 21/22 Lump Sum	FY 21/22 ADPs Dec 27, 2021	FY 22/23 Lump Sum w/out ADPs	FY 22/23 Lump Sum	FY 22/23 Payments	FY 23/24 Lump Sum	FY 23/24 Payments	FY 24/25 Lump Sum	FY 24/25 Payments
$ 238,928.00	$ 300,000.00	$ 218,363.00	$ 192,471.00	$ 199,094.04	$ 182,144.00	$ 188,235.00	$ 227,305.00	$ 234,906.00
5,385.00		$ 5,891.00	5,891.00	6,093.96	-	-	3,263.00	3,372.00
119,505.00	$ 150,000.00	$ 136,201.00	121,616.00	125,801.04	119,805.00	123,810.96	143,126.00	147,912.00
4,621.00		$ 5,213.00	5,213.00	5,391.96	-	-	5,199.00	5,373.00
298,696.00	$ 300,000.00	$ 338,009.00	307,581.00	318,164.04	306,874.00	317,136.00	355,538.00	367,427.00
9,731.00		$ 10,859.00	10,859.00	11,232.96	-	-	7,981.00	8,248.00
$ 676,866.00	**$ 750,000.00**	**$ 714,536.00**	**$ 643,631.00**	**$ 665,778.00**	**$ 608,823.00**	**$ 629,181.96**	**$ 742,412.00**	**$ 767,238.00**

RECENT KINGSBURG CONTRIBUTIONS – UAL ONLY

The highlighted columns are what we would have paid in those years without making the Additional Discretionary Payments (ADPs).

Steps to Address

Council Policy of 70% of surplus funding to be allocated to the UAL Fund

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.

Employee Cost Sharing

- Safety employees pay 12% of their share (9% is normal cost)
- Offsets a portion of employer costs
- Provides internal equity between bargaining groups of overall contribution percentages (CLASSIC)

Prepay UAL in July each year

- ~$25K savings in FY24



Steps to Address

Additional Discretionary Payments – similar to making an additional mortgage payment on your home

Made Additional Discretionary Payment (ADP) for UAL:

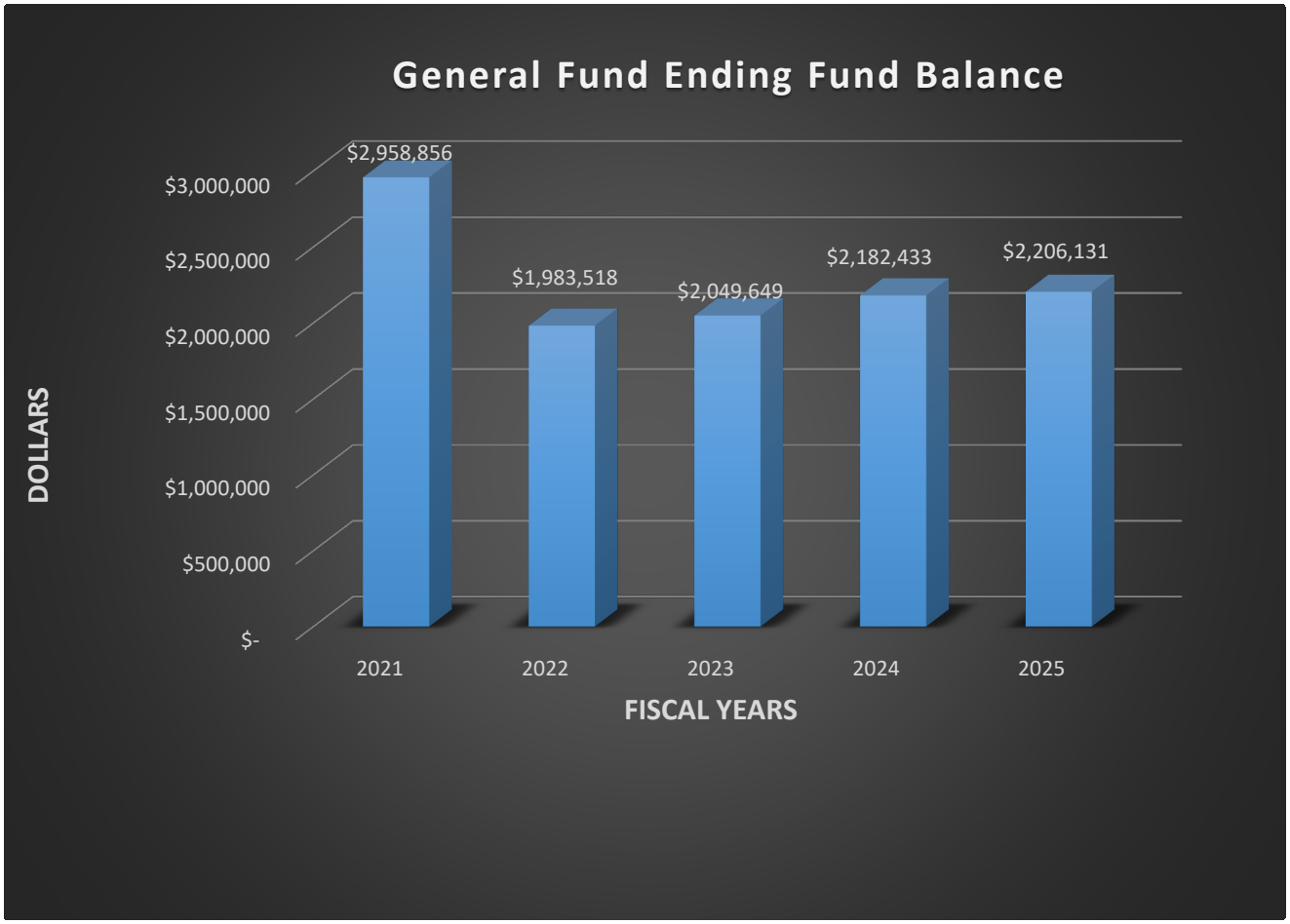
- $850,000 in Oct. 2019
- $750,000 in Dec. 2021
  - Payments made from UAL waterfall account.
  - Payment made to long-term plans (largest savings)
  - $1.6M total ADPs provides estimated interest savings totaling $1.8M (including payments).

Next Steps…

- Await Updated June 30, 2023, Actuarial Documents (Aug. 2024).
- Continue to monitor CalPERS returns (2023 much better year than 2022).
- FY 2022-23 estimated 5.8% total fund annual investment rate of return.
- Utilize ADPs and fund savings to offset rising contributions.

CITY OF KINGSBURG
FUND BALANCE PROJECTION
2024-2025 FISCAL YEAR BUDGET

	FUNDS	EST FUND BALANCE 7/1/2024	2024-2025 ESTIMATED REVENUE	2024-2025 OPERATING BUDGET	2024-2025 DEBT SERVICE	2024-2025 CAPITAL OUTLAY	2024-2025 TOTAL BUDGET	EST FUND BALANCE 6/30/2025	Percent Change
001	**GENERAL**	**2,182,433**	**6,985,105**	**6,779,907**	**-**	**181,500**	**6,961,407**	**2,206,131**	**1.09%**
	RECREATION								
021	Pool	(145,227)	293,900	238,024	-	55,000	293,024	(144,351)	0.60%
022	Senior Center	(199,393)	215,000	159,735	-	-	159,735	(144,129)	27.72%
	TOTAL, RECREATION	**(344,620)**	**508,900**	**397,760**	**-**	**55,000**	**452,760**	**(288,480)**	**16.29%**
	SPECIAL REVENUE								
102	Gas Tax	591,613	706,715	346,049	-	225,000	571,049	727,278	22.93%
103	LTF Article 3	67,088	17,659	10,000	-	-	10,000	74,747	11.42%
104	LTF Article 8	1,469,427	602,509	227,918	-	577,387	805,305	1,266,631	-13.80%
105	Measure C	395,296	551,433	358,950	-	226,194	585,144	361,585	-8.53%
	SPECIAL REVENUE-PUBLIC SAFETY								
106	Measure E	303,361	2,887,824	2,819,199	-	268,000	3,087,199	103,985	-65.72%
	TOTAL, SPECIAL REVENUE	**2,826,785**	**4,766,140**	**3,762,116**	**-**	**1,296,581**	**5,058,697**	**2,534,227**	**-10.35%**
	SPECIAL POLICE								
107	Abandoned Vehicle Abatement	17,245	-	-	-	-	-	17,245	0.00%
	TOTAL, SPECIAL POLICE	**17,245**	**-**		**-**	**-**	**-**	**17,245**	**0.00%**
	ENTERPRISE								
318	Water	6,829,780	2,625,640	2,593,269	41,730	337,124	2,972,123	6,483,297	-5.07%
319	Solid Waste	(328,239)	3,373,865	3,310,958	-	45,000	3,355,958	(310,331)	5.46%
320	Ambulance/Fire	68,775	4,446,545	4,082,057	48,638	228,000	4,358,694	156,626	-127.74%
	TOTAL, ENTERPRISE	**6,570,316**	**10,446,051**	**9,986,283**	**90,368**	**610,124**	**10,686,775**	**6,329,592**	**-3.66%**
	FEDERAL PROJECTS								
030	Community Development Block Grant	(215,932)	-	-	-	-	-	(215,932)	0.00%
056	Madsen Ave Recons Sierra to Stroud	(21,769)	-	-	-	-	-	(21,769)	0.00%
057	Madsen Ave Bike Path Stroud to Kamm	-	-	-	-	-	-	-	
058	Bethel /Sierra Roundabout	2,005	-	-	-	-	-	2,005	0.00%
059	Mehlert Ave Reconstruction	-	-	-	-	-	-	-	
060	12th Ave Sidewalks-Stroud-Aslan	-	-	-	-	-	-	-	
061	18th Ave Sidewalks-Stroud-Klepper	-	-	-	-	-	-	-	
062	18th Ave Sidewalks-Sierra-Stroud	-	-	-	-	-	-	-	
	TOTAL, FEDERAL PROJECTS	**(235,695)**	**-**		**-**	**-**	**-**	**(235,695)**	
	GRANTS								
031	Park Improvement Grants	(142,392)	1,200,600			1,200,600	1,200,600	(142,392)	
032	Transient Oriented Development Grant	-	436,033	436,033	-	-	436,033	-	
033	San Joaquin Valley Air Grant	21	-	-	-	-	-	21	0.00%
034	SLESF Cops Grant	120,629	156,921	155,000	-	-	155,000	122,550	1.59%
036	ARPA Fund	1,593,718	47,563	393,515	-	-	393,515	1,247,766	-21.71%
108	ACT Task Force Grant	78,564	187,376	187,072	-	-	187,072	78,868	0.39%
110	KJUHSD School Resource Officer	25,616	161,201	161,201	-	-	161,201	25,615	
111	Elementary School Resource Officer	25,616	170,159	170,159	-	-	170,159	25,616	
	TOTAL, GRANTS	**1,701,771**	**2,359,853**	**1,502,980**	**-**	**1,200,600**	**2,703,580**	**1,358,044**	
210	Capital Facilities-Traffic	2,222,451	208,656	332,587	-		332,587	2,098,519	-5.58%
210	Capital Facilities-Public Safety	(526,812)	25,000	10,000	-		10,000	(511,812)	2.85%
210	Capital Facilities-Special Recreation	845,076	15,000	192,500	-		192,500	667,576	-21.00%
210	Capital Facilities-Water Facilities	1,385,668	-	280,507	-		280,507	1,105,161	-20.24%
210	Capital Facilities-General Government	1,221,547	54,500	90,000	-		90,000	1,186,047	-2.91%
	SUB-TOTAL, CAPITAL FACILITIES	**5,147,930**	**303,156**	**905,595**	**-**	**-**	**905,595**	**4,545,491**	
211	Sewer Connection	1,572,436	86,600	61,707	-	-	61,707	1,597,328	1.58%
212	Storm Drain	93,621	14,976	75,987	-		75,987	32,610	-65.17%
214	Parks & Recreation - Neighborhood	325,571	40,000	100,000	-	-	100,000	265,571	-18.43%
214	Parks & Recreation - Community	243,227	15,454	100,000	-	-	100,000	158,681	-34.76%
216	Traffic Impact Zone	13,881	248	-	-	-	-	14,129	1.79%
243	Equipment Reserve	26,335	469	-	-	-	-	26,804	1.78%
	TOTAL, DEVELOPMENT IMPACT FEES	**7,422,999**	**460,903**	**1,243,289**	**-**	**-**	**1,243,289**	**6,640,613**	**-10.54%**
	INTERNAL SERVICE								
501	Risk Management	385,603	1,287,592	1,287,592	-	-	1,287,592	385,603	0.00%
502	CalPERS UAL Fund	1,449,631	-	289,958	-	-	289,958	1,159,673	-20.00%
503	Economic Stabilization Fund	694,640	-	-		-	-	694,640	0.00%
504	Equipment Reserve Fund	450,140	-	100,000		-	100,000	350,140	-22.22%
505	Forgivable Loan Program Fund	307,358	130,000	300,000			300,000	137,358	
	TOTAL, INTERNAL SERVICE	**3,287,371**	**1,417,592**	**1,977,550**	**-**	**-**	**1,977,550**	**2,727,413**	**-17.03%**
	FINANCE AUTHORITY							-	
750	Finance Authority	1,870,021				-	-	1,870,021	0.00%
754	Special Assessment District 1991-1	(220,000)				-	-	(220,000)	0.00%
755	Special Assessment District 1991-1 Sup	815				-	-	815	0.00%
756	Special Assessment District 1992-1	135,294				-	-	135,294	0.00%
757	Special Assessment District 1992-2	96,056				-	-	96,056	0.00%
	TOTAL, FINANCE AUTHORITY	**1,882,186**	**-**		**-**	**-**	**-**	**1,882,186**	**0.00%**
	REDEVELOPMENT SUCCESSOR AGENCY							-	
740	RDA Successor Agency	71,723	-			-	-	71,723	0.00%
741	Low/Moderate Housing Successor Agncy	574,389	-		-	-	-	574,389	0.00%
	TOTAL, SUCCESSOR AGENCY	**646,112**	**-**		**-**	**-**	**-**	**646,112**	0.00%
759	**LANDSCAPING & LIGHTING DISTRICT**	**3,484**	**114,333**	**114,333**	**-**	**-**	**114,333**	**3,483**	0.02%
760	**COMMUNITY FACILITIES DISTRICT**	**675,472**	**458,043**	**483,099**	**-**	**-**	**483,099**	**650,415**	3.71%
	GRAND TOTAL	**$ 26,635,858**	**$ 27,516,919**	**$ 26,247,319**	**$ 90,368**	**$ 3,343,805**	**$ 29,681,491**	**$ 24,471,286**	**-8.13%**


General Fund Ending Fund Balance
DOLLARS
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$2,958,856
$1,983,518
$2,049,649
$2,182,433
$2,206,131
2021
2022
2023
2024
2025
FISCAL YEARS

CITY OF KINGSBURG
ALL TRANSFERS
FISCAL YEAR 2024-25

Fund		Transfers Out	Fund		Transfers In
Overhead Transfers					
Water Fund	318	236,939	General Fund	001	236,939
Solid Waste Fund	319	202,282	General Fund	001	202,282
Gas Tax Fund	102	30,475	General Fund	001	30,475
LTF Art 8 Fund	104	17,181	General Fund	001	17,181
Measure C Fund	105	11,946	General Fund	001	11,946
Total Overhead Transfers		498,823			498,823
Operational Transfers					
General Fund	001	400,000	Ambulance Fund	320	400,000
General Fund	001	100,000	Senior Center Fund	022	100,000
General Fund	001	148,000	Pool Fund	021	148,000
COPS Grant Fund	034	155,000	General Fund	001	155,000
Measure E Fund	106	25,500	SRO Fund	110	25,500
Measure E Fund	106	25,500	SRO Fund	111	25,500
CalPERS UAL Fund	502	61,395	Ambulance Fund	320	61,395
CalPERS UAL Fund	502	159,346	General Fund	001	159,346
CalPERS UAL Fund	502	69,217	Measure E Fund	106	69,217
Landscape & Lighting Fund	759	89,467	General Fund	001	89,467
Landscape & Lighting Fund	759	16,508	Water fund	318	16,508
CFD Fund	760	68,704	General Fund-Police	001	68,704
CFD Fund	760	36,999	General Fund-PW	001	36,999
CFD Fund	760	22,901	General Fund-Admin	001	22,901
CFD Fund	760	68,705	Ambulance Fund	320	68,705
CFD Fund	760	54,292	Measure E Fund-Police	106	54,292
CFD Fund	760	45,243	Measure E Fund-Fire	106	45,243
Total Operational Transfers		1,546,779			1,546,779
Total Transfers Out		**$ 2,045,602**	***Total Transfers In***		**$ 2,045,602**

CITY OF KINGSBURG
Summary of General Fund Segments

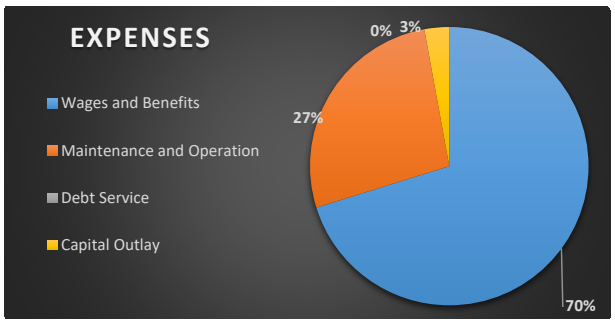
2024-25 Fiscal Year Budget

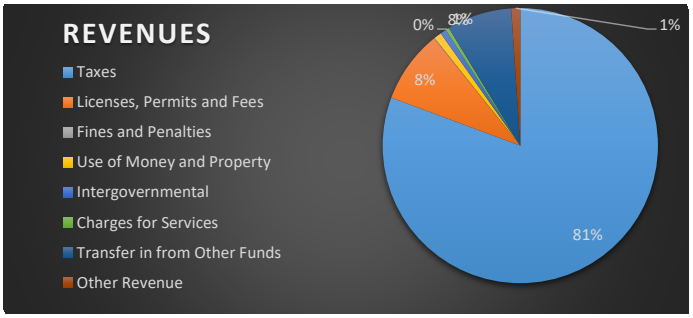
		General Fund	Pool Fund	Senior Center Fund	Total
Actual Fund Balance,	**June 30, 2023**	2,049,649	(160,416)	(202,629)	1,686,605
Estimated Fund Balance,	**June 30, 2024**	2,182,433	(145,227)	(199,393)	1,837,813
Revenues:					
	Taxes	5,634,951			5,634,951
	Licenses, Permits and Fees	597,750			597,750
	Fines and Penalties	5,000			5,000
	Use of Money and Property	62,155			62,155
	Intergovernmental	49,400			49,400
	Charges for Services	29,430	52,500	55,000	136,930
	JPA Reimbursements		93,400		93,400
	Other Revenue	74,000		5,000	79,000
	Transfer in from General Fund		148,000	100,000	248,000
	Transfer in from Other Funds	532,419		55,000	587,419
	Total Revenues	6,985,105	293,900	215,000	7,494,005
Expenses:					
	Wages & Benefits	4,431,298	92,968	123,209	4,647,475
	Maintenance and Operation	1,700,609	145,056	36,526	1,882,191
	Debt Service				-
	Capital Outlay	181,500	55,000		236,500
	Transfers Out	648,000			648,000
	Total Expenses	6,961,407	293,024	159,735	7,414,167
	Projected Net Result	*23,698*	*876*	*55,265*	*79,838*
Projected Fund Balance,	**June 30, 2025**	**2,206,131**	**(144,351)**	**(144,129)**	**1,917,650**

GENERAL FUND SUMMARY

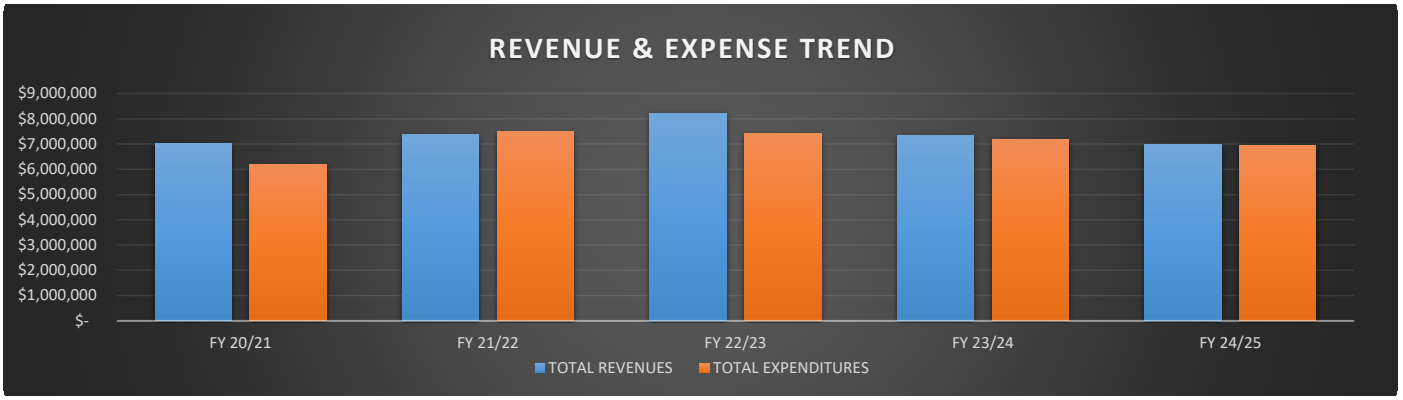
Description: The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

Budget Highlights: The general fund is expected to continue to hold a healthy fund balance through at the end of the 2025 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.





GENERAL FUND	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Taxes	$ 4,773,335	$ 5,339,515	$ 5,521,415	$ 5,326,518	$ 5,567,029	$ 5,634,951	5.79%
Licenses, Permits and Fees	$ 1,275,796	$ 1,374,760	$ 995,241	$ 699,400	$ 814,362	$ 597,750	-14.53%
Fines and Penalties	$ 5,023	$ 17,327	$ 6,696	$ 5,000	$ 19,965	$ 5,000	0.00%
Use of Money and Property	$ 10,571	$ 18,604	$ 35,543	$ 13,000	$ 142,903	$ 62,155	378.12%
Intergovernmental	$ 41,705	$ 56,342	$ 34,502	$ 16,400	$ 59,827	$ 49,400	
Charges for Services	$ 46,373	$ 39,182	$ 32,194	$ 28,430	$ 28,430	$ 29,430	3.52%
Other Revenue	$ 323,073	$ 159,289	$ 141,270	$ 154,000	$ 128,800	$ 74,000	-51.95%
Transfer in from Other Funds	$ 553,362	$ 358,184	$ 1,459,440	$ 979,019	$ 560,823	$ 532,419	-45.62%
TOTAL REVENUES	**$ 7,029,237**	**$ 7,363,205**	**$ 8,226,302**	**$ 7,221,767**	**$ 7,322,139**	**$ 6,985,105**	-3.39%
EXPENDITURES							
Wages & Benefits	$ 3,674,575	$ 4,102,588	$ 4,062,216	$ 4,178,009	$ 4,224,377	$ 4,431,298	6.06%
Maintenance and Operation	$ 1,775,780	$ 1,627,829	$ 1,690,605	$ 2,021,726	$ 1,638,461	$ 1,700,609	-15.88%
Debt Service	$ 4,355	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 296,994	$ 203,249	$ 391,539	$ 701,418	$ 728,517	$ 181,500	-74.12%
Transfers Out	$ 455,000	$ 1,572,439	$ 1,275,405	$ 598,000	$ 598,000	$ 648,000	8.36%
TOTAL EXPENDITURES	**$ 6,206,705**	**$ 7,506,105**	**$ 7,419,765**	**$ 7,499,153**	**$ 7,189,355**	**$ 6,961,407**	-7.17%
Net Revenue/(Expenditures)	$ 822,532	$ (142,901)	$ 806,537	$ (277,386)	$ 132,784	$ 23,698	-108.54%
Changes in Fund Balance	$ 116,862			$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 939,394	$ (142,901)	$ 806,537	$ (277,386)	$ 132,784	$ 23,698	
Beginning Fund Balance July 1	$ 2,019,462	$ 2,958,857	$ 1,983,518	$ 2,049,649	$ 2,049,649	$ 2,182,433	6.48%
Adjustment in Fund Balance to Actual	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer Surplus to Reserve Funds	$ -	$ (832,439)	$ (740,405)	$ -	$ -	$ -	
Ending Fund Balance June 30	**$ 2,958,856**	**$ 1,983,518**	**$ 2,049,649**	**$ 1,772,264**	**$ 2,182,433**	**$ 2,206,131**	24.48%



CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2024/25

GENERAL FUND REVENUE ADDOUNTS	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ADOPTED	2023/24 PROJECTED	2024/25 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	1,240,629	1,293,434	1,401,530	1,330,761	1,476,070	1,497,563
Supplemental Prop Tax	30,030	33,360	50,048	22,500	30,786	28,000
Real Prop Transfer	60,014	66,187	64,697	40,000	42,301	34,000
Other Tax						
Homeowner Property Tax Relief	10,829	10,237	10,349	10,300	10,223	10,300
Residual Property Tax	98,942	119,351	-	-	-	-
Sales Tax	427,273	561,959	642,945	599,006	551,300	573,352
Sales Tax in-lieu	825,926	977,475	920,810	977,326	916,120	952,764
Franchises	519,474	539,719	610,913	600,000	606,959	600,000
Motor Vehicle-In-Lieu-of Fees	1,185,675	1,265,202	1,359,674	1,319,625	1,508,971	1,508,971
Sales Tax/Local Public Safety	24,631	36,152	40,474	27,000	28,300	25,000
Transient Occupancy Tax	349,913	436,439	419,975	400,000	396,000	405,000
Licenses, Permits and Fees						
Business Licenses	232,173	234,654	223,919	215,000	220,000	211,000
SB 1186 Fee	(689)	(462)	(245)	-	(317)	-
Dog Licenses	5,466	(4,028)	150	100	(115)	-
Park Reservation Fees	5,645	5,583	6,920	4,800	5,750	4,500
Summer Program Fees	32,480	44,670	20,550	5,000	920	-
After School Program Fees	-	98,153	105,768	-	-	-
Home Occupation/Conditional Use Permit	2,000	1,950	3,321	2,000	2,300	1,500
Encroachments	46,691	35,857	38,360	25,000	32,200	18,000
Planning & Zoning Fees	12,635	6,525	3,350	4,000	2,000	2,000
Site Plan Review/Parcel Maps/Tract Maps	17,150	-	26,400	-	17,898	-
Subdivision Monuments	1,500	-	-	-	(10,000)	-
Misc Planning Fees	-	3,525	875	1,200	19,500	7,500
Construct & Debris Demo	25,525	27,474	4,660	3,000	14,100	3,500
Zone	4,000	-	-	-	-	-
Building Permits	327,868	612,724	391,829	280,000	330,000	255,000
Plumb Elec/Air Conditioning	37,198	30,008	16,238	21,000	641	-
Strong Motion Tax-Resident	2,884	4,900	3,112	2,800	2,700	2,200
Strong Motion Tax-Comm\	6,105	2,844	2,279	2,000	1,100	1,200
Energy Surcharge	12,338	16,629	19,374	15,500	18,000	7,500
Plan Check Fee	414,168	173,697	111,339	106,500	139,080	75,000
Grading & Inspec-Comm	71,321	54,901	7,586	10,000	13,660	5,000
BSC Fees	2,134	1,284	1,617	1,500	1,445	1,350
Fire Sprinkler	17,203	23,875	7,840	-	3,500	2,500
Technology Fee	-	-	23,328	20,000	34,000	24,000
Fines and Penalties						
Police Fines	5,023	17,188	6,236	5,000	8,700	5,000
Police Grants	50	-	-	-	11,059	-
Parking Fines	-	139	460	-	206	-
Use of Money and Property						
Interest on Investments	-	-	21,135	-	97,500	48,775
Rents	10,571	11,373	14,409	13,000	8,500	13,380
Sale of Property	-	7,231	-	-	36,903	-
Intergovernmental						
OES Grant	-	31,141	7,974	-	9,479	-
Other	30,645	15,466	15,953	16,400	15,260	49,400
State Homeland Security Grant	4,954	9,701	5,187	-	28,610	-
DOJ Grants	6,106	34	5,388	-	6,478	-
Charges for Services						
Garage	16,294	3,224	-	-	-	-
State Route 201 Maint	4,073	6,788	5,430	5,430	5,430	5,430
Police Services	26,007	29,171	26,764	23,000	23,000	24,000
Other Revenue						
POST Reimbursement	493	11,262	24,828	40,000	15,000	20,000
Miscellaneous	176,377	140,312	66,566	88,000	79,800	25,500
Cares Act COVID 19	138,442	-	-	-	-	-
FIBER OPTIC LOAN	-	-	-	-	-	-
CCARD FEES	7,711	7,715	6,547	6,000	-	4,500
Police Wellness Program	-	-	20,000	-	-	-

CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2024/25

GENERAL FUND REVENUE ADDOUNTS	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ADOPTED	2023/24 PROJECTED	2024/25 PROPOSED
Transfers In	403,362	-	666,964	418,196	-	-
Transfer-In-From General Fund balance	-	60,000	-	100,000	100,000	-
Transfer In from LLMD & CFD	-	-	330,968	174,759	174,759	218,073
CALPERS UAL Fund Balance	-	148,184	111,346	131,064	131,064	159,346
Transfer In-Other	150,000	150,000	350,162	155,000	155,000	155,000
TOTAL REVENUES	**$ 7,029,237**	**$ 7,363,205**	**$ 8,226,302**	**$ 7,221,767**	**$ 7,322,139**	**$ 6,985,105**

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
001-0000-401-0100	PROPERTY TAX TEETER	$ 1,163,946	$ 1,228,806	$ 1,323,247	$ 1,255,761	$ 1,394,670	$ 1,422,563	13.28%
001-0000-401-0201	UNSECURED/CURRENT	$ 76,683	$ 64,628	$ 78,283	$ 75,000	$ 81,400	$ 75,000	0.00%
001-0000-401-0202	UNSECURED/PRIOR	$ -	$ -	$ -	$ -			
001-0000-401-0301	SUPPLEMENTAL/CURRENT	$ 28,849	$ 30,813	$ 34,607	$ 20,000	$ 26,600	$ 28,000	40.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	$ 1,181	$ 2,547	$ 15,441	$ 2,500	$ 4,186		-100.00%
001-0000-401-0400	REAL PROPERTY TRANSFER TAX	$ 60,014	$ 66,187	$ 64,697	$ 40,000	$ 42,301	$ 34,000	-15.00%
001-0000-401-0500	HOMEOWNERS	$ 10,829	$ 10,237	$ 10,349	$ 10,300	$ 10,223	$ 10,300	0.00%
001-0000-401-0600	RESIDUAL PROPERTY TAX	$ 98,942	$ 119,351	$ -	$ -			
001-0000-402-0101	SALES TAX	$ 427,273	$ 561,959	$ 642,945	$ 599,006	$ 551,300	$ 573,352	-4.28%
001-0000-402-0102	IN-LIEU SALES TAX	$ 825,926	$ 977,475	$ 920,810	$ 977,326	$ 916,120	$ 952,764	-2.51%
001-0000-402-0103	LOCAL PUBLIC SAFETY	$ 24,631	$ 36,152	$ 40,474	$ 27,000	$ 28,300	$ 25,000	-7.41%
001-0000-403-0101	MVLF	$ 1,185,675	$ 1,265,202	$ 1,359,674	$ 1,319,625	$ 1,508,971	$ 1,508,971	14.35%
001-0000-403-0200	FRANCHISE TAX	$ 519,474	$ 539,719	$ 610,913	$ 600,000	$ 606,959	$ 600,000	0.00%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	$ 349,913	$ 436,439	$ 419,975	$ 400,000	$ 396,000	$ 405,000	1.25%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	$ 207,823	$ 205,359	$ 194,788	$ 187,000	$ 186,000	$ 180,000	-3.74%
001-0000-411-0102	BUSINESS LICENSES-BUS IMP DIST	$ 24,350	$ 29,295	$ 29,132	$ 28,000	$ 34,000	$ 31,000	10.71%
001-0000-411-0103	SB1186 FEE	$ (689)	$ (462)	$ (245)	$ -	$ (317)	$ -	
001-0000-411-0200	DOG LICENSES	$ 5,466	$ (4,028)	$ 150	$ 100	$ (115)	$ -	-100.00%
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	$ 50	$ -	$ -	$ -	$ -	$ -	
001-0000-421-0110	DOJ GRANTS	$ 6,106	$ 34	$ 5,388	$ -	$ 6,478	$ -	
001-0000-421-0201	OES GRANTS	$ -	$ 31,141	$ 7,974	$ -	$ 9,479	$ -	
001-0000-421-0202	HOMELAND SECURITY-POLICE	$ 4,954	$ 9,701	$ 5,187	$ -	$ 28,610	$ -	
001-0000-422-0101	PEG MONEY	$ 17,820	$ 14,406	$ 14,148	$ 15,000	$ 13,860	$ 14,000	-6.67%
001-0000-431-0105	HOME OCCUPATION	$ 2,000	$ 1,950	$ 3,321	$ 2,000	$ 2,300	$ 1,500	-25.00%
001-0000-431-0107	SITE PLAN REVIEW	$ 12,635	$ 6,525	$ 3,350	$ 4,000	$ 2,000	$ 2,000	-50.00%
001-0000-431-0109	TRACT MAPS	$ 17,150	$ -	$ 26,400	$ -	$ 17,898	$ -	
001-0000-431-0110	ENCROACHMENTS	$ 46,691	$ 35,857	$ 38,360	$ 25,000	$ 32,200	$ 18,000	-28.00%
001-0000-431-0112	SUBDIVISION MONUMENTS	$ 1,500	$ -	$ -	$ -	$ (10,000)	$ -	
001-0000-431-0114	ANNEXATION DEPOSITS	$ 12,750	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0115	MISC PLANNING FEES	$ -	$ 3,525	$ 875	$ 1,200	$ 19,500	$ 7,500	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	$ 25,525	$ 27,474	$ 4,660	$ 3,000	$ 14,100	$ 3,500	16.67%
001-0000-431-0119	ZONE	$ 4,000	$ -	$ -	$ -			
001-0000-431-0120	OTHER	$ -	$ -	$ -	$ -		$ 34,000	
001-0000-431-0130	BUILDING PERMITS	$ 327,868	$ 612,724	$ 391,829	$ 280,000	$ 330,000	$ 255,000	-8.93%
001-0000-431-0131	PLUMB ELEC/AIR COND	$ 37,198	$ 30,008	$ 16,238	$ 21,000	$ 641	$ -	-100.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	$ 2,884	$ 4,900	$ 3,112	$ 2,800	$ 2,700	$ 2,200	-21.43%
001-0000-431-0133	STRONG MOTION TAX-COMM	$ 6,105	$ 2,844	$ 2,279	$ 2,000	$ 1,100	$ 1,200	-40.00%
001-0000-431-0134	ENERGY SURCHARGE	$ 12,338	$ 16,629	$ 19,374	$ 15,500	$ 18,000	$ 7,500	-51.61%
001-0000-431-0135	PLAN CHECK FEE	$ 331,697	$ 171,517	$ 109,839	$ 105,000	$ 114,000	$ 65,000	-38.10%
001-0000-431-0136	GRADING & INSPECTION-COMM	$ 71,321	$ 54,901	$ 7,586	$ 10,000	$ 13,660	$ 5,000	-50.00%
001-0000-431-0137	BSC FEES	$ 2,134	$ 1,284	$ 1,617	$ 1,500	$ 1,445	$ 1,350	-10.00%
001-0000-431-0138	FIRE SPRINKLER	$ 17,203	$ 23,875	$ 7,840	$ -	$ 3,500	$ 2,500	
001-0000-431-0140	ENGINEERING PLAN CHECK	$ 82,471	$ 2,180	$ 1,500	$ 1,500	$ 25,080	$ 10,000	566.67%
001-0000-431-0141	TECHNOLOGY FEE	$ -	$ -	$ 23,328	$ 20,000	$ 34,000	$ 24,000	20.00%
001-0000-432-0101	POLICE FINES	$ 5,023	$ 17,188	$ 6,236	$ 5,000	$ 8,700	$ 5,000	0.00%
001-0000-432-0102	POLICE SERVICES	$ 26,007	$ 29,171	$ 26,764	$ 23,000	$ 23,000	$ 24,000	4.35%
001-0000-432-0104	PARKING FINES	$ -	$ 139	$ 460	$ -	$ 206	$ -	
001-0000-432-0105	POST REIMBURSEMENT	$ 493	$ 11,262	$ 24,828	$ 40,000	$ 15,000	$ 20,000	-50.00%
001-0000-432-0106	POLICE GRANTS	$ -	$ -	$ -	$ -	$ 11,059		
001-0000-433-0101	PARK RESERVATION FEES	$ 5,645	$ 5,583	$ 6,920	$ 4,800	$ 5,750	$ 4,500	-6.25%
001-0000-433-0102	SUMMER PROGRAM FEES	$ 32,480	$ 44,670	$ 20,550	$ 5,000	$ 920	$ -	-100.00%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	$ -	$ 98,153	$ 105,768	$ -	$ -	$ -	
001-0000-433-0302	SPEC EVENTS INS CITY FEE	$ 75	$ 1,060	$ 1,805	$ 1,400	$ 1,400	$ 1,400	0.00%
001-0000-434-0100	GARAGE	$ 16,294	$ 3,224	$ -	$ -	$ -	$ -	
001-0000-451-0101	INTEREST	$ -	$ -	$ 21,135	$ -	$ 97,500	$ 48,775	
001-0000-452-0101	SALE OF PROPERTY	$ -	$ 7,231	$ -	$ -	$ 36,903		
001-0000-453-0100	RENTS	$ 10,571	$ 11,373	$ 14,409	$ 13,000	$ 8,500	$ 13,380	2.92%
001-0000-440-0101	PROCEEDS FROM SBITA			$ 67,275				
001-0000-462-0100	MISCELLANEOUS-OTHER	$ 131,097	$ 92,277	$ (5,517)	$ 87,500	$ 31,000	$ 25,000	-71.43%
001-0000-462-0130	FIBER OPTIC LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
001-0000-462-0110	FROM LLMD ASSESSMENTS	$ -	$ -	$ 330,968	$ 174,759	$ 174,759	$ 89,467	-48.81%
001-0000-462-0115	FROM CFD ASSESSMENTS-POLICE	$ -	$ -	$ -	$ -	$ -	$ 68,704	
001-0000-462-0116	FROM CFD ASSESSMENTS-PW	$ -	$ -	$ -	$ -	$ -	$ 37,000	
001-0000-462-0117	FROM CFD ASSESSMENTS-ADMIN	$ -	$ -	$ -	$ -	$ -	$ 22,901	
001-0000-462-0120	CARES ACT COVID-19	$ 138,442	$ -	$ -	$ -	$ -	$ -	

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
001-0000-462-0160	CCARD FEES	$ 7,711	$ 7,715	$ 6,547	$ 6,000	$ 5,000	$ 4,500	
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	$ 44,777	$ 47,575	$ 4,056	$ -	$ 43,000	$ -	
001-0000-463-0101	ST ROUTE 201 MAINT	$ 4,073	$ 6,788	$ 5,430	$ 5,430	$ 5,430	$ 5,430	0.00%
001-0000-463-0120	POLICE WELLNESS PROGRAM	$ -	$ -	$ 20,000	$ -	$ -	$ -	
001-0000-464-0100	TROLLEY RENTAL	$ 502	$ 460	$ 752	$ 500	$ 800	$ 500	0.00%
001-0000-471-0101	FROM COPS GRANT	$ 150,000	$ 150,000	$ 350,162	$ 155,000	$ 155,000	$ 155,000	0.00%
001-0000-471-0103	FROM LTF ART 8	$ 9,000	$ -	$ -	$ 11,283	$ -	$ -	-100.00%
001-0000-471-0104	FROM MEASURE C	$ 11,090	$ -	$ -	$ 11,766	$ -	$ -	-100.00%
001-0000-471-0105	FROM AMBULANCE	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0106	FROM GAS TAX	$ 24,917	$ -	$ -	$ 29,572	$ -	$ -	-100.00%
001-0000-471-0108	FROM WATER	$ 223,207	$ -	$ 666,964	$ 200,000	$ -	$ -	-100.00%
001-0000-471-0109	FROM SOLID WASTE	$ 135,147	$ -	$ -	$ 165,575	$ -	$ -	-100.00%
001-0000-471-0111	FROM GEN FUND BALANCE	$ -	$ 60,000	$ -	$ 100,000	$ 100,000	$ -	
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	$ -	$ 148,184	$ 111,346	$ 131,064	$ 131,064	$ 159,346	21.58%
		$ 7,029,237	**$ 7,363,205**	**$ 8,226,302**	**$ 7,221,767**	**$ 7,322,139**	**$ 6,985,105**	-3.28%
	Revenues	**$ 7,029,237**	**$ 7,363,205**	**$ 8,226,302**	**$ 7,221,767**	**$ 7,322,139**	**$ 6,985,105**	-3.28%
	Expenses	**$ 6,210,096**	**$ 7,506,105**	**$ 7,419,765**	**$ 7,499,153**	**$ 7,189,355**	**$ 6,961,407**	-7.17%
		$ 819,141	**$ (142,901)**	**$ 806,537**	**$ (277,386)**	**$ 132,784**	**$ 23,698**	

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
City Council								
001-1000-519-5101	SALARIES	$ 15,350	$ 18,196	$ 13,671	$ 15,600	$ 14,800	$ 15,600	0.00%
001-1000-519-5121	FICA	$ 1,182	$ 1,502	$ 937	$ 1,193	$ 1,193	$ 1,193	0.03%
	TOTAL WAGES & BENEFITS	$ 16,532	$ 19,698	$ 14,608	$ 16,793	$ 15,993	$ 16,793	0.00%
001-1000-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (1,540)	$ (1,461)	$ -	$ (3,093)	$ (2,469)	
001-1000-519-5261	LIABILITY INSURANCE	$ 398	$ 474	$ 550	$ 832	$ 832	$ 1,166	40.14%
001-1000-519-5262	PROPERTY INSURANCE	$ 89	$ 148	$ 192	$ 296	$ 296	$ 519	75.34%
001-1000-519-5264	ERMA	$ 111	$ 144	$ 135	$ 131	$ 131	$ 129	-1.53%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	$ 26	$ 7	$ 1	$ 12	$ 12	$ 19	58.33%
001-1000-519-5270	PROFESSIONAL SERVICES	$ 1,993	$ 1,395	$ 3,851	$ 10,000	$ 12,334	$ 3,000	-70.00%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	$ 676	$ 12,840	$ 19,323	$ 18,000	$ 4,741	$ 7,500	-58.33%
001-1000-519-5292	MEMBERSHIPS/DUES	$ 6,170	$ 6,686	$ 6,710	$ 6,710	$ 6,961	$ 7,000	4.32%
	TOTAL MAINT. & OPERATIONS	$ 9,463	$ 20,154	$ 29,301	$ 35,981	$ 22,214	$ 16,864	-53.13%
	TOTAL, CITY COUNCIL	**$ 25,995**	**$ 39,852**	**$ 43,909**	**$ 52,774**	**$ 38,207**	**$ 33,657**	**-36.22%**
City Attorney								
001-1200-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (1,666)	$ (1,581)	$ -	$ -	$ -	
001-1200-519-5270	PROFESSIONAL SERVICES	$ 61,324	$ 54,781	$ 81,588	$ 91,000	$ 102,500	$ 95,000	4.40%
	TOTAL, CITY ATTORNEY	**$ 61,324**	**$ 53,115**	**$ 80,007**	**$ 91,000**	**$ 102,500**	**$ 95,000**	**4.40%**
Non-Departmental								
001-1400-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (40,015)	$ (37,962)	$ -	$ (59,116)	$ (66,766)	
001-1400-519-5202	CITIZEN ENGAGEMENT	$ 6,174	$ 5,624	$ 10,622	$ 11,000	$ 11,000	$ 11,000	0.00%
001-1400-519-5215	CALPERS UAL ADMIN	$ -	$ -	$ 92,788	$ 114,124	$ 111,002	$ 141,502	23.99%
001-1400-519-5216	COMMUNICATIONS	$ 11,439	$ 4,630	$ 15,667	$ 15,000	$ 15,000	$ 17,500	16.67%
001-1400-519-5218	UTILITIES	$ 12,402	$ 15,271	$ 19,328	$ 16,500	$ 17,000	$ 17,500	6.06%
001-1400-519-5231	COUNCIL CHAMBER LEASE	$ 33,800	$ 28,600	$ 31,200	$ 31,200	$ 31,200	$ 31,200	0.00%
001-1400-519-5232	OTHER LEASES	$ 15,286	$ 6,759	$ 5,628	$ 7,428	$ 7,428	$ 7,428	0.00%
001-1400-519-5233	PROPERTY TAXES	$ 5,061	$ 5,826	$ 4,831	$ 6,000	$ 6,000	$ 5,500	-8.33%
001-1400-519-5270	PROFESSIONAL SERVICES	$ 73,708	$ 78,549	$ 111,646	$ 45,000	$ 95,000	$ 52,000	15.56%
001-1400-519-5280	BUSINESS IMPROVEMENT DISTRICT	$ 750	$ 26,600	$ 11,330	$ 25,000	$ 26,000	$ 30,000	20.00%
001-1400-519-5320	EDUCATION ASSISTANCE PROGRAM	$ -	$ -	$ 7,842	$ 6,500	$ 5,000	$ 5,500	-15.38%
001-1400-519-5340	MISCELLANEOUS	$ 11,724	$ 5,401	$ (6,625)	$ 6,000	$ 6,300	$ 6,000	0.00%
001-1400-519-5341	COVID-19	$ 182,236	$ 7,433	$ -	$ -	$ -	$ -	
001-1400-519-5345	FIRE TRANSITION FEES	$ 139,704	$ 142,498	$ 146,672	$ 148,127	$ 148,127	$ 151,090	2.00%
001-1400-519-5401	UTILITIES SERVICES	$ 1,940	$ 1,205	$ 873	$ 1,400	$ 1,200	$ 1,200	-14.29%
001-1400-519-5480	CHAMBER SERVICES	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 524,224	$ 318,380	$ 443,839	$ 463,279	$ 451,141	$ 440,654	-4.88%
001-1400-519-5701	CAPITAL OUTLAY	$ 45,438	$ 6,188	$ 7,628	$ 20,000	$ 44,500	$ 12,000	-40.00%
001-1400-519-5708	COMPUTER REPLACEMENTS	$ 5,306	$ -	$ 6,087	$ 5,500	$ 2,500	$ 4,000	-27.27%
001-1400-519-5710	FIBER OPTIC LOAN	$ -	$ -	$ -	$ 271,918	$ 271,918	$ -	-100.00%
001-1400-519-5711	CC CHAMBER TECH IMPROVS	$ 2,684	$ -	$ -	$ 25,000	$ 26,824	$ -	0.00%
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	$ -	$ 12,210	$ 438	$ -	$ 5,442	$ -	
001-1400-519-5749	CITY HALL CAMERA/SECURITY	$ -	$ -	$ 1,630	$ -	$ -	$ -	
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	$ -	$ -	$ -	$ 100,000	$ 100,000	$ -	
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	$ 48,200	$ 23,450	$ 25,969	$ 35,000	$ 15,000	$ 30,000	-14.29%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	$ 92,047	$ 9,753	$ 29,963	$ 10,000	$ 10,000	$ 10,000	0.00%
001-1400-519-5782	50% SALES TAX REBATE	$ -	$ 250	$ -	$ -	$ 22,000	$ 25,000	-
001-1400-519-5783	50% PROPERTY TAX REBATE	$ -	$ -	$ 162	$ -	$ 300	$ 500	-
	TOTAL CAPITAL OUTLAY	$ 193,674	$ 51,851	$ 71,877	$ 467,418	$ 498,484	$ 81,500	-82.56%
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	$ -	$ 832,439	$ 740,405	$ -	$ -	$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	$ 400,000	
	TOTAL TRANSFERS OUT	$ 300,000	$ 1,407,439	$ 1,090,405	$ 350,000	$ 350,000	$ 400,000	
	TOTAL, NON-DEPARTMENTAL	**$ 1,017,899**	**$ 1,777,670**	**$ 1,606,122**	**$ 1,280,697**	**$ 1,299,625**	**$ 922,154**	**-28.00%**
City Manager								
001-1600-519-5101	SALARIES	$ 176,379	$ 246,875	$ 204,856	$ 199,781	$ 233,000	$ 233,129	16.69%
001-1600-519-5104	MANAGEMENT INTERN	$ 11,252	$ 16,088	$ 17,929	$ 21,000	$ 19,000	$ 15,000	-28.57%
001-1600-519-5121	FICA	$ 11,666	$ 14,248	$ 13,618	$ 16,890	$ 16,890	$ 18,982	12.39%
001-1600-519-5122	PERS - UAL	$ 645	$ 24,730	$ -	$ -	$ -	$ -	
001-1600-519-5123	PERS - PAYROLL	$ 9,956	$ 10,316	$ 10,345	$ 11,216	$ 11,216	$ 11,494	2.48%
001-1600-519-5125	MEDICAL	$ 12,493	$ 18,168	$ 15,341	$ 15,744	$ 15,744	$ 17,438	10.76%
001-1600-519-5127	WORKERS COMP	$ 599	$ 698	$ 781	$ 699	$ 699	$ 764	9.30%
001-1600-519-5131	EAP	$ 26	$ 28	$ 30	$ 29	$ 29	$ 25	-13.79%
001-1600-519-5133	LIFE INSURANCE	$ 36	$ 1,151	$ (474)	$ 36	$ 36	$ 36	0.00%
001-1600-519-5140	AUTO ALLOWANCE	$ 5,984	$ 6,034	$ 5,917	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 229,035	$ 338,335	$ 268,343	$ 271,395	$ 302,614	$ 302,868	11.60%
001-1600-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (10,062)	$ (9,545)	$ -	$ (17,421)	$ (22,599)	
001-1600-519-5216	COMMUNICATIONS	$ 2,720	$ 1,143	$ 1,621	$ 2,100	$ 1,400	$ 2,000	-4.76%
001-1600-519-5261	LIABILITY INSURANCE	$ 2,779	$ 3,731	$ 4,688	$ 4,629	$ 4,629	$ 6,552	41.54%
001-1600-519-5262	PROPERTY INSURANCE	$ 618	$ 1,167	$ 1,639	$ 1,649	$ 1,649	$ 2,917	76.90%
001-1600-519-5264	ERMA	$ 775	$ 1,132	$ 1,155	$ 729	$ 729	$ 722	-0.96%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	$ 183	$ 55	$ 8	$ 69	$ 69	$ 105	52.17%
001-1600-519-5270	PROFESSIONAL SERVICES	$ 1,572	$ 16,289	$ 10,727	$ 10,000	$ 7,500	$ 10,000	0.00%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	$ -	$ 3,910	$ 4,943	$ 4,500	$ 4,327	$ 5,500	22.22%
001-1600-519-5292	MEMBERSHIPS/DUES	$ 1,736	$ 2,266	$ 1,385	$ 2,200	$ 2,200	$ 2,200	0.00%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
001-1600-519-5341	COVID-19	$ 1,698	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 12,080	$ 19,630	$ 16,621	$ 25,876	$ 5,082	$ 7,397	-71.41%
	TOTAL, CITY MANAGER	**$ 241,115**	**$ 357,965**	**$ 284,964**	**$ 297,271**	**$ 307,696**	**$ 310,265**	**4.37%**
City Clerk								
001-1800-519-5101	SALARIES	$ 92,867	$ 107,681	$ 116,146	$ 121,992	$ 121,992	$ 126,255	3.49%
001-1800-519-5121	FICA	$ 6,380	$ 8,201	$ 8,872	$ 9,332	$ 9,332	$ 9,659	3.50%
001-1800-519-5122	PERS - UAL	$ 20,388	$ 13,002	$ 37,115	$ -	$ -	$ -	
001-1800-519-5123	PERS - PAYROLL	$ 9,515	$ 10,117	$ 11,889	$ 14,444	$ 14,444	$ 14,999	3.84%
001-1800-519-5125	MEDICAL	$ 16,943	$ 16,852	$ 26,963	$ 18,489	$ 28,000	$ 20,646	11.67%
001-1800-519-5127	WORKERS COMP	$ 599	$ 698	$ 781	$ 699	$ 699	$ 764	9.30%
001-1800-519-5131	EAP	$ 15	$ 18	$ 20	$ 17	$ 17	$ 16	-5.88%
001-1800-519-5133	LIFE INSURANCE	$ 36	$ 132	$ (61)	$ 36	$ 36	$ 36	0.00%
001-1800-519-5140	AUTO ALLOWANCE	$ -	$ -	$ 4,154	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 146,744	$ 156,701	$ 205,880	$ 171,009	$ 180,520	$ 178,375	4.31%
001-1800-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (11,502)	$ (10,912)	$ -	$ (11,333)	$ (14,186)	
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	$ 191	$ 223	$ 1,795	$ 2,000	$ 2,200	$ 2,200	10.00%
001-1800-519-5214	PRINTING & RECORDING	$ 3,454	$ 8,603	$ 5,285	$ 6,000	$ 6,000	$ 6,000	0.00%
001-1800-519-5216	COMMUNICATIONS	$ 961	$ 961	$ 1,281	$ 1,440	$ 1,440	$ 1,440	0.00%
001-1800-519-5261	LIABILITY INSURANCE	$ 1,568	$ 2,409	$ 3,186	$ 2,760	$ 2,760	$ 4,262	54.42%
001-1800-519-5262	PROPERTY INSURANCE	$ 349	$ 753	$ 1,114	$ 983	$ 983	$ 1,898	93.08%
001-1800-519-5263	VEHICLE INSURANCE	$ 230	$ 318	$ 306	$ 156	$ 156	$ 160	2.56%
001-1800-519-5264	ERMA	$ 437	$ 731	$ 785	$ 434	$ 434	$ 470	8.29%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	$ 103	$ 35	$ 5	$ 41	$ 41	$ 69	68.29%
001-1800-519-5270	PROFESSIONAL SERVICES	$ 2,927	$ 6,051	$ 25	$ 3,000	$ 3,000	$ 3,000	0.00%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	$ 735	$ 4,477	$ 4,109	$ 5,000	$ 5,000	$ 5,000	0.00%
001-1800-519-5292	MEMBERSHIPS/DUES	$ 430	$ 750	$ 560	$ 560	$ 690	$ 690	23.21%
001-1800-519-5360	ELECTION EXPENSE	$ 1,743	$ 23,000	$ 2,482	$ -	$ -	$ 4,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 13,127	$ 36,808	$ 10,021	$ 22,374	$ 11,371	$ 15,003	-32.94%
	TOTAL, CITY CLERK	**$ 159,871**	**$ 193,509**	**$ 215,901**	**$ 193,383**	**$ 191,891**	**$ 193,378**	**0.00%**
Finance								
001-2000-519-5101	SALARIES	$ 119,155	$ 133,151	$ 162,954	$ 173,401	$ 173,401	$ 180,775	4.25%
001-2000-519-5121	FICA	$ 8,804	$ 10,036	$ 12,226	$ 13,265	$ 13,265	$ 13,829	4.25%
001-2000-519-5122	PERS - UAL	$ 25,160	$ 15,617	$ -	$ -	$ -	$ -	
001-2000-519-5123	PERS - PAYROLL	$ 11,818	$ 11,968	$ 15,571	$ 19,548	$ 19,548	$ 20,443	4.58%
001-2000-519-5125	MEDICAL	$ 34,078	$ 35,883	$ 27,479	$ 25,371	$ 38,000	$ 28,908	13.94%
001-2000-519-5127	WORKERS COMP	$ 569	$ 663	$ 742	$ 664	$ 664	$ 978	47.29%
001-2000-519-5131	EAP	$ 24	$ 24	$ 23	$ 25	$ 25	$ 25	0.00%
001-2000-519-5133	LIFE INSURANCE	$ 34	$ 316	$ (240)	$ 46	$ 46	$ 46	0.17%
001-2000-519-5140	AUTO ALLOWANCE	$ -	$ -	$ 3,946	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 199,641	$ 207,657	$ 222,702	$ 238,320	$ 250,949	$ 251,004	5.32%
001-2000-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (18,515)	$ (17,565)	$ -	$ (16,993)	$ (21,121)	
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	$ 420	$ 144	$ 1,236	$ 1,200	$ 1,200	$ 1,200	0.00%
001-2000-519-5216	COMMUNICATIONS	$ 496	$ 541	$ 1,444	$ 1,500	$ 1,500	$ 1,500	0.00%
001-2000-519-5225	OFFICE EQUIP MAINT	$ 7,644	$ 7,988	$ 8,756	$ 9,000	$ 9,000	$ 9,000	0.00%
001-2000-519-5261	LIABILITY INSURANCE	$ 2,530	$ 3,215	$ 3,560	$ 3,888	$ 3,888	$ 6,414	64.97%
001-2000-519-5262	PROPERTY INSURANCE	$ 563	$ 1,005	$ 1,245	$ 1,385	$ 1,385	$ 2,856	106.21%
001-2000-519-5264	ERMA	$ 705	$ 975	$ 877	$ 612	$ 612	$ 707	15.52%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	$ 166	$ 47	$ 6	$ 58	$ 58	$ 104	79.31%
001-2000-519-5270	PROFESSIONAL SERVICES	$ 8,297	$ 5,465	$ 19,270	$ 12,000	$ 12,000	$ 12,000	0.00%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	$ -	$ 5,780	$ 4,736	$ 6,500	$ 6,500	$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	$ 300	$ 300	$ 808	$ 750	$ 750	$ 750	0.00%
001-2000-519-5294	AUDIT	$ 11,240	$ 11,714	$ 13,656	$ 14,760	$ 21,184	$ 25,520	72.90%
	TOTAL MAINT. & OPERATIONS	$ 32,360	$ 18,659	$ 38,029	$ 51,653	$ 41,084	$ 45,430	-12.05%
	TOTAL, FINANCE	**$ 232,002**	**$ 226,316**	**$ 260,731**	**$ 289,973**	**$ 292,033**	**$ 296,434**	**2.23%**
Administrative Services								
001-2200-519-5101	SALARIES	$ 97,652	$ 108,442	$ 136,077	$ 148,656	$ 148,656	$ 166,991	12.33%
001-2200-519-5104	PART TIME	$ -	$ -	$ 18,510	$ 18,000	$ 32,100	$ 22,000	22.22%
001-2200-519-5121	FICA	$ 7,418	$ 8,264	$ 11,954	$ 12,749	$ 13,828	$ 14,458	13.40%
001-2200-519-5122	PERS - UAL	$ 678	$ 13,320	$ -	$ -	$ -	$ -	
001-2200-519-5123	PERS - PAYROLL	$ 7,298	$ 7,430	$ 9,938	$ 11,232	$ 11,232	$ 12,953	15.32%
001-2200-519-5125	MEDICAL	$ 3,819	$ 4,090	$ 3,254	$ 1,383	$ 1,383	$ -	-100.00%
001-2200-519-5127	WORKERS COMP	$ 599	$ 698	$ 781	$ 699	$ 699	$ 764	9.30%
001-2200-519-5131	EAP	$ 11	$ 14	$ 15	$ 18	$ 18	$ 19	5.56%
001-2200-519-5133	LIFE INSURANCE	$ 36	$ 2,439	$ (2,368)	$ 36	$ 36	$ 36	0.00%
001-2200-519-5140	AUTO ALLOWANCE	$ -	$ -	$ 4,154	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 117,511	$ 144,698	$ 182,315	$ 198,773	$ 213,951	$ 223,221	12.30%
001-2200-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (4,109)	$ (3,897)	$ -	$ (13,075)	$ (17,593)	
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	$ 870	$ 471	$ 255	$ 1,000	$ 1,000	$ 1,000	0.00%
001-2200-519-5216	COMMUNICATIONS	$ 1,006	$ 960	$ 1,431	$ 1,400	$ 1,400	$ 1,450	3.57%
001-2200-519-5261	LIABILITY INSURANCE	$ 1,199	$ 1,796	$ 2,380	$ 2,902	$ 2,902	$ 4,934	70.02%
001-2200-519-5262	PROPERTY INSURANCE	$ 267	$ 562	$ 832	$ 1,034	$ 1,034	$ 2,197	112.48%
001-2200-519-5264	ERMA	$ 334	$ 545	$ 586	$ 457	$ 457	$ 544	19.04%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	$ 79	$ 26	$ 4	$ 43	$ 43	$ 79	83.72%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

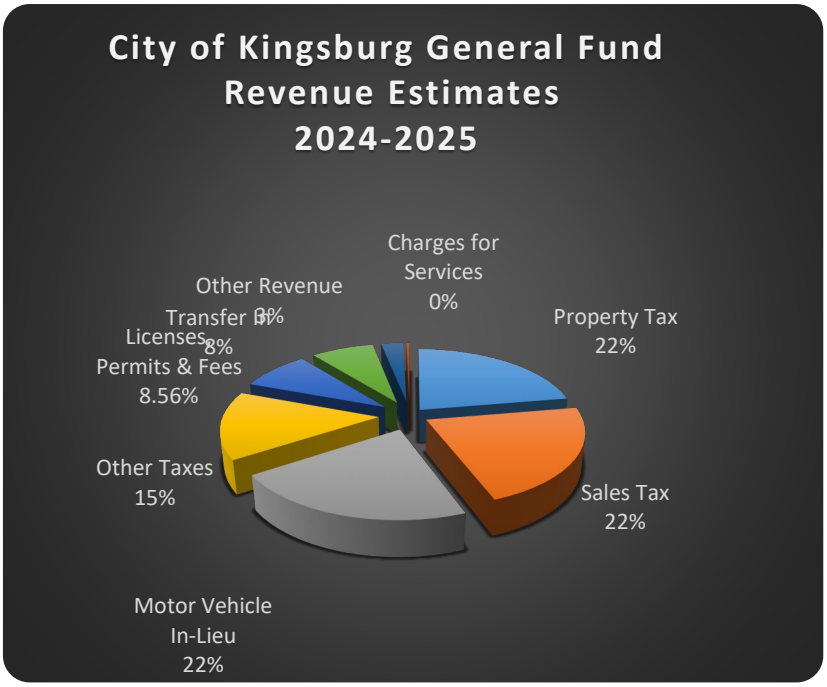
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
001-2200-519-5270	PROFESSIONAL SERVICES	$ 5,670	$ 851	$ 3,835	$ 3,000	$ 5,000	$ 15,000	400.00%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	$ 1,840	$ 5,056	$ 4,892	$ 13,500	$ 7,000	$ 7,000	-48.15%
001-2200-519-5292	MEMBERSHIPS/DUES	$ 903	$ 200	$ 836	$ 1,000	$ 2,000	$ 2,000	100.00%
	TOTAL MAINT. & OPERATIONS	$ 12,168	$ 6,358	$ 11,153	$ 24,336	$ 7,761	$ 16,611	-31.74%
	TOTAL, ADMINISTRATIVE SVCS	**$ 129,679**	**$ 151,056**	**$ 193,467**	**$ 223,109**	**$ 221,712**	**$ 239,832**	**7.50%**
Community Development								
001-2600-519-5101	SALARIES	$ 98,229	$ 190,491	$ 250,000	$ 275,123	$ 247,243	$ 272,527	-0.94%
001-2600-519-5102	OVERTIME	$ 11	$ 2,227	$ 812	$ 600	$ 1,997	$ 1,500	0.00%
001-2600-519-5104	PART-TIME	$ -	$ 13,112	$ 29,395	$ 34,766	$ 27,886	$ 22,500	-35.28%
001-2600-519-5121	FICA	$ 7,423	$ 15,722	$ 20,515	$ 23,752	$ 21,200	$ 22,684	-4.50%
001-2600-519-5122	PERS - UAL	$ 6,651	$ 30,237	$ -	$ -	$ -	$ -	
001-2600-519-5123	PERS - PAYROLL	$ 8,150	$ 12,239	$ 17,660	$ 19,599	$ 19,599	$ 20,413	4.15%
001-2600-519-5125	MEDICAL	$ 14,223	$ 12,121	$ 31,343	$ 25,336	$ 30,000	$ 32,267	27.36%
001-2600-519-5127	WORKERS COMP	$ 3,670	$ 4,273	$ (3,868)	$ 4,979	$ 4,979	$ 5,825	16.99%
001-2600-519-5131	EAP	$ 41	$ 44	$ 54	$ 57	$ 57	$ 54	-5.26%
001-2600-519-5133	LIFE INSURANCE	$ 54	$ 736	$ (581)	$ 90	$ 90	$ 90	0.00%
001-2600-519-5140	AUTO ALLOWANCE	$ -	$ -	$ 4,154	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 138,451	$ 281,200	$ 349,485	$ 390,302	$ 359,052	$ 383,860	-1.65%
001-2600-519-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (10,522)	$ (9,981)	$ -	$ (42,337)	$ (46,276)	
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	$ 5,821	$ 14,200	$ 6,870	$ 10,000	$ 9,500	$ 10,000	0.00%
001-2600-519-5206	LAFCO FEES	$ 2,925	$ 2,060	$ 3,729	$ 4,000	$ 6,000	$ 6,000	50.00%
001-2600-519-5216	COMMUNICATIONS	$ -	$ -	$ 2,902	$ 895	$ 1,400	$ 1,250	39.66%
001-2600-519-5224	FUELS	$ 667	$ 863	$ 2,206	$ 1,359	$ 3,750	$ 3,750	175.93%
001-2600-519-5261	LIABILITY INSURANCE	$ 4,245	$ 5,889	$ 8,471	$ 8,920	$ 8,920	$ 13,994	56.88%
001-2600-519-5262	PROPERTY INSURANCE	$ 945	$ 1,842	$ 2,961	$ 3,178	$ 3,178	$ 6,230	96.04%
001-2600-519-5263	VEHICLE INSURANCE	$ 765	$ 1,061	$ 1,022	$ 1,564	$ 1,564	$ 3,208	105.12%
001-2600-519-5264	ERMA	$ 1,184	$ 1,786	$ 2,086	$ 1,404	$ 1,404	$ 1,542	9.83%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	$ 279	$ 86	$ 14	$ 133	$ 133	$ 225	69.17%
001-2600-519-5270	PROFESSIONAL SERVICES	$ 397,850	$ 454,607	$ 220,451	$ 210,000	$ 235,000	$ 240,000	14.29%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	$ 493	$ 858	$ 4,302	$ 3,500	$ 5,300	$ 6,800	94.29%
001-2600-519-5292	MEMBERSHIPS/DUES	$ 757	$ 1,059	$ 2,847	$ 3,200	$ 1,500	$ 2,000	-37.50%
	TOTAL MAINT. & OPERATIONS	$ 415,931	$ 473,788	$ 247,880	$ 248,153	$ 235,312	$ 248,723	0.23%
001-2600-519-5301	DEBIT SERVICE PRINCIPAL (SBITA)	$ -	$ -	$ 7,725				
001-2600-519-5701	CAPITAL OUTLAY	$ 8,277	$ 61,149	$ 146,503	$ 84,000	$ 42,000	$ 42,000	-50.00%
	TOTAL CAPITAL OUTLAY	$ 8,277	$ 61,149	$ 154,228	$ 84,000	$ 42,000	$ 42,000	-50.00%
	TOTAL, COMMUNITY DEVELOPMENT	**$ 562,659**	**$ 816,137**	**$ 751,593**	**$ 722,455**	**$ 636,364**	**$ 674,583**	**-6.63%**
Community Services								
001-2800-529-5101	SALARIES	$ 58,901	$ 65,669	$ 89,369	$ 95,473	$ 95,473	$ 98,805	3.49%
001-2800-529-5105	AFTER SCHOOL PARTTIME	$ 1,738	$ 76,527	$ 78,284	$ -	$ 8,862	$ -	
001-2800-529-5106	SUMMER PROGRAM PARTTIME	$ 38,482	$ 34,891	$ 26,460	$ 13,000	$ 9,505	$ -	-100.00%
001-2800-529-5121	FICA	$ 7,553	$ 13,218	$ 14,802	$ 8,298	$ 8,709	$ 7,559	-8.91%
001-2800-529-5122	PERS - UAL	$ 471	$ 10,726	$ -	$ -	$ -	$ -	
001-2800-529-5123	PERS - PAYROLL	$ 4,464	$ 4,452	$ 6,414	$ 7,332	$ 7,332	$ 7,776	6.06%
001-2800-529-5125	MEDICAL	$ 4,907	$ 12,264	$ 11,659	$ 9,125	$ 16,000	$ 10,793	18.28%
001-2800-529-5127	WORKERS COMP	$ 7,583	$ 8,829	$ 9,888	$ 8,846	$ 8,846	$ 3,223	-63.57%
001-2800-529-5131	EAP	$ 23	$ 21	$ 29	$ 49	$ 49	$ 18	-63.27%
001-2800-529-5133	LIFE INSURANCE	$ 27	$ 14,937	$ (14,885)	$ 27	$ 27	$ 27	0.00%
	TOTAL WAGES & BENEFITS	$ 124,150	$ 241,535	$ 222,019	$ 142,150	$ 154,803	$ 128,201	-9.81%
001-2800-529-5200	OVERHEAD REIMBURSEMENTS					$ (27,803)	$ (32,554)	
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	$ 521	$ 826	$ 793	$ 400	$ 600	$ 600	50.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	$ 4,475	$ 13,555	$ 11,843	$ 6,000	$ 795	$ -	-100.00%
001-2800-529-5214	PRINTING & ADVERTISING	$ -	$ -	$ 62	$ -	$ -	$ -	
001-2800-529-5216	COMMUNICATIONS	$ 1,218	$ 1,735	$ 2,574	$ 2,500	$ 2,500	$ 2,500	0.00%
001-2800-519-5224	FUELS	$ 39	$ 437	$ 558	$ 750	$ 750	$ 850	13.33%
001-2800-529-5291	CONF/MEETINGS/TRAVEL	$ 3,000	$ 2,137	$ 54	$ 3,000	$ 3,000	$ 3,000	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	$ 700	$ 324	$ 715	$ 700	$ 700	$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	$ 2,455	$ 2,756	$ 4,679	$ 7,698	$ 7,698	$ 4,631	-39.84%
001-2800-529-5262	PROPERTY INSURANCE	$ 546	$ 862	$ 1,636	$ 2,742	$ 2,742	$ 2,062	-24.80%
001-2800-529-5263	VEHICLE INSURANCE	$ 536	$ 742	$ 715	$ 1,173	$ 1,173	$ 1,203	2.56%
001-2800-529-5264	ERMA	$ 685	$ 837	$ 1,152	$ 1,212	$ 1,212	$ 511	-57.84%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	$ 161	$ 40	$ 7	$ 115	$ 115	$ 74	-35.65%
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	$ 4,322	$ -	$ -	$ 3,000	$ -	$ -	-100.00%
001-2800-529-5270	PROFESSIONAL SERVICES	$ 1,210	$ 4,097	$ 14,230	$ 13,000	$ 10,340	$ 12,000	-7.69%
001-2800-529-5341	COVID-19	$ 7,787	$ 100	$ -	$ -	$ -	$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	$ 20,264	$ 31,974	$ 22,899	$ 30,000	$ 15,000	$ 60,000	100.00%
001-2800-529-5406	BAND CONCERTS	$ 12,000	$ 12,054	$ 12,000	$ 12,000	$ 12,000	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 59,919	$ 72,476	$ 73,917	$ 84,290	$ 30,822	$ 67,577	-19.83%
001-2800-529-5701	CAPITAL OUTLAY	$ -	$ 10,175	$ 15,738	$ -	$ -	$ -	
001-2800-529-5713	PARK IMPROVEMENTS	$ -	$ -	$ 6,713	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ 10,175	$ 22,451	$ -	$ -	$ -	
001-2800-529-5517	TRANSFER TO SENIOR CENTER	$ 55,000	$ 55,000	$ 65,000	$ 100,000	$ 100,000	$ 100,000	0.00%
001-2800-529-5518	TRANSFER OUT TO POOL	$ 100,000	$ 110,000	$ 120,000	$ 148,000	$ 148,000	$ 148,000	0.00%
	TOTAL TRANSFERS OUT	$ 155,000	$ 165,000	$ 185,000	$ 248,000	$ 248,000	$ 248,000	0.00%
	TOTAL, COMMUNITY SERVICES	**$ 339,069**	**$ 489,186**	**$ 503,387**	**$ 474,440**	**$ 433,625**	**$ 443,778**	**-6.46%**

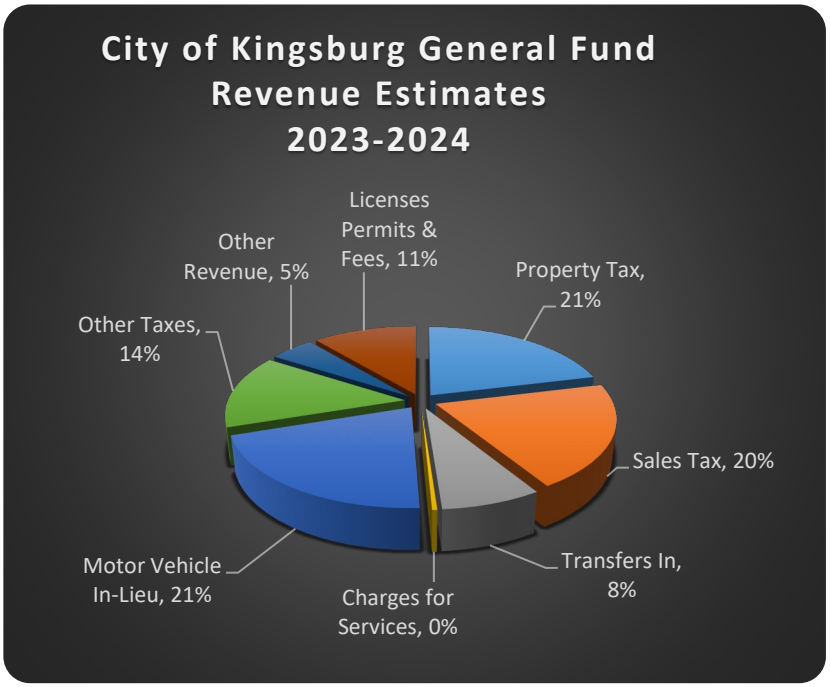
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

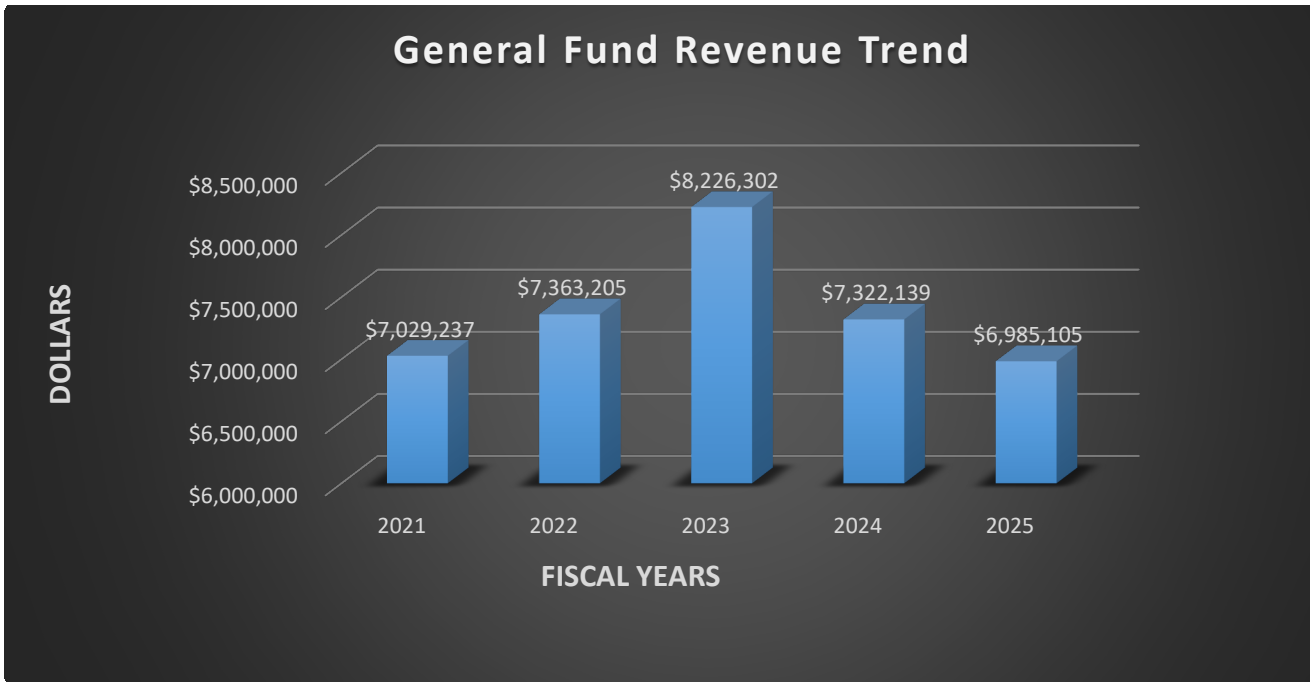
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
Police								
001-3400-539-5101	SALARIES/FT	$ 1,416,645	$ 1,491,337	$ 1,447,233	$ 1,518,359	$ 1,518,359	$ 1,615,419	6.39%
001-3400-539-5102	OVERTIME/FT	$ 154,076	$ 81,175	$ 112,574	$ 140,000	$ 140,000	$ 140,000	0.00%
001-3400-539-5121	FICA	$ 119,861	$ 125,022	$ 115,547	$ 129,924	$ 126,864	$ 134,290	3.36%
001-3400-539-5122	PERS - UAL	$ 267,590	$ 190,872	$ 184,206	$ 148,003	$ 148,003	$ 177,190	19.72%
001-3400-539-5123	PERS - PAYROLL	$ 169,588	$ 188,139	$ 171,502	$ 202,363	$ 202,363	$ 225,517	11.44%
001-3400-539-5125	MEDICAL	$ 175,777	$ 198,971	$ 143,120	$ 195,664	$ 195,664	$ 198,956	1.68%
001-3400-539-5127	WORKERS COMP	$ 79,686	$ 92,782	$ 103,633	$ 99,945	$ 99,945	$ 114,973	15.04%
001-3400-539-5129	UNIFORM ALLOWANCE	$ 14,092	$ 14,100	$ 14,935	$ 16,000	$ 16,000	$ 15,600	-2.50%
001-3400-539-5130	RESERVE UNIFORM ALLOW	$ 928	$ -	$ 956	$ 900	$ 300	$ 900	0.00%
001-3400-539-5131	EAP	$ 262	$ 288	$ 280	$ 285	$ 285	$ 260	-8.77%
001-3400-539-5133	LIFE INSURANCE	$ 611	$ 991	$ 183	$ 603	$ 603	$ 639	5.97%
	TOTAL WAGES & BENEFITS	$ 2,399,114	$ 2,383,676	$ 2,294,169	$ 2,452,046	$ 2,448,386	$ 2,623,744	7.00%
001-3400-539-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (131,224)	$ (124,496)	$ -	$ (192,030)	$ (234,502)	0.00%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	$ 10,409	$ 8,733	$ 9,302	$ 10,800	$ 10,800	$ 10,800	0.00%
001-3400-539-5208	SAFETY EQUIPMENT	$ 13,282	$ 8,142	$ 15,626	$ 16,800	$ 16,800	$ 34,000	102.38%
001-3400-539-5209	SCREENING PERSONNEL	$ 5,301	$ 6,574	$ 9,777	$ 8,000	$ 8,000	$ 9,000	12.50%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	$ 8,556	$ 8,502	$ 8,621	$ 10,800	$ 11,000	$ 10,800	0.00%
001-3400-539-5216	COMMUNICATIONS	$ 39,413	$ 32,114	$ 35,694	$ 52,000	$ 38,000	$ 35,000	-32.69%
001-3400-539-5217	PRODUCTIVITY SOFTWARE	$ -	$ -	$ -	$ -	$ 13,185	$ 24,000	0.00%
001-3400-539-5218	UTILITIES	$ 26,548	$ 40,031	$ 54,850	$ 62,000	$ 50,000	$ 55,000	-11.29%
001-3400-539-5222	VEHICLE MAINTENANCE	$ 4,295	$ 8,109	$ 6,280	$ 9,000	$ 9,000	$ 8,000	-11.11%
001-3400-539-5224	FUELS	$ 34,936	$ 46,208	$ 52,863	$ 50,000	$ 40,000	$ 44,000	-12.00%
001-3400-539-5225	OFFICE EQUIP MAINT	$ 14,631	$ 13,079	$ 14,392	$ 19,000	$ 19,000	$ 20,000	5.26%
001-3400-539-5226	EQUIPMENT MAINTENANCE	$ 481	$ 2,958	$ 2,540	$ 3,000	$ 3,000	$ 2,000	-33.33%
001-3400-539-5227	RADIO & COMM MAINT	$ 1,455	$ 1,205	$ 1,080	$ 4,200	$ 4,000	$ 4,500	7.14%
001-3400-539-5229	DISPATCH SERVICES	$ 195,584	$ 196,057	$ 218,116	$ 225,000	$ 225,000	$ 220,000	-2.22%
001-3400-539-5261	LIABILITY INSURANCE	$ 27,610	$ 38,181	$ 44,005	$ 44,982	$ 44,982	$ 67,779	50.68%
001-3400-539-5262	PROPERTY INSURANCE	$ 6,143	$ 11,941	$ 15,383	$ 16,023	$ 16,023	$ 30,179	88.35%
001-3400-539-5263	VEHICLE INSURANCE	$ 19,903	$ 27,577	$ 26,575	$ 23,460	$ 23,460	$ 26,863	14.51%
001-3400-539-5264	ERMA	$ 7,697	$ 11,583	$ 10,838	$ 7,080	$ 7,080	$ 7,471	5.52%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	$ 1,815	$ 561	$ 73	$ 669	$ 669	$ 1,089	62.78%
001-3400-539-5270	PROFESSIONAL SERVICES	$ 36,178	$ 52,974	$ 56,285	$ 100,000	$ 67,000	$ 67,000	-33.00%
001-3400-539-5282	PISTOL RANGE	$ 27	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5284	PROPERTY/EVIDENCE EXP	$ 1,546	$ 2,468	$ 2,598	$ 2,500	$ 2,500	$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	$ 4	$ 3,834	$ 5,083	$ 21,000	$ 21,000	$ 25,000	19.05%
001-3400-539-5292	MEMBERSHIPS/DUES	$ 2,056	$ 3,056	$ 3,418	$ 5,000	$ 5,000	$ 6,000	20.00%
001-3400-539-5296	TRAINING & EDUCATION	$ 2,522	$ 8,292	$ 11,363	$ 10,000	$ 10,000	$ 10,000	0.00%
001-3400-539-5297	POST TRAINING	$ 7,928	$ 14,100	$ 34,711	$ 30,000	$ 26,000	$ 30,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	$ 459	$ 197	$ 440	$ 500	$ 500	$ 500	0.00%
001-3400-539-5325	CRIME PREVENTION	$ 2,880	$ 2,997	$ 2,986	$ 3,000	$ 3,000	$ 3,000	0.00%
001-3400-539-5341	COVID-19	$ 23	$ 100	$ -	$ -	$ -	$ -	0.00%
	TOTAL MAINT. & OPERATIONS	$ 471,680	$ 418,348	$ 518,406	$ 734,814	$ 482,969	$ 519,979	0.00%
001-3400-539-5607	CAPITAL LEASE INTEREST	$ 22	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	$ 4,333	$ -	$ -	$ -	$ -	$ -	
	TOTAL DEBT SERVICE	$ 4,355	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5701	CAPITAL OUTLAY	$ -	$ 25,000	$ 34,518	$ -	$ -	$ -	0.00%
001-3400-539-5715	POLICE PATROL CARS	$ 61,255	$ 1,223	$ -	$ 90,000	$ 100,000	$ 53,000	-41.11%
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	$ -	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	$ -	$ -	$ 5,000	$ -	$ -	$ -	
001-3400-539-5757	BASE RADIO	$ 11,278	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5758	HEAT/AC CONTROLS	$ 3,768	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 76,301	$ 26,223	$ 39,518	$ 90,000	$ 100,000	$ 53,000	-41.11%
	TOTAL, POLICE	**$ 2,951,450**	**$ 2,828,247**	**$ 2,852,092**	**$ 3,276,860**	**$ 3,031,355**	**$ 3,196,723**	**-2.45%**
PW Administration								
001-3800-549-5101	SALARIES	$ 32,364	$ 37,938	$ 47,475	$ 51,054	$ 51,054	$ 55,477	8.66%
001-3800-549-5121	FICA	$ 2,465	$ 2,880	$ 3,528	$ 3,906	$ 3,906	$ 4,244	8.65%
001-3800-549-5122	PERS - UAL	$ 6,886	$ 4,742	$ -	$ -	$ -	$ -	
001-3800-549-5123	PERS - PAYROLL	$ 3,393	$ 3,589	$ 4,608	$ 6,045	$ 6,045	$ 6,591	9.03%
001-3800-549-5125	MEDICAL	$ 7,826	$ 6,102	$ 7,465	$ 5,534	$ 6,800	$ 6,188	11.83%
001-3800-549-5127	WORKERS COMP	$ 204	$ 237	$ 266	$ 238	$ 238	$ 260	9.24%
001-3800-549-5131	EAP	$ 7	$ 7	$ 6	$ 6	$ 6	$ 7	16.67%
001-3800-549-5133	LIFE INSURANCE	$ 12	$ 1,001	$ (977)	$ 12	$ 12	$ 12	2.00%
	TOTAL WAGES & BENEFITS	$ 53,156	$ 56,496	$ 62,371	$ 66,795	$ 68,061	$ 72,779	8.96%
001-3800-549-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (2,363)	$ (2,241)	$ -	$ (5,844)	$ (6,360)	
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	$ 1,950	$ 2,863	$ 1,412	$ 1,200	$ 1,200	$ 1,500	25.00%
001-3800-549-5216	COMMUNICATIONS	$ 4,761	$ 6,000	$ 8,083	$ 7,100	$ 7,075	$ 7,100	0.00%
001-3800-549-5218	UTILITIES	$ 1,955	$ 2,957	$ 4,240	$ 3,800	$ 4,283	$ 4,497	18.34%
001-3800-549-5225	OFFICE EQUIP MAINT	$ 340	$ 503	$ 1,809	$ 1,200	$ 975	$ 1,200	0.00%
001-3800-549-5261	LIABILITY INSURANCE	$ 690	$ 882	$ 1,007	$ 1,025	$ 1,025	$ 1,841	79.61%
001-3800-549-5262	PROPERTY INSURANCE	$ 153	$ 276	$ 352	$ 365	$ 365	$ 820	124.66%
001-3800-549-5263	VEHICLE INSURANCE	$ 765	$ 1,061	$ 1,022	$ 1,564	$ 1,564	$ 1,604	2.56%
001-3800-549-5264	ERMA	$ 192	$ 268	$ 248	$ 161	$ 161	$ 203	26.09%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	$ 45	$ 13	$ 2	$ 15	$ 15	$ 30	100.00%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

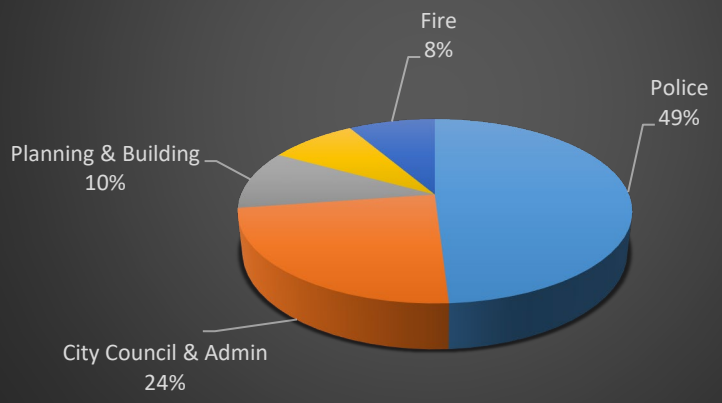
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
001-3800-549-5291	CONF/MEETINGS/TRAVEL	$ 460	$ 428	$ 310	$ 1,500	$ 700	$ 1,500	0.00%
	TOTAL MAINT. & OPERATIONS	$ 11,311	$ 12,889	$ 16,244	$ 17,930	$ 11,518	$ 13,935	-22.28%
001-3800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 15,000	$ 15,000	$ -	
	TOTAL, PW ADMINISTRATION	**$ 64,466**	**$ 69,384**	**$ 78,614**	**$ 99,725**	**$ 94,579**	**$ 86,714**	**-13.05%**
Landscape Maintenance								
001-4200-549-5101	SALARIES	$ 88,643	$ 94,445	$ 100,339	$ 97,418	$ 91,709	$ 100,818	3.49%
001-4200-549-5102	OVERTIME	$ 2,187	$ 4,957	$ 5,813	$ 7,500	$ 6,445	$ 7,000	
001-4200-549-5121	FICA	$ 6,810	$ 7,467	$ 7,805	$ 8,026	$ 7,509	$ 8,248	2.76%
001-4200-549-5122	PERS - UAL	$ 10,881	$ 12,738	$ -	$ -	$ -	$ -	
001-4200-549-5123	PERS - PAYROLL	$ 7,873	$ 8,064	$ 8,508	$ 9,630	$ 9,630	$ 10,046	4.32%
001-4200-549-5125	MEDICAL	$ 27,425	$ 28,307	$ 19,109	$ 21,825	$ 20,000	$ 24,666	13.02%
001-4200-549-5127	WORKERS COMP	$ 8,530	$ 9,932	$ 11,123	$ 9,951	$ 9,951	$ 10,877	9.31%
001-4200-549-5131	EAP	$ 19	$ 19	$ 20	$ 19	$ 19	$ 18	-5.26%
001-4200-549-5133	LIFE INSURANCE	$ 61	$ 61	$ 59	$ 61	$ 61	$ 61	0.33%
	TOTAL WAGES & BENEFITS	$ 152,429	$ 165,990	$ 152,777	$ 154,430	$ 145,324	$ 161,734	4.73%
001-4200-549-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (3,103)	$ (2,943)	$ -	$ (12,996)	$ (16,196)	
001-4200-549-5210	DEPT TOOLS & SUPPLIES	$ 12,735	$ 6,812	$ 7,545	$ 15,000	$ 15,000	$ 15,000	0.00%
001-4200-549-5218	UTILITIES	$ 12,228	$ 11,652	$ 10,046	$ 12,000	$ 11,354	$ 12,000	0.00%
001-4200-549-5224	FUELS	$ 3,909	$ 6,645	$ 6,264	$ 5,600	$ 5,319	$ 5,585	-0.27%
001-4200-549-5261	LIABILITY INSURANCE	$ 1,994	$ 2,527	$ 3,204	$ 3,015	$ 3,015	$ 4,619	53.20%
001-4200-549-5262	PROPERTY INSURANCE	$ 444	$ 790	$ 1,120	$ 1,074	$ 1,074	$ 2,057	91.53%
001-4200-549-5263	VEHICLE INSURANCE	$ 1,531	$ 2,121	$ 2,044	$ 3,128	$ 3,128	$ 3,207	2.53%
001-4200-549-5264	ERMA	$ 556	$ 767	$ 789	$ 475	$ 475	$ 509	7.16%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	$ 131	$ 37	$ 5	$ 45	$ 45	$ 74	64.44%
001-4200-549-5270	PROFESSIONAL SERVICES	$ 2,900	$ 14,160	$ 22,166	$ 27,000	$ 32,117	$ 32,200	19.26%
	TOTAL MAINT. & OPERATIONS	$ 36,429	$ 42,408	$ 50,241	$ 67,337	$ 58,531	$ 59,055	-12.30%
001-4200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 22,613	$ -		$ -	
	TOTAL, LANDSCAPE MAINT.	**$ 188,858**	**$ 208,398**	**$ 225,630**	**$ 221,767**	**$ 203,855**	**$ 220,789**	**-0.44%**
Building & Facility Maintenance								
001-4600-549-5200	OVERHEAD REIMBURSEMENTS	$ -	$ (2,746)	$ (2,605)	$ -	$ (7,667)	$ (6,612)	
001-4600-549-5210	DEPT TOOLS & SUPPLIES	$ 12,142	$ 10,270	$ 18,490	$ 15,000	$ 15,000	$ 15,750	5.00%
001-4600-549-5220	JANITORIAL	$ 42,017	$ 45,460	$ 43,056	$ 45,000	$ 44,834	$ 45,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	$ 13,030	$ 18,698	$ 20,541	$ 25,824	$ 44,000	$ 31,000	20.04%
	TOTAL MAINT. & OPERATIONS	$ 67,189	$ 71,682	$ 79,482	$ 85,824	$ 96,167	$ 85,138	-0.80%
001-4600-549-5701	CAPITAL OUTLAY	$ 18,742	$ 53,851	$ 76,839	$ 45,000	$ 73,033	$ 5,000	-88.89%
001-4600-549-5718	REPAINT FIRE STATION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 18,742	$ 53,851	$ 76,839	$ 45,000	$ 73,033	$ 5,000	-88.89%
	TOTAL, FACILITY MAINT.	**$ 85,931**	**$ 125,533**	**$ 156,321**	**$ 130,824**	**$ 169,200**	**$ 90,138**	**-31.10%**
Vehicle Maintenance								
001-4800-549-5101	SALARIES	$ 57,955	$ 66,428	$ 53,611	$ 50,882	$ 50,882	$ 55,284	8.65%
001-4800-549-5102	OVERTIME	$ 2,062	$ 2,027	$ -	$ -	$ -	$ -	
001-4800-549-5104	PART TIME-TROLLY	$ -		$ 1,335	$ -	$ 4,347	$ 4,347	
001-4800-549-5121	FICA	$ 4,458	$ 5,059	$ 4,075	$ 3,892	$ 4,225	$ 4,229	8.66%
001-4800-549-5122	PERS - UAL	$ 12,435	$ 8,061	$ -	$ -	$ -	$ -	
001-4800-549-5123	PERS - PAYROLL	$ 5,817	$ 6,165	$ 4,869	$ 6,024	$ 6,024	$ 6,568	9.03%
001-4800-549-5125	MEDICAL	$ 10,016	$ 12,968	$ 17,076	$ 9,307	$ 13,356	$ 11,857	27.40%
001-4800-549-5127	WORKERS COMP	$ 5,018	$ 5,842	$ 6,543	$ 5,853	$ 5,853	$ 6,398	9.31%
001-4800-549-5131	EAP	$ 15	$ 16	$ 15	$ 13	$ 13	$ 12	-7.69%
001-4800-519-5133	LIFE INSURANCE	$ 36	$ 36	$ 23	$ 24	$ 24	$ 24	0.00%
	TOTAL WAGES & BENEFITS	$ 97,813	$ 106,602	$ 87,547	$ 75,995	$ 84,724	$ 88,719	16.74%
001-4800-549-5200	OVERHEAD REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ (8,490)	$ (11,588)	
001-4800-549-5210	DEPT TOOLS & SUPPLIES	$ 9,977	$ 7,350	$ 12,706	$ 14,000	$ 14,000	$ 14,000	0.00%
001-4800-549-5221	REPAIRS & MAINTENANCE	$ -	$ -	$ 319	$ 500	$ 3,464	$ 500	0.00%
001-4800-549-5222	VEHICLE MAINTENANCE	$ 37,225	$ 48,789	$ 54,060	$ 45,000	$ 63,315	$ 55,000	22.22%
001-4800-549-5224	FUELS	$ 1,264	$ 2,548	$ 3,172	$ 2,700	$ 3,021	$ 2,900	7.41%
001-4800-549-5261	LIABILITY INSURANCE	$ 1,534	$ 2,077	$ 2,406	$ 1,996	$ 1,996	$ 3,007	50.65%
001-4800-549-5262	PROPERTY INSURANCE	$ 341	$ 650	$ 841	$ 711	$ 711	$ 1,339	88.33%
001-4800-549-5263	VEHICLE INSURANCE	$ 765	$ 1,061	$ 1,022	$ 3,128	$ 3,128	$ 3,207	2.53%
001-4800-549-5264	ERMA	$ 428	$ 630	$ 593	$ 314	$ 314	$ 331	5.41%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	$ 101	$ 30	$ 4	$ 30	$ 30	$ 48	60.00%
001-4800-549-5270	PROFESSIONAL SERVICES	$ 200	$ -	$ 342	$ 500	$ 500	$ 500	0.00%
001-4800-549-5341	COVID-19	$ 130	$ -	$ -	$ -		$ -	
	TOTAL MAINT. & OPERATIONS	$ 51,965	$ 63,135	$ 75,465	$ 68,879	$ 81,988	$ 69,244	0.53%
001-4800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 4,014	$ -		$ -	
	TOTAL, VEHICLE MAINT.	**$ 149,778**	**$ 169,737**	**$ 167,027**	**$ 144,874**	**$ 166,713**	**$ 157,963**	**9.03%**
	TOTAL WAGES & BENEFITS	**$ 3,674,575**	**$ 4,102,588**	**$ 4,062,216**	**$ 4,178,009**	**$ 4,224,377**	**$ 4,431,298**	**6.06%**
	TOTAL MAINT. & OPERATIONS	**$ 1,779,171**	**$ 1,627,829**	**$ 1,690,605**	**$ 2,021,726**	**$ 1,638,461**	**$ 1,700,609**	**-15.88%**
	TOTAL DEBT SERVICE	**$ 4,355**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 296,994**	**$ 203,249**	**$ 391,539**	**$ 701,418**	**$ 728,517**	**$ 181,500**	**-74.12%**
	TOTAL TRANSFERS OUT	**$ 455,000**	**$ 1,572,439**	**$ 1,275,405**	**$ 598,000**	**$ 598,000**	**$ 648,000**	**8.36%**
	TOTAL, GENERAL FUND	**$ 6,210,096**	**$ 7,506,105**	**$ 7,419,765**	**$ 7,499,153**	**$ 7,189,355**	**$ 6,961,407**	**-7.17%**


City of Kingsburg General Fund
Revenue Estimates
2024-2025
Charges for Services 0%
Property Tax 22%
Sales Tax 22%
Motor Vehicle In-Lieu 22%
Other Taxes 15%
Licenses Permits & Fees 8.56%
Transfer In 8%
Other Revenue 8%

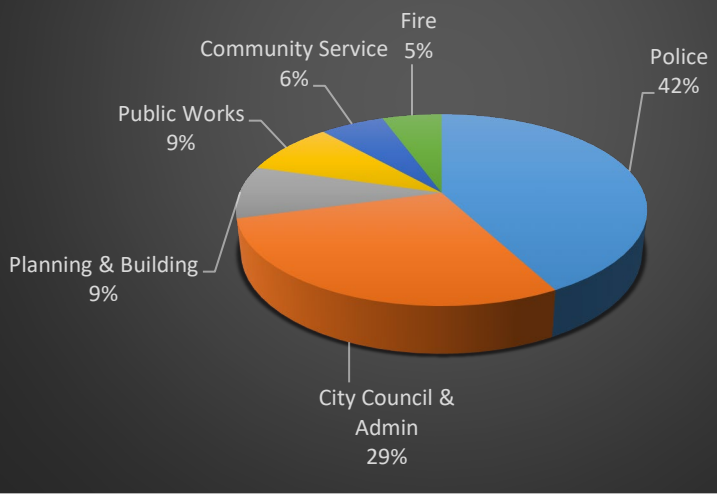

City of Kingsburg General Fund
Revenue Estimates
2023-2024
Licenses Permits & Fees, 11%
Other Revenue, 5%
Property Tax, 21%
Other Taxes, 14%
Sales Tax, 20%
Transfers In, 8%
Charges for Services, 0%
Motor Vehicle In-Lieu, 21%


General Fund Revenue Trend
DOLLARS
$8,500,000
$8,000,000
$7,500,000
$7,000,000
$6,500,000
$6,000,000
$7,029,237
$7,363,205
$8,226,302
$7,322,139
$6,985,105
2021
2022
2023
2024
2025
FISCAL YEARS

City of Kingsburg General Fund Expenditures 2024-2025 Estimates



City of Kingsburg General Fund Expenditures 2023-2024 Estimates



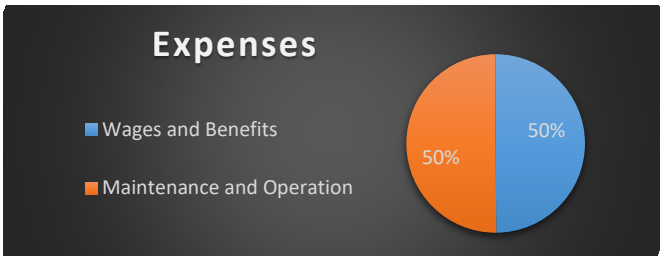
CITY OF KINGSBURG
EXPENDITURE SUMMARY
GENERAL FUND
2024-25 CITY MANAGERS PROPOSED BUDGET

DEPARTMENTS	# OF PERSONNEL	WAGES & BENEFITS	MAINT & OPERATIONS	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	GRAND TOTAL
Mayor & Council	5.00	16,793	16,864	-	-	-	33,657
City Attorney	0.00	-	95,000	-	-	-	95,000
Non-Departmental	0.00	-	440,654	-	81,500	400,000	922,154
City Manager	1.00	302,868	7,397	-	-	-	310,265
City Clerk	1.00	178,375	15,003	-	-	-	193,378
Finance	1.28	251,004	45,430	-	-	-	296,434
Administrative Services	1.50	223,221	16,611	-	-	-	239,832
Community Development	2.50	383,860	248,723	-	42,000	-	674,583
Community Services & Recreation	2.35	128,201	67,577	-	-	248,000	443,778
Police	17.75	2,623,744	519,979	-	53,000	-	3,196,723
Public Works Administration	0.34	72,779	13,935	-	-	-	86,714
Landscape Maintenance	1.70	161,734	59,055	-	-	-	220,789
Facility Maintenance	0.00	-	85,138	-	5,000	-	90,138
Vehicle & Equip Maintenance	0.67	88,719	69,244	-	-	-	157,963
2024-25 FUND TOTAL	**35.09**	**$ 4,431,298**	**$ 1,700,609**	**$ -**	**$ 181,500**	**$ 648,000**	**$ 6,961,407**
2023-24 FUND TOTAL (ESTIMATED)	**31.89**	**$ 4,224,377**	**$ 1,638,461**		**$ 728,517**	**$ 598,000**	**$ 7,189,355**
2022-23 FUND TOTAL (ACTUAL)	**31.89**	**$ 4,062,216**	**$ 1,690,605**	**$ -**	**$ 391,539**	**$ 1,275,405**	**$ 7,419,765**

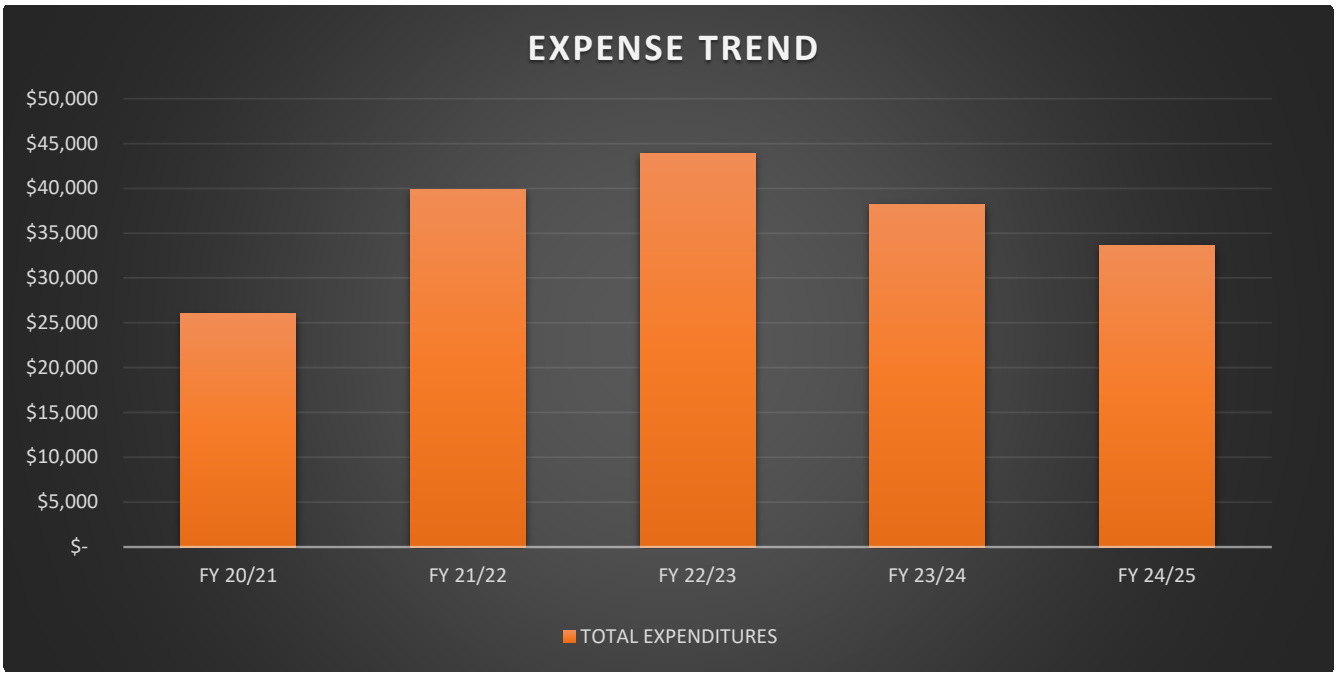
CITY COUNCIL

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.



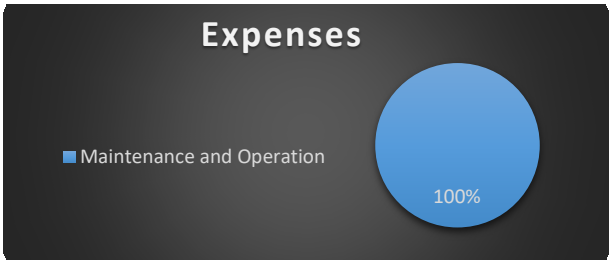
City Council	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 16,532	$ 19,698	$ 14,608	$ 16,793	$ 15,993	$ 16,793	0.00%
Maintenance and Operation	$ 9,463	$ 20,154	$ 29,301	$ 35,981	$ 22,214	$ 16,864	-53.13%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 25,995**	**$ 39,852**	**$ 43,909**	**$ 52,774**	**$ 38,207**	**$ 33,657**	-36.22%



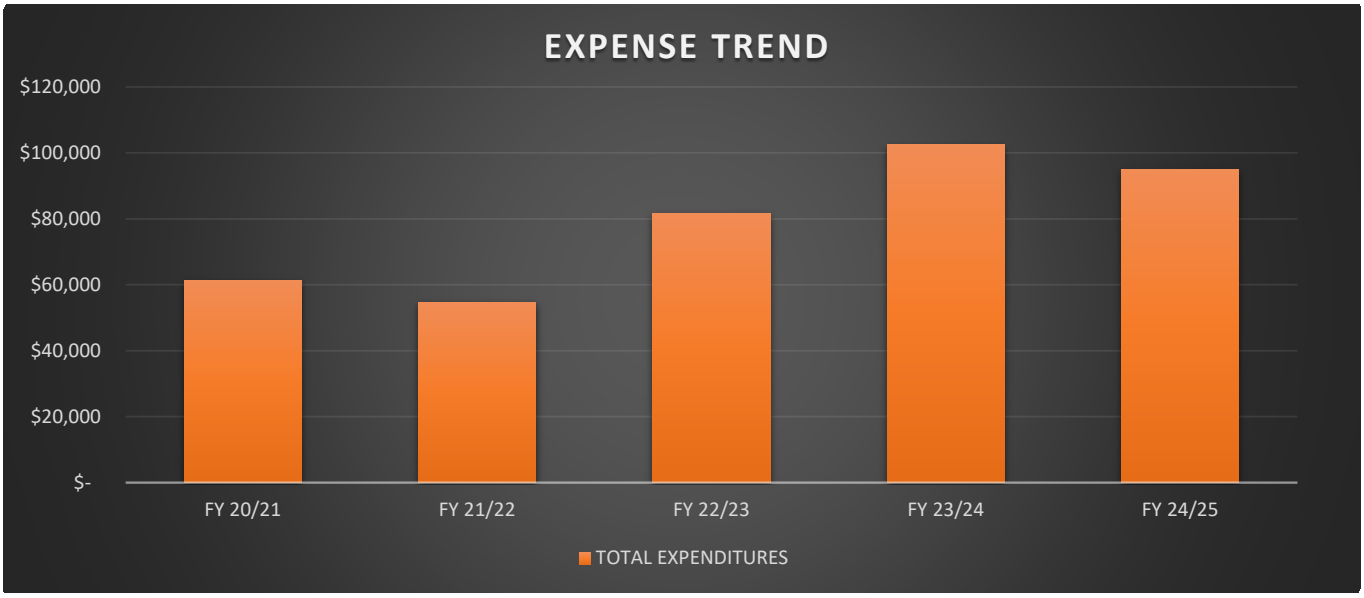
CITY ATTORNEY

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.



City Attorney	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 61,324	$ 54,781	$ 81,588	$ 91,000	$ 102,500	$ 95,000	4.40%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 61,324**	**$ 54,781**	**$ 81,588**	**$ 91,000**	**$ 102,500**	**$ 95,000**	4.40%

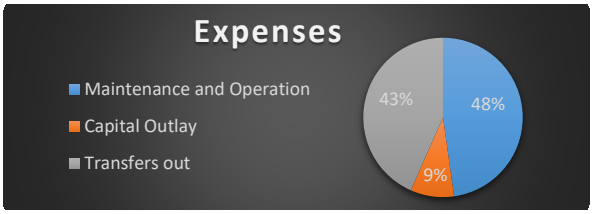


NON-DEPARTMENTAL

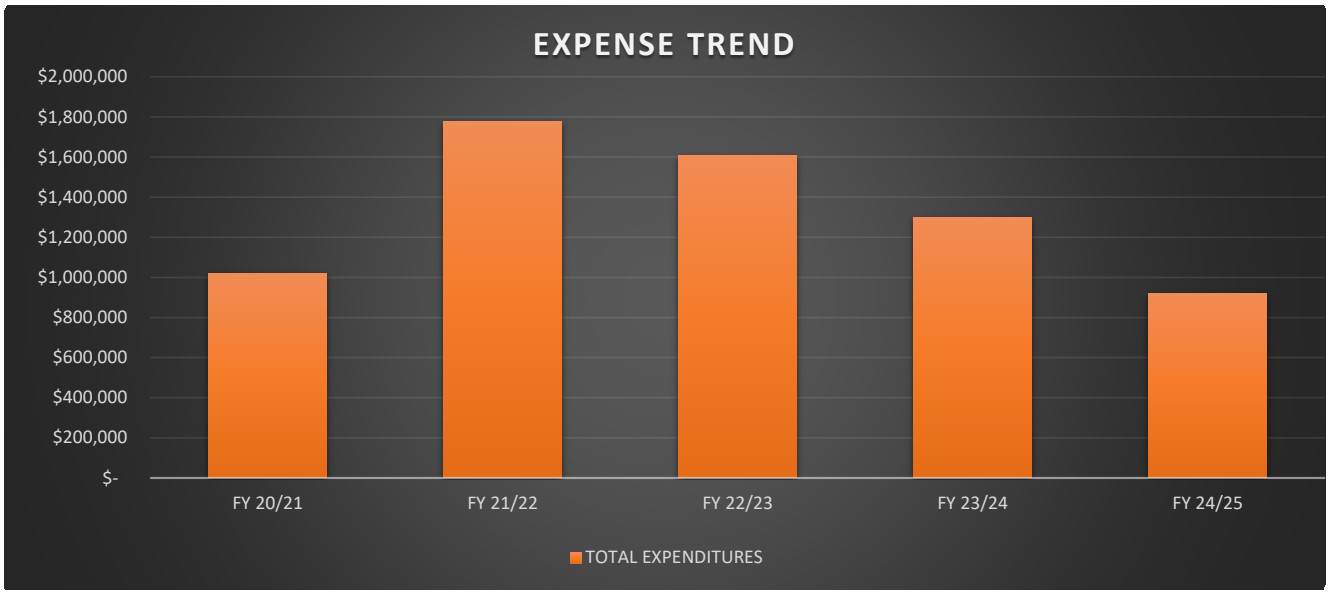
Description: This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any specific department or is shared by several.

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

Budget Highlights: The FY24 budget includes a transfer to the ambulance fund. In addition, economic development related programs are programmed here, except the forgivable loan program, which has it's own fund.



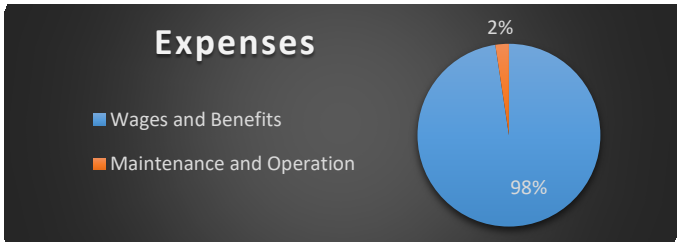
Non-Deparmtmental	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 524,224	$ 318,380	$ 443,839	$ 463,279	$ 451,141	$ 440,654	-4.88%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 193,674	$ 51,851	$ 71,877	$ 467,418	$ 498,484	$ 81,500	-82.56%
Transfers out	$ 300,000	$ 1,407,439	$ 1,090,405	$ 350,000	$ 350,000	$ 400,000	
TOTAL EXPENDITURES	**$ 1,017,899**	**$ 1,777,670**	**$ 1,606,122**	**$ 1,280,697**	**$ 1,299,625**	**$ 922,154**	-28.00%



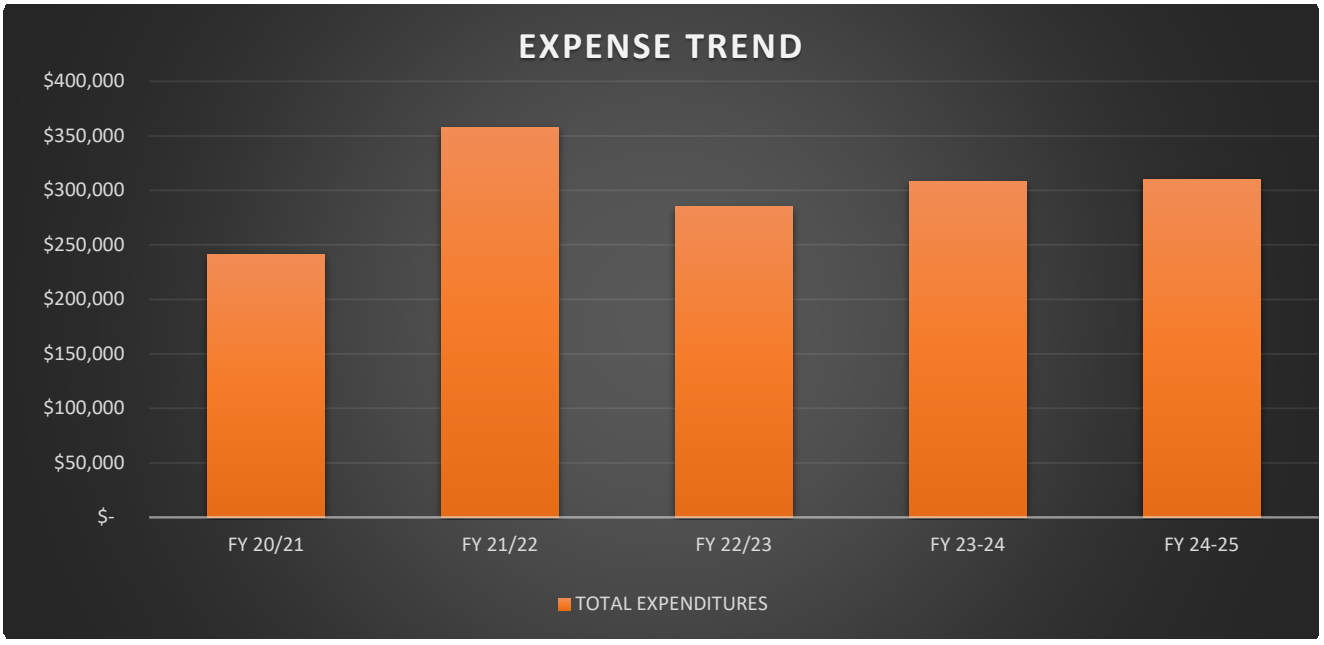
CITY MANAGER

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 FY24 budget includes continued funding for a management intern position.



City Manager	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 229,035	$ 338,335	$ 268,343	$ 271,395	$ 302,614	$ 302,868	11.60%
Maintenance and Operation	$ 12,080	$ 19,630	$ 16,621	$ 25,876	$ 5,082	$ 7,397	-71.41%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 241,115**	**$ 357,965**	**$ 284,964**	**$ 297,271**	**$ 307,696**	**$ 310,265**	4.37%



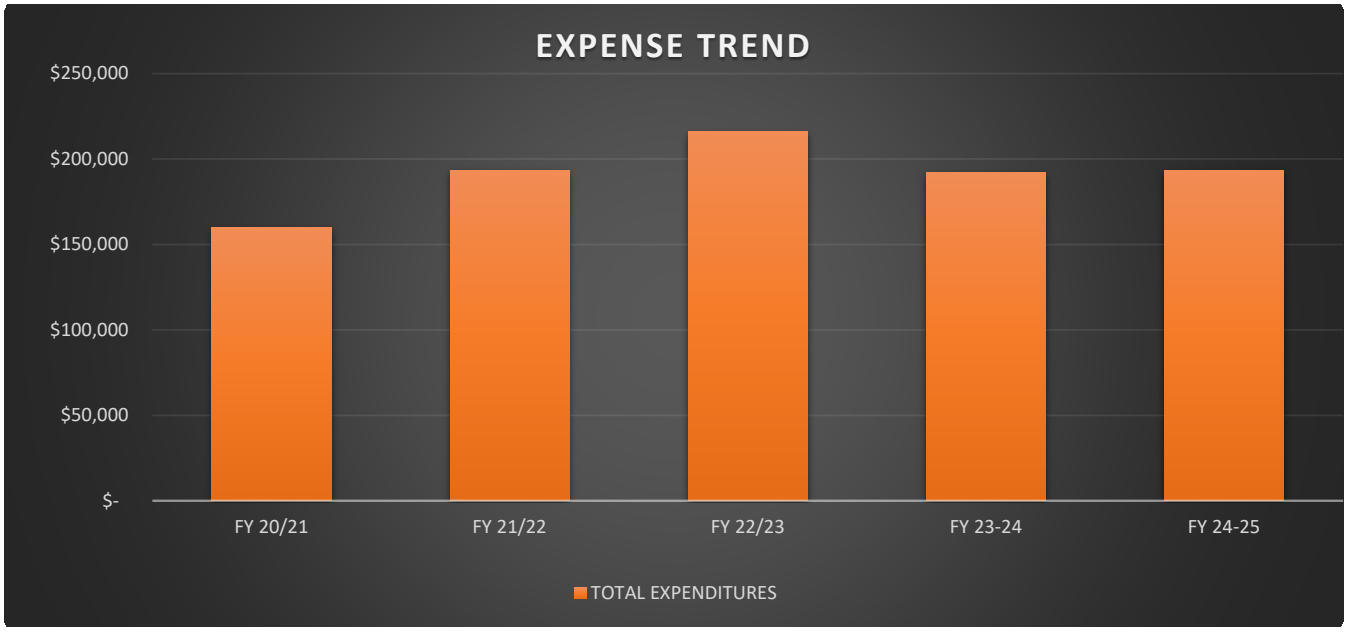
CITY CLERK

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.



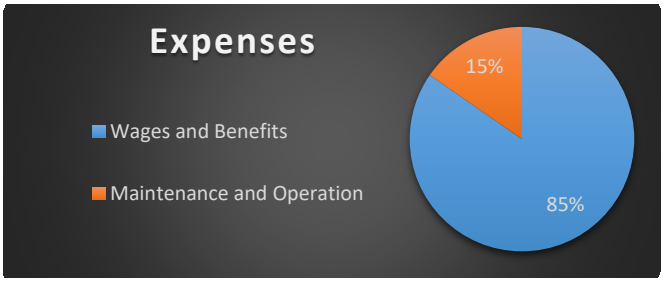
City Clerk	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 146,744	$ 156,701	$ 205,880	$ 171,009	$ 180,520	$ 178,375	4.31%
Maintenance and Operation	$ 13,127	$ 36,808	$ 10,021	$ 22,374	$ 11,371	$ 15,003	-32.94%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 159,871**	**$ 193,509**	**$ 215,901**	**$ 193,383**	**$ 191,891**	**$ 193,378**	0.00%



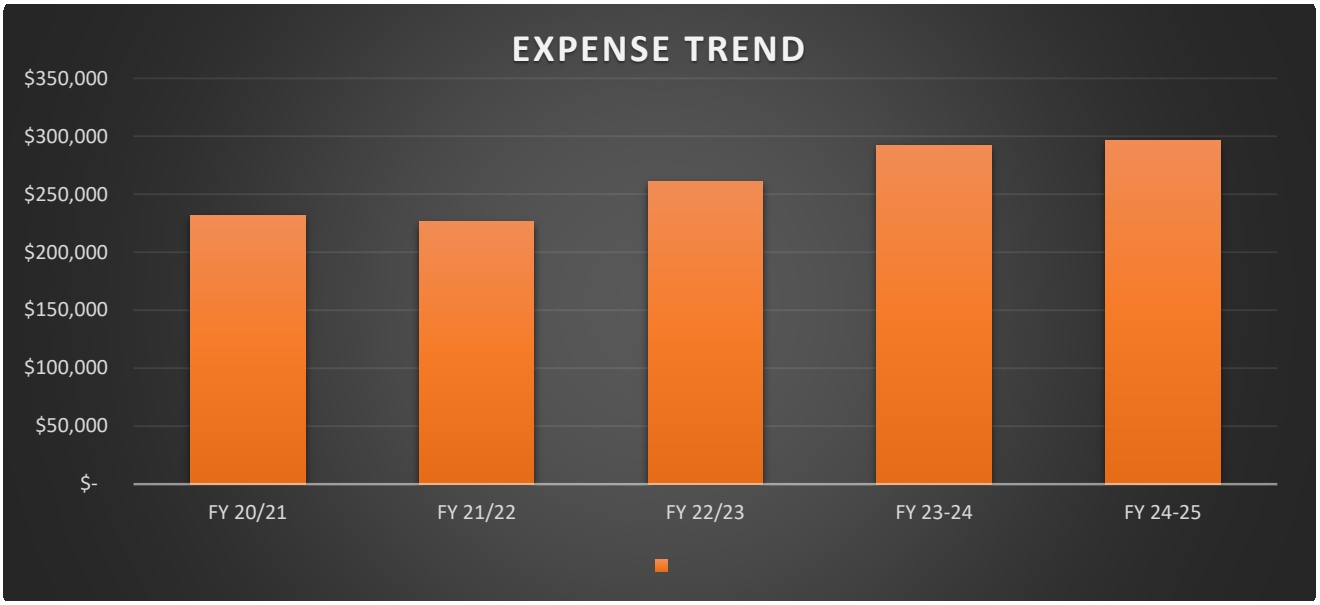
FINANCE

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: The Finance Dept. (for purposes of this budget summary) includes the Finance Director and a portion of an Accountant position.



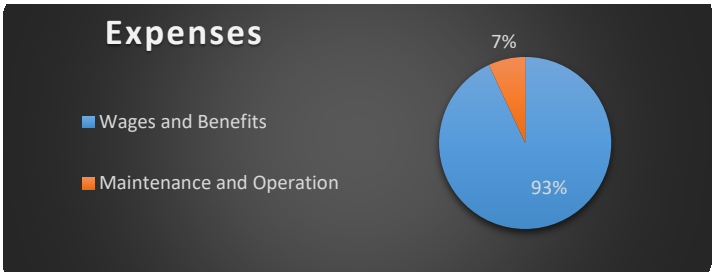
Finance	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 199,641	$ 207,657	$ 222,702	$ 238,320	$ 250,949	$ 251,004	5.32%
Maintenance and Operation	$ 32,360	$ 18,659	$ 38,029	$ 51,653	$ 41,084	$ 45,430	-12.05%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 232,002**	**$ 226,316**	**$ 260,731**	**$ 289,973**	**$ 292,033**	**$ 296,434**	2.23%



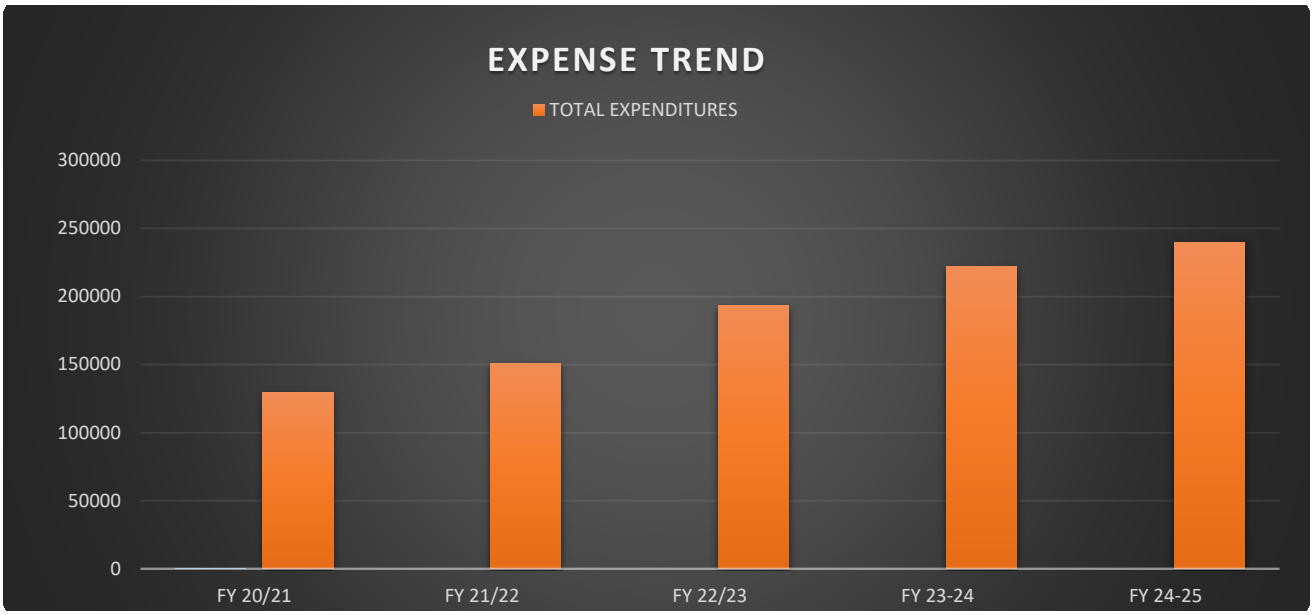
ADMINISTRATIVE SERVICES

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 FY23 to serve as a Dual Assistant City Manager and Dir. of Admin. Services. The position handles HR, risk management and supports the City Manager and all City departments.



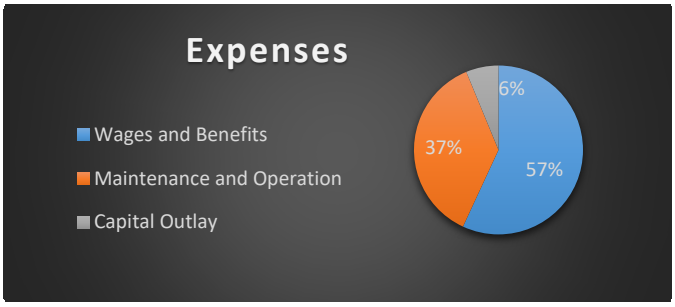
Administrative Services	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 117,511	$ 144,698	$ 182,315	$ 198,773	$ 213,951	$ 223,221	12.30%
Maintenance and Operation	$ 12,168	$ 6,358	$ 11,153	$ 24,336	$ 7,761	$ 16,611	-31.74%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 129,679**	**$ 151,056**	**$ 193,467**	**$ 223,109**	**$ 221,712**	**$ 239,832**	7.50%



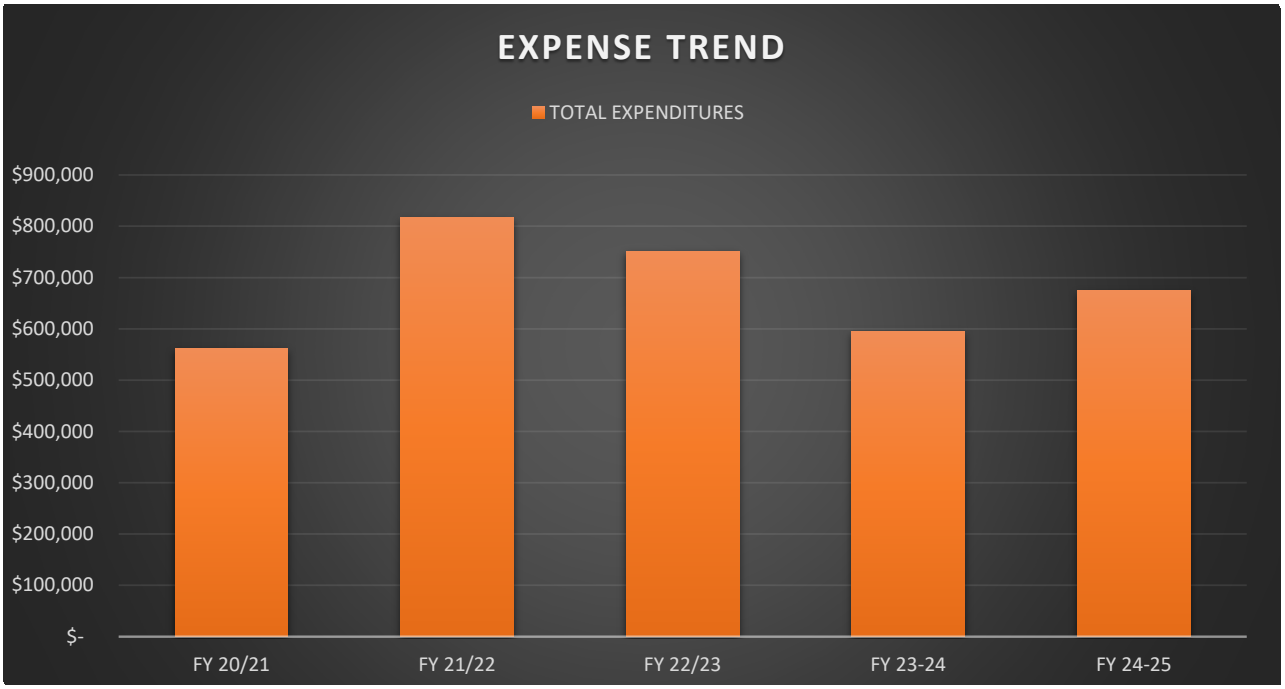
PLANNING AND BUILDING

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.



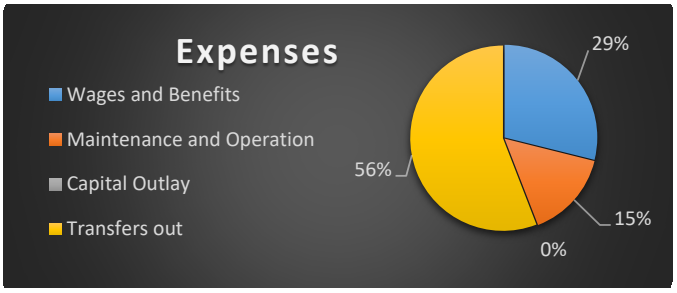
Planning and Building Permits	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 138,451	$ 281,200	$ 349,485	$ 390,302	$ 359,052	$ 383,860	-1.65%
Maintenance and Operation	$ 415,931	$ 473,788	$ 247,880	$ 248,153	$ 235,312	$ 248,723	0.23%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 8,277	$ 61,149	$ 154,228	$ 84,000	$ -	$ 42,000	-50.00%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 562,659**	**$ 816,137**	**$ 751,593**	**$ 722,455**	**$ 594,364**	**$ 674,583**	-6.63%



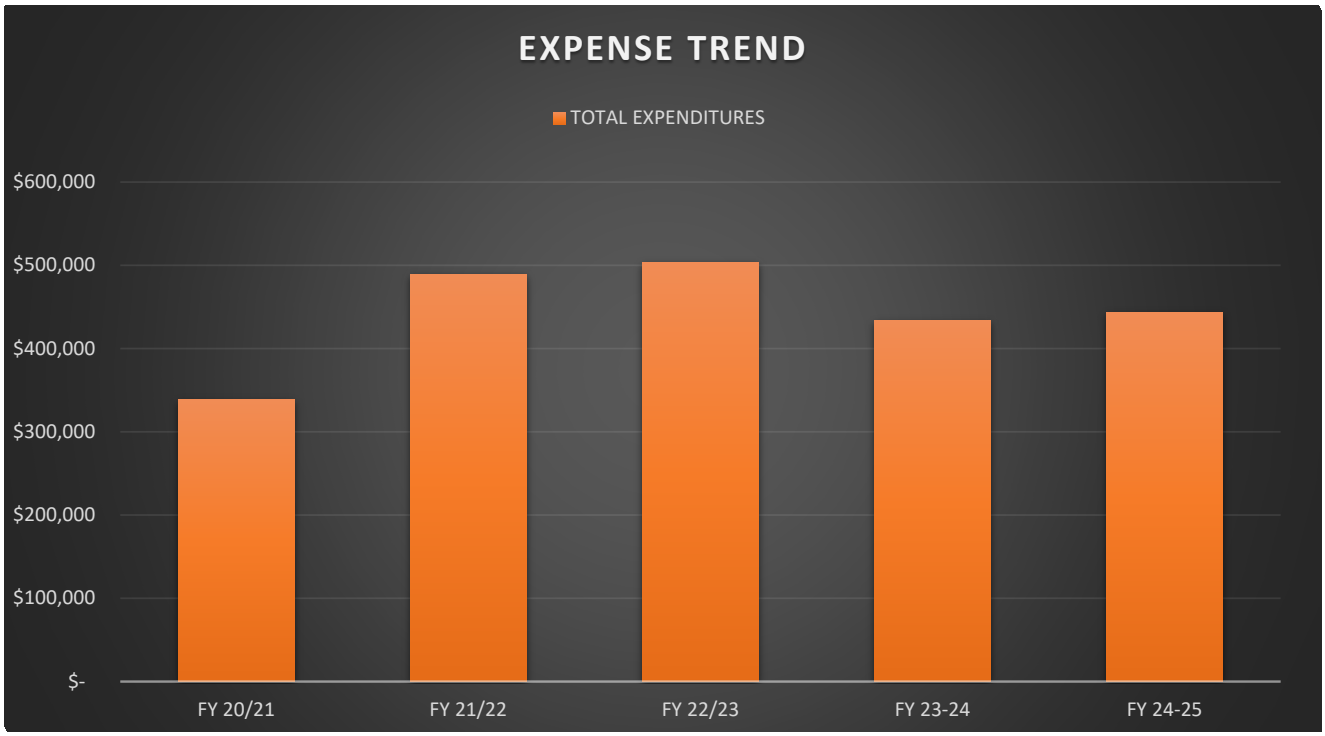
COMMUNITY SERVICES

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: The transfers in this departmetn are to support Pool and Senior Center operations, which are subsets of the General Fund.



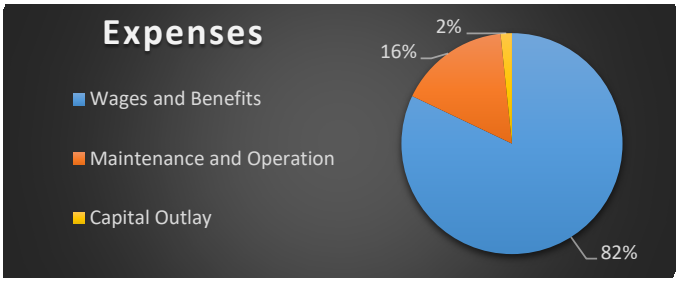
Community Services	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 124,150	$ 241,535	$ 222,019	$ 142,150	$ 154,803	$ 128,201	-9.81%
Maintenance and Operation	$ 59,919	$ 72,476	$ 73,917	$ 84,290	$ 30,822	$ 67,577	-19.83%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ 10,175	$ 22,451	$ -	$ -	$ -	0.00%
Transfers out	$ 155,000	$ 165,000	$ 185,000	$ 248,000	$ 248,000	$ 248,000	0.00%
TOTAL EXPENDITURES	**$ 339,069**	**$ 489,186**	**$ 503,387**	**$ 474,440**	**$ 433,625**	**$ 443,778**	-6.46%



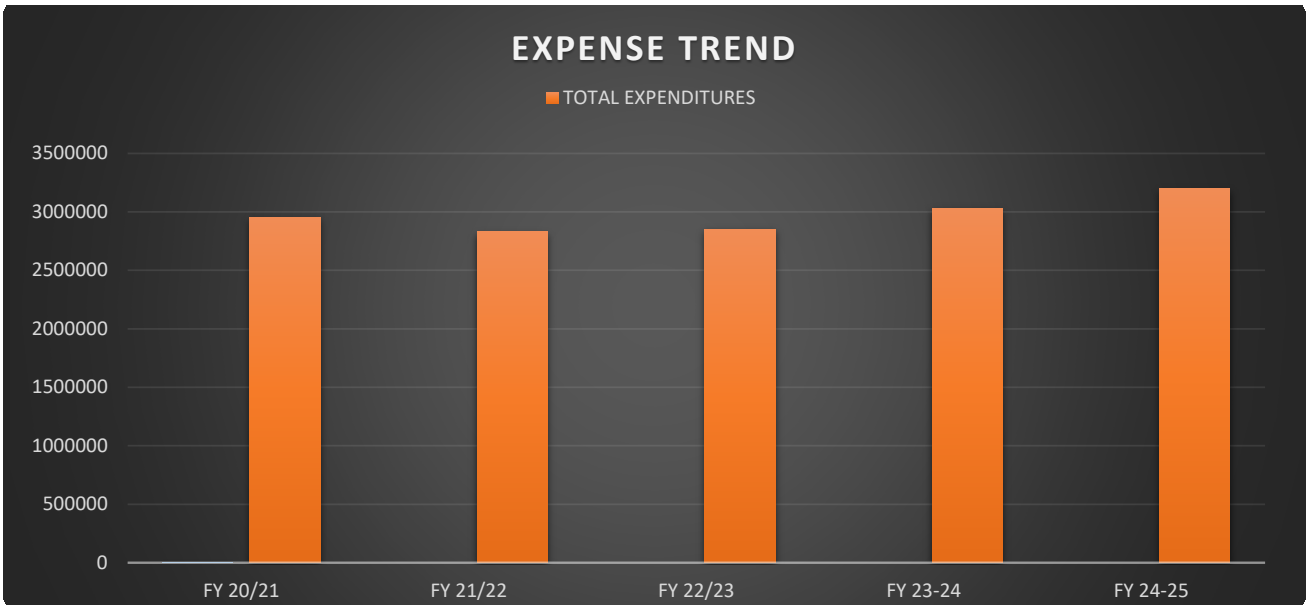
POLICE

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



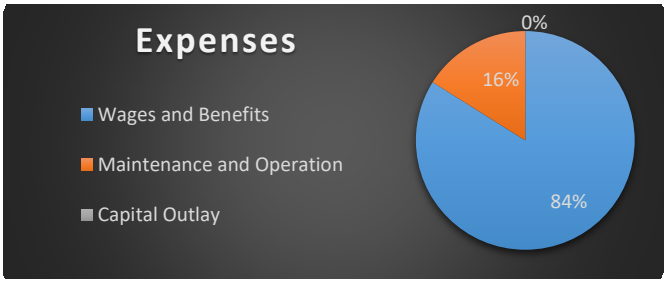
Police	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 2,399,114	$ 2,383,676	$ 2,294,169	$ 2,452,046	$ 2,448,386	$ 2,623,744	7.00%
Maintenance and Operation	$ 471,680	$ 418,348	$ 518,406	$ 734,814	$ 482,969	$ 519,979	-29.24%
Debt Service	$ 4,355	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 76,301	$ 26,223	$ 39,518	$ 90,000	$ 100,000	$ 53,000	-41.11%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,951,450**	**$ 2,828,247**	**$ 2,852,092**	**$ 3,276,860**	**$ 3,031,355**	**$ 3,196,723**	-2.45%



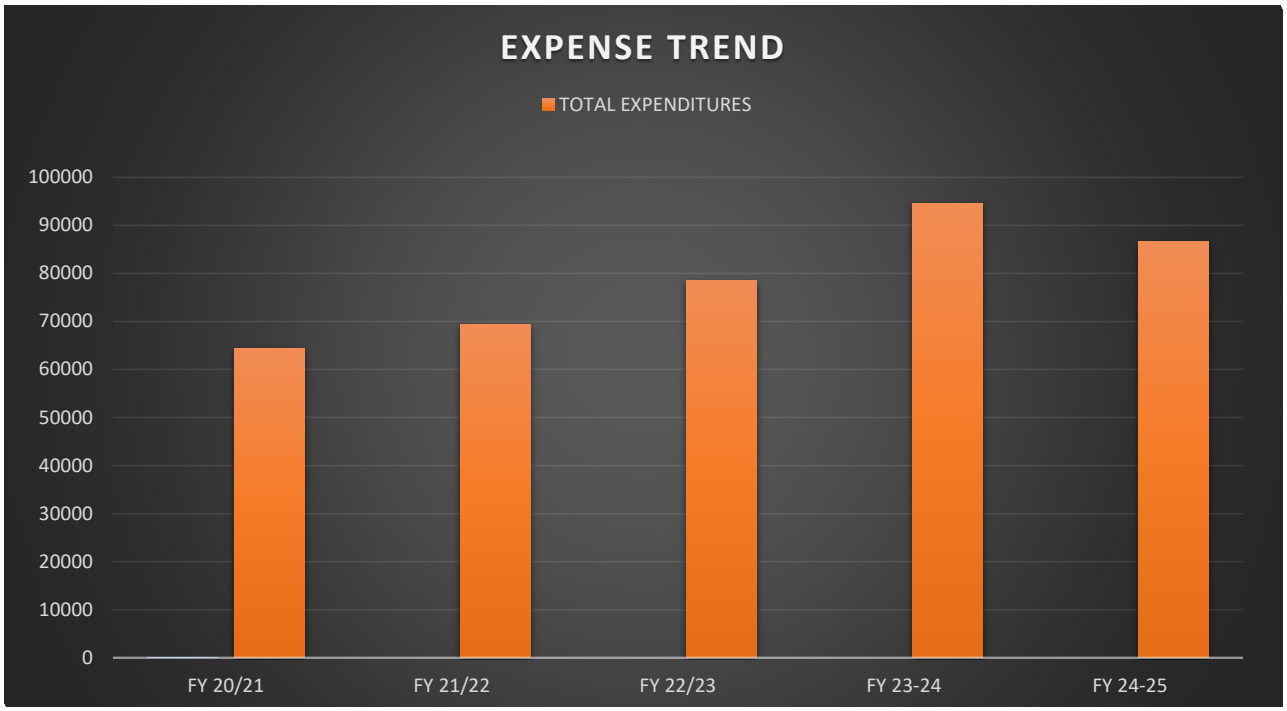
PUBLIC WORKS ADMINISTRATION

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.



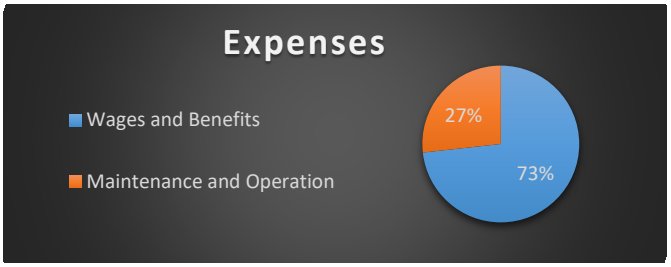
Public Works Administration	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 53,156	$ 56,496	$ 62,371	$ 66,795	$ 68,061	$ 72,779	8.96%
Maintenance and Operation	$ 11,311	$ 12,889	$ 16,244	$ 17,930	$ 11,518	$ 13,935	-22.28%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 15,000	$ 15,000	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 64,466**	**$ 69,384**	**$ 78,614**	**$ 99,725**	**$ 94,579**	**$ 86,714**	-13.05%



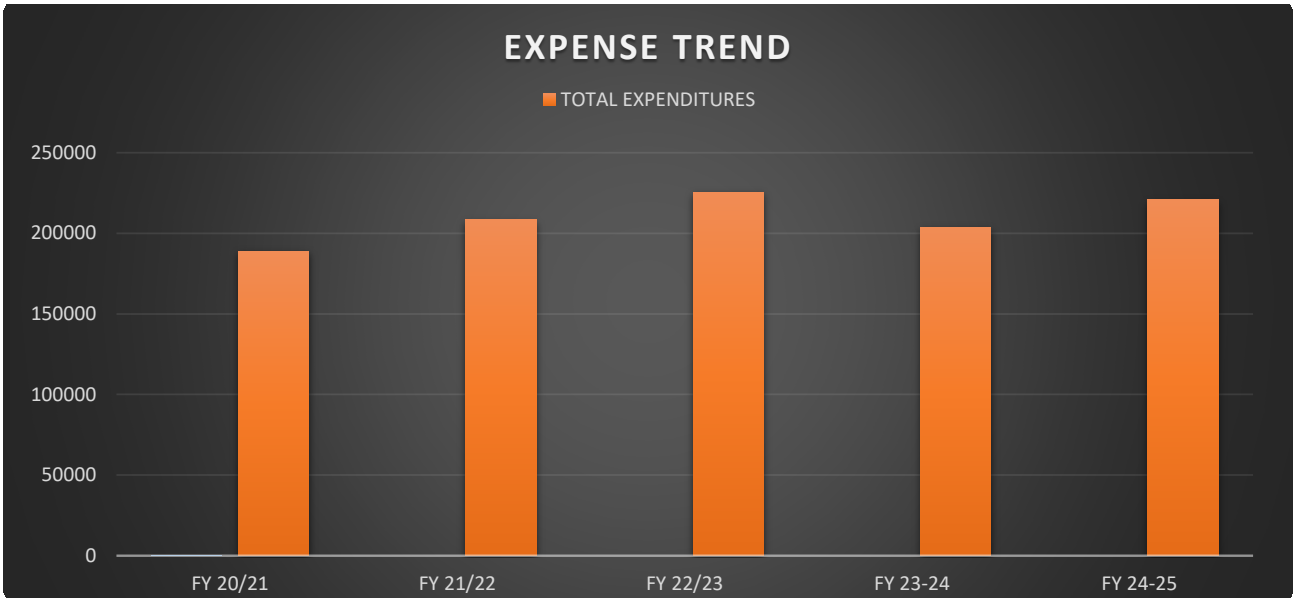
LANDSCAPE MAINTENANCE

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.



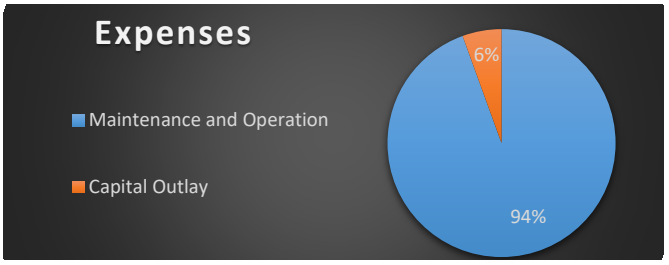
Landscape Maintanence	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 152,429	$ 165,990	$ 152,777	$ 154,430	$ 145,324	$ 161,734	4.73%
Maintenance and Operation	$ 36,429	$ 42,408	$ 50,241	$ 67,337	$ 58,531	$ 59,055	-12.30%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ 22,613	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 188,858**	**$ 208,398**	**$ 225,630**	**$ 221,767**	**$ 203,855**	**$ 220,789**	-0.44%



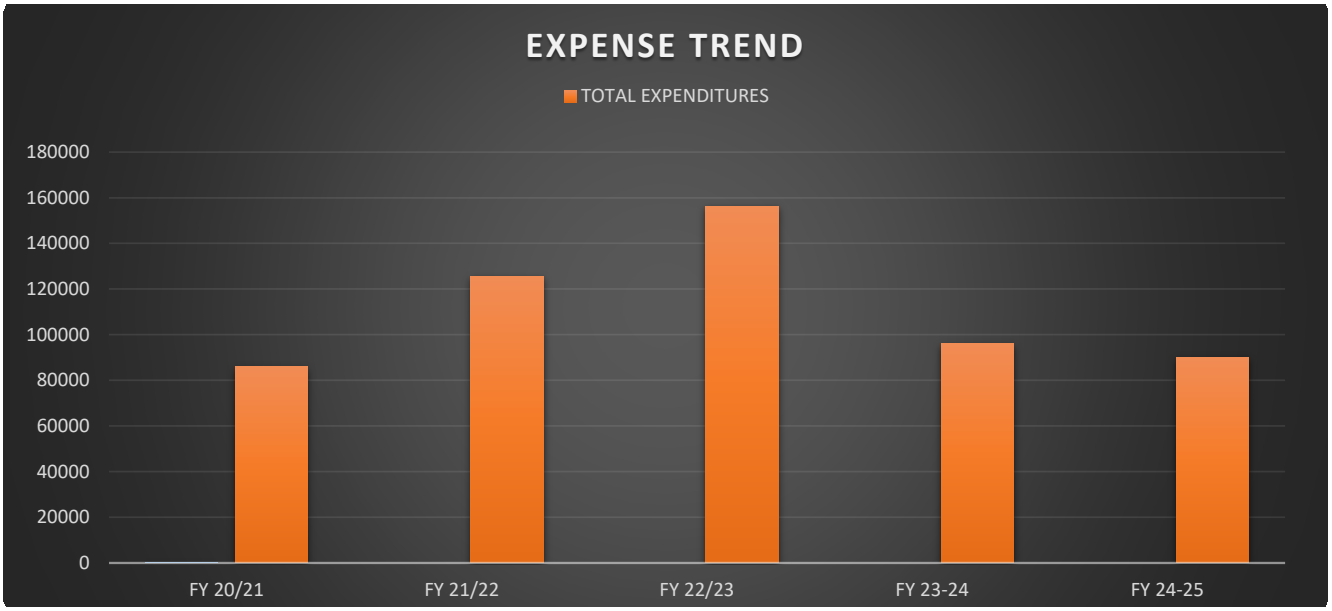
BUILDING & FACILITY MAINTENANCE

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 the replacement of HVAC units and upgrades to an external radio/communitcations room.



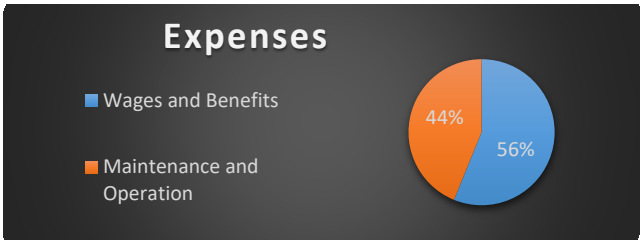
Building & Facility Maintanence	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 67,189	$ 71,682	$ 79,482	$ 85,824	$ 96,167	$ 85,138	-0.80%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 18,742	$ 53,851	$ 76,839	$ 45,000	$ -	$ 5,000	-88.89%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 85,931**	**$ 125,533**	**$ 156,321**	**$ 130,824**	**$ 96,167**	**$ 90,138**	-31.10%



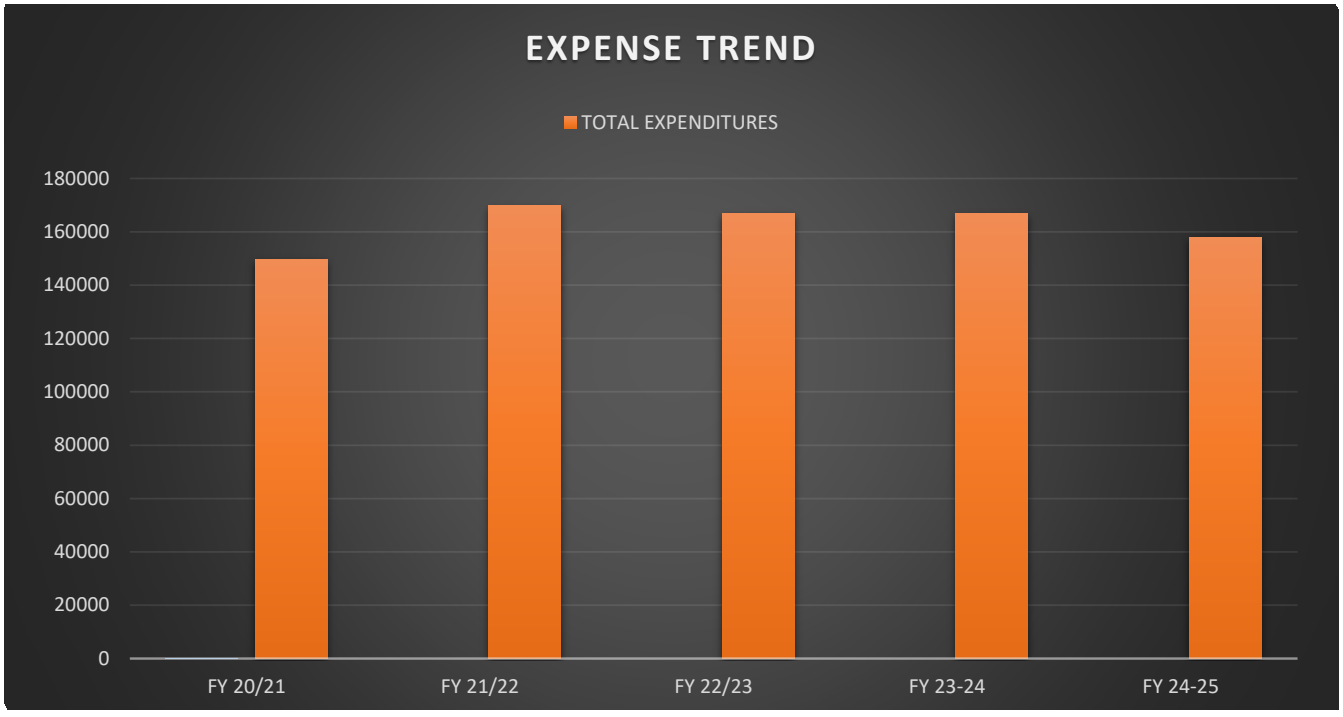
VEHICLE MAINTENANCE

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: Provides funding for general fleet maintenance for the organization.



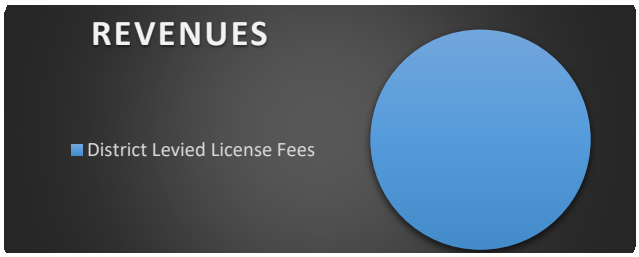
Vehicle Maintanence	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 97,813	$ 106,602	$ 87,547	$ 75,995	$ 84,724	$ 88,719	16.74%
Maintenance and Operation	$ 51,965	$ 63,135	$ 75,465	$ 68,879	$ 81,988	$ 69,244	0.53%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ 4,014	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 149,778**	**$ 169,737**	**$ 167,027**	**$ 144,874**	**$ 166,713**	**$ 157,963**	9.03%

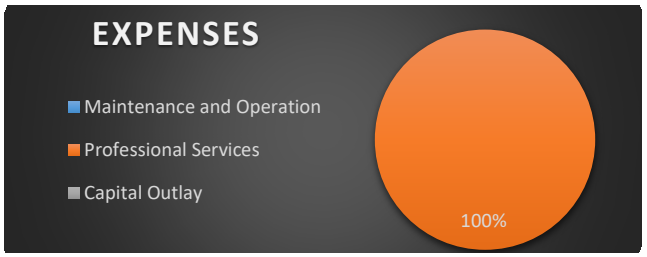


Downtown Business Improvement District

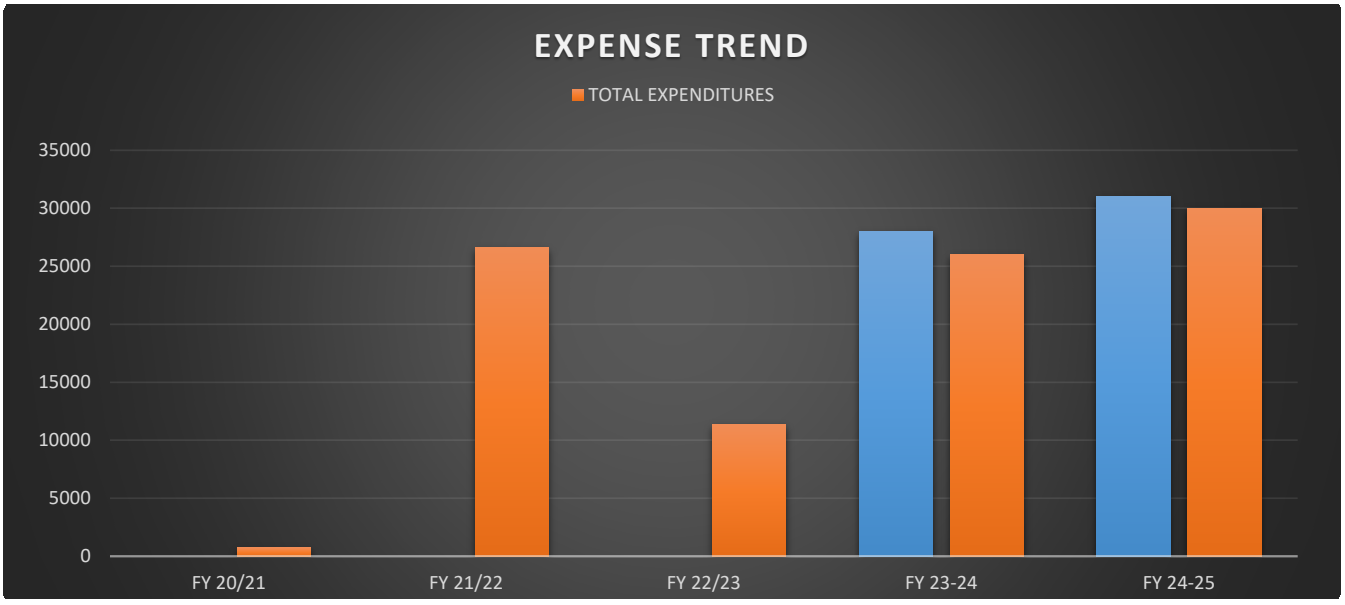
Description: The Downtown Business Improvement District (BID) is a legally formed District approved by the eligible voters (business owners). Fees are collected through the Business License program and are collected and held by the City. The BID Advisory Board has expenditure discretion over District funds.

Budget Highlights: The BID Advisory Board has expenditure discretion over District funds and may determine ongoing projects or contracts to enter into.





Business Improvement District	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23-24 ADOPTED	FY 23-24 PROJECTED	FY 24-25 PROPOSED	% Change
REVENUE							
District Levied License Fees	$ 24,350	$ 29,295	$ 29,132	$ 28,000	$ 34,000	$ 31,000	
TOTAL REVENUES	**$ 24,350**	**$ 29,295**	**$ 29,132**	**$ 28,000**	**$ 34,000**	**$ 31,000**	10.71%
EXPENDITURES							
	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation							
Professional Services	$ 750	$ 26,600	$ 11,330	$ 25,000	$ 26,000	$ 30,000	20.00%
Capital Outlay							
TOTAL EXPENDITURES	**$ 750**	**$ 26,600**	**$ 11,330**	**$ 25,000**	**$ 26,000**	**$ 30,000**	20.00%
Net Revenue/(Expenditures)	$ 23,600	$ 2,695	$ 17,802	$ 3,000	$ 8,000	$ 1,000	-66.67%
Changes in Fund Balance						$ -	
Net Increase/(Decrease) in Fund Bal	$ 23,600	$ 2,695	$ 17,802	$ 3,000	$ 8,000	$ 1,000	-66.67%
Beginning Fund Balance July 1	$ -	$ 23,600	$ 26,295	$ 44,097	$ 44,097	$ 52,097	18.14%
Ending Fund Balance June 30	$ 23,600	$ 26,295	$ 44,097	$ 47,097	$ 52,097	$ 53,097	12.74%



CITY OF KINGSBURG
Summary of Recreation Funds

2024-25 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance,	**June 30, 2023**	(160,416)	(202,629)	(363,044)
Estimated Beginning Fund Balance,	**June 30, 2024**	(145,227)	(199,393)	(344,620)
Revenues:				
	Charges for Service	52,500	55,000	107,500
	JPA Reimbursements	93,400	-	93,400
	Contributions	-	5,000	5,000
	CARES ACT COVID	-	-	
	Grants	-	-	
	Transfers In From Other Funds	148,000	100,000	248,000
	Total Revenues	$ 293,900	$ 160,000	$ 453,900
Expenses:	Wages and Benefits	92,968	123,209	216,178
	Office Supplies	400	-	400
	Department Tools and Supplies	36,500	13,000	49,500
	Concession Stand Supplies	5,500	-	5,500
	Utilities/Communications	41,050	15,500	56,550
	Equipment Maintenance	7,000	-	7,000
	Kitchen Remodel		-	-
	Professional Services	47,000	2,500	49,500
	Insurance	7,606	5,526	13,132
	Capital Outlay	55,000	-	55,000
	Total Expenses	293,024	159,735	452,760
	Projected Net Result	*876*	*265*	*1,140*
Projected Ending Fund Balance,	**June 30, 2025**	**$ (144,351)**	**$ (199,129)**	**$ (343,480)**

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
POOL								
021-0000-433-0201	PUBLIC SWIMMING	$ 2,689	$ 8,196	$ 5,769	$ 7,000	$ 7,000	$ 7,500	7.14%
021-0000-433-0202	RED CROSS LESSONS	$ 11,082	$ 10,800	$ 23,165	$ 6,500	$ 20,000	$ 17,500	169.23%
021-0000-433-0203	LAP SWIMMING	$ 7,494	$ 4,625	$ 4,909	$ 2,500	$ 3,200	$ 2,500	0.00%
021-0000-433-0204	GROUP RENTALS	$ 16,220	$ 13,860	$ 9,780	$ 15,000	$ 15,000	$ 15,000	0.00%
021-0000-433-0206	CONCESSION STAND SALES	$ 2,612	$ 6,329	$ 9,010	$ 6,000	$ 6,500	$ 6,000	0.00%
021-0000-433-0207	AQUA AEROBICS	$ 10,233	$ 5,583	$ 3,401	$ 4,000	$ 3,200	$ 4,000	0.00%
021-0000-462-0100	MISCELANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
021-0000-462-0120	CARES ACT COVID 19	$ 1,612	$ -	$ -	$ -	$ -	$ -	
021-0000-463-0201	POOL REIMB	$ 63,282	$ 79,738	$ 94,752	$ 83,400	$ 83,512	$ 93,400	11.99%
	Sub-Total	$ 115,223	$ 129,131	$ 150,785	$ 124,400	$ 138,412	$ 145,900	17.28%
021-0000-471-0110	FROM GENERAL FUND	$ 100,000	$ 110,000	$ 120,000	$ 148,000	$ 148,000	$ 148,000	0.00%
	TOTAL, POOL	**$ 215,223**	**$ 239,131**	**$ 270,785**	**$ 272,400**	**$ 286,412**	**$ 293,900**	**7.89%**
SENIOR CENTER								
022-0000-422-0404	SENIOR NUTRITION	$ -	$ 28,122	$ 37,436	$ 24,000	$ 24,000	$ 55,000	
022-0000-461-0101	LUNCH CONTRIBUTIONS	$ -	$ 12,814	$ 5,748	$ 4,000	$ 7,350	$ 5,000	
022-0000-461-0105	SENIOR CENTER DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub-Total	$ -	$ 40,936	$ 43,184	$ 28,000	$ 31,350	$ 60,000	
022-0000-462-0110	SJVAP Public Benefit Grant	$ 20,000	$ -	$ 1,785	$ -	$ -	$ -	
022-0000-462-0120	CARES ACT COVID 19	$ 53,007	$ -	$ -	$ 23,000	$ 23,000	$ -	
022-0000-462-0130	KITCHEN REMODEL GRANT	$ -	$ -	$ -	$ 220,000	$ 220,000	$ -	
022-0000-471-0110	FROM GENERAL FUND	$ 55,000	$ 55,000	$ 65,000	$ 100,000	$ 100,000	$ 100,000	0.00%
	TOTAL, SENIOR CENTER	**$ 128,007**	**$ 95,936**	**$ 109,969**	**$ 371,000**	**$ 374,350**	**$ 160,000**	**-56.87%**
	TOTAL, RECREATION FUNDS	**$ 343,230**	**$ 335,066**	**$ 380,754**	**$ 643,400**	**$ 660,762**	**$ 453,900**	**-29.45%**
	Revenues	$ 343,230	$ 335,066	$ 380,754	$ 643,400	$ 660,762	$ 453,900	-29.45%
	Expenses	$ 433,321	$ 458,362	$ 485,399	$ 642,242	$ 642,338	$ 452,760	-29.50%
		$ (90,092)	$ (123,296)	$ (104,644)	$ 1,158	$ 18,424	$ 1,140	

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
POOL								
021-9100-529-5108	LIFEGUARDS	$ 61,653	$ 103,820	$ 91,163	$ 65,000	$ 65,000	$ 75,606	16.32%
021-9100-529-5111	AQUA AEROBICS	$ 8,078	$ 3,138	$ 2,376	$ 5,000	$ 5,000	$ 4,750	-5.00%
021-9100-529-5121	FICA	$ 5,335	$ 8,177	$ 7,156	$ 5,355	$ 5,355	$ 6,147	14.79%
021-9100-529-5127	WORKERS COMP	$ 5,055	$ 5,886	$ 6,592	$ 5,897	$ 5,897	$ 6,446	9.31%
021-9100-529-5131	EAP	$ 19	$ 20	$ 20	$ 22	$ 22	$ 19	-13.64%
	TOTAL WAGES & BENEFITS	$ 80,140	$ 121,041	$ 107,307	$ 81,274	$ 81,274	$ 92,968	14.39%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	$ 1,426	$ 393	$ 642	$ 400	$ 400	$ 400	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	$ 42,212	$ 41,369	$ 37,992	$ 40,000	$ 40,000	$ 36,500	-8.75%
021-9100-529-5213	CONCESSION STAND SUPPLIES	$ 3,219	$ 2,865	$ 8,088	$ 5,000	$ 5,000	$ 5,500	10.00%
021-9100-529-5216	COMMUNICATIONS	$ 900	$ 983	$ 1,161	$ 1,050	$ 1,050	$ 1,050	0.00%
021-9100-529-5218	UTILITIES	$ 31,822	$ 47,036	$ 48,359	$ 40,000	$ 42,000	$ 40,000	0.00%
021-9100-529-5226	EQUIPMENT MAINTENANCE	$ 7,561	$ 2,901	$ 16,261	$ 7,000	$ 5,000	$ 7,000	0.00%
021-9100-529-5261	LIABILITY INSURANCE	$ 2,024	$ 2,637	$ 3,178	$ 3,481	$ 3,481	$ 4,840	39.04%
021-9100-529-5262	PROPERTY INSURANCE	$ 450	$ 825	$ 1,111	$ 1,240	$ 1,240	$ 2,155	73.79%
021-9100-529-5264	ERMA	$ 564	$ 800	$ 783	$ 548	$ 548	$ 533	-2.74%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	$ 133	$ 39	$ 5	$ 52	$ 52	$ 78	50.00%
021-9100-529-5266	UNEMPLOYMENT INS LIABLITY	$ -	$ 1,645	$ -	$ -	$ -	$ -	0.00%
021-9100-529-5270	PROFESSIONAL SERVICES	$ 38,993	$ 34,618	$ 45,403	$ 45,000	$ 45,000	$ 47,000	4.44%
021-9100-529-5341	COVID-19	$ 3,451	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 132,756	$ 136,110	$ 162,984	$ 143,771	$ 143,771	$ 145,056	0.89%
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	$ 1,878	$ 10,959	$ 38,319	$ 46,700	$ 46,178	$ 55,000	
021-9100-529-5728	SAND FILTER REPLACEMENT	$ 24,829	$ 25,490	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 26,707	$ 36,449	$ 38,319	$ 46,700	$ 46,178	$ 55,000	17.77%
	TOTAL, POOL	**$ 239,603**	**$ 293,600**	**$ 308,610**	**$ 271,745**	**$ 271,223**	**$ 293,024**	**7.83%**
SENIOR CENTER - NUTRITION								
022-7100-529-5104	PARTTIME	$ 37,248	$ 57,621	$ 58,370	$ 64,779	$ 64,779	$ 66,742	3.03%
022-7100-529-5121	FICA	$ 2,864	$ 4,408	$ 4,370	$ 4,956	$ 4,956	$ 5,106	3.02%
022-7100-529-5122	PERS UAL	$ -	$ 2,182	$ -	$ -	$ -	$ -	0.00%
022-7100-529-5123	PERS	$ 1,363	$ 1,765	$ 1,866	$ 2,076	$ 2,076	$ 2,000	-3.65%
022-7100-529-5127	WORKERS COMP	$ 2,359	$ 2,747	$ 3,076	$ 2,752	$ 2,752	$ 3,008	9.30%
022-7100-529-5131	EAP	$ 3	$ 11	$ 12	$ 6	$ 6	$ 7	16.67%
	TOTAL WAGES & BENEFITS	$ 43,837	$ 68,734	$ 67,694	$ 74,569	$ 74,569	$ 76,863	3.08%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	$ 774	$ 805	$ 6,768	$ 3,500	$ 5,000	$ 5,000	42.86%
022-7100-529-5261	LIABILITY INSURANCE	$ 349	$ 1,417	$ 2,986	$ 1,023	$ 1,023	$ 1,705	66.67%
022-7100-529-5262	PROPERTY INSURANCE	$ 78	$ 443	$ 661	$ 364	$ 364	$ 759	108.52%
022-7100-529-5264	ERMA	$ 97	$ 430	$ 466	$ 161	$ 161	$ 188	16.77%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	$ 23	$ 21	$ 3	$ 15	$ 15	$ 27	80.00%
022-7100-529-5266	UNEMPLOYMENT INS LIABLITY	$ -	$ 98	$ -	$ -	$ 396	$ -	0.00%
022-7100-529-5341	COVID-19	$ 104,351	$ 38,462	$ 24,713	$ -	$ -	$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 105,672	$ 41,677	$ 35,596	$ 5,063	$ 6,959	$ 7,679	51.67%
	TOTAL, SENIOR CENTER - NUTRITION	**$ 149,508**	**$ 110,411**	**$ 103,290**	**$ 79,632**	**$ 81,528**	**$ 84,542**	**6.17%**
SENIOR CENTER - OPERATIONS								
022-7200-529-5101	SALARIES	$ 19,645	$ 21,887	$ 29,792	$ 31,824	$ 31,824	$ 32,935	3.49%
022-7200-529-5121	FICA	$ 1,456	$ 1,622	$ 2,222	$ 2,435	$ 2,435	$ 2,520	3.47%
022-7200-529-5122	PERS-UAL	$ 157	$ 2,682	$ 2,690	$ -	$ 3,022	$ 3,613	0.00%
022-7200-529-5123	PERS	$ 1,488	$ 1,481	$ 2,141	$ 2,444	$ 2,444	$ 2,592	6.06%
022-7200-529-5125	MEDICAL	$ 1,608	$ 4,083	$ 3,827	$ 3,042	$ 3,042	$ 3,598	18.28%
022-7200-529-5127	WORKERS COMP	$ 843	$ 981	$ 1,099	$ 983	$ 983	$ 1,074	9.26%
022-7200-529-5131	EAP	$ 4	$ 4	$ 4	$ 4	$ 4	$ 6	50.00%
022-7200-529-5133	LIFE INSURANCE	$ 10	$ 10	$ 9	$ 9	$ 9	$ 9	0.00%
	TOTAL WAGES & BENEFITS	$ 25,210	$ 32,749	$ 41,784	$ 40,741	$ 43,763	$ 46,347	13.76%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	$ 6,135	$ 4,510	$ (263)	$ 13,000	$ 8,000	$ 8,000	-38.46%
022-7200-529-5216	COMMUNICATIONS	$ 2,307	$ 4,521	$ 9,092	$ 6,500	$ 5,700	$ 6,500	0.00%
022-7200-529-5218	UTILITIES	$ 8,960	$ 9,873	$ 10,368	$ 7,000	$ 8,500	$ 9,000	28.57%
022-7200-529-5261	LIABILITY INSURANCE	$ 430	$ 562	$ 668	$ 735	$ 735	$ 1,556	111.70%
022-7200-529-5262	PROPERTY INSURANCE	$ 96	$ 176	$ 234	$ 262	$ 262	$ 693	164.50%
022-7200-529-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 401	0.00%
022-7200-529-5264	ERMA	$ 120	$ 171	$ 165	$ 116	$ 116	$ 172	48.28%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	$ 28	$ 8	$ 1	$ 11	$ 11	$ 25	127.27%
022-7200-529-5270	PROFESSIONAL SERVICES	$ 924	$ 1,780	$ 2,473	$ 2,500	$ 2,500	$ 2,500	0.00%
022-7200-529-5701	SENIOR CENTER KITCHEN REMODEL	$ -	$ -	$ 8,975	$ 220,000	$ 220,000	$ -	
	TOTAL MAINTENANCE & OPERATIONS	18,999	$ 21,602	$ 31,714	$ 250,124	$ 245,824	$ 28,847	-88.47%
	TOTAL, SENIOR CENTER - OUTREACH	44,210	$ 54,351	$ 73,498	$ 290,865	$ 289,587	$ 75,194	-74.15%
	TOTAL SENIOR CENTER	**193,718**	**$ 164,762**	**$ 176,788**	**$ 370,497**	**$ 371,115**	**$ 159,735**	**-56.89%**

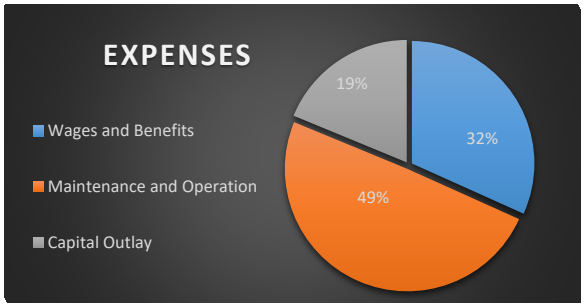
CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

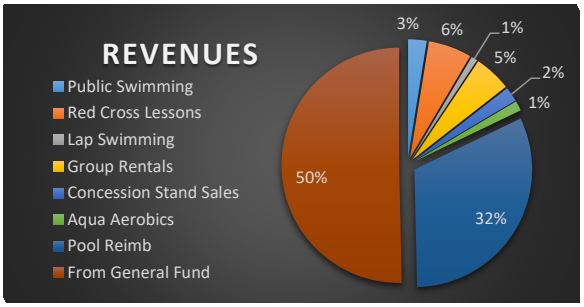
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
	TOTAL WAGES & BENEFITS	**$ 149,188**	**$ 222,525**	**$ 216,785**	**$ 196,584**	**$ 199,606**	**$ 216,178**	**9.97%**
	TOTAL MAINTENANCE & OPERATIONS	**$ 257,427**	**$ 199,389**	**$ 230,294**	**$ 398,958**	**$ 396,554**	**$ 181,582**	**-54.49%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL TRANFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 26,707**	**$ 36,449**	**$ 38,319**	**$ 46,700**	**$ 46,178**	**$ 55,000**	**17.77%**
	TOTAL, RECREATION FUND	**$ 433,321**	**$ 458,362**	**$ 485,399**	**$ 642,242**	**$ 642,338**	**$ 452,760**	**-29.50%**
	Revenues	$ 343,230	$ 335,066	$ 380,754	$ 643,400	$ 660,762	$ 453,900	
	Expenses	$ 433,321	$ 458,362	$ 485,399	$ 642,242	$ 642,338	$ 452,760	
		$ (90,092)	$(123,296)	$ (104,644)	$ 1,158	$ 18,424	$ 1,140	

Crandell Swim Complex

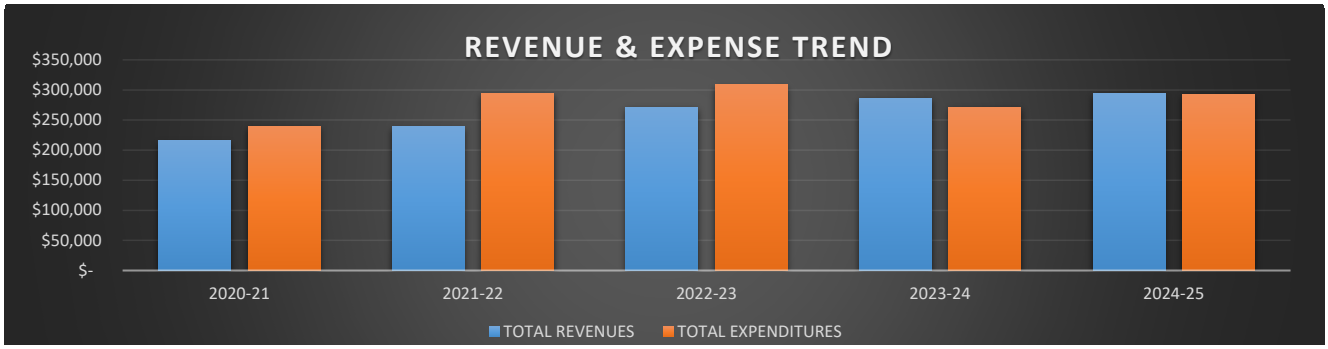
Description: This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

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 eligibile operational costs 50/50 with the High School through a JPA.





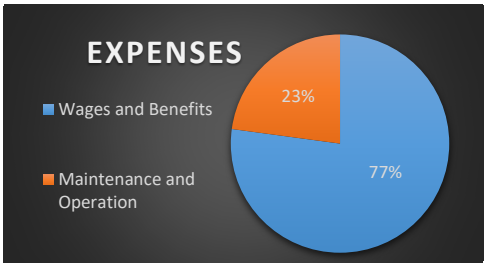
Pool	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Public Swimming	$ 2,689	$ 8,196	$ 5,769	$ 7,000	$ 7,000	$ 7,500	7.14%
Red Cross Lessons	$ 11,082	$ 10,800	$ 23,165	$ 6,500	$ 20,000	$ 17,500	169.23%
Lap Swimming	$ 7,494	$ 4,625	$ 4,909	$ 2,500	$ 3,200	$ 2,500	0.00%
Group Rentals	$ 16,220	$ 13,860	$ 9,780	$ 15,000	$ 15,000	$ 15,000	0.00%
Concession Stand Sales	$ 2,612	$ 6,329	$ 9,010	$ 6,000	$ 6,500	$ 6,000	0.00%
Aqua Aerobics	$ 10,233	$ 5,583	$ 3,401	$ 4,000	$ 3,200	$ 4,000	0.00%
Miscelaneous-CARES Act	$ 1,612	$ -	$ -	$ -	$ -	$ -	
Pool Reimb	$ 63,282	$ 79,738	$ 94,752	$ 83,400	$ 83,512	$ 93,400	11.99%
Transfer In From General Fund	$ 100,000	$ 110,000	$ 120,000	$ 148,000	$ 148,000	$ 148,000	0.00%
TOTAL REVENUES	**$ 215,223**	**$ 239,131**	**$ 270,785**	**$ 272,400**	**$ 286,412**	**$ 293,900**	7.89%
EXPENDITURES							
Wages and Benefits	$ 80,140	$ 121,041	$ 107,307	$ 81,274	$ 81,274	$ 92,968	14.39%
Maintenance and Operation	$ 132,756	$ 136,110	$ 162,984	$ 143,771	$ 143,771	$ 145,056	0.89%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 26,707	$ 36,449	$ 38,319	$ 46,700	$ 46,178	$ 55,000	17.77%
TOTAL EXPENDITURES	**$ 239,603**	**$ 293,600**	**$ 308,610**	**$ 271,745**	**$ 271,223**	**$ 293,024**	7.83%
Net Revenue/(Expenditures)	$ (24,380)	$ (54,469)	$ (37,825)	$ 655	$ 15,189	$ 876	33.70%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (24,380)	$ (54,469)	$ (37,825)	$ 655	$ 15,189	$ 876	33.70%
Beginning Fund Balance July 1	$ (43,741)	$ (68,120)	$ (122,591)	$ (160,416)	$ (160,416)	$ (145,227)	-9.47%
Ending Fund Balance June 30	$ (68,120)	$ (122,591)	$ (160,416)	$ (159,761)	$ (145,227)	$ (144,351)	-9.65%

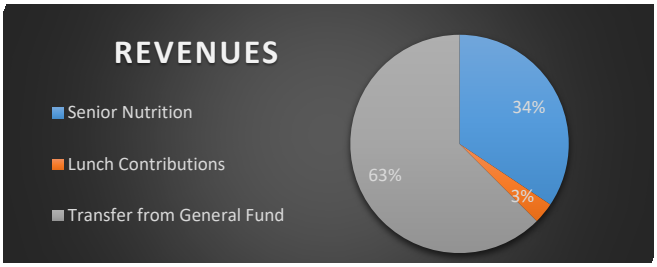


Senior Center

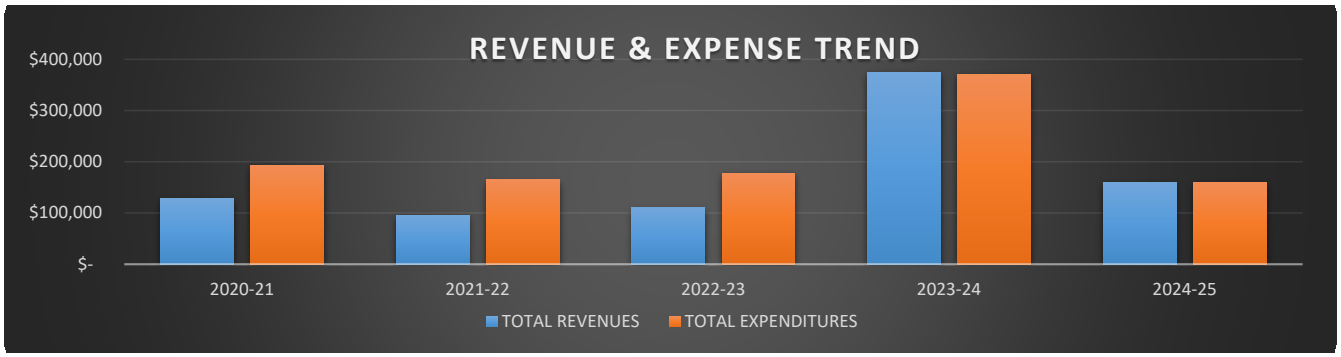
Description: The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement 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	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Senior Nutrition	$ -	$ 28,122	$ 37,436	$ 24,000	$ 24,000	$ 55,000	
Lunch Contributions	$ -	$ 12,814	$ 5,748	$ 4,000	$ 7,350	$ 5,000	
SJVAP Public Benefit Grant	$ 20,000	$ -	$ 1,785	$ -	$ -	$ -	
Kitchen Remodel Grant				$ 220,000	$ 220,000	$ -	
Cares Act -Covid 19	$ 53,007	$ -	$ -	$ 23,000	$ 23,000	$ -	
Transfer from General Fund	$ 55,000	$ 55,000	$ 65,000	$ 100,000	$ 100,000	$ 100,000	0.00%
TOTAL REVENUES	**$ 128,007**	**$ 95,936**	**$ 109,969**	**$ 371,000**	**$ 374,350**	**$ 160,000**	-56.87%
EXPENDITURES							
Wages and Benefits	$ 69,047	$ 101,484	$ 109,478	$ 115,310	$ 118,332	$ 123,209	6.85%
Maintenance and Operation	$ 124,671	$ 63,278	$ 67,310	$ 255,187	$ 252,783	$ 36,526	-85.69%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 193,718**	**$ 164,762**	**$ 176,788**	**$ 370,497**	**$ 371,115**	**$ 159,735**	-56.89%
Net Revenue/(Expenditures)	$ (65,711)	$ (68,826)	$ (66,819)	$ 503	$ 3,235	$ 265	-47.41%
Changes in Fund Balance	$ (2)	$ (2)	$ 4				
Net Increase/(Decrease) in Fund Balance	$ (65,713)	$ (68,828)	$ (66,815)	$ 503	$ 3,235	$ 265	-47.41%
Beginning Fund Balance July 1	$ (1,272)	$ (66,985)	$ (135,814)	$ (202,629)	$ (202,629)	$ (199,393)	-1.60%
Ending Fund Balance June 30	$ (66,985)	$ (135,814)	$ (202,629)	$ (202,125)	$ (199,393)	$ (199,129)	-1.48%



City of Kingsburg
Summary of Special Revenue Funds

2024-25 Fiscal Year Budget

					Measure C Fund			
		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance,	**June 30, 2023**	654,342	86,096	1,660,683			493,997	2,895,119
Estimated Fund Balance,	**June 30, 2024**	591,613	67,088	1,469,427			395,296	2,523,424
Revenues:								
	Taxes	362,164	15,075	569,648	233,425	8,170	281,372	1,469,854
	Miscellaneous-SB1	333,198	-	-	-	-	-	333,198
	Interest	11,353	2,584	32,861	8,466	-	-	55,264
	Transfers from Other Funds	-	-	-	-	-	20,000	20,000
	Total Revenue	706,715	17,659	602,509	241,891	8,170	301,372	1,878,316
Expenses:								
	Wages & Benefits	254,612	-	-	-	-	-	254,612
	Departmanent Tools & Supplies	10,000	-	38,000	5,000	-	52,000	105,000
	Utilities	-	-	-	-	-	-	-
	Street Lights & Signals	12,700	-	80,883	-	-	90,000	183,583
	Vehicle Maintenance	-	-	-	-	-	3,500	3,500
	Fuels	3,500	-	-	-	-	-	3,500
	Repairs & Maintenance	-	-	-	5,000	-	5,000	10,000
	Insurance	14,762		-	-	-	-	14,762
	Sidewalk Repair	-	10,000	-	-	6,650	35,000	51,650
	Professional Service	20,000	-	76,854	64,854	-	65,000	226,708
	Street Striping Program	-	-	15,000	15,000	-	-	30,000
	Audit	-	-	-	-	-	-	-
	Overhead	30,475	-	17,181	-	-	11,946	59,602
	Total Maintenance & Operations	346,049	10,000	227,918	89,854	6,650	262,446	942,917
Capital Outlay Projects:								-
	Summer 2024 Streets			452,387	226,194		-	678,581
	15th/16th/17th; Stroud to New Dev.	-	-		-	-		-
			-	-	-	-	-	-
	SB1	225,000	-	-	-	-	-	225,000
	Draper St. (TOD match)	-	-	-	-	-	-	-
		-	-	-	-	-		-
	Slurry Seal Project			125,000		-	$ -	125,000
	Total Capital Oulay	225,000	-	577,387	226,194	-	-	1,028,581
	Transfers to Other Funds	-	-	-			-	-
	Total Expenses	571,049	10,000	805,305	316,048	6,650	262,446	1,971,498
	Net Result	*135,666*	*7,659*	*(202,796)*	*(74,157)*	*1,520*	*38,926*	*(93,182)*
Projected Fund Balance,	**June 30, 2025**	727,278	74,747	1,266,631			361,585	2,430,242

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
GAS TAX								
102-0000-403-0601	2105	$ 65,634	$ 72,336	$ 71,189	$ 82,064	$ 79,772	$ 81,207	-1.04%
102-0000-403-0602	2106	$ 37,824	$ 42,206	$ 42,038	$ 45,802	$ 45,078	$ 45,844	0.09%
102-0000-403-0603	2107	$ 88,815	$ 86,440	$ 100,019	$ 98,570	$ 108,020	$ 110,745	12.35%
102-0000-403-0604	2107.5	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000	0.00%
102-0000-403-0605	2103	$ 85,952	$ 103,147	$ 101,925	$ 123,926	$ 120,297	$ 121,368	-2.06%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	$ -	$ -	$ -	$ -	$ -		
102-0000-404-0606	ROAD MAINT & REHAB SB1	$ 250,985	$ 259,950	$ 276,195	$ 309,151	$ 312,068	$ 333,198	7.78%
	SUB-TOTAL, TAXES	$ 532,210	$ 567,079	$ 591,367	$ 662,513	$ 668,235	$ 695,362	4.96%
102-0000-451-0100	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
102-0000-451-0101	INTEREST	$ 2,005	$ 2,010	$ 17,445	$ 2,000	$ 17,500	$ 11,353	467.65%
102-0000-451-0102	TRANSFER FROM CALPERS UAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, GAS TAX	**$ 534,214**	**$ 569,089**	**$ 608,812**	**$ 664,513**	**$ 685,735**	**$ 706,715**	6.35%
LTF 3								
103-0000-403-0701	ARTICLE 3	$ 9,947	$ 10,934	$ -	$ 14,466	$ 14,466	$ 15,075	4.21%
103-0000-451-0101	INTEREST	$ 408	$ 340	$ 2,574	$ 500	$ 4,000	$ 2,584	416.80%
103-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	**$ 10,355**	**$ 11,274**	**$ 2,574**	**$ 14,966**	**$ 18,466**	**$ 17,659**	17.99%
LTF 8								
104-0000-403-0702	ARTICLE 8	$ 200,106	$ 399,298	$ 667,912	$ 653,183	$ 608,000	$ 569,648	-12.79%
104-0000-423-0607	STREET GRANTS	$ -	$ -	$ -	$ -			
104-0000-451-0101	INTEREST	$ 8,417	$ 6,233	$ 44,099	$ 10,000	$ 45,000	$ 32,861	228.61%
104-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ 242,500	$ 242,500		
	TOTAL, LTF 8	**$ 208,523**	**$ 405,531**	**$ 712,011**	**$ 905,683**	**$ 895,500**	**$ 602,509**	-33.47%
MEASURE C								
105-0000-403-0801	STREET MAINTENANCE	$ 211,906	$ 242,985	$ 230,183	$ 235,486	$ 235,486	$ 233,425	-0.88%
105-0000-403-0802	ADA COMPLIANCE	$ 7,085	$ 8,115	$ 7,696	$ 8,242	$ 8,242	$ 8,170	-0.87%
105-0000-403-0803	FLEXIBLE FUNDING	$ 250,925	$ 289,538	$ 277,193	$ 283,757	$ 283,757	$ 281,372	-0.84%
105-0000-471-0101	FROM OTHER FUNDS	$ -	$ -		$ -		$ 20,000	
	SUB-TOTAL, TAXES	$ 469,916	$ 540,638	$ 515,072	$ 527,485	$ 527,485	$ 542,967	2.94%
105-0000-451-0101	INTEREST	$ 1,557	$ 2,192	$ 17,068	$ 5,000	$ 5,000	$ 8,466	
	TOTAL, MEASURE C	**$ 471,473**	**$ 542,830**	**$ 532,140**	**$ 532,485**	**$ 532,485**	**$ 551,433**	3.56%
	TOTAL TAXES	**$1,212,179**	**$1,517,949**	**$ 1,774,351**	**$ 1,857,647**	**$ 1,818,186**	**$ 1,823,052**	
	TOTAL MISCELLANEOUS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 12,386**	**$ 10,774**	**$ 81,185**	**$ 17,500**	**$ 71,500**	**$ 55,264**	
	TOTAL FROM OTHER FUNDS	**$ -**	**$ -**	**$ -**	**$ 242,500**	**$ 242,500**	**$ -**	
		$1,224,564	**$1,528,723**	**$ 1,855,536**	**$ 2,117,647**	**$ 2,132,186**	**$ 1,878,316**	-11.30%
	Revenues	$1,224,564	$1,528,723	$ 1,855,536	$ 2,117,647	$ 2,132,186	$ 1,878,316	
	Expenses	$1,309,374	$1,144,480	$ 1,598,477	$ 2,501,302	$ 2,503,881	$ 1,971,498	
		$ (84,810)	$ 384,243	$ 257,059	$ (383,655)	$ (371,695)	$ (93,182)	

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024-25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	as of 4/2/2024	FY 24/25 PROPOSED	Percent Change
GAS TAX								
102-9100-549-5101	SALARIES	$ 139,586	$ 141,579	$ 134,943	$ 142,716	$ 71,668	$ 147,656	3.46%
102-9100-549-5102	OVERTIME	$ 1,720	$ 8,067	$ 4,695	$ 5,500	$ 4,138	$ 5,500	0.00%
102-9100-549-5121	FICA	$ 10,503	$ 11,046	$ 10,552	$ 11,339	$ 5,455	$ 11,716	3.33%
102-9100-549-5122	PERS UAL	$ 27,381	$ 18,399	$ 17,792	$ 13,554	$ 10,166	$ 16,196	19.49%
102-9100-549-5123	PERS	$ 13,036	$ 13,339	$ 13,365	$ 16,419	$ 7,957	$ 17,058	3.89%
102-9100-549-5125	MEDICAL	$ 44,691	$ 35,493	$ 50,790	$ 36,721	$ 30,934	$ 41,663	13.46%
102-9100-549-5127	WORKERS COMP	$ 11,541	$ 13,438	$ 14,942	$ 13,463	$ 10,097	$ 14,716	9.31%
102-9100-549-5131	EAP	$ 26	$ 30	$ 31	$ 31	$ 23	$ 24	-22.58%
102-9100-549-5133	LIFE INSURANCE	$ 83	$ 83	$ 79	$ 83	$ 61	$ 83	-0.24%
	TOTAL WAGES & BENEFITS	$ 248,566	$ 241,474	$ 247,189	$ 239,826	$ 140,500	$ 254,612	6.17%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 6,674	$ 7,414	$ 7,859	$ 10,000	$ 4,527	$ 10,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	$ 9,426	$ 10,170	$ 11,099	$ 10,000	$ 9,081	$ 12,700	27.00%
102-9100-549-5224	FUELS	$ -	$ 5,213	$ 5,266	$ 5,400	$ 2,495	$ 3,500	-35.19%
102-9100-549-5261	LIABILITY INSURANCE	$ 2,754	$ 3,929	$ 4,834	$ 4,825	$ 3,619	$ 6,332	31.23%
102-9100-549-5262	PROPERTY INSURANCE	$ 613	$ 1,229	$ 1,690	$ 1,719	$ 1,289	$ 2,819	63.99%
102-9100-549-5263	VEHICLE INSURANCE	$ 2,297	$ 3,182	$ 3,066	$ 4,692	$ 569	$ 4,811	2.54%
102-9100-549-5264	ERMA	$ 768	$ 1,192	$ 1,191	$ 759	$ 3,519	$ 698	-8.04%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 181	$ 58	$ 8	$ 72	$ 54	$ 102	41.67%
102-9100-549-5270	PROFESSIONAL SERVICES	$ 25,585	$ 31,857	$ 29,498	$ 28,000	$ 26,289	$ 20,000	-28.57%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 24,917	$ 26,522	$ 26,879	$ 29,572	$ 22,179	$ 30,475	3.05%
	TOTAL MAINT. & OPERATIONS	$ 73,215	$ 90,765	$ 91,391	$ 95,039	$ 73,621	$ 91,437	-3.79%
102-9100-549-5701	CAPITAL OUTLAY	$ -	$ 150,000	$ -	$ -	$ -	$ 225,000	
102-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5706	21ST AVENUE REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	$ 350,082	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5709	22ND AVE (SIERRA-ORANGE)	$ -	$ -	$ -	$ 242,489	$ 242,489	$ -	-100.00%
102-9100-549-5710	SB1-18TH AVE EARL TO KERN	$ -	$ -	$ 6,926	$ 218,235	$ 218,235	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ 350,082	$ 150,000	$ 6,926	$ 460,724	$ 460,724	$ 225,000	-51.16%
	TOTAL, GAS TAX	**$ 671,863**	**$ 482,239**	**$ 345,506**	**$ 795,588**	**$ 674,845**	**$ 571,049**	**-28.22%**
LTF 3								
103-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5702	SIDEWALKS INSTALLATION-18TH AVE	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 37,474	$ -	$ 10,000	
	TOTAL, LTF 3	**$ -**	**$ -**	**$ -**	**$ 37,474**	**$ -**	**$ 10,000**	**-73.31%**
LTF 8								
	DEPT TOOLS & SUPPLIES	$ -	$ 786	$ 1,903	$ 3,000	$ 122	$ 38,000	1166.67%
104-9100-549-5218	UTILITIES	$ -	$ -	$ 1,251	$ -	$ -		
104-9100-549-5219	STREET LIGHTS & SIGNALS	$ 49,541	$ 67,154	$ 78,062	$ 62,000	$ 53,329	$ 80,883	30.46%
104-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ 6,346	$ 13,843	$ 102,231	$ 13,532	$ 76,854	-24.82%
104-9100-549-5275	STREET STRIPING PROGRAM	$ 9,470	$ 3,961	$ 51,387	$ 20,000	$ -	$ 15,000	-25.00%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 9,000	$ 8,812	$ 7,555	$ 11,283	$ 8,462	$ 17,181	52.27%
	TOTAL MAINT. & OPERATIONS	$ 68,011	$ 87,058	$ 154,001	$ 198,514	$ 75,446	$ 227,918	14.81%
104-9100-549-5701	CAPITAL OUTLAY	$ 220,217	$ 358,032	$ 13,651	$ 422,500	$ -	$ 452,387	7.07%
104-9100-549-5705	SIGNAGE UPDATES	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5762	SLURRY SEAL PROJECTS	$ -	$ 5,499	$ 200,290	$ 150,000	$ 150,772	$ 125,000	-16.67%
104-9100-549-5764	12TH AVE SIERRA TO WINTER	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5765	UNION ST (10TH TO 18TH)	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5766	10TH/ACADEMY(STROUD-KAMM)MILL & OVE	$ -	$ -	$ -	$ 305,864	$ 305,864	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ 220,217	$ 363,530	$ 213,941	$ 878,364	$ 456,636	$ 577,387	-34.27%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	**$ 288,227**	**$ 450,589**	**$ 367,943**	**$ 1,076,878**	**$ 532,082**	**$ 805,305**	**-25.22%**
MEASURE C - STREET MAINTENANCE								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ 16,569	$ 468	$ 5,000	$ 3,587	$ 5,000	
105-9200-549-5229	REPAIRS & MAINTENANCE	$ 5,024	$ 3,104	$ 1,464	$ 5,000	$ 1,028	$ 5,000	0.00%
105-9200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 64,854	
105-9200-549-5505	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 5,024	$ 19,673	$ 1,932	$ 10,000	$ 4,615	$ 74,854	648.54%
105-9200-549-5701	CAPITAL OUTLAY	$ 125,400	$ 8,912	$ 34,051	$ 150,000	$ 160,014	$ 226,194	
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	$ 45,622	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5709	ANNUAL STREET STRIPING	$ -	$ -	$ 149,747	$ -	$ -	$ 15,000	
	TOTAL CAPITAL OUTLAY	$ 171,022	$ 8,912	$ 183,798	$ 150,000	$ 160,014	$ 241,194	60.80%
	TOTAL, ST. MAINTENANCE	**$ 176,046**	**$ 28,585**	**$ 185,730**	**$ 160,000**	**$ 164,629**	**$ 316,048**	**97.53%**
MEASURE C - ADA COMPLIANCE								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
105-9300-549-5229	REPAIRS & MAINTENANCE	$ -	$ -	$ 4,823	$ -	$ -	$ -	0.00%
105-9300-549-5230	SIDEWALK REPAIR	$ 3,800	$ 5,200	$ 6,650	$ 6,650	$ 6,650	$ 6,650	0.00%

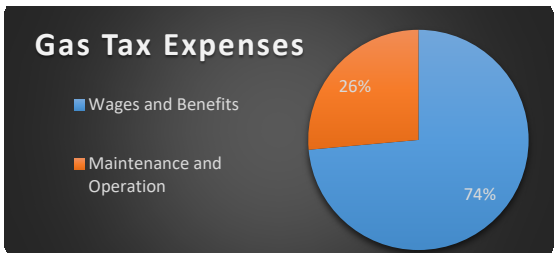
CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024-25

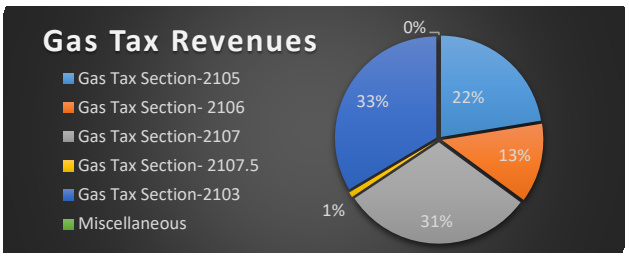
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	as of 4/2/2024	FY 24/25 PROPOSED	Percent Change
105-9300-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, ADA COMPLIANCE	**$ 3,800**	**$ 5,200**	**$ 11,473**	**$ 6,650**	**$ 6,650**	**$ 6,650**	**0.00%**
MEASURE C - FLEXIBLE FUNDING								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	$ 6,155	$ 8,972	$ 8,995	$ 10,000	$ 7,053	$ 52,000	420.00%
105-9400-549-5219	STREET LIGHTS & SIGNALS	$ 77,988	$ 81,963	$ 92,296	$ 76,000	$ 79,206	$ 90,000	18.42%
105-9400-549-5222	VEHICLE MAINTENANCE	$ 8,979	$ 2,230	$ 2,323	$ 3,500	$ -	$ 3,500	0.00%
105-9400-549-5229	REPAIRS & MAINTENANCE	$ -	$ 299	$ 3,708	$ 5,000	$ 5,082	$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	$ 9,619	$ 19,430	$ 19,928	$ 50,000	$ 17,970	$ 35,000	-30.00%
105-9400-549-5270	PROFESSIONAL SERVICES	$ 36,475	$ 41,200	$ 39,712	$ 35,000	$ 7,300	$ 65,000	85.71%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	$ 11,090	$ 11,530	$ 10,677	$ 11,766	$ 8,825	$ 11,946	1.53%
	TOTAL, MAINT. & OPERATIONS	$ 150,307	$ 165,623	$ 177,638	$ 191,266	$ 125,436	$ 262,446	37.21%
105-9400-549-5765	CURB RAMP INSTALLATION ADA	$ -	$ -	$ 61,820	$ -	$ -	$ -	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	$ -	$ -	$ 385,913	$ 73,445	$ 73,565	$ -	
105-9400-549-5767	GOLDEN STATE BLVD	$ 19,130	$ 12,245	$ 62,454	$ 160,000	$ 160,000	$ -	
	TOTAL CAPITAL OUTLAY	$ 19,130	$ 12,245	$ 510,188	$ 233,445	$ 233,565	$ -	
	TOTAL , FLEXIBLE	**$ 169,437**	**$ 177,868**	**$ 687,826**	**$ 424,711**	**$ 359,001**	**$ 262,446**	**-38.21%**
	TOTAL, MEASURE C	**$ 349,283**	**$ 211,653**	**$ 885,029**	**$ 591,361**	**$ 530,280**	**$ 585,144**	**-1.05%**
	TOTAL WAGES & BENEFITS	**$ 248,566**	**$ 241,474**	**$ 247,189**	**$ 239,826**	**$ 140,500**	**$ 254,612**	**6.17%**
	TOTAL MAINT. & OPERATIONS	**$ 255,349**	**$ 321,456**	**$ 391,324**	**$ 448,848**	**$ 246,301**	**$ 603,703**	**34.50%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 760,452**	**$ 534,687**	**$ 914,853**	**$ 1,760,007**	**$ 1,310,939**	**$ 1,053,581**	**-40.14%**
	TOTAL TRANSFERS OUT	**$ 45,007**	**$ 46,863**	**$ 45,110**	**$ 52,622**	**$ 39,466**	**$ 59,602**	**13.27%**
	TOTAL, SPECIAL REVENUE FUNDS	**$ 1,309,374**	**$ 1,144,480**	**$ 1,598,477**	**$ 2,501,302**	**$ 1,737,207**	**$ 1,971,498**	**-21.18%**
	Revenues	$ 1,224,564	$ 1,528,723	$ 1,855,536	$ 2,117,647	$ 872,893	$ 1,878,316	-11.30%
	Expenses	$ 1,309,374	$ 1,144,480	$ 1,598,477	$ 2,501,302	$ 1,737,207	$ 1,971,498	-21.18%
		$ (84,810)	$ 384,243	$ 257,059	$ (383,655)	$ (864,314)	$ (93,182)	-75.71%

GAS TAX FUND

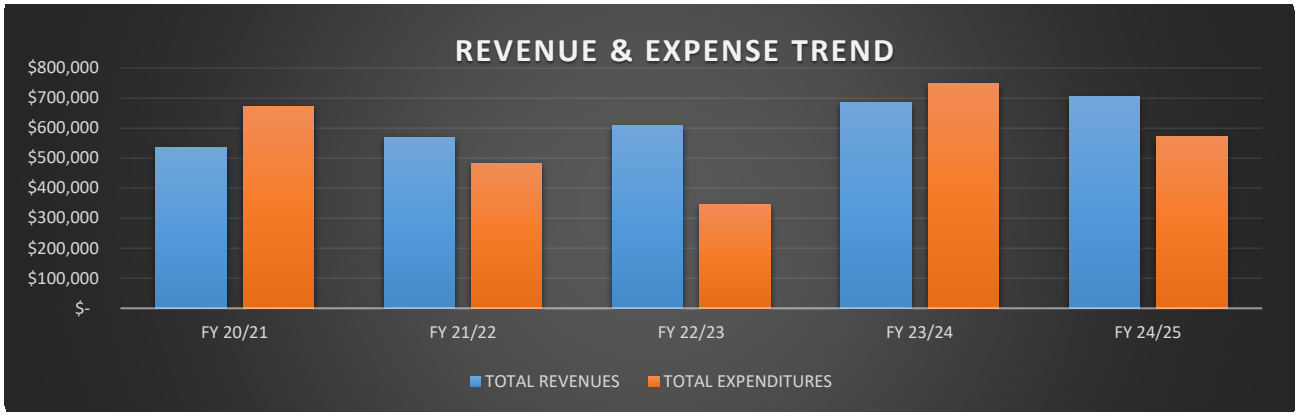
Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

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.





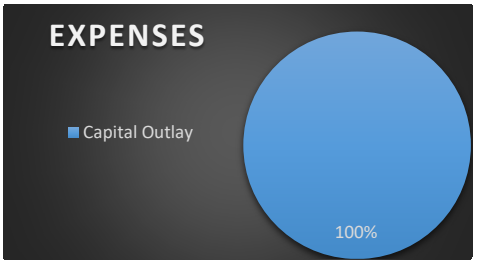
Gas Tax	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	$ 65,634	$ 72,336	$ 71,189	$ 82,064	$ 79,772	$ 81,207	-1.04%
Gas Tax Section- 2106	$ 37,824	$ 42,206	$ 42,038	$ 45,802	$ 45,078	$ 45,844	0.09%
Gas Tax Section-2107	$ 88,815	$ 86,440	$ 100,019	$ 98,570	$ 108,020	$ 110,745	12.35%
Gas Tax Section- 2107.5	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000	0.00%
Gas Tax Section-2103	$ 85,952	$ 103,147	$ 101,925	$ 123,926	$ 120,297	$ 121,368	-2.06%
Traffic Cong. Relief SB1	$ -	$ -	$ -	$ -	$ -	$ -	
Road Maint and Rehab SB1	$ 250,985	$ 259,950	$ 276,195	$ 309,151	$ 312,068	$ 333,198	7.78%
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ 2,005	$ 2,010	$ 17,445	$ 2,000	$ 17,500	$ 11,353	
TOTAL REVENUES	**$ 534,214**	**$ 569,089**	**$ 608,812**	**$ 664,513**	**$ 685,735**	**$ 706,715**	6.35%
EXPENDITURES							
Wages and Benefits	$ 248,566	$ 241,474	$ 247,189	$ 239,826	$ 192,667	$ 254,612	6.17%
Maintenance and Operation	$ 73,215	$ 90,765	$ 91,391	$ 95,039	$ 95,074	$ 91,437	-3.79%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 350,082	$ 150,000	$ 6,926	$ 460,724	$ 460,724	$ 225,000	-51.16%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 671,863**	**$ 482,239**	**$ 345,506**	**$ 795,588**	**$ 748,465**	**$ 571,049**	-28.22%
Net Revenue/(Expenditures)	$ (137,649)	$ 86,850	$ 263,306	$ (131,075)	$ (62,730)	$ 135,666	-203.50%
Other Changes in Fund Balance	$ (1)						
Net Increase/(Decrease) in Fund Balance	$ (137,650)	$ 86,850	$ 263,306	$ (131,075)	$ (62,730)	$ 135,666	-203.50%
Beginning Fund Balance July 1	$ 441,837	$ 304,187	$ 391,036	$ 654,342	$ 654,342	$ 591,613	-9.59%
Adjustment to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 304,187	$ 391,036	$ 654,342	$ 523,267	$ 591,613	$ 727,277	38.99%

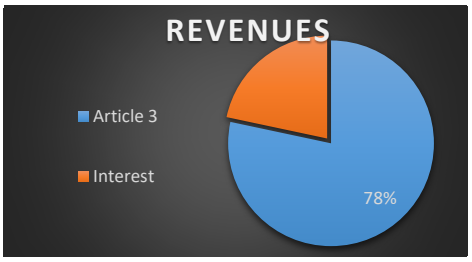


LOCAL TRANSPORTATION FUND ARTICLE 3

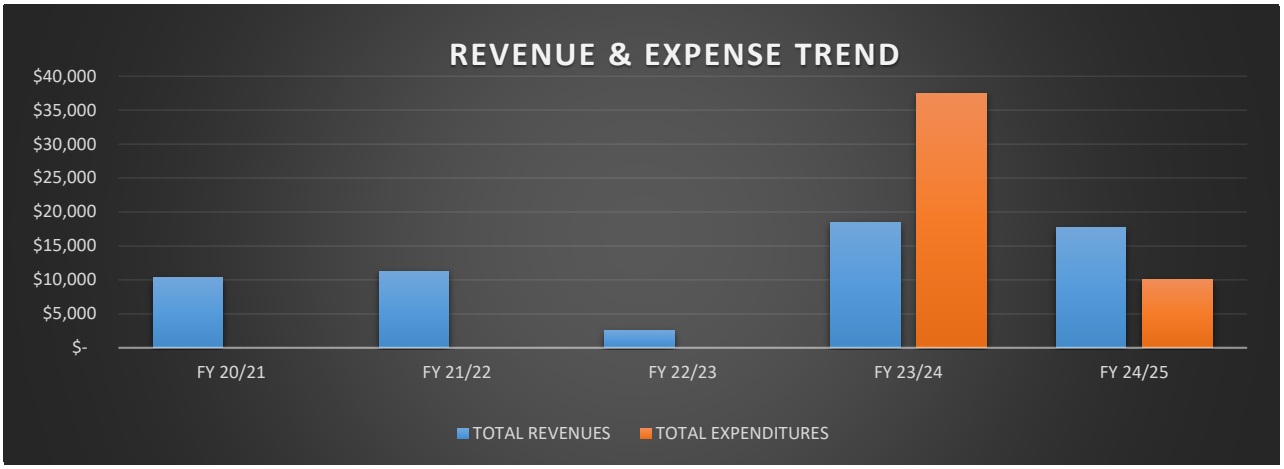
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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





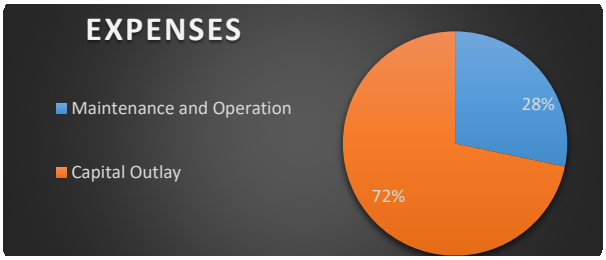
LTF Article 3	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Article 3	$ 9,947	$ 10,934	$ -	$ 14,466	$ 14,466	$ 15,075	4.21%
Interest	$ 408	$ 340	$ 2,574	$ 500	$ 4,000	$ 2,584	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 10,355**	**$ 11,274**	**$ 2,574**	**$ 14,966**	**$ 18,466**	**$ 17,659**	17.99%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 37,474	$ 37,474	$ 10,000	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 37,474**	**$ 37,474**	**$ 10,000**	
Net Revenue/(Expenditures)	$ 10,355	$ 11,274	$ 2,574	$ (22,508)	$ (19,008)	$ 7,659	-134.03%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 10,355	$ 11,274	$ 2,574	$ (22,508)	$ (19,008)	$ 7,659	-134.03%
Beginning Fund Balance July 1	$ 61,894	$ 72,249	$ 83,522	$ 86,096	$ 86,096	$ 67,088	-22.08%
Ending Fund Balance June 30	$ 72,249	$ 83,522	$ 86,096	$ 63,588	$ 67,088	$ 74,747	17.55%

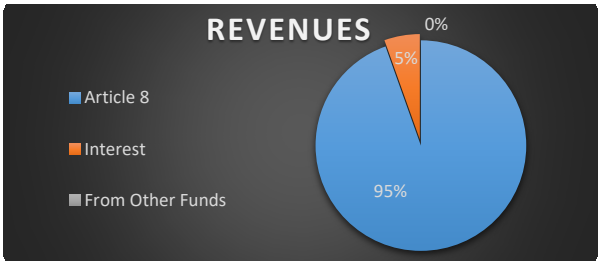


LOCAL TRANSPORTATION ARTICLE 8

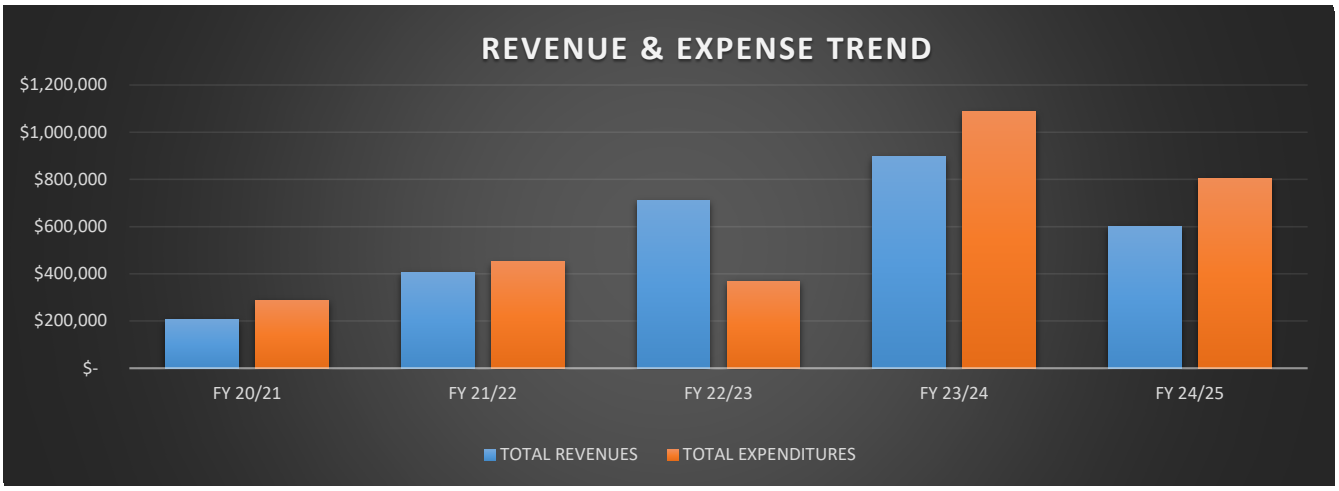
Description: This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund 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 FY24. Over $800,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.





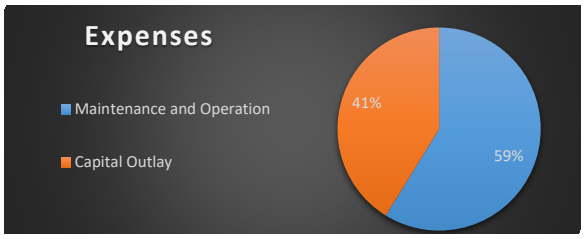
LTF Article 8	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Article 8	$ 200,106	$ 399,298	$ 667,912	$ 653,183	$ 608,000	$ 569,648	-12.79%
Interest	$ 8,417	$ 6,233	$ 44,099	$ 10,000	$ 45,000	$ 32,861	
From Other Funds	$ -	$ -	$ -	$ 242,500	$ 242,500	$ -	
TOTAL REVENUES	**$ 208,523**	**$ 405,531**	**$ 712,011**	**$ 905,683**	**$ 895,500**	**$ 602,509**	-33.47%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 68,011	$ 87,058	$ 154,001	$ 198,514	$ 207,620	$ 227,918	14.81%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 220,217	$ 363,530	$ 213,941	$ 878,364	$ 879,136	$ 577,387	-34.27%
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 288,227**	**$ 450,589**	**$ 367,943**	**$ 1,076,878**	**$ 1,086,756**	**$ 805,305**	-25.22%
Net Revenue/(Expenditures)	$ (79,705)	$ (45,058)	$ 344,068	$ (171,195)	$ (191,256)	$ (202,796)	18.46%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ (79,705)	$ (45,058)	$ 344,068	$ (171,195)	$ (191,256)	$ (202,796)	18.46%
Beginning Fund Balance July 1	$ 1,441,378	$ 1,361,673	$ 1,316,615	$ 1,660,683	$ 1,660,683	$ 1,469,427	-11.52%
Ending Fund Balance June 30	$ 1,361,673	$ 1,316,615	$ 1,660,683	$ 1,489,488	$ 1,469,427	$ 1,266,631	-14.96%

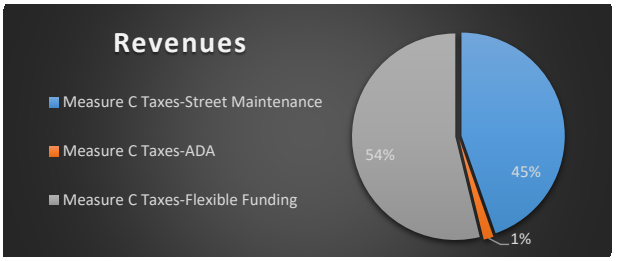


MEASURE C FUND

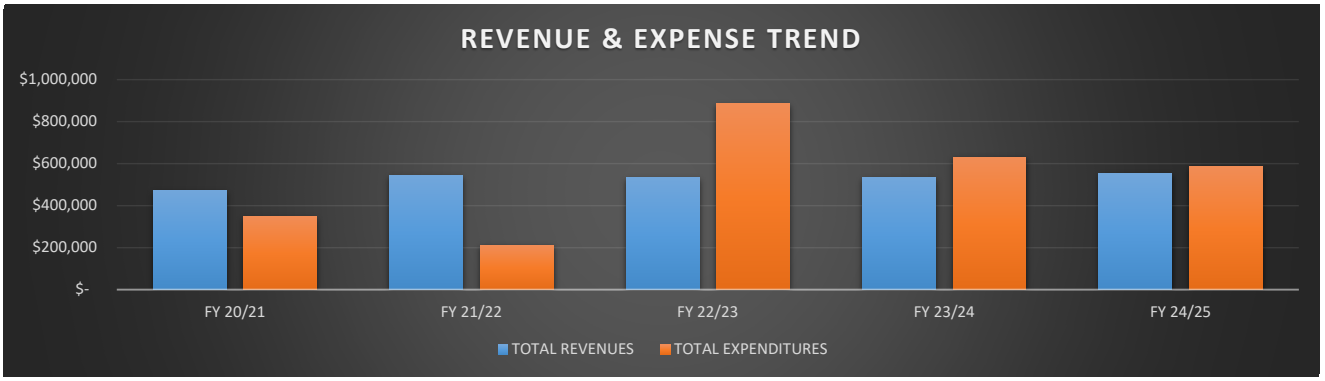
Description: This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY24, regular maintenance items and slurry seal projects are budgeted.





Measure C	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	$ 211,906	$ 242,985	$ 230,183	$ 235,486	$ 235,486	$ 233,425	-0.88%
Measure C Taxes-ADA	$ 7,085	$ 8,115	$ 7,696	$ 8,242	$ 8,242	$ 8,170	-0.87%
Measure C Taxes-Flexible Funding	$ 250,925	$ 289,538	$ 277,193	$ 283,757	$ 283,757	$ 281,372	-0.84%
Interest	$ 1,557	$ 2,192	$ 17,068	$ 5,000	$ 5,000	$ 8,466	
Transfers In	$ -	$ -	$ -	$ -	$ -	$ 20,000	
TOTAL REVENUES	**$ 471,473**	**$ 542,830**	**$ 532,140**	**$ 532,485**	**$ 532,485**	**$ 551,433**	3.56%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 159,130	$ 190,496	$ 191,043	$ 207,916	$ 237,607	$ 343,950	65.43%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 190,152	$ 21,157	$ 693,986	$ 383,445	$ 393,579	$ 241,194	-37.10%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 349,283**	**$ 211,653**	**$ 885,029**	**$ 591,361**	**$ 631,186**	**$ 585,144**	-1.05%
Net Revenue/(Expenditures)	$ 122,190	$ 331,178	$ (352,889)	$ (58,876)	$ (98,701)	$ (33,711)	-42.74%
Changes in Fund Balance	$ 1	$ 1	$ (1)				
Net Increase/(Decrease) in Fund Balance	$ 122,191	$ 331,179	$ (352,891)	$ (58,876)	$ (98,701)	$ (33,711)	-42.74%
Beginning Fund Balance July 1	$ 393,519	$ 515,710	$ 846,888	$ 493,997	$ 493,997	$ 395,296	-19.98%
Ending Fund Balance June 30	$ 515,710	$ 846,888	$ 493,997	$ 435,121	$ 395,296	$ 361,585	-16.90%



City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2024-25 Fiscal Year Budget

		Measure E Fund		
		Measure E Police	Measure E Fire	Total
Actual Fund Balance,	**June 30, 2023**	$1,088,856		1,088,856
Estimated Fund Balance,	**June 30, 2024**	$303,361		303,361
Revenues:				
	Measure E (1% Voter Approved Tax)	$2,727,000		2,727,000
	Transfers from Other Funds	$160,824		160,824
	Fire Marshal Services	$0		-
	Total Revenue	$2,887,824		2,887,824
Expenses:				
	Wages & Benefits	1,489,301	876,976	2,366,277
	Departmanent Tools & Supplies	31,400	45,000	76,400
	Communications	9,000	-	9,000
	Vehicle Maintenance	11,000	-	11,000
	Fuels	35,000	24,000	59,000
	Repairs & Maintenance	2,000	-	2,000
	Insurance	72,050	37,472	109,522
	Professional Services	9,000	64,000	73,000
	Training & Education	50,000	12,000	62,000
	Total Maintenance & Operations	1,708,751	1,059,448	2,768,199
Capital Outlay Projects:				
	Capital Outlay-Engine	-	100,000	100,000
	Police Patrol Cars	48,000	-	48,000
	Police Department Remodel	-	-	-
	Emergency Operations Plan	-	20,000	20,000
	Body Worn Camaras	80,000		80,000
	Radios/Communications	-	-	-
	SCBA Refilling Station	-	-	-
	Protective Clothing	-	15,000	15,000
	Facility-Overhead Doors/HVAC	-	-	-
	Admin Vehicle	-	-	-
	Fire Hose	-	5,000	5,000
	Roof/Floor Improvement	-	-	-
	Hiring Software	-	-	-
	Total Capital Oulay	128,000	140,000	268,000
	Transfers to Other Funds	51,000	-	51,000
	Total Expenses	1,887,751	1,199,448	3,087,199
	Net Result	($199,376)		*(199,376)*
Projected Fund Balance,	**June 30, 2025**	**$103,985**		**103,985**

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024-25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUA	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
MEASURE E - REVENUES								
106-0000-404-0400	MEASURE E TAX	$ 2,313,063	$ 2,755,717	$ 2,676,961	$ 2,796,000	$ 2,668,000	$ 2,697,000	-3.54%
106-0000-451-0101	INTEREST	$ 3,334	$ 5,851	$ 34,228	$ 12,000	$ 45,000	$ 30,000	150.00%
106-0000-462-0100	MISCELLANEOUS	$ -	$ 5,366	$ -	$ -	$ 14,020	$ -	
106-0000-404-0401	TRANSFER FROM UAL/CFD	$ -	$ -	$ -	$ 60,000	$ 37,555	$ 160,824	168.04%
106-0000-404-0402	FIRE MARSHAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MEASURE E REVENUE	**2,316,396.96**	**$2,766,934**	**$2,711,189**	**$ 2,868,000**	**$2,764,575**	**$ 2,887,824**	**0.69%**
	Revenues	$ 2,316,397	$2,766,934	$2,711,189	$ 2,868,000	$2,764,575	$ 2,887,824	0.69%
	Expenses	$ 1,557,387	$2,274,701	$3,479,507	$ 3,537,938	$3,526,050	$ 3,087,199	-12.74%
		$ 759,010	$ 492,233	$ (768,318)	$ (669,938)	$ (761,475)	$ (199,376)	-70.24%

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024-25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
MEASURE E POLICE								
106-3400-549-5101	SALARIES	$ 182,935	$ 489,643	$ 845,688	$ 950,286	$ 1,033,118	$ 900,926	-5.19%
106-3400-549-5102	OVERTIME	$ 25,192	$ 46,383	$ 58,592	$ 80,000	$ 70,000	$ 60,000	-25.00%
106-3400-549-5106	SPECIAL PROJECT OT	$ 2,324	$ 52,587	$ 42,554	$ 50,000	$ 40,000	$ 50,000	0.00%
106-3400-549-5121	FICA	$ 16,073	$ 40,145	$ 71,705	$ 82,642	$ 87,449	$ 77,336	-6.42%
106-3400-549-5122	PERS-UAL	$ 1,946	$ 89,074	$ 115,312	$ 90,321	$ 90,321	$ 98,819	9.41%
106-3400-549-5123	PERS-PAYROLL	$ 21,914	$ 58,956	$ 121,593	$ 125,992	$ 125,992	$ 148,042	17.50%
106-3400-549-5125	MEDICAL	$ 7,038	$ 39,461	$ 77,166	$ 80,353	$ 80,353	$ 73,491	-8.54%
106-3400-549-5127	WORKERS COMP	$ 18,573	$ 21,625	$ 24,217	$ 72,806	$ 72,806	$ 71,942	-1.19%
106-3400-549-5129	UNIFORM ALLOWANCE	$ 3,614	$ 2,933	$ 5,595	$ 10,200	$ 10,200	$ 8,200	-19.61%
106-3400-549-5131	EAP	$ 25	$ 52	$ 121	$ 161	$ 161	$ 140	-13.04%
106-3400-549-5133	LIFE INSURANCE	$ 99	$ 261	$ 381	$ 429	$ 429	$ 405	-5.59%
	TOTAL WAGES & BENEFITS	$ 279,733	$ 841,120	$ 1,362,925	$ 1,543,190	$ 1,610,828	$ 1,489,301	-3.49%
106-3400-549-5201	OFFICE SUPPLIES	$ -	$ 3,134	$ 4,690	$ 6,600	$ 6,600	$ 5,400	-18.18%
106-3400-549-5208	SAFETY EQUIPMENT	$ 12,303	$ 5,914	$ 9,770	$ 12,000	$ 12,000	$ 20,600	71.67%
106-3400-549-5209	SCREENING PERSONNEL	$ 6,317	$ 10,301	$ 19,992	$ 6,000	$ 6,000	$ 9,000	50.00%
106-3400-549-5210	DEPT TOOLS	$ 1,290	$ 3,687	$ 7,213	$ 6,600	$ 6,600	$ 5,400	-18.18%
106-3400-549-5216	COMMUNICATIONS	$ 492	$ 3,867	$ 16,047	$ 11,000	$ 11,000	$ 9,000	-18.18%
106-3400-549-5222	VEHICLE MAINTENANCE	$ 1,880	$ 7,187	$ 3,955	$ 10,000	$ 10,000	$ 11,000	10.00%
106-3400-549-5224	FUELS	$ 7,090	$ 22,323	$ 30,973	$ 34,000	$ 34,000	$ 35,000	2.94%
106-3400-549-5226	EQUIPMENT MAINTENANCE	$ -	$ 212	$ 275	$ 2,000	$ 2,000	$ 2,000	0.00%
106-3400-549-5261	LIABILITY INSURANCE	$ 2,668	$ 6,926	$ 19,076	$ 25,528	$ 25,528	$ 36,407	42.62%
106-3400-549-5262	PROPERTY INSURANCE	$ 593	$ 2,166	$ 6,668	$ 9,093	$ 9,093	$ 16,211	78.28%
106-3400-549-5263	VEHICLE INSURANCE	$ 2,297	$ 3,182	$ 3,066	$ 14,076	$ 14,076	$ 14,834	5.39%
106-3400-549-5264	ERMA	$ 744	$ 2,101	$ 4,699	$ 4,018	$ 4,018	$ 4,013	-0.12%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 175	$ 102	$ 31	$ 380	$ 380	$ 585	53.95%
106-3400-549-5296	TRAINING & EDUCATION	$ 7,365	$ 15,572	$ 21,685	$ 50,000	$ 50,000	$ 50,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 43,214	$ 86,674	$ 148,139	$ 191,295	$ 191,295	$ 219,450	14.72%
106-3400-549-5701	CAPITAL OUTLAY	$ 76,318	$ 202,879	$ -	$ -	$ -	$ -	
106-3400-549-5713	PD REMODEL	$ -	$ -	$ 301,343	$ 145,000	$ -	$ -	
106-3400-549-5714	EMERGENCY OPERATIONS PLAN	$ -	$ 1,232	$ 27,952	$ -	$ -	$ -	
106-3400-549-5715	POLICE PATROL CARS	$ 240,719	$ 5,748	$ 253,915	$ 270,000	$ 288,000	$ 48,000	-82.22%
106-3400-549-5716	DUAL BAND RADIO UPGRADES	$ -	$ -	$ 104,088	$ 9,000	$ -	$ -	-100.00%
106-3400-549-5717	BODY WORN CAMERAS	$ -	$ -	$ -	$ 80,000	$ 80,000	$ 80,000	0.00%
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	$ -	$ 15,000	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 317,037	$ 224,859	$ 687,297	$ 504,000	$ 368,000	$ 128,000	-74.60%
106-3400-549-5505	SRO CONTRIBUTION	$ -	$ -	$ -	$ -	$ 51,000	$ 51,000	
	TOTAL, POLICE EXP	**$ 639,983**	**$ 1,152,653**	**$ 2,198,362**	**$ 2,238,485**	**$ 2,221,123**	**$ 1,887,751**	**-15.67%**
MEASURE E FIRE								
106-6200-549-5101	SALARIES	$ 249,557	$ 291,554	$ 404,917	$ 412,738	$ 423,057	$ 452,343	9.60%
106-6200-549-5102	OVERTIME	$ 90,284	$ 56,126	$ 107,694	$ 90,000	$ 92,000	$ -	-100.00%
106-6200-549-5110	OVERTIME MAINTAINING MIN STAFFING	$ -	$ -	$ -	$ -	$ -	$ 65,000	
106-6200-549-5111	OVERTIME OUT OF COUNTY RESPONSE	$ -	$ -	$ -	$ -	$ -	$ 10,000	
106-6200-549-5112	OVERTIME SPECIAL ASSIGNMENTS	$ -	$ -	$ -	$ -	$ -	$ 10,000	
106-6200-549-5113	OVERTIME PUB ED	$ -	$ -	$ -	$ -	$ -	$ 5,000	
106-6200-549-5106	PARTTIME RESERVES	$ 99,920	$ 56,955	$ 32,728	$ 50,000	$ 50,000	$ 28,000	-44.00%
106-6200-549-5121	FICA	$ 29,335	$ 27,277	$ 40,567	$ 42,284	$ 43,227	$ 43,631	3.19%
106-6200-549-5122	PERS-UAL	$ 38,039	$ 44,769	$ 49,154	$ 39,199	$ 39,199	$ 39,614	1.06%
106-6200-549-5123	PERS-PAYROLL	$ 37,153	$ 36,019	$ 58,999	$ 79,657	$ 79,657	$ 87,981	10.45%
106-6200-549-5125	MEDICAL	$ 53,350	$ 71,451	$ 52,660	$ 52,732	$ 72,944	$ 69,631	32.05%
106-6200-549-5127	WORKERS COMP	$ 29,119	$ 33,904	$ 37,968	$ 35,589	$ 35,589	$ 61,557	72.97%
106-6200-549-5129	UNIFORM ALLOWANCE	$ 13,124	$ 4,391	$ 8,657	$ 3,000	$ 3,500	$ 4,000	33.33%
106-6200-549-5131	EAP	$ 44	$ 62	$ 70	$ 85	$ 85	$ 87	2.35%
106-6200-549-5133	LIFE INSURANCE	$ 132	$ 130	$ 155	$ 168	$ 168	$ 132	-21.36%
	TOTAL WAGES & BENEFITS	$ 640,057	$ 622,637	$ 793,569	$ 805,452	$ 839,425	$ 876,976	8.88%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	$ 29,042	$ 37,147	$ 34,656	$ 40,000	$ 40,000	$ 45,000	12.50%
106-6200-549-5224	FUELS	$ 20,575	$ 16,065	$ 12,717	$ 25,000	$ 23,000	$ 24,000	-4.00%
106-6200-549-5261	LIABILITY INSURANCE	$ 4,693	$ 8,188	$ 11,038	$ 13,656	$ 13,656	$ 22,822	67.12%
106-6200-549-5262	PROPERTY INSURANCE	$ 1,044	$ 2,561	$ 3,858	$ 4,864	$ 4,864	$ 10,163	108.94%
106-6200-549-5263	VEHICLE INSURANCE	$ 2,297	$ 3,182	$ 3,066	$ 3,128	$ 3,128	$ 1,604	-48.72%
106-6200-549-5264	ERMA	$ 1,308	$ 2,484	$ 2,719	$ 2,149	$ 2,149	$ 2,516	17.08%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	$ 308	$ 120	$ 18	$ 204	$ 204	$ 367	79.90%
106-6200-549-5270	PROFESSIONAL SERVICES	$ 36,858	$ 42,439	$ 62,661	$ 60,000	$ 60,000	$ 64,000	6.67%
106-6200-549-5296	TRAINING & EDUCATION	$ 10,408	$ 10,039	$ 11,964	$ 13,500	$ 12,500	$ 12,000	-11.11%
	TOTAL MAINT. & OPERATIONS	$ 106,532	$ 122,226	$ 142,697	$ 162,501	$ 159,501	$ 182,472	12.29%
106-6200-549-5701	CAPITAL OUTLAY	$ 117,547	$ 283,126	$ -	$ -	$ -	$ 100,000	
106-6200-549-5710	RADIOS/COMMUNICATIONS	$ 17,179	$ 44,773	$ 43,368	$ 30,000	$ 30,000	$ -	-100.00%
106-6200-549-5711	SCBA REFILLING STATION	$ 20,395	$ -	$ -	$ 75,000	$ 70,000	$ -	
106-6200-549-5712	PROTECTIVE CLOTHING	$ 15,694	$ 48,055	$ 43,839	$ 20,000	$ 20,000	$ 15,000	-25.00%
106-6200-549-5713	ICE MACHINE	$ -	$ -	$ 9,595	$ -	$ -	$ -	
106-6200-549-5714	EMERGENCY OPERATIONS PLAN	$ -	$ 1,232	$ 27,952	$ 30,000	$ 10,000	$ 20,000	-33.33%
106-6200-549-5715	ADMIN VEHICLE	$ -	$ -	$ 76,208	$ -	$ -	$ -	
106-6200-549-5716	FIRE HOSE	$ -	$ -	$ 44,192	$ -	$ -	$ 5,000	
106-6200-549-5717	ROOF & FLOOR IMPROVEMENT	$ -	$ -	$ 65,975	$ -	$ -	$ -	

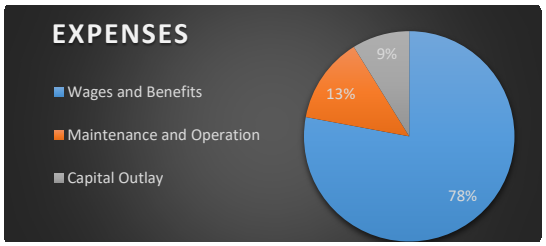
CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024-25

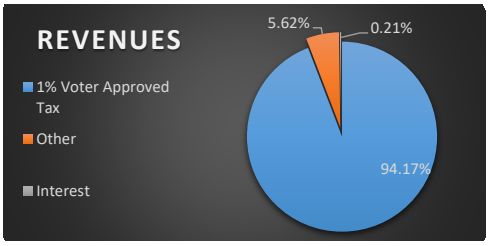
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
106-6200-549-5718	HIRING SOFTWARE	$ -	$ -	$ 5,353	$ -	$ -	$ -	
106-6200-549-5719	FACILITIES MAINTENANCE	$ -	$ -	$ 28,398	$ 76,500	$ 76,000	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ 170,815	$ 377,185	$ 344,880	$ 231,500	$ 206,000	$ 140,000	-39.52%
106-6200-549-5505	TRANSFER TO FIRE ENTERPRISE FUND	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
106-6200-549-5506	TRANSFER TO ENGINE DEPOSIT FUND	$ -	$ -	$ -	$ 100,000	$ 100,000	$ -	0.00%
	TOTAL, FIRE/EMS EXP	**$ 917,404**	**$ 1,122,048**	**$ 1,281,145**	**$ 1,299,453**	**$ 1,304,926**	**$ 1,199,448**	**-7.70%**
	TOTAL, MEASURE E EXPENSES	**$ 1,557,387**	**$ 2,274,701**	**$ 3,479,507**	**$ 3,537,938**	**$ 3,526,050**	**$ 3,087,199**	**-12.74%**
	Revenues	$ 2,316,397	$ 2,766,934	$ 2,711,189	$ 2,868,000	$ 2,764,575	$ 2,887,824	0.69%
	Expenses	$ 1,557,387	$ 2,274,701	$ 3,479,507	$ 3,537,938	$ 3,526,050	$ 3,087,199	-12.74%
		$ 759,010	$ 492,233	$ (768,318)	$ (669,938)	$ (761,475)	$ (199,376)	-70.24%

MEASURE E PUBLIC SAFETY TAX

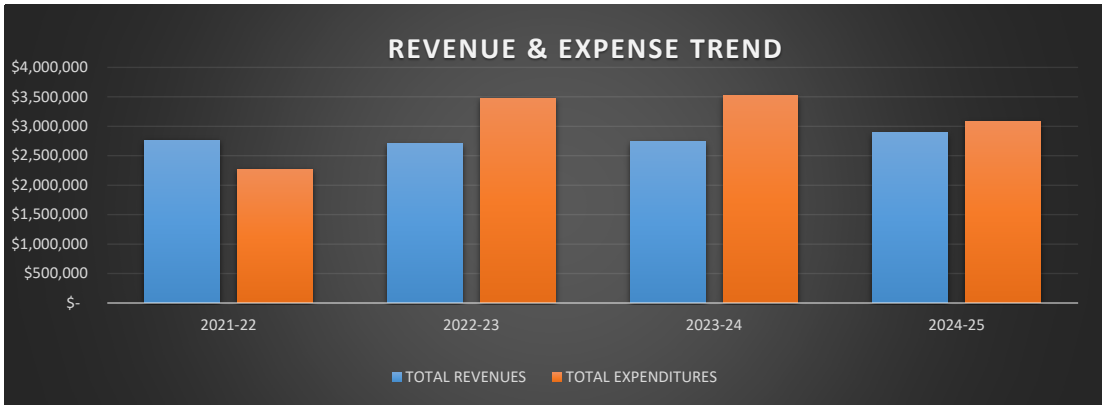
Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety related activities (police, fire/EMS & related admin).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.
NOTE: The charts below reflect 2024-2025 proposals.





Measure E	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
1% Voter Approved Tax	$ 2,313,063	$ 2,755,717	$ 2,676,961	$ 2,796,000	$ 2,668,000	$ 2,697,000	-3.54%
Interest	$ 3,334	$ 5,851	$ 34,228	$ 12,000	$ 35,000	$ 30,000	150.00%
From Other Funds	$ -	$ 5,760	$ -	$ 60,000	$ 37,555	$ 160,824	168.04%
From Fire Marshal Services	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,316,397**	**$ 2,767,328**	**$ 2,711,189**	**$ 2,868,000**	**$ 2,740,555**	**$ 2,887,824**	0.69%
POLICE EXPENDITURES							
Wages and Benefits	$ 279,733	$ 841,120	$ 1,362,925	$ 1,543,190	$ 1,610,828	$ 1,489,301	-3.49%
Maintenance and Operation	$ 35,849	$ 71,102	$ 126,454	$ 141,295	$ 141,295	$ 169,450	19.93%
Debt Service	$ -	$ -	$ -	$ -	$ 51,000	$ 51,000	
Capital Outlay	$ 317,037	$ 224,859	$ 687,297	$ 504,000	$ 368,000	$ 128,000	-74.60%
Training	$ 7,365	$ 15,572	$ 21,685	$ 50,000	$ 50,000	$ 50,000	0.00%
Total Police	$ 639,983	$ 1,152,653	$ 2,198,362	$ 2,238,485	$ 2,221,123	$ 1,887,751	-15.67%
FIRE/EMS EXPENDITURES							
Wages and Benefits	$ 640,057	$ 622,637	$ 793,569	$ 805,452	$ 839,425	$ 876,976	8.88%
Maintenance and Operation	$ 96,124	$ 112,186	$ 130,733	$ 149,001	$ 147,001	$ 170,472	14.41%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 170,815	$ 377,185	$ 344,880	$ 231,500	$ 206,000	$ 140,000	-39.52%
Training	$ 10,408	$ 10,039	$ 11,964	$ 13,500	$ 12,500	$ 12,000	-11.11%
Transfer to Engine Deposit Fund	$ -	$ -	$ -	$ 100,000	$ 100,000	$ -	
Total Fire/EMS	$ 917,404	$ 1,122,048	$ 1,281,145	$ 1,299,453	$ 1,304,926	$ 1,199,448	-7.70%
TOTAL EXPENDITURES	**$ 1,557,387**	**$ 2,274,701**	**$ 3,479,507**	**$ 3,537,938**	**$ 3,526,050**	**$ 3,087,199**	-12.74%
Net Revenue/(Expenditures)	$ 759,010	$ 492,627	$ (768,318)	$ (669,938)	$ (785,495)	$ (199,376)	-70.24%
Changes in Fund Balance	$ 395	$ (397)				$ -	
Net Increase/(Decrease) in Fund Balance	$ 759,405	$ 492,230	$ (768,318)	$ (669,938)	$ (785,495)	$ (199,376)	-70.24%
Beginning Fund Balance July 1	$ 605,539	$ 1,364,944	$ 1,857,174	$ 1,088,856	$ 1,088,856	$ 303,361	-72.14%
Ending Fund Balance June 30	$ 1,364,944	$ 1,857,174	$ 1,088,856	$ 418,918	$ 303,361	$ 103,985	-75.18%



CITY OF KINGSBURG
Summary of Enterprise Funds

2024/25 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	**June 30, 2023**	7,870,237	(446,091)	31,319	7,455,464
Estimated Beginning Fund Balance,	**June 30, 2024**	6,829,780	(328,239)	68,775	6,570,315
Revenues:	Charges for Service	2,461,787	3,337,865	1,696,445	7,496,097
	Meter Project	-	-	-	-
	Penalty Charges	65,000	36,000	-	101,000
	Interest	29,636	-	-	29,636
	Grants	-	-	1,770,000	1,770,000
	Miscellaneous	-	-	450,000	450,000
	Donations	-	-	-	-
	Transfers in from Other Funds	69,217	-	530,100	599,317
	Total Revenue	2,625,640	3,373,865	4,446,545	10,446,051
Expenses:	**Wages and Benefits**	878,957	307,837	2,618,620	3,805,414
	Office Supplies	35,669	33,000	16,000	84,669
	Department Tools and Supplies	18,900	8,000	106,500	133,400
	Utilities/Communications	409,779	9,400	90,500	509,679
	Fuel/Veh Maint	25,000	-	148,000	173,000
	Water System Maintenance	105,000	-	-	105,000
	Office & Equipment Maintenance	-	-	28,500	28,500
	Miscellaneous	-	-	10,000	10,000
	Write offs/Write downs	-	-	-	-
	Insurance	93,425	94,663	148,937	337,025
	Professional Services	145,000	45,000	170,000	360,000
	Professional Services - Refuse	-	2,446,000	-	2,446,000
	SGMA Fees	581,600		-	581,600
	Franchise Fees	-	132,296	-	132,296
	Conf/Mtgs/Travel/Train-Ed/Dues	5,000		43,000	48,000
	Memberships/Dues	-		9,500	9,500
	Audit	58,000	32,480	-	90,480
	GEMT Quality Assurance Fee			160,000	160,000
	IGT Expense	-	-	500,000	500,000
	Depreciation	-	-		-
	Safety Equipment/Fire Prevention	-	-	22,500	22,500
	Reserve Uniform	-	-	10,000	10,000
	Transfer Out-Overhead	236,939	202,282	-	439,221
	Total Maintenance & Operations	1,714,312	3,003,121	1,463,437	6,180,870
	Debt Service	41,730	-	48,638	90,368
	Parking Lot TCP# 12	-	-	-	-
	Water Meters	45,000	-	-	45,000
	SGMA Projects	83,124	-	-	83,124
	Computer Replacements	-	-	128,000	128,000
	Commercial Water Meters	-	-	-	-
	Water conservation	15,000	-	-	15,000
	System Maintenance	-	-	-	-
	Water Main (15th & 16th Ave, Draper)	149,000	-	-	149,000
	Hydrant Replacements	20,000	-	-	20,000
	Update Flow Meters at Wells	25,000	-	-	25,000
	Well #12 Pipelines	-	-	-	-
	Well #13 Treatment Facility	-	-	-	-
	Well #12 Treatment Facility	-	-	100,000	100,000
	FD Chief's Vehicle Replacement	-	-	-	-
	Power Saws	-	-	-	-
	1383 and Tires	-	45,000	-	45,000
	Total Capital Outlay	337,124	45,000	228,000	610,124
	Total Transfers Out	-	-	-	-
	Total Expenses	2,972,123	3,355,958	4,358,694	10,686,775
	Net Result	*(346,483)*	*17,908*	*87,851*	*(240,724)*
Projected Ending Fund Balance,	**June 30, 2025**	6,483,297	(310,331)	156,626	6,329,591

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
WATER								
318-0000-435-0101	WATER SALES	$ 2,378,557	$ 2,414,765	$ 2,406,659	$ 2,611,938	$ 2,437,413	$ 2,461,787	-5.75%
318-0000-435-0105	WATER ARREARAGES GRANT	$ -	$ 14,489	$ -	$ -	$ -	$ -	
318-0000-435-0108	METER PROJECT	$ 214	$ (214)	$ 10	$ -	$ -	$ -	
318-0000-435-0201	WATER PENALTIES CHARGES	$ (99)	$ 79,627	$ 88,299	$ 73,000	$ 68,663	$ 65,000	-10.96%
	TOTAL CHARGES FOR SERVICES	$ 2,378,672	$ 2,508,667	$ 2,494,968	$ 2,684,938	$ 2,506,075	$ 2,526,787	-5.89%
318-0000-451-0101	INTEREST	$ 20,983	$ 11,187	$ 38,489	$ 22,000	$ 54,654	$ 29,636	0.00%
318-0000-451-0402	WATER MAINS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0403	FIRE HYDRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0404	WATER FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 20,983	$ 11,187	$ 38,489	$ 22,000	$ 54,654	$ 29,636	34.71%
318-0000-462-0100	MISCELLANEOUS	$ 1,602	$ 1,162	$ 4,575	$ -	$ 530	$ -	
318-0000-462-0102	REPAYMENT FOR FIBER OPTIC LOAN	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-462-0110	FROM LLMD ASSESSMENTS	$ -	$ -	$ 16,393	$ -	$ 15,000	$ 69,217	
	TOTAL OTHER REVENUE	$ 1,602	$ 1,162	$ 20,968	$ -	$ 15,530	$ 69,217	
	TOTAL, WATER	**$ 2,401,257**	**$ 2,521,016**	**$ 2,554,425**	**$ 2,706,938**	**$ 2,576,259**	**$ 2,625,640**	**-3.00%**
SOLID WASTE								
319-0000-422-0201	RECYCLING BEV CONT	$ 5,000.00	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 45,000	800.00%
319-0000-422-0202	SB 1383 GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL FED/STATE GRANTS	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 45,000	800.00%
319-0000-435-0102	REFUSE CHARGES	$ 1,575,390	$ 1,609,864	$ 2,267,937	$ 2,449,710	$ 2,465,587	$ 2,564,210	4.67%
319-0000-435-0103	RECYCLING CHARGES	$ 208,398	$ 218,737	$ 338,066	$ 366,089	$ 370,545	$ 385,367	5.27%
319-0000-435-0104	STREET SWEEPING CHARGES	$ 137,119	$ 142,272	$ 294,990	$ 327,489	$ 330,084	$ 343,288	4.82%
319-0000-435-0202	REFUSE PENALTY	$ (26)	$ 39,640	$ 49,448	$ 50,186	$ 47,650	$ 28,000	-44.21%
319-0000-435-0203	RECYCLING PENALTY	$ (5)	$ 4,281	$ 6,403	$ 6,473	$ 5,928	$ 4,000	-38.20%
319-0000-435-0204	STREET SWEEPING PENALTY	$ (1)	$ 3,240	$ 6,731	$ 6,822	$ 7,439	$ 4,000	-41.37%
319-0000-435-0301	PM 10 CREDITS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CHARGES FOR SERVICES	$ 1,920,875	$ 2,018,034	$ 2,963,574	$ 3,206,769	$ 3,227,233	$ 3,328,865	3.81%
319-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	**$ 1,925,875**	**$ 2,023,034**	**$ 2,968,574**	**$ 3,211,769**	**$ 3,232,233**	**$ 3,373,865**	**5.05%**
FIRE/AMBULANCE								
320-0000-422-0302	HOMELAND SECURITY	$ -	$ 3,000	$ 3,715	$ 3,500	$ 2,800	$ -	
320-0000-422-0303	FEMA GRANT	$ -	$ -	$ -	$ 33,000	$ 42,826	$ -	
320-0000-422-0308	OES GRANTS	$ 252,694	$ 135,586	$ 158,236	$ 375,000	$ 489,625	$ -	
320-0000-422-0309	SAFER GRANT	$ -	$ -	$ -	$ -		$ -	
	TOTAL FED/STATE GRANTS	$ 252,694	$ 138,586	$ 161,951	$ 411,500	$ 535,251	$ -	
320-0000-435-0105	AMBULANCE CHARGES	$ 2,783,871	$ 4,144,497	$ 4,871,498	$ 4,500,000	$ 1,438,777	$ 1,676,445	-62.75%
320-0000-435-0106	FIRE MED	$ 21,064	$ 19,685	$ 20,180	$ 23,000	$ 20,000	$ 20,000	-13.04%
320-0000-435-0107	GEMT	$ 20,349	$ -	$ 176,085	$ 46,000	$ 195,599	$ 320,000	595.65%
320-0000-435-0109	IGT	$ 1,514,389	$ 733,264	$ 1,463,085	$ 1,556,000	$ 1,678,548	$ 1,450,000	-6.81%
	TOTAL CHARGES FOR SERVICES	$ 4,339,673	$ 4,897,447	$ 6,530,848	$ 6,125,000	$ 3,332,924	$ 3,466,445	-43.40%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	$ 664,310	$ 366,654	$ 171,770	$ -	$ -	$ 405,000	
320-0000-460-0102	COVID 19	$ 163,807		$ -	$ -	$ -	$ -	
320-0000-462-0100	MISCELLANEOUS	$ 43,094	$ 37,758	$ 4,215	$ 15,000	$ 15,000	$ 15,000	0.00%
320-0000-462-0209	ISA REIMBURSEMENT	$ 25,995	$ 6,895	$ 34,980	$ 24,000	$ 25,000	$ 25,000	4.17%
320-0000-462-0210	TRAINING OTHER AGENCIES	$ 17,870	$ -	$ 9,188	$ 15,000	$ 7,000	$ 5,000	-66.67%
	TOTAL OTHER REVENUE	$ 915,077	$ 411,306	$ 220,153	$ 54,000	$ 47,000	$ 450,000	733.33%
320-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ 108,963	$ -	$ 108,963	$ 68,705	
320-0000-471-0110	FROM GENERAL FUND	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	$ 400,000	14.29%
320-0000-471-0111	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	$ 25,860	$ 25,685	$ 127,729	$ 100,485	$ 100,485	$ 61,395	-38.90%
	TOTAL TRANSFERS IN	$ 325,860	600,685	$ 586,692	$ 450,485	$ 559,448	$ 530,100	17.67%
	TOTAL, FIRE/AMBULANCE	**$ 5,833,304**	**$ 6,048,024**	**$ 7,499,644**	**$ 7,040,985**	**$ 4,474,623**	**$ 4,446,545**	**-36.85%**
	TOTAL FED/STATE GRANTS	**$ 257,694**	**$ 143,586**	**$ 166,951**	**$ 416,500**	**$ 540,251**	**$ 45,000**	**-89.20%**
	TOTAL CHARGES FOR SERVICES	**$ 8,639,221**	**$ 9,424,148**	**$11,989,390**	**$12,016,707**	**$ 9,066,232**	**$ 9,322,097**	**-22.42%**
	TOTAL INTEREST	**$ 20,983**	**$ 11,187**	**$ 38,489**	**$ 22,000**	**$ 54,654**	**$ 29,636**	**34.71%**
	TOTAL OTHER REVENUE	**$ 916,679**	**$ 412,468**	**$ 241,121**	**$ 54,000**	**$ 62,530**	**$ 519,217**	**861.51%**
	TOTAL TRANSFERS IN	**$ 325,860**	**$ 600,685**	**$ 586,692**	**$ 450,485**	**$ 559,448**	**$ 530,100**	**17.67%**
	TOTAL, ENTERPRISE FUNDS	**$10,160,437**	**$10,592,074**	**$13,022,643**	**$12,959,692**	**$10,283,115**	**$10,446,051**	**-19.40%**
	Revenues	$10,160,437	$10,592,074	$13,022,643	$12,959,692	$10,283,115	$10,446,051	
	Expenses	$ 8,038,189	$12,315,873	$15,688,405	$12,894,282	$11,042,779	$10,686,775	
		$ 1,044,829	$ (2,962,258)	$ (2,665,761)	$ 65,410	$ (759,664)	$ (240,724)	

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
WATER								
318-5100-549-5101	SALARIES	$ 397,691	$ 432,457	$ 492,290	$ 439,615	$ 439,615	$ 538,547	22.50%
318-5100-549-5102	OVERTIME	$ 13,497	$ 23,445	$ 26,140	$ 20,000	$ 26,000	$ 26,000	30.00%
318-5100-549-5104	PARTTIME	$ -	$ 507	$ 2,015	$ 3,000	$ 1,146	$ 3,000	0.00%
318-5100-549-5121	FICA	$ 30,935	$ 33,413	$ 36,771	$ 35,390	$ 35,707	$ 43,417	22.68%
318-5100-549-5122	PERS-UAL	$ 50,898	$ 50,935	$ 60,373	$ 48,043	$ 48,043	$ 59,071	22.95%
318-5100-549-5123	PERS-PAYROLL	$ 275,458	$ (106,294)	$ 201,449	$ 43,369	$ 43,369	$ 49,201	13.45%
318-5100-549-5125	MEDICAL	$ 107,304	$ 114,266	$ 144,955	$ 111,422	$ 111,422	$ 136,846	22.82%
318-5100-549-5127	WORKERS COMP	$ 18,207	$ 21,198	$ 23,740	$ 21,238	$ 21,238	$ 22,393	5.44%
318-5100-549-5131	EAP	$ 182	$ 199	$ 216	$ 482	$ 482	$ 209	-56.64%
318-5100-549-5133	LIFE INSURANCE	$ 255	$ 262	$ 279	$ 237	$ 273	$ 273	15.14%
	TOTAL WAGES & BENEFITS	$ 894,427	$ 570,389	$ 988,228	$ 722,796	$ 727,296	$ 878,957	21.61%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 27,086	$ 35,232	$ 35,974	$ 33,000	$ 33,970	$ 35,669	8.09%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	$ 13,428	$ 16,683	$ 23,599	$ 18,000	$ 18,000	$ 18,900	5.00%
318-5100-549-5216	COMMUNICATIONS	$ 6,994	$ 7,613	$ 8,935	$ 8,500	$ 9,313	$ 9,779	15.05%
318-5100-549-5218	UTILITIES	$ 296,645	$ 389,827	$ 395,167	$ 405,149	$ 376,706	$ 400,000	-1.27%
318-5100-549-5222	VEHICLE MAINTENANCE	$ 2,027	$ 4,062	$ 3,426	$ 4,000	$ 4,000	$ 4,000	0.00%
318-5100-549-5223	WATER SYSTEM MAINT	$ 81,371	$ 92,084	$ 90,766	$ 105,000	$ 105,000	$ 105,000	0.00%
318-5100-549-5224	FUELS	$ 12,899	$ 18,703	$ 21,805	$ 19,000	$ 20,747	$ 21,000	10.53%
318-5100-549-5261	LIABILITY INSURANCE	$ 19,165	$ 26,489	$ 33,878	$ 76,145	$ 76,145	$ 54,346	-28.63%
318-5100-549-5262	PROPERTY INSURANCE	$ 4,263	$ 8,284	$ 11,843	$ 27,123	$ 27,123	$ 24,196	-10.79%
318-5100-549-5263	VEHICLE INSURANCE	$ 4,593	$ 6,364	$ 6,133	$ 7,820	$ 7,820	$ 8,019	2.54%
318-5100-549-5264	ERMA	$ 5,343	$ 8,036	$ 8,345	$ 11,984	$ 11,984	$ 5,990	-50.02%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	$ 1,259	$ 389	$ 56	$ 1,132	$ 1,132	$ 874	-22.79%
318-5100-549-5270	PROFESSIONAL SERVICES	$ 111,150	$ 73,045	$ 107,827	$ 145,000	$ 145,000	$ 145,000	0.00%
318-5100-549-5273	SGMA FEES	$ 102,964	$ 274,402	$ 362,610	$ 403,362	$ 373,516	$ 581,600	44.19%
318-5100-549-5291	CONF/MEETINGS/TRAVEL	$ 2,276	$ 6,446	$ 3,662	$ 7,000	$ 4,000	$ 5,000	-28.57%
318-5100-549-5294	AUDIT	$ 22,057	$ 26,425	$ 29,741	$ 31,000	$ 47,099	$ 58,000	87.10%
318-5100-549-5301	DEPRECIATION	$ 426,628	$ 447,632	$ 674,641	$ 471,000	$ 471,000	$ -	-100.00%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	$ 223,207	$ 190,503	$ 180,078	$ 373,032	$ 200,000	$ 236,939	-36.48%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ 2,500,000	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 1,363,354	$ 1,646,709	$ 4,498,486	$ 2,147,247	$ 1,932,555	$ 1,714,312	-20.16%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	$ 5,778	$ 2,025	$ -	$ -	$ -	$ -	
318-5100-549-5602	SAFE DRINK WATER BOND 1992	$ 6,618	$ 3,950	$ 1,383	$ -	$ -	$ -	
318-5100-549-5605	CIEDB WATER IMP LOAN	$ 60,183	$ 56,816	$ 49,463	$ 49,779	$ 49,779	$ 41,730	-16.17%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	$ 13,478	$ 9,133	$ (6,590)	$ -	$ -	$ -	
	TOTAL DEBT SERVICE	$ 86,057	$ 71,925	$ 44,256	$ 49,779	$ 49,779	$ 41,730	-16.17%
318-5100-549-5701	CAPITAL OUTLAY	$ -	$ 59,806	$ 48,084	$ 778,951	$ 425,000	$ -	-100.00%
318-5100-549-5702	WATER METERS	$ 21	$ 16,000	$ -	$ 15,000	$ 27,377	$ 45,000	200.00%
318-5100-549-5703	WATER METERS-GOVT CAPITAL	$ 41,366	$ 1,110	$ (1,100)	$ -		$ -	
318-5100-549-5704	SGMA PROJECTS	$ -	$ -	$ -	$ -	$ 330,286	$ 83,124	
318-5100-549-5708	COMPUTER REPLACEMENTS	$ -	$ 2,360	$ 1,004	$ 3,000	$ 3,000	$ -	-100.00%
318-5100-549-5719	FORD F-150 TRUCK	$ (9,471)	$ -	$ -	$ -	$ -	$ -	0.00%
318-5100-549-5720	ANNUAL WELL MAINTENANCE	$ (29,740)	$ 18,303	$ 9,942	$ 60,000	$ 56,000	$ -	-100.00%
318-5100-549-5730	WATER CONSERVATION	$ -	$ 19,646	$ 60,344	$ 60,000	$ 65,424	$ 15,000	-75.00%
318-5100-549-5771	CHLORINATION EQUIPMENT	$ 3,249	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	$ -	$ -	$ 1,384	$ -	$ -	$ -	
318-5100-549-5775	WATER MAIN (15th & 16th Ave, Draper)	$ -	$ -	$ -	$ -	$ -	$ 149,000	
318-5100-549-5776	HYDRANT REPLACEMENTS	$ -	$ -	$ -	$ -	$ -	$ 20,000	
318-5100-549-5778	UPDATE FLOW METERS AT WELLS	$ -	$ -	$ -	$ -	$ -	$ 25,000	
	TOTAL CAPITAL OUTLAY	$ 5,425	$ 117,226	$ 119,658	$ 916,951	$ 907,087	$ 337,124	-63.23%
	TOTAL, WATER	**2,349,262**	**2,406,249**	**5,650,627**	**3,836,773**	**3,616,717**	**2,972,123**	**-22.54%**
SOLID WASTE								
319-9100-549-5101	SALARIES	$ 158,773	$ 180,912	$ 183,887	$ 183,688	$ 177,798	$ 198,137	7.87%
319-9100-549-5102	OVERTIME	$ 358	$ 1,161	$ 539	$ -	$ 1,000	$ 750	
319-9100-549-5121	FICA	$ 11,599	$ 13,291	$ 13,090	$ 14,052	$ 13,678	$ 15,215	8.27%
319-9100-549-5122	PERS-UAL	$ 23,390	$ 22,373	$ 21,145	$ 17,433	$ 17,433	$ 21,733	24.67%
319-9100-549-5123	PERS-PAYROLL	$ 14,465	$ (53,987)	$ 51,202	$ 17,722	$ 17,722	$ 19,301	8.91%
319-9100-549-5124	PENSION EXPENSE-GASB 68	$ 108,412	$ -	$ -	$ -	$ -	$ -	
319-9100-549-5125	MEDICAL	$ 34,982	$ 43,348	$ 53,080	$ 42,113	$ 42,113	$ 50,057	18.86%
319-9100-549-5127	WORKERS COMP	$ 1,578	$ 1,837	$ 2,057	$ 1,841	$ 1,841	$ 2,012	9.29%
319-9100-549-5131	EAP	$ 182	$ 197	$ 200	$ 257	$ 257	$ 237	-7.78%
319-9100-549-5133	LIFE INSURANCE	$ 96	$ 97	$ 93	$ 101	$ 101	$ 95	-6.26%
319-9100-549-5140	AUTO ALLOWANCE	$ -	$ -	$ 208	$ 300	$ 300	$ 300	0.00%
	TOTAL WAGES & BENEFITS	$ 353,834	$ 209,230	$ 325,500	$ 277,507	$ 272,243	$ 307,837	10.93%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 22,614	$ 37,338	$ 32,963	$ 33,000	$ 32,547	$ 33,000	0.00%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 4,865	$ 3,941	$ 7,538	$ 8,500	$ 8,500	$ 8,000	-5.88%
319-9100-549-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	0.00%
319-9100-549-5216	COMMUNICATIONS	$ 3,106	$ 3,825	$ 5,721	$ 5,600	$ 6,416	$ 6,400	14.29%
319-9100-549-5218	UTILITIES	$ 1,925	$ 2,255	$ 2,397	$ 2,700	$ 3,000	$ 3,000	11.11%
319-9100-549-5261	LIABILITY INSURANCE	$ 18,769	$ 25,516	$ 30,611	$ 39,868	$ 39,868	$ 60,235	51.09%

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
319-9100-549-5262	PROPERTY INSURANCE	$ 4,177	$ 7,981	$ 10,702	$ 14,203	$ 14,203	$ 26,821	88.84%
319-9100-549-5264	ERMA	$ 5,232	$ 7,741	$ 7,539	$ 6,274	$ 6,274	$ 6,638	5.80%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 1,234	$ 375	$ 51	$ 592	$ 592	$ 969	63.68%
319-9100-549-5270	PROFESSIONAL SERVICES	$ 30,469	$ 31,165	$ 36,481	$ 27,600	$ 41,195	$ 40,000	44.93%
319-9100-549-5271	PROF SERV-REFUSE	$ 1,281,456	$ 1,388,277	$ 1,766,287	$ 1,877,823	$ 2,054,027	$ 2,140,000	13.96%
319-9100-549-5272	PROF SERV-ST SWEEPING	$ 186,080	$ 214,621	$ 274,695	$ 296,000	$ 312,568	$ 306,000	3.38%
319-9100-549-5285	FRANCHISE FEES	$ 94,829	$ 105,190	$ 126,459	$ 113,000	$ 125,996	$ 132,296	17.08%
319-9100-549-5294	AUDIT	$ 16,163	$ 14,798	$ 16,805	$ 16,500	$ 26,375	$ 32,480	96.85%
319-9100-549-5301	DEPRECIATION	$ 1,572	$ -	$ -	$ -	$ -	$ -	
319-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 135,147	$ -	$ -	$ 165,575	$ 165,575	$ 202,282	22.17%
	TOTAL MAINTENANCE & OPERATIONS	$ 1,807,638	$ 1,843,022	$ 2,318,248	$ 2,612,235	$ 2,842,137	$ 3,003,121	14.96%
319-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
319-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 45,000	
	TOTAL, SOLID WASTE	**$ 2,161,472**	**$ 2,052,252**	**$ 2,643,749**	**$ 2,889,742**	**$ 3,114,380**	**$ 3,355,958**	**16.13%**
AMBULANCE								
320-6100-539-5101	SALARIES/FT	$ 580,547	$ 886,336	$ 839,977	$ 824,097	$ 782,897	$ 1,024,790	24.35%
320-6100-539-5102	OVERTIME/FT	$ 186,819	$ 232,298	$ 263,216	$ 170,000	$ 240,000	$ -	-100.00%
320-6100-539-5110	OVERTIME MAINTAINING MIN STAFFING	$ -	$ -	$ -	$ -	$ -	$ 175,000	
320-6100-539-5111	OVERTIME OUT OF COUNTY RESPONSE	$ -	$ -	$ -	$ -	$ -	$ 15,000	
320-6100-539-5112	OVERTIME SPECIAL ASSIGNMENTS	$ -	$ -	$ -	$ -	$ -	$ 20,000	
320-6100-539-5113	OVERTIME PUB ED	$ -	$ -	$ -	$ -	$ -	$ 6,000	
320-6100-539-5105	RESERVE OFFICERS	$ 15,952	$ 7,688	$ 22,852	$ 45,000	$ 60,000	$ 100,000	122.22%
320-6100-539-5121	FICA	$ 59,240	$ 79,273	$ 84,212	$ 79,491	$ 82,842	$ 102,570	29.03%
320-6100-539-5122	PERS-UAL	$ 53,800	$ 72,410	$ 107,293	$ 77,883	$ 77,883	$ 112,406	44.33%
320-6100-539-5123	PERS-PAYROLL	$ 273,703	$ 81,053	$ 22,192	$ 110,268	$ 110,268	$ 136,546	23.83%
320-6100-539-5125	MEDICAL	$ 59,930	$ 86,267	$ 109,159	$ 93,432	$ 93,432	$ 140,815	50.71%
320-6100-539-5127	WORKERS COMP	$ 69,886	$ 81,370	$ 90,300	$ 123,747	$ 123,747	$ 167,460	35.32%
320-6100-539-5129	UNIFORM ALLOWANCE	$ 7,109	$ 11,160	$ 9,972	$ 12,960	$ 12,960	$ 13,440	3.70%
320-6100-539-5131	EAP	$ 418	$ 374	$ 476	$ 364	$ 364	$ 262	-28.02%
320-6100-549-5133	LIFE INSURANCE	$ 253	$ 354	$ 300	$ 368	$ 368	$ 468	27.17%
	TOTAL WAGES & BENEFITS	$ 1,307,656	$ 1,538,582	$ 1,549,948	$ 1,537,610	$ 1,584,761	$ 2,014,757	31.03%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	$ 3,106	$ 2,939	$ 9,249	$ 11,500	$ 11,500	$ 9,500	-17.39%
320-6100-539-5204	SPEC DEPT/LAUNDRY	$ 6,089	$ 6,169	$ 9,723	$ 8,500	$ 15,000	$ 15,000	76.47%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	$ 29,414	$ 71,410	$ 56,487	$ 53,000	$ 53,000	$ 55,000	3.77%
320-6100-539-5211	PRINTING & ADVERTISING	$ 1,571	$ 4,726	$ 3,206	$ 10,000	$ 7,500	$ 7,500	-25.00%
320-6100-539-5215	INSURANCE	$ -	$ 1,205	$ (1,205)	$ -	$ -	$ -	
320-6100-539-5216	COMMUNICATIONS	$ 10,413	$ 10,132	$ 8,892	$ 17,500	$ 25,000	$ 22,500	28.57%
320-6100-539-5221	FACILITIES MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
320-6100-539-5222	VEHICLE MAINTENANCE	$ 16,871	$ 25,233	$ 23,093	$ 35,000	$ 42,000	$ 40,000	14.29%
320-6100-539-5224	FUELS	$ 24,781	$ 39,780	$ 37,252	$ 38,000	$ 38,000	$ 38,000	0.00%
320-6100-539-5225	OFFICE EQUIP MAINT	$ 45	$ 1,168	$ 6,050	$ 4,500	$ 4,500	$ 4,500	0.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	$ 5,919	$ 5,848	$ 12,277	$ 12,000	$ 11,000	$ 12,000	0.00%
320-6100-539-5250	A/R WRITE OFF	$ 1,988,143	$ 2,617,002	$ 3,666,312	$ 2,400,000	$ -	$ -	-100.00%
320-6100-549-5261	LIABILITY INSURANCE	$ 44,174	$ 49,597	$ 74,886	$ 58,042	$ 58,042	$ 68,471	17.97%
320-6100-549-5262	PROPERTY INSURANCE	$ 9,827	$ 15,510	$ 26,177	$ 20,445	$ 20,445	$ 30,486	49.11%
320-6100-549-5263	VEHICLE INSURANCE	$ 3,858	$ 5,346	$ 5,151	$ 4,438	$ 4,438	$ 6,415	44.55%
320-6100-549-5264	ERMA	$ 12,315	$ 15,047	$ 18,444	$ 9,137	$ 9,137	$ 7,548	-17.39%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	$ 2,903	$ 728	$ 124	$ 903	$ 903	$ 1,100	21.82%
320-6100-539-5270	PROFESSIONAL SERVICES	$ 70,329	$ 197,246	$ 109,932	$ 105,000	$ 110,000	$ 125,000	19.05%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	$ 4,224	$ 2,895	$ 7,641	$ 8,500	$ 7,500	$ 5,000	-41.18%
320-6100-539-5292	MEMBERSHIPDUES	$ 369	$ 2,789	$ 5,048	$ 5,250	$ 4,000	$ 2,500	-52.38%
320-6100-539-5296	TRAINING & EDUCATION	$ 8,684	$ 15,383	$ 10,596	$ 15,700	$ 16,000	$ 20,000	27.39%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	$ 50,118	$ 84,080	$ 60,079	$ -	$ 40,598	$ 160,000	0.00%
320-6100-539-5299	IGT EXPENSE	$ 628,534	$ 323,049	$ 636,342	$ 639,346	$ 692,701	$ 500,000	-21.80%
320-6100-539-5301	DEPRECIATION	$ 231,280	$ 277,292	$ 253,233	$ 254,000	$ 254,000	$ -	-100.00%
320-6100-539-5340	MISCELLANEOUS EXPENSE	$ 9,600	$ -	$ 7,726	$ 5,500	$ 5,500	$ 5,000	-9.09%
320-6100-539-5341	COVID-19	$ 25,702	$ -	$ 402	$ -	$ -	$ -	
320-6100-539-5555	GAINLOSS ON DISPOSAL OF ASSET	$ 25,702	$ 4,439	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 3,213,973	$ 3,779,339	$ 5,047,117	$ 3,716,261	$ 1,430,764	$ 1,135,520	-69.44%
320-6100-539-5614	FIRE STATION BOND PMTS	$ 63,488	$ 60,288	$ 56,388	$ 52,413	$ 27,219	$ 48,638	-7.20%
	TOTAL DEBT SERVICE	$ 63,488	$ 60,288	$ 56,388	$ 52,413	$ 27,219	$ 48,638	-7.20%
320-6100-539-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 28,000	
320-6100-539-5723	NEW AMBULANCE	$ 143,041	$ (7,601)	$ (84,890)	$ -	$ -	$ 100,000	
	TOTAL CAPITAL OUTLAY	$ 143,041	$ (7,601)	$ (84,890)	$ -	$ -	$ 128,000	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, AMBULANCE	**$ 4,728,156**	**$ 5,370,608**	**$ 6,568,563**	**$ 5,306,284**	**$ 3,042,743**	**$ 3,326,915**	**-37.30%**
FIRE								
320-6200-539-5101	SALARIES/FT	$ 223,290	$ 320,424	$ 241,950	$ 242,033	$ 235,000	$ 304,214	25.69%
320-6200-539-5102	OVERTIME/FT	$ 72,652	$ 90,339	$ 70,457	$ 90,000	$ 66,102	$ -	-100.00%

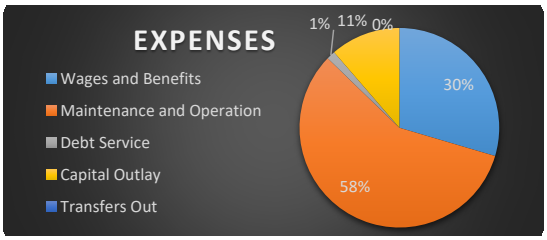
CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

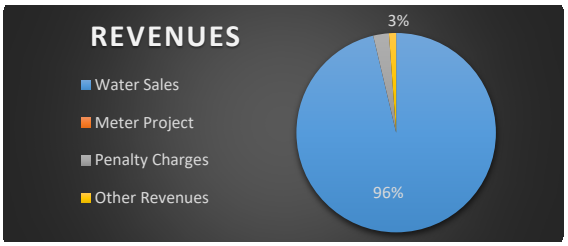
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
320-6200-539-5110	OVERTIME MAINTAINING MIN STAFFING	$ -	$ -	$ -	$ -	$ -	$ 69,000	
320-6200-539-5111	OVERTIME OUT OF COUNTY RESPONSE	$ -	$ -	$ -	$ -	$ -	$ 6,700	
320-6200-539-5112	OVERTIME SPECIAL ASSIGNMENTS	$ -	$ -	$ -	$ -	$ -	$ 8,100	
320-6200-539-5113	OVERTIME PUB ED	$ -	$ -	$ -	$ -	$ -	$ 6,200	
320-6200-539-5105	RESERVE OFFICERS	$ 6,204	$ 3,455	$ 24,295	$ 80,000	$ 38,138	$ -	-100.00%
320-6200-539-5121	FICA	$ 22,903	$ 30,864	$ 24,511	$ 31,521	$ 25,952	$ 30,157	-4.32%
320-6200-539-5122	PERS-UAL	$ 20,922	$ 28,159	$ 41,726	$ 22,602	$ 22,602	$ 43,370	91.89%
320-6200-539-5123	PERS-PAYROLL	$ 26,612	$ 40,322	$ 27,552	$ 32,039	$ 32,039	$ 40,632	26.82%
320-6200-539-5125	MEDICAL	$ 23,297	$ 33,975	$ 32,972	$ 26,052	$ 26,052	$ 43,739	67.89%
320-6200-539-5127	WORKERS COMP	$ 27,178	$ 31,643	$ 35,437	$ 34,978	$ 34,978	$ 43,698	24.93%
320-6200-539-5129	UNIFORM ALLOWANCE	$ 2,660	$ 4,340	$ 3,207	$ 6,300	$ 6,300	$ 7,875	25.00%
320-6200-539-5131	EAP	$ 49	$ 61	$ 59	$ 83	$ 83	$ 69	-16.87%
320-6200-549-5133	LIFE INSURANCE	$ 99	$ 137	$ 77	$ 201	$ 201	$ 108	-46.27%
	TOTAL WAGES & BENEFITS	$ 425,865	$ 583,719	$ 502,243	$ 565,809	$ 487,447	$ 603,862	6.73%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	$ 4,894	$ 8,640	$ 9,909	$ 9,000	$ 9,000	$ 6,500	-27.78%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	$ 23,607	$ 21,923	$ 50,319	$ 36,000	$ 36,000	$ 39,000	8.33%
320-6200-539-5211	RESERVE UNIFORMS	$ 9,388	$ 9,285	$ 11,980	$ 12,500	$ 10,000	$ 10,000	-20.00%
320-6200-539-5214	PRINTING & ADVERTISING	$ 407	$ -	$ 2,078	$ 5,000	$ 5,000	$ 5,000	0.00%
320-6200-539-5216	COMMUNICATIONS	$ 9,409	$ 10,332	$ 21,437	$ 20,000	$ 20,000	$ 25,000	25.00%
320-6200-539-5218	UTILITIES	$ 34,637	$ 40,166	$ 37,280	$ 43,000	$ 43,000	$ 43,000	0.00%
320-6200-539-5221	FACILITIES MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5222	VEHICLE MAINTENANCE	$ 19,560	$ 20,487	$ 43,396	$ 32,000	$ 45,000	$ 45,000	40.63%
320-6200-539-5224	FUELS	$ 13,200	$ 14,500	$ 28,291	$ 22,000	$ 25,000	$ 25,000	13.64%
320-6200-539-5226	EQUIPMENT MAINTENANCE	$ 9,036	$ 9,928	$ 12,303	$ 12,000	$ 12,000	$ 12,000	0.00%
320-6200-539-5261	LIABILITY INSURANCE	$ 5,172	$ 8,065	$ 9,245	$ 13,114	$ 13,114	$ 18,136	38.29%
320-6200-539-5262	PROPERTY INSURANCE	$ 1,151	$ 2,522	$ 3,232	$ 4,671	$ 4,671	$ 8,075	72.88%
320-6200-539-5263	VEHICLE INSURANCE	$ 1,500	$ 2,079	$ 2,003	$ 5,130	$ 5,130	$ 6,415	25.05%
320-6200-539-5264	ERMA	$ 1,442	$ 2,447	$ 2,277	$ 2,064	$ 2,064	$ 2,000	-3.10%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	$ 340	$ 118	$ 15	$ 195	$ 195	$ 291	49.23%
320-6200-539-5270	PROFESSIONAL SERVICES	$ 16,217	$ 23,090	$ 38,629	$ 39,000	$ 50,000	$ 45,000	15.38%
320-6200-539-5291	CONF/MEETINGS/TRAVEL	$ 1,280	$ 4,574	$ 6,184	$ 8,000	$ 9,000	$ 8,000	0.00%
320-6200-539-5292	MEMBERSHIPS/DUES	$ 1,682	$ 6,833	$ 7,131	$ 7,500	$ 7,000	$ 7,000	-6.67%
320-6200-539-5296	TRAINING & EDUCATION	$ 13,588	$ 9,249	$ 9,290	$ 10,500	$ 10,500	$ 10,000	-4.76%
320-6200-539-5324	FIRE PREVENTION	$ 3,638	$ 4,873	$ 6,970	$ 9,000	$ 7,500	$ 7,500	-16.67%
320-6200-539-5340	MISCELLANEOUS EXPENSE	$ 1,937	$ 946	$ -	$ 5,000	$ 5,000	$ 5,000	
320-6200-539-5341	COVID-19	$ 26,613	$ 975	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 198,890	$ 201,192	$ 301,968	$ 295,674	$ 319,174	$ 327,917	10.90%
320-6200-539-5701	CAPITAL OUTLAY	$ -	$ 15,000	$ 21,255	$ -	$ 462,318	$ 100,000	
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	$ -	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	$ 245	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 245	$ 15,000	$ 21,255	$ -	$ 462,318	$ 100,000	0.00%
	TOTAL, FIRE	**624,999.34**	**$ 799,911**	**$ 825,466**	**$ 861,483**	**$ 1,268,939**	**$ 1,031,779**	**19.77%**
	TOTAL WAGES & BENEFITS	**$ 2,981,782**	**$ 2,901,920**	**$ 3,365,919**	**$ 3,103,722**	**$ 3,071,746**	**$ 3,805,414**	**22.61%**
	TOTAL MAINTENANCE & OPERATIONS	**$ 6,583,854**	**$ 7,470,262**	**$ 9,665,819**	**$ 8,771,417**	**$ 6,524,630**	**$ 6,180,870**	**-29.53%**
	TOTAL DEBT SERVICE	**$ 149,544**	**$ 132,212**	**$ 100,643**	**$ 102,192**	**$ 76,998**	**$ 90,368**	**-11.57%**
	TOTAL CAPITAL OUTLAY	**$ 148,711**	**$ 124,625**	**$ 56,023**	**$ 916,951**	**$ 1,369,405**	**$ 610,124**	**-33.46%**
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	
	TOTAL, ALL ENTERPRISE FUNDS	**$ 9,863,890**	**$ 10,629,020**	**$ 15,688,405**	**$ 12,894,282**	**$ 11,042,779**	**$ 10,686,775**	**-17.12%**
	Revenues	$ 10,160,437	$ 10,592,074	$ 13,022,643	$ 12,959,692	$ 10,283,115	$ 10,446,051	-19.40%
	Expenses	$ 9,863,890	$ 10,629,020	$ 15,688,405	$ 12,894,282	$ 11,042,779	$ 10,686,775	-17.12%
		$ 296,547	$ (36,946)	$ (2,665,761)	$ 65,410	$ (759,664)	$ (240,724)	-468.02%

WATER SYSTEM

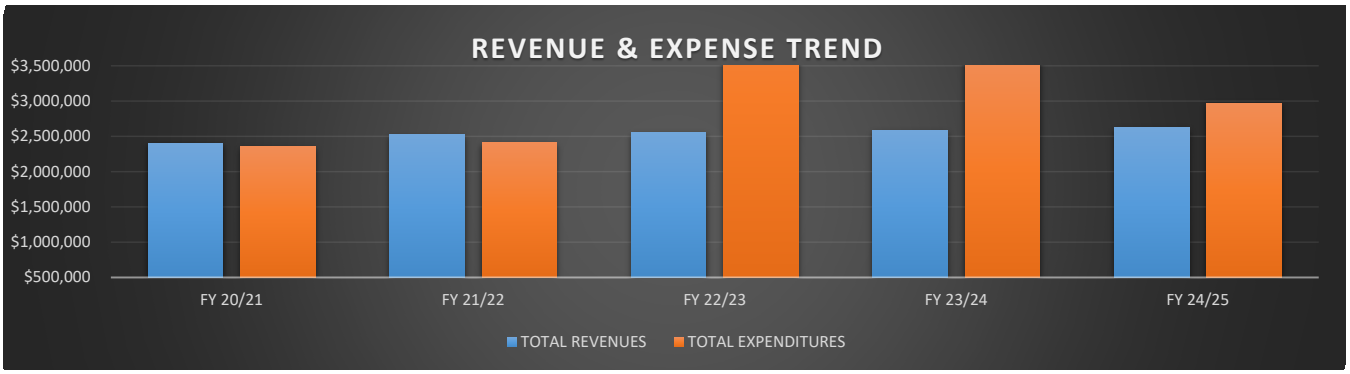
Description: The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting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

Budget Highlights Water main replacement and hydrant repairs will improve fire flows as part of capital improvements for FY25. Funds are also designated for fees related to Sustainable Groundwater Management Act (SGMA) requirements.





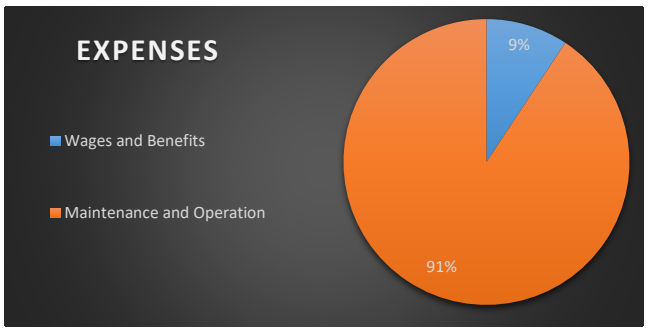
Water System	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Water Sales	$ 2,378,557	$ 2,414,765	$ 2,406,659	$ 2,611,938	$ 2,437,413	$ 2,461,787	-5.75%
Meter Project	$ 214	$ (214)	$ 10	$ -	$ -	$ -	
Penalty Charges	$ (99)	$ 79,627	$ 88,299	$ 73,000	$ 68,663	$ 65,000	-10.96%
Interest	$ 20,983	$ 11,187	$ 38,489	$ 22,000	$ 54,654	$ 29,636	34.71%
Water Mains	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	
Repayment for Fiber Optic Loan	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous	$ 1,602	$ 1,162	$ 4,575	$ -	$ 530	$ -	
Transfer from other Funds-LLMD Assessments	$ -	$ -	$ 16,393	$ -	$ 15,000	$ 69,217	
Water Arrearages Grant	$ -	$ 14,489	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,401,257**	**$ 2,521,016**	**$ 2,554,425**	**$ 2,706,938**	**$ 2,576,259**	**$ 2,625,640**	-3.00%
EXPENDITURES							
Wages and Benefits	$ 894,427	$ 570,389	$ 988,228	$ 722,796	$ 727,296	$ 878,957	21.61%
Maintenance and Operation	$ 1,363,354	$ 1,646,709	$ 1,998,486	$ 2,147,247	$ 1,932,555	$ 1,714,312	-20.16%
Debt Service	$ 86,057	$ 71,925	$ 44,256	$ 49,779	$ 49,779	$ 41,730	-16.17%
Capital Outlay	$ 5,425	$ 117,226	$ 119,658	$ 916,951	$ 907,087	$ 337,124	-63.23%
Transfers Out	$ -	$ -	$ 2,500,000	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,349,262**	**$ 2,406,249**	**$ 5,650,627**	**$ 3,836,773**	**$ 3,616,717**	**$ 2,972,123**	-22.54%
Net Revenue/(Expenditures)	$ 51,995	$ 114,767	$ (3,096,202)	$ (1,129,835)	$ (1,040,458)	$ (346,483)	-69.33%
Changes in Fund Balance	$ (1)	$ (1,932)	$ 16,391				
Net Increase/(Decrease) in Fund Balance	$ 51,994	$ 112,835	$ (3,079,811)	$ (1,129,835)	$ (1,040,458)	$ (346,483)	-69.33%
Beginning Fund Balance July 1	$ 10,777,105	$ 10,837,213	$ 10,950,048	$ 7,870,237	$ 7,870,237	$ 6,829,780	-13.22%
Ending Fund Balance June 30	$ 10,829,098	$ 10,950,048	$ 7,870,237	$ 6,740,402	$ 6,829,780	$ 6,483,297	-3.81%
Adjustment to Fund Balance	$ 8,115	$ -	$ -	$ -	$ -	$ -	
Adjusted Ending Fund Balance	$ 10,837,213	$ 10,950,048	$ 7,870,237	$ 6,740,402	$ 6,829,780	$ 6,483,297	-3.81%

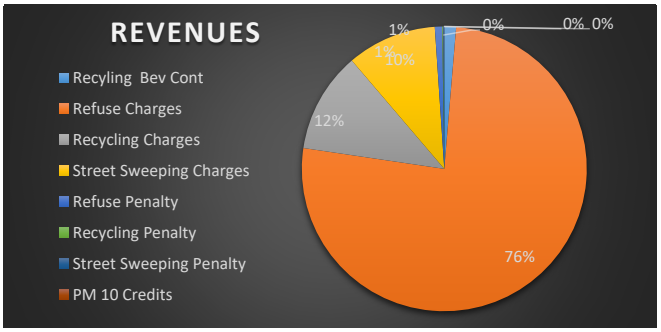


SOLID WASTE

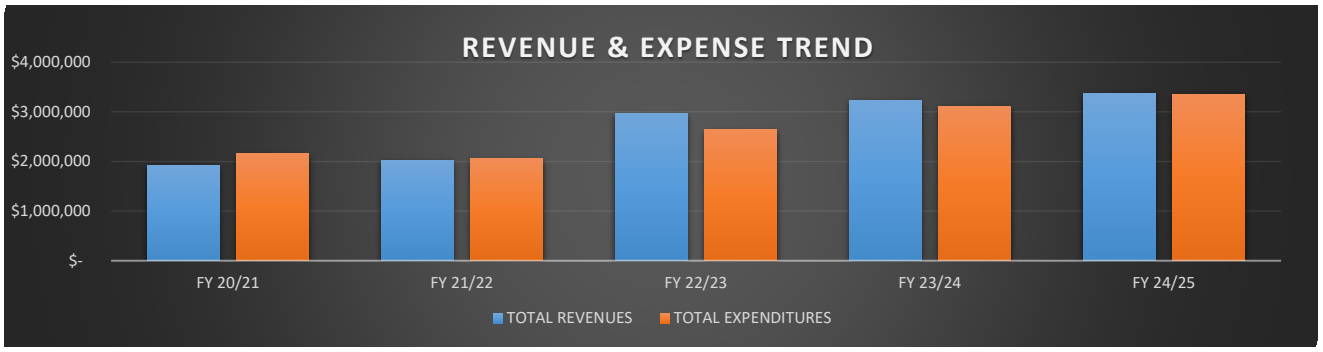
Description: The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed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

Budget Highlights: The City's contract with the contracted hauler includes annual increases as determined by CPI. FY25 will see a rate increase as adopted as part of the Prop 218 process conducted in FY23. The fund will operate in the positive.





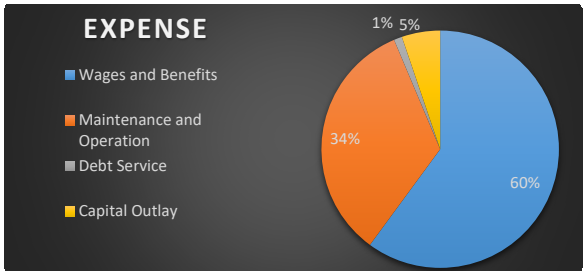
SOLID WASTE	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Recyling Bev Cont	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 45,000	800.00%
Refuse Charges	$ 1,575,390	$ 1,609,864	$ 2,267,937	$ 2,449,710	$ 2,465,587	$ 2,564,210	4.67%
Recycling Charges	$ 208,398	$ 218,737	$ 338,066	$ 366,089	$ 370,545	$ 385,367	5.27%
Street Sweeping Charges	$ 137,119	$ 142,272	$ 294,990	$ 327,489	$ 330,084	$ 343,288	4.82%
Refuse Penalty	$ (26)	$ 39,640	$ 49,448	$ 50,186	$ 47,650	$ 28,000	-44.21%
Recycling Penalty	$ (5)	$ 4,281	$ 6,403	$ 6,473	$ 5,928	$ 4,000	-38.20%
Street Sweeping Penalty	$ (1)	$ 3,240	$ 6,731	$ 6,822	$ 7,439	$ 4,000	-41.37%
PM 10 Credits	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,925,875**	**$ 2,023,034**	**$ 2,968,574**	**$ 3,211,769**	**$ 3,232,233**	**$ 3,373,865**	**5.05%**
EXPENDITURES							
Wages and Benefits	$ 353,834	$ 209,230	$ 325,500	$ 277,507	$ 272,243	$ 307,837	10.93%
Maintenance and Operation	$ 1,672,491	$ 1,843,022	$ 2,318,248	$ 2,612,235	$ 2,842,137	$ 3,003,121	14.96%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 45,000	0.00%
Transfers Out	$ 135,147	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,161,472**	**$ 2,052,252**	**$ 2,643,749**	**$ 2,889,742**	**$ 3,114,380**	**$ 3,355,958**	**16.13%**
Net Revenue/(Expenditures)	$ (235,597)	$ (29,218)	$ 324,826	$ 322,027	$ 117,853	$ 17,908	-1698%
Changes in Fund Balance			$ (1)				
Net Increase/(Decrease) in Fund Balance	$ (235,597)	$ (29,218)	$ 324,825	$ 322,027	$ 117,853	$ 17,908	-94.44%
Beginning Fund Balance July 1	$ (506,101)	$ (741,698)	$ (770,916)	$ (446,091)	$ (446,091)	$ (328,239)	-26.42%
Ending Fund Balance June 30	$ (741,698)	$ (770,916)	$ (446,091)	$ (124,064)	$ (328,239)	$ (310,331)	150.14%
Adjustment to Fund Balance							
Adjusted Ending Fund Balance	$ (741,698)	$ (770,916)	$ (446,091)	$ (124,064)	$ (328,239)	$ (310,331)	150.14%

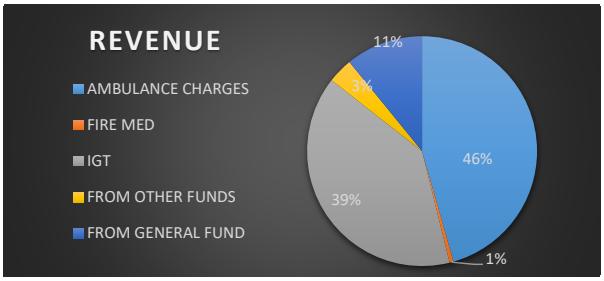


FIRE/AMBULANCE

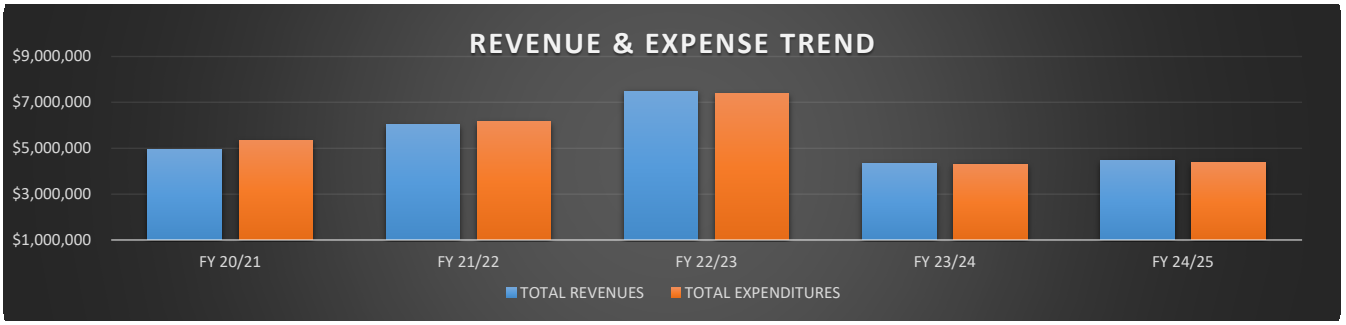
Description: The Fire/Ambulance Department is the primary funding source for Fire/EMS activities. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport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

Budget Highlights: The City continues to work to keep a second ambulance in operation full-time to provide necessary services for our community. FY24 saw our ISO rating improve from a 3 to a 2.





FIRE/AMBULANCE	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Homeland Security	$ -	$ 3,000	$ 3,715	$ 3,500	$ 2,800	$ -	-100.00%
FEMA Grant	$ -	$ -	$ -	$ 33,000	$ 42,826	$ -	
OES Grant	$ 252,694	$ 135,586	$ 158,236	$ 375,000	$ 489,625	$ -	-100.00%
SAFER Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Ambulance Charges	$ 2,783,871	$ 4,144,497	$ 4,871,498	$ 4,500,000	$ 1,438,777	$ 1,676,445	-62.75%
Fire Med	$ 21,064	$ 19,685	$ 20,180	$ 23,000	$ 20,000	$ 20,000	-13.04%
GEMT	$ 20,349	$ -	$ 176,085	$ 46,000	$ 195,599	$ 320,000	595.65%
IGT	$ 1,514,389	$ 733,264	$ 1,463,085	$ 1,556,000	$ 1,678,548	$ 1,450,000	-6.81%
Miscellaneous	$ 43,094	$ 37,758	$ 166,924	$ 15,000	$ 22,000	$ 450,000	2900.00%
Hospital District Contribution	$ -	$ 366,654	$ 171,770	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ 108,963	$ -	$ 108,963	$ 130,100	
From General Fund	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	$ 400,000	14.29%
TOTAL REVENUES	**$ 4,935,462**	**$ 6,015,444**	**$ 7,490,456**	**$ 6,901,500**	**$ 4,349,138**	**$ 4,446,545**	-35.57%
EXPENDITURES							
Wages and Benefits	$ 1,733,520	$ 2,122,302	$ 2,052,191	$ 2,103,419	$ 2,072,207	$ 2,618,620	24.49%
Maintenance and Operation	$ 3,412,862	$ 3,980,531	$ 5,349,085	$ 4,011,935	$ 1,749,938	$ 1,463,437	-63.52%
Debt Service	$ 63,488	$ 60,288	$ 56,388	$ 52,413	$ 27,219	$ 48,638	-7.20%
Capital Outlay	$ 143,286	$ 7,400	$ (63,635)	$ -	$ 462,318	$ 228,000	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 5,353,156**	**$ 6,170,519**	**$ 7,394,029**	**$ 6,167,767**	**$ 4,311,682**	**$ 4,358,694**	-29.33%
Net Revenue/(Expenditures)	$ (417,694)	$ (155,075)	$ 96,428	$ 733,733	$ 37,456	$ 87,851	-88.03%
Changes in Fund Balance	$ 897,839	$ 159,897	$ (197,122)				
Net Increase/(Decrease) in Fund Balance	$ 480,145	$ 4,822	$ (100,694)	$ 733,733	$ 37,456	$ 87,851	-88.03%
Beginning Fund Balance July 1	$ (352,954)	$ 127,191	$ 132,013	$ 31,319	$ 31,319	$ 68,775	119.60%
Ending Fund Balance June 30	$ 127,191	$ 132,013	$ 31,319	$ 765,052	$ 68,775	$ 156,626	-79.53%
Adjustment to Fund Balance							
Adjusted Ending Fund Balance	$ 127,191	$ 132,013	$ 31,319	$ 765,052	$ 68,775	$ 156,626	-79.53%



FIBER OPTIC LOAN

Description: The City provided a loan as part of public/private partnership to bring Fiber Optic Internet to the community. The project includes a 17-mile buildout to allow for all residents and busineses to connect to the new high-speed internet option. The project is currently under construction and is anticipated to be completed by the end of August 2023. The loan is a 4% interest loan up to $2.2M, with all principle and interest to be paid within an 8-year period.

Budget Highlights: Revenues are estimated as they are ulitmately based upon subscriber fees as part of a negotiated agreement that was approved by Council in August 2022.

FIBER OPTIC LOAN	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Repayment for Fiber Optic Loan	$ -	$ -	$ -	$ -	$ 25,727	$ 54,000	
Interest for Fiber Optic Loan	$ -	$ -	$ -	$ -	$ -		
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,727**	**$ 54,000**	
EXPENDITURES							
Fiber Optic-ARPA Fund	$ -	$ -	$ 1,000,000	$ -	$ 1,932,555	$ -	
Fiber Optic Loan-Gral Fund	$ -	$ -	$ 1,833,037	$ 271,918	$ 271,918	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 2,833,037**	**$ 271,918**	**$ 2,204,473**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ (2,833,037)	$ (271,918)	$ (2,178,747)	$ 54,000	
Changes in Fund Balance-not to be paid back			$ 1,000,000				
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ (1,833,037)	$ (271,918)	$ (2,178,747)	$ 54,000	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ (1,833,037)	$ (1,833,037)	$ (4,011,783)	
Ending Fund Balance June 30	$ -	$ -	$ (1,833,037)	$ (2,104,955)	$ (4,011,783)	$ (3,957,783)	

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

Step 1: Organize the Process

Staff meets 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 are made available that allow for the required criteria to be submitted in a standard format. The department heads develop 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 attempts 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 5: 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 4, 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 6: 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.

DRAFT Capital Improvement Projects 2024-2025						
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Funding Source**
All	All	Planning	Building Design/Space Analysis	Provide Space Needs Assessment for Municipal Complex	$75,000	General Gov. Impact Fees
Ambulance	Community Safety	Equipment	Ambulance Replacement	Deposit Funding for Replacement Ambulance	$100,000	Ambulance
Community Development	Support Businesses	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	$30,000	Economic Development/GF
Community Development	Support Businesses	Incentive	Econ. Development - Property Tax	Forgivable Loan Program; GSM Project	$300,000	Forgivable Loan Fund
Community Development	Community Safety	Vehicle	New Vehicle	Replacement Vehicle for Building Official	$42,000	Air District Grant/State Solar Grant/GF
Council	All	Planning	Impact Fee Nexus Study	Developer Impact Fee Nexus Study Update; State Mandated Update	$50,000	Various Impact Fee Funds
Council	All	Planning	General Plan Update	General Plan Update; Consultant Year 2	$136,515	ARPA
Council/Committee	Community Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$10,000	General Fund
Engineering/PW	Financial Stability	Planning	Master Planning	EV Fleet and Public Charging Master Plan	$18,000	ARPA
Engineering/PW	Preserve the Kingsburg Experience	Infrastructure	TOD Intersection Improvements	Phase 1 TOD Grant Improvements & Draper St. Mill & Overlay	$650,000	TOD Grant & SB1 Funds
Engineering/PW	Community Safety	Infrastructure	Road Repair	15th Ave./16th Ave./17th Ave; Stroud Ave. to Lennar Tract	$679,000	Local Transportation Funds
Engineering/PW	Community Safety	Planning	Road Repair	FY2026 Design Costs for Road Projects	$130,000	Local Transportation Funds
Engineering/PW	Community Safety	Infrastructure	Road Repair	Mariposa St. (6th Ave. to 10th St.)	$295,000	CDBG Funds
Fire	All	Equipment	Engine Replacement	Fire Engine Replacement	$950,000	Measure E/State Grant/Fire Fund/ARPA
Fire	Community Safety	Planning	Planning Document	Strategic Plan/Standard of Cover	$20,000	Measure E
Parks	Preserve the Kingsburg Experience	Infrastructure	Laurel St. Dog Park Project	Construction Improvements for Laurel St. Dog Park	$1,244,000	Prop. 68 State Grant
Parks	Preserve the Kingsburg Experience	Planning	Parks Master Plan	Parks Master Plan Update; Fresno State	$35,000	ARPA
Parks	Community Engagement	Facilities	Park Signage	New Signage for New Parks	$25,000	CFDs
Police	Community Safety	Equipment	Body Worn Cameras	Outfit Officers with BWC and Dash Cameras; Year 2	$80,000	Measure E
Police	All	Vehicle	New Vehicles	New Patrol Vehicles; 1 New Vehicles	$96,000	Measure E/GF
Public Works	All	Facilities	Building Repairs	Paint Public Works Building & Replace Gutters; Building Maint.	$35,000	ARPA
Public Works	Community Safety	Facilities	Hazardous Waste Disposal	Clean-Up; Disposal of HHW at Float Barn	$30,000	ARPA
Public Works	Community Safety	Equipment	Replace Aging Barricades/Signs	Work Safety Signage Replacement; LEDs	$35,000	Local Transportation Funds
PW/Solid Waste	Ensure Financial Stability	Materials	SB1383 Requirement	SB1383 Procurement & Tire Amnesty	$45,000	Solid Waste Fund
Water Enterprise	Community Safety	Planning	Urban Water Management Plan	Update Urban Water Management Plan; 2025 Required Update	$12,000	Water Impact Fee Funds
Water Enterprise	All	Infrastructure	Water Main Projects	2'' & 4'' New Water Main; Improve Fire Flows (15th & 16th Ave, Draper St.)	$304,000	Water Enterprise & Impact Fee Funds
Water Enterprise	Community Engagement	Infrastructure	Water Conservation	Turf Replacement (City and Residential Conversions)	$15,000	Water Enterprise
Water Enterprise	Community Safety	Infrastructure	Hydrant Replacement	Hydrant Replacements	$20,000	Water Enterprise
Water Enterprise	Financial Stability	Planning	Rate Study Analysis	Water Rate Study	$45,000	Water Impact Fee Funds
Water Enterprise	Community Safety	Infrastructure	Flow Meter Replacements	Update Flow Meters at Wells (9, 10, 12, 14, 16)	$25,000	Water Enterprise
				Total Capital Improvement Plan	**$5,531,515**	

CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2024-25 Fiscal Year Budget

	Capital Facilities					
	Traffic	**Public Safety**	**Recreation**	**Water**	**General Government**	**Sewer Connection**
Actual Fund Balance, June 30, 2023	2,042,451	(591,035)	768,076	1,325,668	1,143,695	1,475,936
Estimated Beg. Fund Bal., June 30, 2024	2,222,451	(526,812)	845,076	1,385,668	1,221,547	1,572,436
Revenues:						
Impact Fees	75,000	25,000	15,000	-	54,500	48,000
Interest	133,656	-	-	-	-	38,600
Total Revenue	208,656	25,000	15,000	-	54,500	86,600
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	15,000	-	7,500	62,000	90,000	7,500
Park Improvements- Memorial Park	-	-	185,000	-	-	-
Capital Outlay	-	10,000	-	218,507	-	54,207
Municipal Service Review	-	-	-	-	-	-
18th Ave SB lanes	-	-	-	-	-	-
New Road BP	317,587	-	-	-	-	-
Update ADA transition plan	-	-	-	-	-	-
Total Expenses	332,587	10,000	192,500	280,507	90,000	61,707
Net Result	*(123,931)*	*15,000*	*(177,500)*	*(280,507)*	*(35,500)*	*24,893*
Projected Fund Balance, June 30, 2025	**2,098,519**	**(511,812)**	**667,576**	**1,105,161**	**1,186,047**	**1,597,328**

	Storm Drain	**Park & Recreation - Neighborhood**	**Park & Recreation - Community**	**Traffic Impact**	**Equipment Replacement Reserve**	**TOTAL**
Actual Fund Balance, June 30, 2023	80,479	280,571	220,489	13,386	25,397	6,785,112
Estimated Beg. Fund Bal., June 30, 2024	93,621	325,571	243,227	13,881	26,335	7,422,999
Revenues:						
Impact Fees	10,000	40,000	-	-	-	267,500
Interest	4,976	-	15,454	248	469	193,403
Total Revenue	14,976	40,000	15,454	248	469	460,903
Expenses:						
Interest						-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	182,000
Park Improvements	-	-	-	-	-	185,000
Design for Recreation space	-	-	-	-	-	282,715
Municipal Service Review	-	-	-	-	-	-
Stroud line	-	-	-	-	-	-
Road repair Ave 396	-	-	-	-	-	317,587
Capital Outlay	75,987	100,000	100,000	-	-	275,987
Total Expenses	75,987	100,000	100,000	-	-	1,243,289
Net Result	*(61,011)*	*(60,000)*	*(84,546)*	*248*	*469*	(782,386)
Projected Fund Balance, June 30, 2025	**32,610**	**265,571**	**158,681**	**14,129**	**26,804**	**6,640,613**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
CAPITAL FACILITIES								
210-0000-451-0101	INTEREST	$ 21,624	$ 20,615	$ 155,496	$ 24,000	$ 218,585	$ 133,656	456.90%
210-0000-481-0101	**HOLDING**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 21,624**	**$ 20,615**	**$ 155,496**	**$ 24,000**	**$ 218,585**	**$ 133,656**	**456.90%**
210-0000-451-0201	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0102	**TRAFFIC**	$ 373,816	$ 380,981	$ 29,586	$ 30,000	$ 180,000	$ 75,000	150.00%
	TOTAL	**$ 373,816**	**$ 380,981**	**$ 29,586**	**$ 30,000**	**$ 180,000**	**$ 75,000**	**150.00%**
210-0000-451-0202	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0103	**FIRE/AMBULANCE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0203	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0104	**POLICE**	$ -	$ 14,208	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ 14,208**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0209	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0110	**PUBLIC SAFETY**	$ 198,411	$ 296,695	$ 77,174	$ 65,000	$ 64,223	$ 25,000	-61.54%
	TOTAL	**$ 198,411**	**$ 296,695**	**$ 77,174**	**$ 65,000**	**$ 64,223**	**$ 25,000**	**-61.54%**
210-0000-451-0206	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0107	**PARKS AND RECREATION**	$ 72,675	$ 184,374	$ 87,210	$ 65,000	$ 89,000	$ 15,000	-76.92%
	TOTAL	**$ 72,675**	**$ 184,374**	**$ 87,210**	**$ 65,000**	**$ 89,000**	**$ 15,000**	**-76.92%**
210-0000-451-0208	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0109	**WATER FACILITIES**	$ 173,029	$ 260,651	$ 73,038	$ 60,000	$ 60,000	$ -	-100.00%
	TOTAL	**$ 173,029**	**$ 260,651**	**$ 73,038**	**$ 60,000**	**$ 60,000**	**$ -**	**-100.00%**
210-0000-451-0204	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0105	**CITY HALL**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0205	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0106	**PUBLIC WORKS**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0207	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0108	**LIBRARY**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0111	**GENERAL GOVERNMENT**	$ 105,096	$ 286,069	$ 94,309	$ 65,000	$ 80,000	$ 48,000	-26.15%
	TOTAL	**$ 105,096**	**$ 286,069**	**$ 94,309**	**$ 65,000**	**$ 80,000**	**$ 48,000**	**-26.15%**
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0112	**GEN GOV-ADMIN FEES**	$ 11,430	$ 29,951	$ 5,639	$ 5,500	$ 9,500	$ 6,500	18.18%
	TOTAL	**$ 11,430**	**$ 29,951**	**$ 5,639**	**$ 5,500**	**$ 9,500**	**$ 6,500**	**18.18%**
210-0000-481-0113	**SPECIAL TRAFFIC (18THKERN)**	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0114	**SPECIAL TRAFFIC (18THSR99)**	$ -	$ -	$ -	$ -	$ 9,870	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,870**	**$ -**	
	TOTAL, GENERAL GOVERNEMENT	**$ 116,526**	**$ 316,021**	**$ 99,948**	**$ 70,500**	**$ 99,370**	**$ 54,500**	**-22.70%**
	TOTAL INTEREST	**$ 21,624**	**$ 20,615**	**$ 155,496**	**$ 24,000**	**$ 218,585**	**$ 133,656**	**456.90%**
	TOTAL FEES	**$ 934,456**	**$ 1,452,930**	**$ 366,956**	**$ 290,500**	**$ 492,593**	**$ 169,500**	**-41.65%**
	TOTAL, CAPITAL FACILITIES	**$ 956,081**	**$ 1,473,545**	**$ 522,452**	**$ 314,500**	**$ 711,178**	**$ 303,156**	**-3.61%**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
SEWER CONNECTION								
211-0000-451-0101	INTEREST	$ 7,211	$ 5,396	$ 41,625	$ -	$ 60,500	$ 38,600	
211-0000-481-0201	CONNECTION FEES	$ 112,959	$ 164,304	$ 47,922	$ 50,000	$ 36,000	$ 48,000	-4.00%
	TOTAL, SEWER CONNECTION	**$ 120,170**	**$ 169,700**	**$ 89,547**	**$ 50,000**	**$ 96,500**	**$ 86,600**	**73.20%**
STORM DRAIN								
212-0000-451-0101	INTEREST	$ 1,419	$ 968	$ 6,208	$ -	$ 8,142	$ 4,976	
212-0000-481-0301	STORM DRAIN FEES	$ 110,250	$ 81,706	$ 16,598	$ 18,000	$ 5,000	$ 10,000	-44.44%
	TOTAL, STORM DRAIN	**$ 111,669**	**$ 82,674**	**$ 22,806**	**$ 18,000**	**$ 13,142**	**$ 14,976**	**-16.80%**
NEIGHBORHOOD/PARK REC								
214-0000-422-0401	CMAS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0401	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0402	NEIGHBORHOOD	$ 57,926	$ 135,740	$ 55,742	$ 60,000	$ 45,000	$ 40,000	-33.33%
	TOTAL, N-HOOD/PARK REC	**$ 57,926**	**$ 135,740**	**$ 55,742**	**$ 60,000**	**$ 45,000**	**$ 40,000**	**-33.33%**
COMMUNIY/PARK REC								
214-0000-451-0101	INTEREST	$ 1,942	$ 1,837	$ 15,929	$ -	$ 22,738	$ 15,454	
214-0000-451-0302	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0403	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, COMMUNITY/PARK REC	**$ 1,942**	**$ 1,837**	**$ 15,929**	**$ -**	**$ 22,738**	**$ 15,454**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 1,942**	**$ 1,837**	**$ 15,929**	**$ -**	**$ 22,738**	**$ 15,454**	
	TOTAL FEES	**$ 57,926**	**$ 135,740**	**$ 55,742**	**$ 60,000**	**$ 45,000**	**$ 40,000**	**-33.33%**
	TOTAL, PARK/RECREATION	**$ 59,868**	**$ 137,577**	**$ 71,671**	**$ 60,000**	**$ 67,738**	**$ 55,454**	**-7.58%**
TRAFFIC IMPACT								
216-0000-451-0101	INTEREST	$ -	$ -	$ 1	$ -	$ 495	$ 248	
216-0000-481-0501	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, TRAFFIC IMPACT	**$ -**	**$ -**	**$ 1**	**$ -**	**$ 495**	**$ 248**	
EQUIPMENT/FACILITY RESERVE								
243-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ 938	$ 469	
243-0000-451-0504	**POOL**	$ -	$ -	$ -	$ -	$ -	$ -	
243-0000-451-0509	**FIRE TRUCK**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, EQUIP/FACIL RES.	**$ -**	**$ -**	**$ -**	**$ -**	**$ 938**	**$ 469**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 32,196**	**$ 28,817**	**$ 219,259**	**$ 24,000**	**$ 311,398**	**$ 193,403**	**705.85%**
	TOTAL FEES	**$1,215,591**	**$ 1,834,680**	**$ 487,218**	**$ 418,500**	**$ 578,593**	**$ 267,500**	**-36.08%**
	TOTAL, CAPITAL PROJECTS	**$1,247,788**	**$ 1,863,497**	**$ 706,477**	**$ 442,500**	**$ 889,991**	**$ 460,903**	**4.16%**
	Revenues	$1,247,788	$ 1,863,497	$ 706,477	$ 442,500	$ 889,991	$ 460,903	
	Expenses	$ 49,761	$ 462,909	$ 343,312	$ 295,000	$ 14,148	$ 1,243,289	
		$1,198,027	$ 1,400,588	$ 363,165	$ 147,500	$ 875,843	$ (782,386)	

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
TRAFFIC FACILITIES								
210-9601-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 55,000	$ -	$ 15,000	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5710	18TH AVE SB LANES(KAMM-N/O TRACT6167	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5761	ROAD IMPROVEMENTS	$ -	$ 212,000	$ -	$ -	$ -	$ 317,587	
	TOTAL, TRAFFIC FACILITIES	**$ -**	**$ 212,000**	**$ -**	**$ 55,000**	**$ -**	**$ 332,587**	**504.70%**
FIRE/AMB								
210-9602-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
POLICE								
210-9603-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC SAFETY								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000	
	TOTAL	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000	
	TOTAL, PUBLIC SAFETY	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ -**	**$ 10,000**	
PARKS AND REC								
210-9606-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 10,000	$ -	$ 7,500	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
210-9606-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
210-9606-549-5759	PARK IMPROVEMENTS	$ 3,626	$ 32,064	$ 286,572	$ 200,000	$ 12,000	$ 185,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	$ -	$ -	$ -	$ -			
	TOTAL	**$ 3,626**	**$ 32,064**	**$ 286,572**	**$ 210,000**	**$ 12,000**	**$ 192,500**	**-8.33%**
WATER FACILITIES								
210-9608-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 10,000	$ -	$ 62,000	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9608-549-5701	CAPITAL OUTLAY	$ -	$ 20,840	$ 11,140	$ -	$ -	$ 218,507	
	TOTAL	**$ -**	**$ 20,840**	**$ 11,140**	**$ 10,000**	**$ -**	**$ 280,507**	**2705.07%**
CITY HALL								
210-9604-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC WORKS								
210-9605-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
LIBRARY								
210-9607-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
GENERAL GOVERNMENT								
210-9691-549-5270	PROFESSIONAL SERVICES	$ 43,945	$ 13,750	$ 22,500	$ 10,000	$ 2,148	$ 90,000	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9691-549-5701	CAPITAL OUTLAY	$ -	$ -		$ -	$ -	$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 43,945	$ 13,750	$ 22,500	$ 10,000	$ 2,148	$ 90,000	800.00%
	TOTAL, GENERAL GOVERNMENT	**$ 47,571**	**$ 66,655**	**$ 320,212**	**$ 230,000**	**$ 14,148**	**$ 563,007**	**144.79%**
	TOTAL PROFESSIONAL SERVICES	**$ 43,945**	**$ 13,750**	**$ 22,500**	**$ 85,000**	**$ 2,148**	**$ 174,500**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 3,626**	**$ 264,905**	**$ 297,712**	**$ 210,000**	**$ 12,000**	**$ 731,095**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL FACILITIES	**$ 47,571**	**$ 278,655**	**$ 320,212**	**$ 295,000**	**$ 14,148**	**$ 905,595**	**206.98%**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

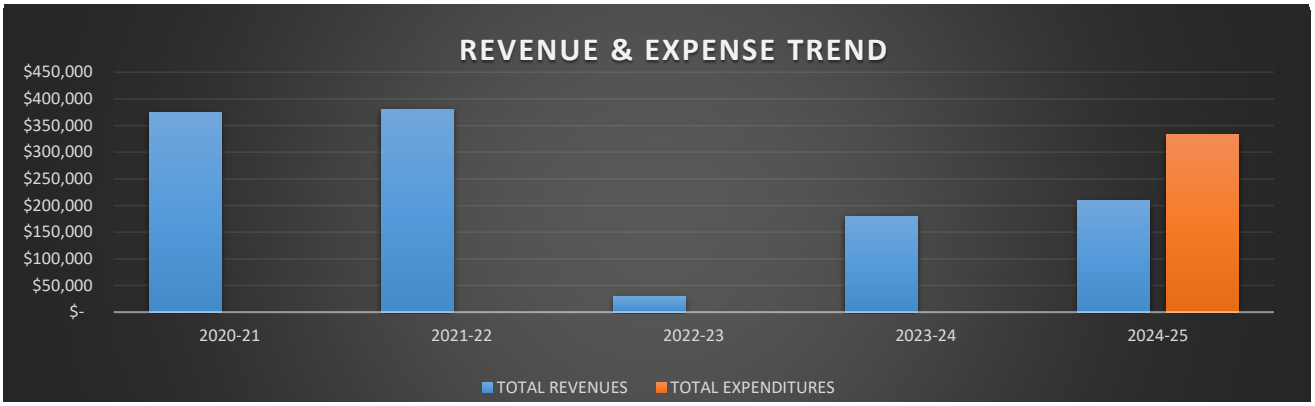
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
SEWER CONNECTION								
211-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 7,500	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 54,207	
	TOTAL, SEWER CONNECTION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 61,707**	
STORM DRAIN								
212-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 23,100	$ -	$ -	$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5701	CAPITAL OUTLAY	$ 2,190	$ 184,254	$ -	$ -	$ -	$ 75,987	
	TOTAL, STORM DRAIN	**$ 2,190**	**$ 184,254**	**$ 23,100**	**$ -**	**$ -**	**$ 75,987**	
NEIGHBORHOOD PARK/REC								
214-8100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5606	CAPTAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 100,000	
	TOTAL, STORM DRAIN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	
COMMUNITY PARK/REC								
214-8200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 100,000	
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ 100,000	
	TOTAL, PARK/RECREATION	**$ 2,190**	**$ 184,254**	**$ 23,100**	**$ -**	**$ -**	**$ 337,695**	
	TOTAL PROFESSIONAL SERVICES	**$ 43,945**	**$ 13,750**	**$ 45,600**	**$ 85,000**	**$ 2,148**	**$ 182,000**	
	TOTAL DEVELOPER REIMURSEMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 5,816**	**$ 449,159**	**$297,712**	**$ 210,000**	**$ 12,000**	**$ 1,061,289**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, CAPITAL PROJECTS	**$ 49,761**	**$ 462,909**	**$ 343,312**	**$ 295,000**	**$ 14,148**	**$ 1,243,289**	**321.45%**
	Revenues	$ 1,247,788	$ 1,863,497	$ 706,477	$ 442,500	$ 889,991	$ 460,903	
	Expenses	$ 49,761	$ 462,909	$ 343,312	$ 295,000	$ 14,148	$ 1,243,289	
		$ 1,198,027	$ 1,400,588	$ 363,165	$ 147,500	$ 875,843	$ (782,386)	

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 FY25 are related to Nexus study/Local road safety plan.

CAPITAL FACILITIES - TRAFFIC	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ 133,656	
Traffic	$ 373,816	$ 380,981	$ 29,586	$ 30,000	$ 180,000	$ 75,000	
TOTAL REVENUES	**$ 373,816**	**$ 380,981**	**$ 29,586**	**$ 30,000**	**$ 180,000**	**$ 208,656**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ 55,000	$ -	$ 15,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 317,587	
Update ADA Transition Plan	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 55,000**	**$ -**	**$ 332,587**	
Net Revenue/(Expenditures)	$ 373,816	$ 380,981	$ 29,586	$ (25,000)	$ 180,000	$ (123,931)	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 373,816	$ 380,981	$ 29,586	$ (25,000)	$ 180,000	$ (123,931)	
Beginning Fund Balance, July 1	$ 1,258,068	$ 1,631,884	$ 2,012,864	$ 2,042,451	$ 2,042,451	$ 2,222,451	8.81%
Ending Fund Balance, June 30	$ 1,631,884	$ 2,012,864	$ 2,042,451	$ 2,017,451	$ 2,222,451	$ 2,098,519	4.02%

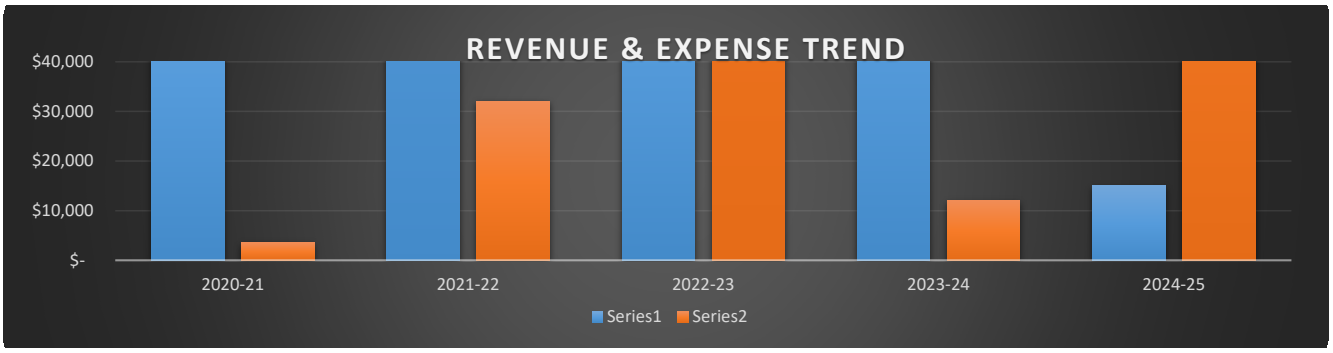


DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

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 improvements for new recreational opportunities.

CAPITAL FACILITIES - RECREATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Parks and Recreation	$ 72,675	$ 184,374	$ 87,210	$ 65,000	$ 89,000	$ 15,000	
TOTAL REVENUES	**$ 72,675**	**$ 184,374**	**$ 87,210**	**$ 65,000**	**$ 89,000**	**$ 15,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ 10,000	$ -	$ 7,500	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Park Improvements	$ 3,626	$ 32,064	$ 286,572	$ 200,000	$ 12,000	$ 185,000	
Design for Recreation Space	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 3,626**	**$ 32,064**	**$ 286,572**	**$ 210,000**	**$ 12,000**	**$ 192,500**	
Net Revenue/(Expenditures)	$ 69,049	$ 152,310	$ (199,362)	$ (145,000)	$ 77,000	$ (177,500)	
Changes in Fund Balance	$ -	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 69,049	$ 152,310	$ (199,362)	$ (145,000)	$ 77,000	$ (177,500)	
Beginning Fund Balance, July 1	$ 746,079	$ 815,128	$ 967,438	$ 768,076	$ 768,076	$ 845,076	10.03%
Ending Fund Balance, June 30	$ 815,128	$ 967,438	$ 768,076	$ 623,076	$ 845,076	$ 667,576	7.14%



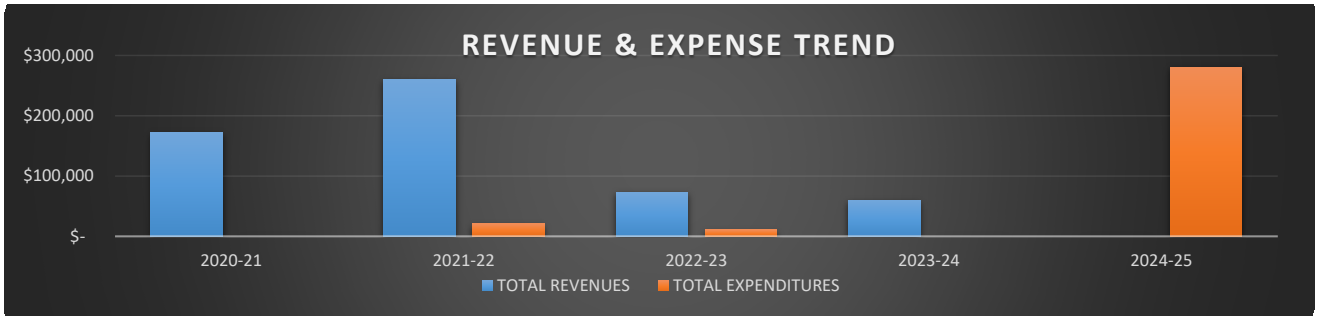
DEVELOPMENT IMPACT FEES - WATER FACILITIES

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

Budget Highlights: Expenditures are for the impact fee Nexus update, rate study and water line work FY25.

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CAPITAL FACILITIES - WATER FACILITIES	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ 173,029	$ 260,651	$ 73,038	$ 60,000	$ 60,000	$ -	-100.00%
TOTAL REVENUES	**$ 173,029**	**$ 260,651**	**$ 73,038**	**$ 60,000**	**$ 60,000**	**$ -**	-100.00%
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ 10,000	$ -	$ 62,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ 20,840	$ 11,140	$ -	$ -	$ 218,507	
TOTAL EXPENDITURES	**$ -**	**$ 20,840**	**$ 11,140**	**$ 10,000**	**$ -**	**$ 280,507**	
Net Revenue/(Expenditures)	$ 173,029	$ 239,811	$ 61,898	$ 50,000	$ 60,000	$ (280,507)	-661.01%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 173,029	$ 239,811	$ 61,898	$ 50,000	$ 60,000	$ (280,507)	-661.01%
Beginning Fund Balance, July 1	$ 850,931	$ 1,023,960	$ 1,263,771	$ 1,325,668	$ 1,325,668	$ 1,385,668	4.53%
Ending Fund Balance, June 30	$ 1,023,960	$ 1,263,771	$ 1,325,668	$ 1,375,668	$ 1,385,668	$ 1,105,161	-19.66%

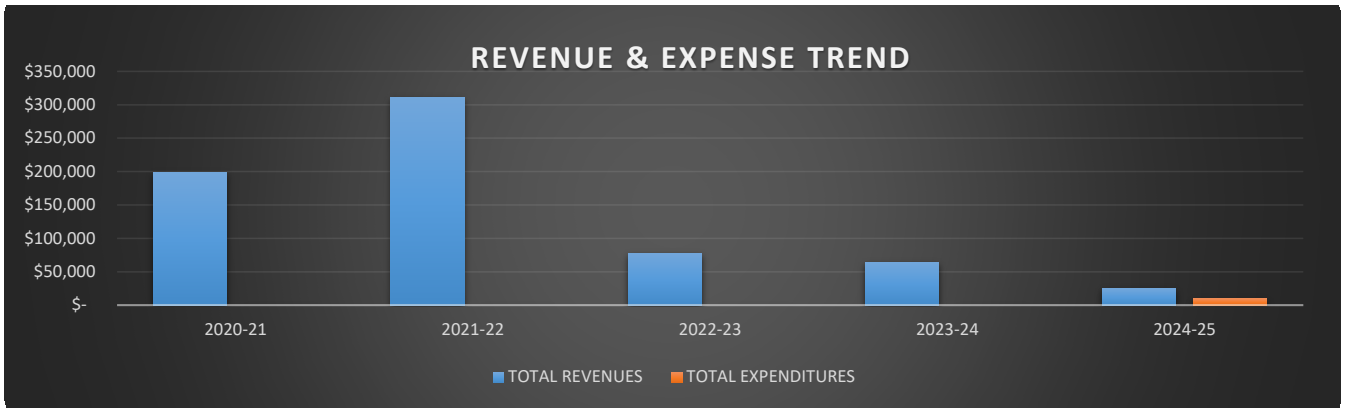


DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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

Budget Highlights: Expenditures are for the impact fee Nexus study update FY25.

Capital Facilities - Public Safety	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Public Safety	$ 198,411	$ 296,695	$ 77,174	$ 65,000	$ 64,223	$ 25,000	
Fire/Ambulance	$ -	$ -	$ -	$ -	$ -	$ -	
Police	$ -	$ 14,208	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 198,411**	**$ 310,903**	**$ 77,174**	**$ 65,000**	**$ 64,223**	**$ 25,000**	-61.54%
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ -**	**$ 10,000**	
Net Revenue/(Expenditures)	$ 198,411	$ 310,903	$ 77,174	$ 55,000	$ 64,223	$ 15,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 198,411	$ 310,903	$ 77,174	$ 55,000	$ 64,223	$ 15,000	
Beginning Fund Balance, July 1	$ (1,177,523)	$ (979,112)	$ (668,208)	$ (591,035)	$ (591,035)	$ (526,812)	-10.87%
Ending Fund Balance, June 30	$ (979,112)	$ (668,208)	$ (591,035)	$ (536,035)	$ (526,812)	$ (511,812)	-4.52%

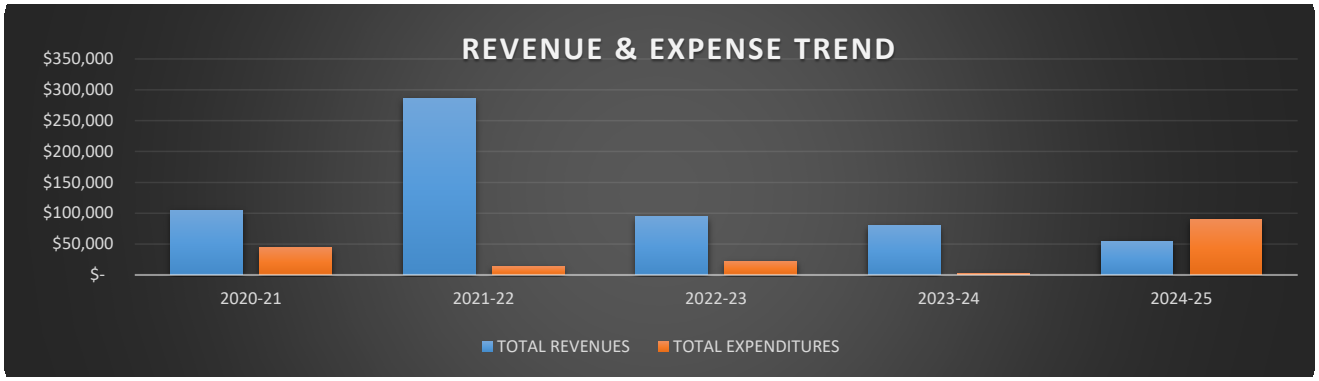


DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

Budget Highlights: Expenditures are for the impact fee Nexus study update FY25.

Capital Facilities - General Government	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
General Government	$ 105,096	$ 286,069	$ 94,309	$ 65,000	$ 80,000	$ 54,500	
City Hall/Public Works/Library	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 105,096**	**$ 286,069**	**$ 94,309**	**$ 65,000**	**$ 80,000**	**$ 54,500**	
EXPENDITURES							
Professional Services	$ 43,945	$ 13,750	$ 22,500	$ 10,000	$ 2,148	$ 90,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Municipal Service Review	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 43,945**	**$ 13,750**	**$ 22,500**	**$ 10,000**	**$ 2,148**	**$ 90,000**	
Net Revenue/(Expenditures)	$ 61,151	$ 272,319	$ 71,809	$ 55,000	$ 77,852	$ (35,500)	-164.55%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 61,151	$ 272,319	$ 71,809	$ 55,000	$ 77,852	$ (35,500)	-164.55%
Beginning Fund Balance, July 1	$ 738,416	$ 799,567	$ 1,071,886	$ 1,143,695	$ 1,143,695	$ 1,221,547	6.81%
Ending Fund Balance, June 30	$ 799,567	$ 1,071,886	$ 1,143,695	$ 1,198,695	$ 1,221,547	$ 1,186,047	-1.06%

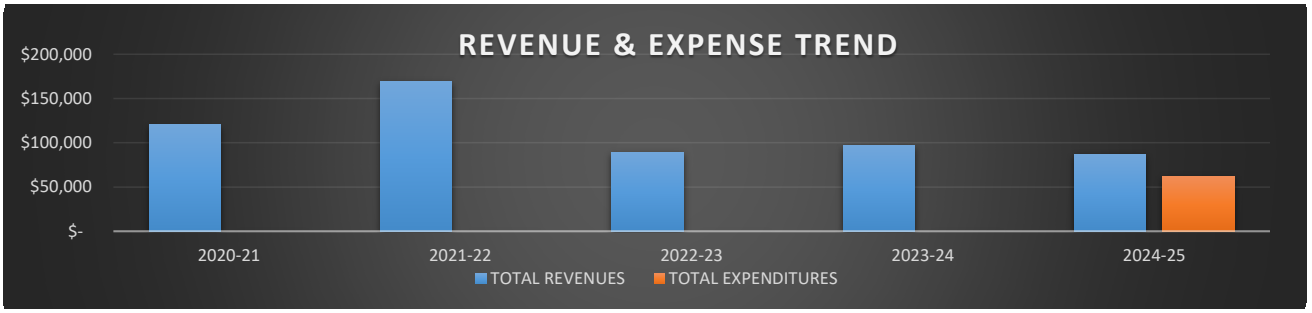


SEWER CONNECTION FEES

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

Budget Highlights: Expenditures are for the impact fee Nexus study update and road and utilities FY25.

SEWER CONNECTION FEES	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ 7,211	$ 5,396	$ 41,625	$ -	$ 60,500	$ 38,600	
Connection Fees	$ 112,959	$ 164,304	$ 47,922	$ 50,000	$ 36,000	$ 48,000	
TOTAL REVENUES	**$ 120,170**	**$ 169,700**	**$ 89,547**	**$ 50,000**	**$ 96,500**	**$ 86,600**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ 7,500	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - Road & Utilities	$ -	$ -	$ -	$ -	$ -	$ 54,207	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 61,707**	
Net Revenue/(Expenditures)	$ 120,170	$ 169,700	$ 89,547	$ 50,000	$ 96,500	$ 24,893	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 120,170	$ 169,700	$ 89,547	$ 50,000	$ 96,500	$ 24,893	
Beginning Fund Balance, July 1	$ 1,096,518	$ 1,216,688	$ 1,386,388	$ 1,475,936	$ 1,475,936	$ 1,572,436	6.54%
Ending Fund Balance, June 30	$ 1,216,688	$ 1,386,388	$ 1,475,936	$ 1,525,936	$ 1,572,436	$ 1,597,328	4.68%

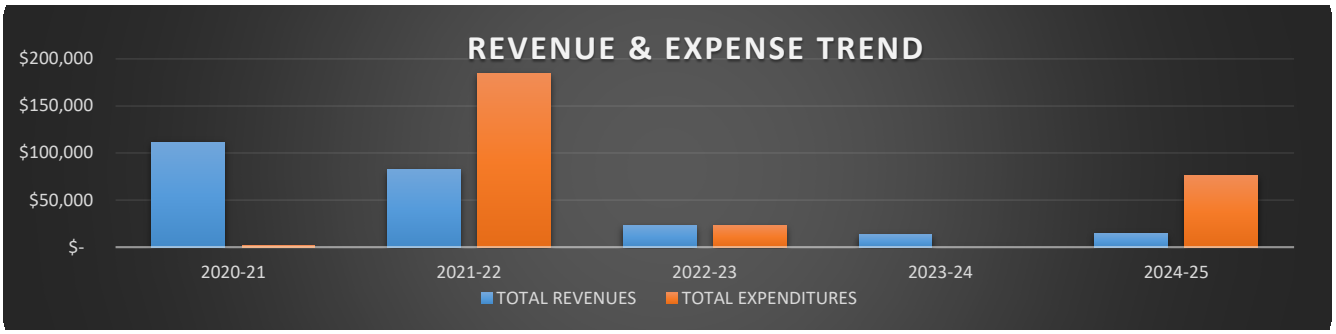


STORM DRAIN FEES

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: Expenditures are for the impact fee Nexus study update and road and utilities FY25.

STORM DRAIN FEES	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ 1,419	$ 968	$ 6,208	$ -	$ 8,142	$ 4,976	
Storm Drain Fees	$ 110,250	$ 81,706	$ 16,598	$ 18,000	$ 5,000	$ 10,000	
TOTAL REVENUES	**$ 111,669**	**$ 82,674**	**$ 22,806**	**$ 18,000**	**$ 13,142**	**$ 14,976**	
EXPENDITURES							
Professional Services	$ -	$ -	$ 23,100	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay -	$ 2,190	$ 184,254	$ -	$ -	$ -	$ 75,987	
TOTAL EXPENDITURES	**$ 2,190**	**$ 184,254**	**$ 23,100**	**$ -**	**$ -**	**$ 75,987**	
Net Revenue/(Expenditures)	$ 109,479	$ (101,580)	$ (294)	$ 18,000	$ 13,142	$ (61,011)	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 109,479	$ (101,580)	$ (294)	$ 18,000	$ 13,142	$ (61,011)	
Beginning Fund Balance, July 1	$ 72,873	$ 182,352	$ 80,772	$ 80,479	$ 80,479	$ 93,621	16.33%
Ending Fund Balance, June 30	$ 182,352	$ 80,772	$ 80,479	$ 98,479	$ 93,621	$ 32,610	-66.89%

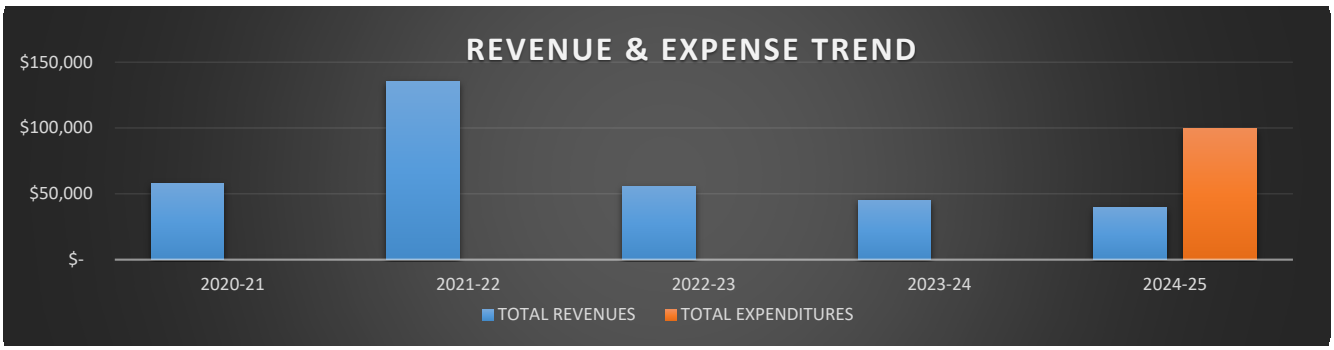


PARKS & RECREATION - NEIGHBORHOOD

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: Park Improvements in FY25.

PARKD & RECREATION - NEIGHBORHOOD	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAS Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Holding	$ -	$ -	$ -	$ -	$ -	$ -	
Neighborhood	$ 57,926	$ 135,740	$ 55,742	$ 60,000	$ 45,000	$ 40,000	
TOTAL REVENUES	**$ 57,926**	**$ 135,740**	**$ 55,742**	**$ 60,000**	**$ 45,000**	**$ 40,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ 100,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	
Net Revenue/(Expenditures)	$ 57,926	$ 135,740	$ 55,742	$ 60,000	$ 45,000	$ (60,000)	
Changes in Fund Balance	$ -	$ -	$ -	$ -			0.00%
Net Increase/(Decrease) in Fund Balance	$ 57,926	$ 135,740	$ 55,742	$ 60,000	$ 45,000	$ (60,000)	
Beginning Fund Balance, July 1	$ 31,163	$ 89,089	$ 224,829	$ 280,571	$ 280,571	$ 325,571	16.04%
Ending Fund Balance, June 30	$ 89,089	$ 224,829	$ 280,571	$ 340,571	$ 325,571	$ 265,571	-22.02%

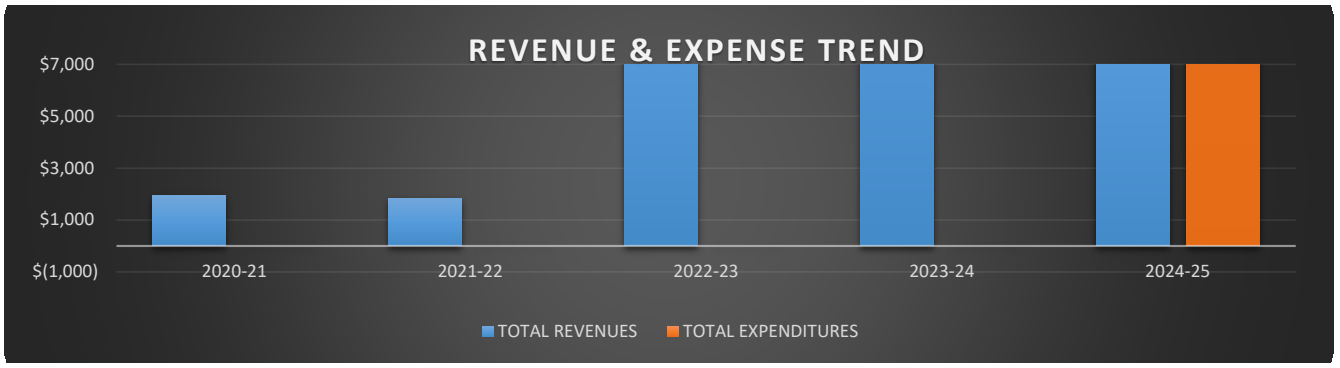


PARKS & RECREATION - COMMUNITY

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: Park Improvements in FY25.

PARKS & RECREATION - COMMUNITY	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ 1,942	$ 1,837	$ 15,929	$ -	$ 22,738	$ 15,454	
Regional	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,942**	**$ 1,837**	**$ 15,929**	**$ -**	**$ 22,738**	**$ 15,454**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ 100,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	
Net Revenue/(Expenditures)	$ 1,942	$ 1,837	$ 15,929	$ -	$ 22,738	$ (84,546)	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 1,942	$ 1,837	$ 15,929	$ -	$ 22,738	$ (84,546)	
Beginning Fund Balanc,e July 1	$ 200,781	$ 202,723	$ 204,561	$ 220,489	$ 220,489	$ 243,227	10.31%
Ending Fund Balance, June 30	$ 202,723	$ 204,561	$ 220,489	$ 220,489	$ 243,227	$ 158,681	-28.03%

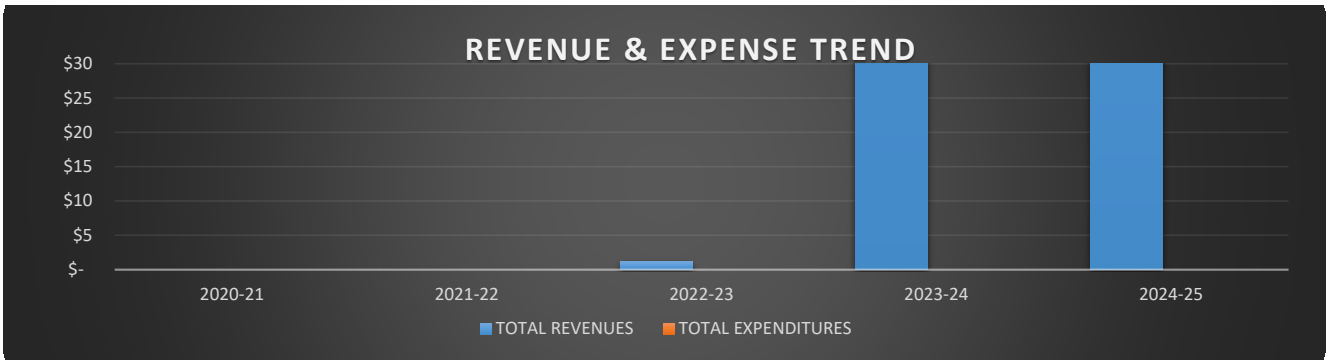


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ 1	$ -	$ 495	$ 248	
Traffic Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 1**	**$ -**	**$ 495**	**$ 248**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ 495	$ 248	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ 495	$ 248	
Beginning Fund Balance, July 1	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,881	3.69%
Ending Fund Balance, June 30	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,881	$ 14,129	5.55%

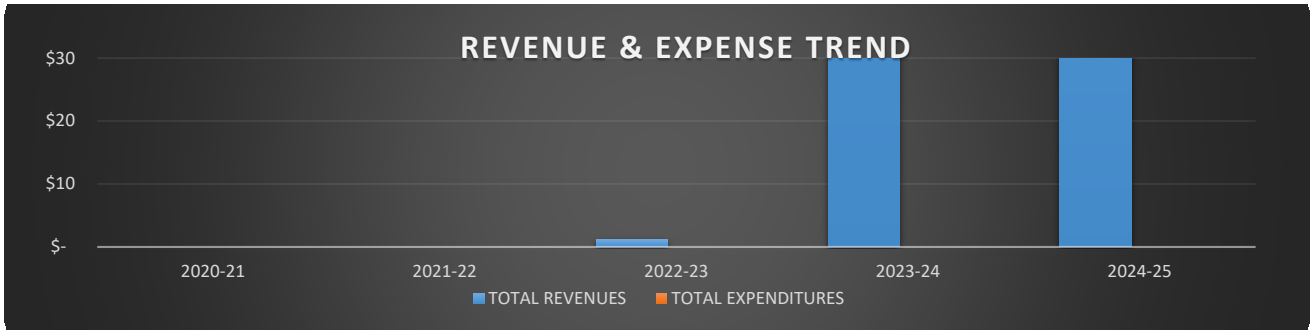


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ 938	$ 469	
Pool	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Truck	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 938**	**$ 469**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ 938	$ 469	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ 938	$ 469	
Beginning Fund Balance, July 1	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 26,335	3.69%
Ending Fund Balance, June 30	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 26,335	$ 26,804	5.54%



CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
RISK MANAGEMENT								
501-0000-515-0561	WORKERS COMP INS CHARGES	$ 303,378	$ 353,231	$ 395,573	$ 493,811	$ 493,811	$ 562,887	13.99%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	$ 1,411	$ 1,519	$ 1,731	$ 2,187	$ 2,187	$ 1,548	-29.22%
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	$ 148,902	$ 201,323	$ 272,102	$ 345,617	$ 345,617	$ 403,165	16.65%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	$ 33,127	$ 62,961	$ 95,120	$ 123,112	$ 123,112	$ 179,508	45.81%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	$ 42,869	$ 59,397	$ 57,238	$ 77,967	$ 77,967	$ 86,761	11.28%
501-0000-515-0568	ERMA PERSONNEL CHARGES	$ 58,572	$ 61,077	$ 67,020	$ 54,397	$ 54,397	$ 44,440	-18.30%
501-0000-515-0570	CRIME SHIELD PROGRAM	$ -	$ -	$ -	$ 1,900	$ 1,900	$ 2,800	47.37%
	TOTAL INSURANCE CHARGES	$ 588,259	$ 739,508	$ 888,784	$ 1,098,991	$ 1,098,991	$ 1,281,109	16.57%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	$ 9,780	$ 2,949	$ 449	$ 5,139	$ 5,139	$ 6,483	26.15%
	TOTAL, RISK MANAGEMENT	**$ 598,039**	**$ 742,457**	**$ 889,233**	**$ 1,104,130**	**$ 1,104,130**	**$ 1,287,592**	**16.62%**
CALPERS UAL FUND								
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	$ 2,918,999	$ 582,707	$ 518,283	$ -	$ -	$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CALPERS UAL RESERVES	**$ 2,918,999**	**$ 582,707**	**$ 518,283**	**$ -**	**$ -**	**$ -**	
ECONOMIC STABILIZATION FUND								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	$ 625,500	$ 124,866	$ 111,061	$ -	$ -	$ -	
	TOTAL ECONOMIC STABILIZATION FUND	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ -**	
EQUIPMENT RESERVE FUND								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	$ 625,500	$ 124,866	$ 111,061	$ -	$ -	$ -	
	TOTAL EQUIPMENT RESERVE FUND	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ -**	
	TOTAL, SURPLUS ALLOCATION	**$ 4,169,999**	**$ 832,439**	**$ 740,405**	**$ -**	**$ -**	**$ -**	
FORGIVABLE LOAN PROGRAM FUND								
505-0000-401-0600	RESIDUAL PROPERTY TAX	$ -	$ -	$ 138,305	$ 130,000	$ 140,473	$ 130,000	0.00%
505-0000-401-0620	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ 568,544	$ 428,579	$ -	
	TOTAL, FORGIVABLE LOAN PROGRAM FUND	$ -	$ -	$ 138,305	$ 698,544	$ 569,052	$ 130,000	-81.39%
	TOTAL, INTERNAL SERVICE FUNDS	**$ 4,768,038**	**$ 1,574,896**	**$ 1,767,943**	**$ 1,802,674**	**$ 1,673,182**	**$ 1,417,592**	**-21.36%**
	Revenues	$ 4,768,038	$ 1,574,896	$ 1,767,943	$ 1,802,674	$ 1,673,182	$ 1,417,592	-21.36%
	Expenses	$ 545,227	$ 1,705,666	$ 1,100,768	$ 2,488,987	$ 2,283,007	$ 1,977,550	-20.55%
		$ 4,222,811	$ (130,770)	$ 667,175	$ (686,313)	$ (609,824)	$ (559,958)	

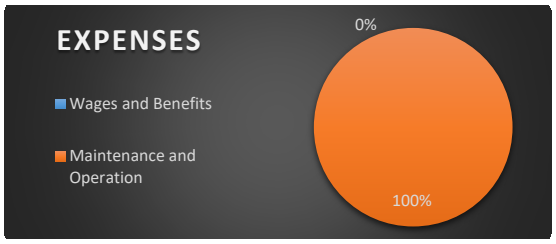
CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

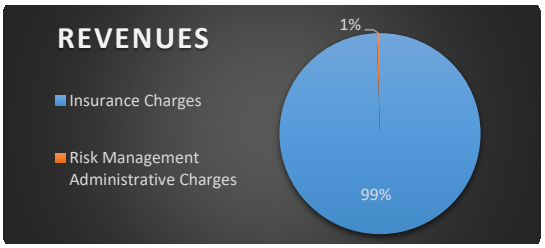
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
RISK MANAGEMENT								
501-5200-515-5261	WORKERS COMP PREMIUMS	$ 267,713	$ 266,533	$ 394,792	$ 493,811	$ 493,992	$ 562,887	13.99%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	$ 1,408	$ 1,380	$ 1,573	$ 2,187	$ 2,187	$ 1,548	-29.22%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	$ 129,460	$ 198,708	$ 273,263	$ 345,617	$ 348,356	$ 403,165	16.65%
501-5200-515-5266	PROPERTY INS PREMIUMS	$ 31,841	$ 65,444	$ 82,177	$ 123,112	$ 123,112	$ 179,508	45.81%
501-5200-515-5267	VEHICLE INS PREMIUMS	$ 40,482	$ 51,801	$ 60,631	$ 77,967	$ 77,967	$ 86,761	11.28%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	$ 43,729	$ 60,926	$ 37,367	$ 54,397	$ 54,397	$ 44,440	-18.30%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	$ 4,734	$ 2,005	$ -	$ 5,139	$ 5,430	$ 6,483	26.15%
501-5200-515-5271	CRIME SHIELD PROGRAM	$ -	$ -	$ 1,890	$ 1,900	$ 2,438	$ 2,800	47.37%
	TOTAL, RISK MANAGEMENT	**$ 519,367**	**$ 646,797**	**$ 851,693**	**$ 1,104,130**	**$ 1,107,879**	**$ 1,287,592**	**16.62%**
CALPERS UAL FUND								
502-5300-515-5150	MISCELLANEOUS PLAN	$ -	$ 300,000	$ 111,346	$ 57,062	$ 57,062	$ 70,751	23.99%
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5152	SAFETY POLICE PLAN	$ -	$ 300,000	$ -	$ 74,002	$ 74,002	$ 88,595	19.72%
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	$ -	$ -	$ -	$ -	$ -	$ 49,410	
502-5300-515-5154	SAFETY FIRE PLAN	$ 25,860	$ 175,685	$ 127,729	$ 120,248	$ 100,485	$ 61,395	-48.94%
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	$ -	$ -	$ -	$ -	$ -	$ 19,807	
502-5300-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ 148,184	$ -	$ 397,981	$ 300,005	$ -	-100.00%
	TOTAL CALPERS UAL FUND	**$ 25,860**	**$ 923,869**	**$ 239,075**	**$ 649,293**	**$ 531,554**	**$ 289,958**	**-55.34%**
ECONOMIC STABILIZATION FUND								
503-5400-515-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
503-5400-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ 185,282	$ 164,287	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	**$ -**	**$ -**	**$ -**	**$ 185,282**	**$ 164,287**	**$ -**	
EQUIPMENT RESERVE FUND								
504-5500-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ 60,000	$ 10,000	$ 85,282	$ 64,287	$ -	
504-5500-515-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 90,000	$ 90,000	$ 100,000	11.11%
	TOTAL EQUIPMENT RESERVE FUND	**-**	**60,000**	**10,000**	**175,282**	**154,287**	**100,000**	**-42.95%**
	TOTAL, SURPLUS ALLOCATION	**$ 25,860**	**$ 983,869**	**$ 249,075**	**$ 1,009,857**	**$ 850,128**	**$ 389,958**	**-158.97%**
FORGIVABLE LOAN PROGRAM FUND								
505-9100-519-5372	1491 DRAPER & 1515 SMITH	$ -	$ 75,000	$ -	$ 375,000	$ -	$ -	
505-9100-519-5373	MAGOSH	$ -	$ -	$ -	$ -	$ 75,000	$ -	
505-9100-519-5374	STONE PLAZA	$ -	$ -	$ -	$ -	$ 250,000	$ -	
505-9100-519-5375	GOLD STANDARD MORTGAGE	$ -	$ -	$ -	$ -	$ -	$ 300,000	
	TOTAL, FORGIVABLE LOAN	**$ -**	**$ 75,000**	**$ -**	**$ 375,000**	**$ 325,000**	**$ 300,000**	**-20.00%**
	TOTAL, INTERNAL SERVICE FUNDS	**$ 545,227**	**$ 1,705,666**	**$ 1,100,768**	**$ 2,488,987**	**$ 2,283,007**	**$ 1,977,550**	**-20.55%**
	Revenues	$ 4,768,038	$ 1,574,896	$ 1,767,943	$ 1,802,674	$ 1,673,182	$ 1,417,592	-21.36%
	Expenses	$ 545,227	$ 1,705,666	$ 1,100,768	$ 2,488,987	$ 2,283,007	$ 1,977,550	-20.55%
		$ 4,222,811	$ (130,770)	$ 667,175	$ (686,313)	$ (609,824)	$ (559,958)	

RISK MANAGEMENT FUND

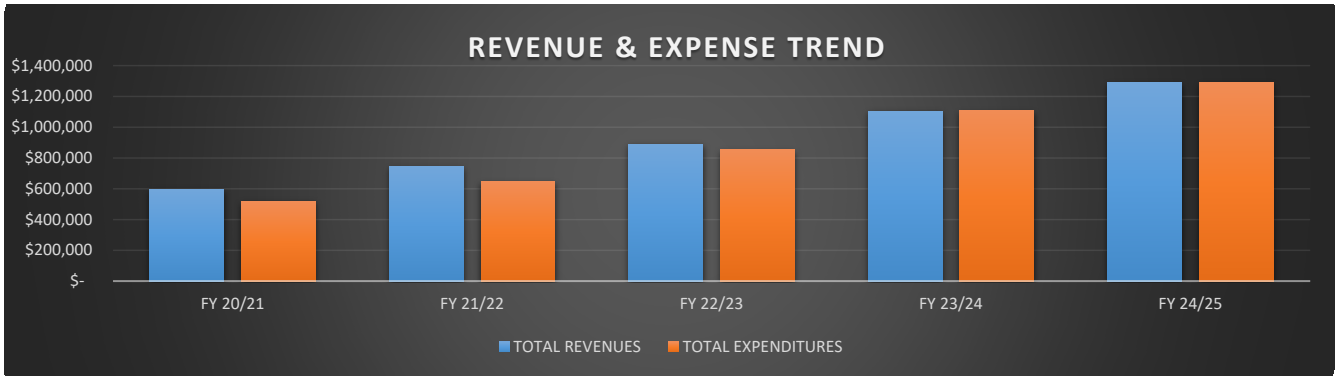
Description: The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged 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: FY23 includes increases to total expenditures based upon portfolio changes and increased anticipated salary costs.





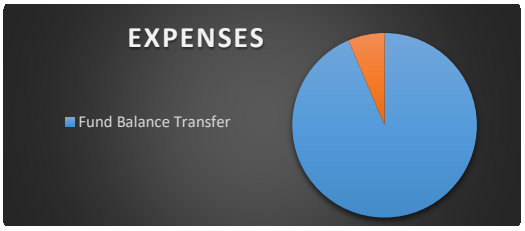
RISK MANAGEMENT	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Insurance Charges	$ 588,259	$ 739,508	$ 888,784	$ 1,098,991	$ 1,098,991	$ 1,281,109	16.57%
Risk Management Administrative Charges	$ 9,780	$ 2,949	$ 449	$ 5,139	$ 5,139	$ 6,483	26.15%
TOTAL REVENUES	**$ 598,039**	**$ 742,457**	**$ 889,233**	**$ 1,104,130**	**$ 1,104,130**	**$ 1,287,592**	14.25%
EXPENDITURES							
Maintenance and Operation	$ 519,367	$ 646,797	$ 851,693	$ 1,104,130	$ 1,107,879	$ 1,287,592	16.62%
TOTAL EXPENDITURES	**$ 519,367**	**$ 646,797**	**$ 851,693**	**$ 1,104,130**	**$ 1,107,879**	**$ 1,287,592**	16.62%
Net Revenue/(Expenditures)	$ 78,672	$ 95,660	$ 37,540	$ -	$ (3,749)	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 78,672	$ 95,660	$ 37,540	$ -	$ (3,749)	$ -	
Beginning Fund Balance July 1	$ 177,480	$ 256,152	$ 351,812	$ 389,352	$ 389,352	$ 385,603	
Transfer to other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 256,152	$ 351,812	$ 389,352	$ 389,352	$ 385,603	$ 385,603	

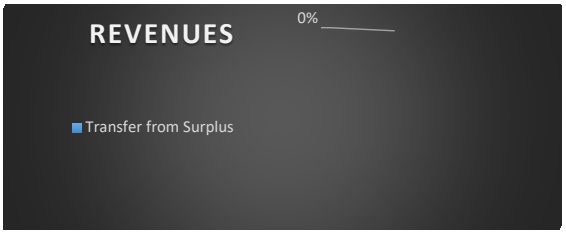


CALPERS UAL FUND

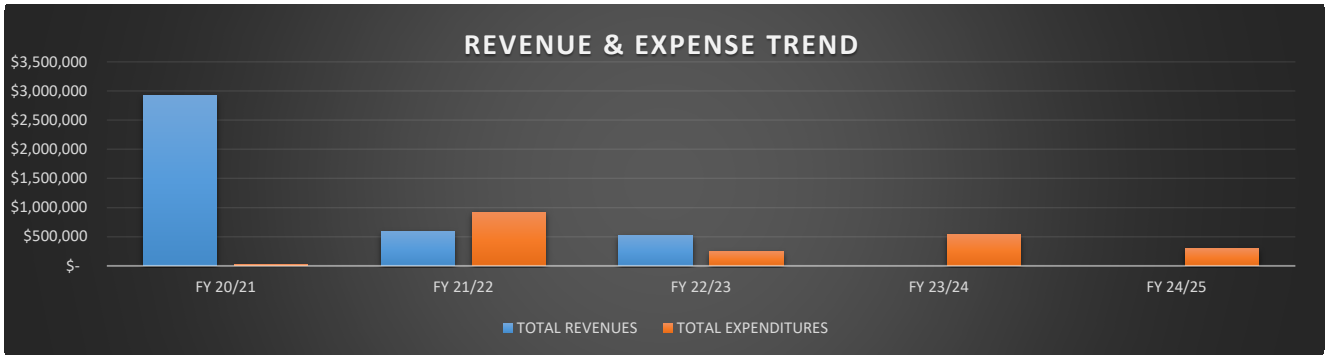
Description: The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide aditional payments to lower long-term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

Budget Highlights: FY25 anticipates the use of UAL fund balance in order to help pay for increasing city liabilities in several funds.





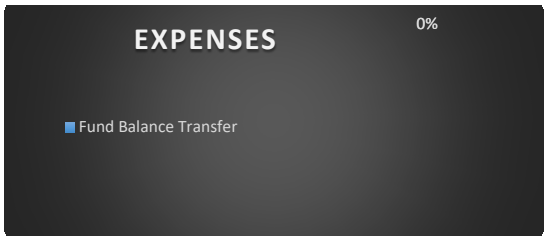
CalPERS UAL Reserve	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Transfers from General Fund surplus	$ 2,918,999	$ 582,707	$ 518,283	$ -	$ -	$ -	
Transfers from Water Fund			$ -	$ -			
TOTAL REVENUES	**$ 2,918,999**	**$ 582,707**	**$ 518,283**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Miscellaneous Plan	$ -	$ 300,000	$ 111,346	$ 57,062	$ 57,062	$ 70,751	
Pepra Miscellaneous Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Safety Police Plan	$ -	$ 300,000	$ -	$ 74,002	$ 74,002	$ 88,595	
Pepra Safety Police Plan	$ -	$ -	$ -	$ -	$ -	$ 49,410	
Safety Fire Plan	$ 25,860	$ 175,685	$ 127,729	$ 120,248	$ 100,485	$ 61,395	
Pepra Safety Fire Plan	$ -	$ -	$ -	$ -	$ -	$ 19,807	
Transfer to other funds	$ -	$ 148,184	$ -	$ 397,981	$ 300,005	$ -	
TOTAL EXPENDITURES	**$ 25,860**	**$ 923,869**	**$ 239,075**	**$ 649,293**	**$ 531,554**	**$ 289,958**	
Net Revenue/(Expenditures)	$ 2,893,139	$ (341,162)	$ 279,208	$ (649,293)	$ (531,554)	$ (289,958)	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 2,893,139	$ (341,162)	$ 279,208	$ (649,293)	$ (531,554)	$ (289,958)	
Beginning Fund Balance July 1	$ (850,000)	$ 2,043,139	$ 1,701,977	$ 1,981,185	$ 1,981,185	$ 1,449,631	
Ending Fund Balance June 30	**$ 2,043,139**	**$ 1,701,977**	**$ 1,981,185**	**$ 1,331,892**	**$ 1,449,631**	**$ 1,159,673**	-12.93%

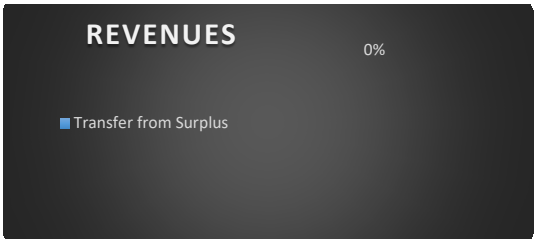


ECONOMIC STABILIZATION FUND

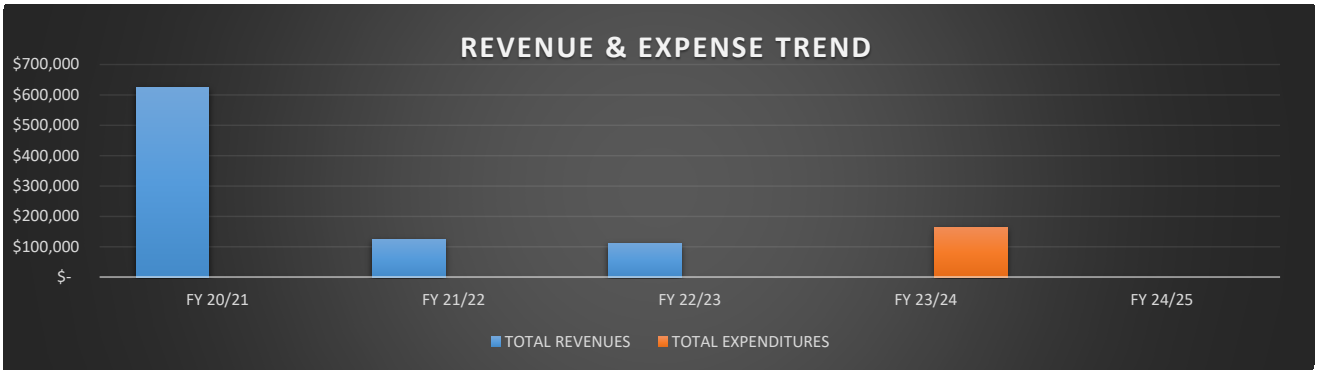
Description: The Economic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volitive revenues: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

Budget Highlights: FY25 does not anticipate the use of the stabilization fund balance as we are forecasting regular revenues to cover costs.





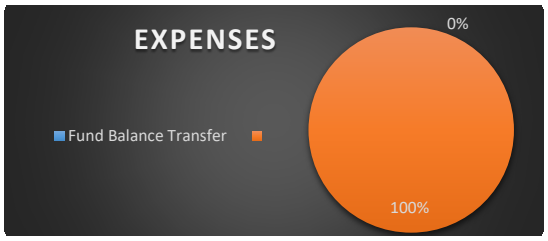
Economic Stabilization Reserve	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ 625,500	$ 124,866	$ 111,061	$ -	$ -	$ -	
TOTAL REVENUES	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ 185,282	$ 164,287	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 185,282**	**$ 164,287**	**$ -**	
Net Revenue/(Expenditures)	$ 625,500	$ 124,866	$ 111,061	$ (185,282)	$ (164,287)	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 625,500	$ 124,866	$ 111,061	$ (185,282)	$ (164,287)	$ -	
Beginning Fund Balance July 1	$ (2,500)	$ 623,000	$ 747,866	$ 858,927	$ 858,927	$ 694,640	
Ending Fund Balance June 30	$ 623,000	$ 747,866	$ 858,927	$ 673,645	$ 694,640	$ 694,640	3.12%

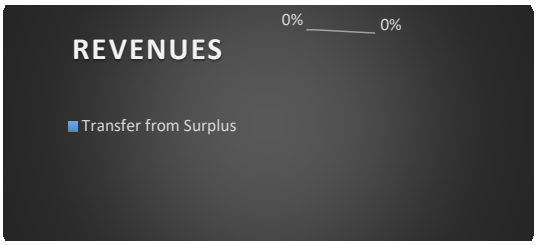


EQUIPMENT RESERVE FUND

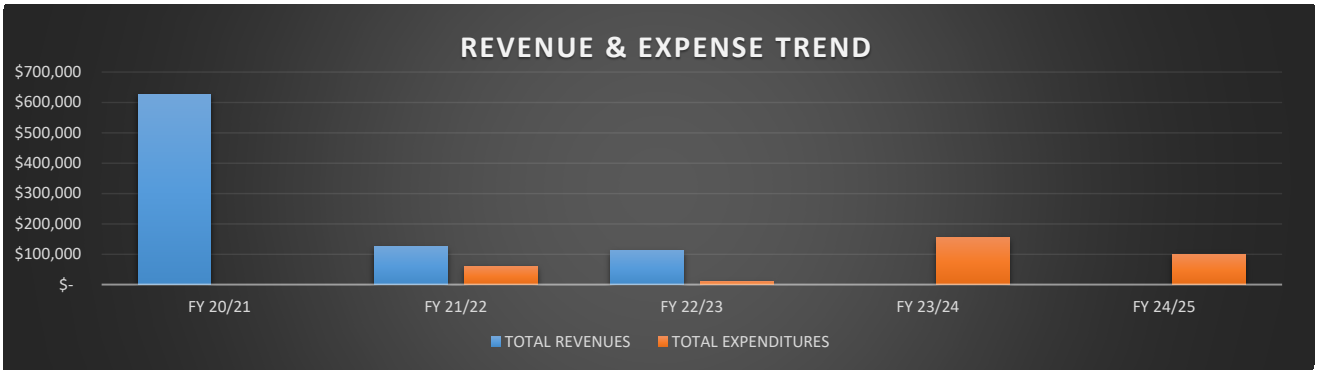
Description: The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall 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 Fire Fund for capital improvement expenses.





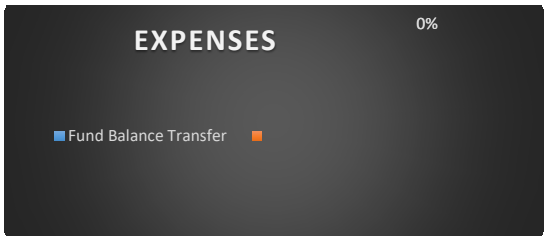
Equipment Reserve	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ 625,500	$ 124,866	$ 111,061	$ -	$ -	$ -	
	$ -	$ -	$ -				
TOTAL REVENUES	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ -	$ 60,000	$ 10,000	$ 175,282	$ 64,287	$ -	
Professional Services	$ -	$ -	$ -	$ -	$ 90,000	$ 100,000	
TOTAL EXPENDITURES	**$ -**	**$ 60,000**	**$ 10,000**	**$ 175,282**	**$ 154,287**	**$ 100,000**	
Net Revenue/(Expenditures)	$ 625,500	$ 64,866	$ 101,061	$ (175,282)	$ (154,287)	$ (100,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 625,500	$ 64,866	$ 101,061	$ (175,282)	$ (154,287)	$ (100,000)	
Beginning Fund Balance July 1	$ (187,000)	$ 438,500	$ 503,366	$ 604,427	$ 604,427	$ 450,140	
Transfer from Surplus Funds				$ -		$ -	
Ending Fund Balance June 30	$ 438,500	$ 503,366	$ 604,427	$ 429,145	$ 450,140	$ 350,140	-18.41%

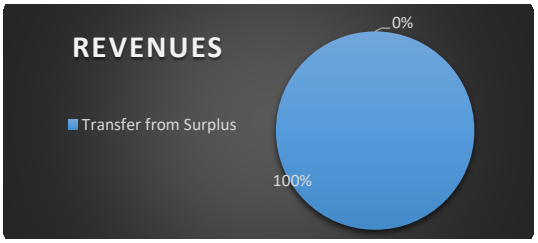


FORGIVABLE LOAN PROGRAM FUND

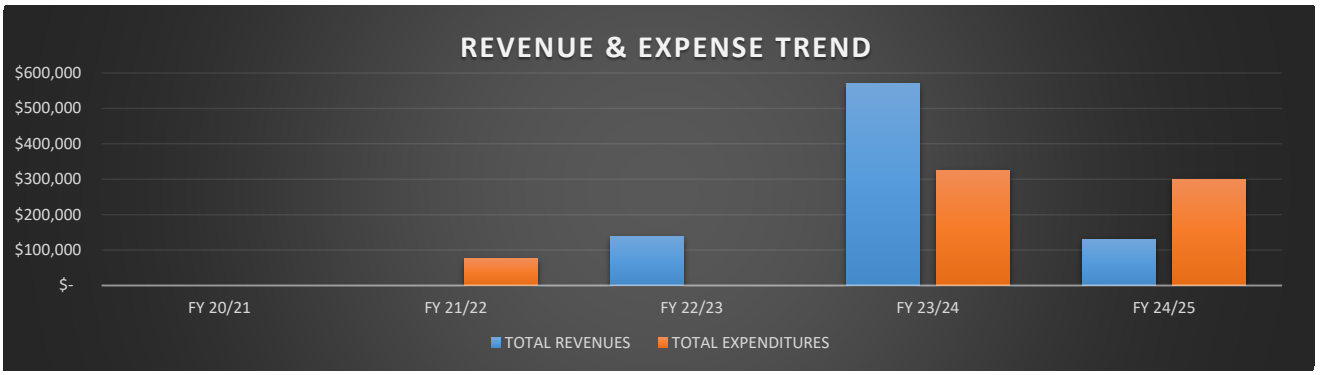
Description: The Forgivable Loan Program Fund is an internal service fund that is designated for the residual property tax revenue to be utilized for city improvements.

Budget Highlights:





Forgivable Loan Program Fund	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Residual Property Tax	$ -	$ -	$ 138,305	$ 130,000	$ 140,473	$ 130,000	
Transfer from General Fund	$ -	$ -	$ -	$ 568,544	$ 428,579		
TOTAL REVENUES	**$ -**	**$ -**	**$ 138,305**	**$ 698,544**	**$ 569,052**	**$ 130,000**	
EXPENDITURES							
1491 Draper & 1515 Smith	$ -	$ 75,000	$ -		$ -	$ -	
Magosh	$ -	$ -	$ -	$ 75,000	$ 75,000	$ -	
Stone Plaza	$ -	$ -	$ -	$ -	$ 250,000	$ -	
Gold Standard Mortgage	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000	
TOTAL EXPENDITURES	**$ -**	**$ 75,000**	**$ -**	**$ 375,000**	**$ 325,000**	**$ 300,000**	
Net Revenue/(Expenditures)	$ -	$ (75,000)	$ 138,305	$ 323,544	$ 244,052	$ (170,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ (75,000)	$ 138,305	$ 323,544	$ 244,052	$ (170,000)	
Beginning Fund Balance July 1	$ -	$ -	$ (75,000)	$ 63,305	$ 63,305	$ 307,358	
Ending Fund Balance June 30	$ -	$ (75,000)	$ 63,305	$ 386,849	$ 307,358	$ 137,358	



City of Kingsburg
Summary of Grants and Federal Projects Funds

2024-2024 Fiscal Year Budget

		Estimated Beginning Fund Balance 6/30/2024	Grant Funds/Int	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2025
	FEDERAL PROJECTS									
030	**CDBG-20th Street Project**	(215,932)	295,000	-	295,000	295,000	-	295,000	-	(215,932)
	CMAQ/RSTP									
038	**Sierra St. Traffic Signal Synchronization**	-	-	-	-	-	-	-	-	-
039	**Sierra St. Transit Stop**	-	-	-	-	-	-	-	-	-
043	**Sierra St. Reconstruction**	-	-	-	-	-	-	-	-	-
045	**Rafer Johnson Drive/Sierra St.**	-	-	-	-	-	-	-	-	-
049	**6th Avenue Reconstruction**	-	-	-	-	-	-	-	-	-
054	**18th/Kern Lighted Crosswalk**	-	-	-	-	-	-	-	-	-
055	**Bethel Ave Improvement**	-	-	-	-	-	-	-	-	-
056	**Madsen Avenue Reconst Sierra to Stroud**	(21,769)	-	-	-	-	-	-	-	(21,769)
057	**Madsen Ave Bike Path Stroud to Kamm**	-	-	-	-	-	-	-	-	-
058	**Bethel/Sierra Roundabout**	2,005	-	-	-	-	-	-	-	2,005
059	**Mehlert Ave Reconstruction**	-	-	-	-	-	-	-	-	-
060	**12th Ave Sidewalks-Stroud-Aslan**	-	-	-	-	-	-	-	-	-
061	**18th Ave Sidewalks-Stroud-Klepper**	-	-	-	-	-	-	-	-	-
062	**18th Ave Sidewalks-Sierra-Stroud**	-	-	-	-	-	-	-	-	-
	GRANTS									
031	**Park Improvement Grants**	-	1,200,600	-	1,200,600	1,200,600	-	1,200,600	-	
032	**Transient Orientated Development Grant**	-	436,033	-	436,033	436,033	-	436,033	-	-
033	**San Joaquin Valley Air Grant**	21	-	-	-	-	-	-	-	21
034	**SLESF COPS**	13,970	156,921	-	156,921	-	155,000	155,000	1,921	15,891
036	**ARPA FUND**	1,593,718	47,563	-	47,563	-	393,515	393,515	(345,952)	1,247,766
108	**ACT TASK FORCE Grant**	78,564	187,376	-	187,376	-	187,072	187,072	304	78,868
109	**SCHOOL RESOURCE OFFICER**	-	-	-	-	-	-	-	-	-
110	**KJUHSD SRO**	-	135,701	25,500	161,201	-	161,201	161,201	-	-
111	**ELEMENTARY SRO**	-	144,659	25,500	170,159	-	170,159	170,159	-	-
120	**TRI-COUNTY EMT PARAMEDIC**	-	-	-	-	-	-	-	-	-
		1,450,577	2,603,853	51,000	2,654,853	1,931,633	1,066,947	2,998,580	(343,727)	1,106,850

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	
030-0000-471-0101	FROM OTHER FUNDS	$ -	$ -			$ -	$ -	
030-0000-423-0597	SENIOR CENTER IMPROVEMENT	$ 17,983	$ 171,520	$ 7,975	$ -	$ -	$ -	
030-0000-423-0598	MARIPOSA STREET	$ -	$ -	$ -	$ -	$ 14,340	$ 295,000	
	TOTAL	**$ 17,983**	**$ 171,520**	**$ 7,975**	**$ -**	**$ 14,340**	**$ 295,000**	
PARK IMPROVEMENTS								
031-0000-423-0310	HOUSING RELATED PK GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
031-0000-451-0101	PROP 68 GRANT-ATHWAL PARK	$ -	$ -	$ -	$ -	$ 50,300	$ -	
031-0000-451-0102	PROP 68 GRANT-DOG PARK	$ -	$ -	$ -	$ 1,244,000	$ 43,400	$ 1,200,600	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ 1,244,000**	**$ 93,700**	**$ 1,200,600**	-3.49%
SIERRA ST SIGNAL SYNCHRO								
038-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
038-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST TRANSIT STOP								
039-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
039-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST RECON RAF TO 99								
043-0000-423-0608	STPL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
043-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AND UNION LIGHTED CR								
044-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
044-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
RAF/SIERRA ST LIGHTED CROSSWALK								
045-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
045-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST SIDEWALK 16-18								
048-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
048-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
6TH ST RECONSTRUCT								
049-0000-423-0608	STPL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
049-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
18TH AVE SIDEWALK								
052-0000-423-0610	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AVENUE RECONSTRUCT								
053-0000-423-0607	CML GRANTS	$ 3,803	$ 14,355	$ -	$ -	$ -	$ -	
053-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	`	**$ 3,803**	**$ 14,355**	**$ -**	**$ -**	**$ -**	**$ -**	
18TH/KERN LIGHTED CROSSWALK								
054-0000-423-0607	CML GRANTS	$ 5,065	$ 16,594	$ 29,098	$ -	$ -	$ -	
054-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 5,065**	**$ 16,594**	**$ 29,098**	**$ -**	**$ -**	**$ -**	

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		FY 20/21 ACTUALS	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FEDERAL PROJECTS:									
BETHEL AVENUE IMPROVEMENTS									
055-0000-423-0607	CML GRANTS		$ -	$ -	$ -	$ -	$ -	$ -	
055-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
MADSEN AVE RECONST SIERRA TO STROUD									
056-0000-423-0607	CML GRANTS		$ 52,430	$ 538,715	$ 74,860	$ -	$ 644,802	$ -	
056-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	**$ 52,430**	**$ 538,715**	**$ 74,860**	**$ -**	**$ 644,802**	**$ -**	
MADSEN AVE BIKE PATH-STROUD TO KAMM									
057-0000-423-0607	CML GRANTS		$ 11,096	$ 218,629	$ 82,759	$ -	$ -	$ -	
057-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	**$ 11,096**	**$ 218,629**	**$ 82,759**	**$ -**	**$ -**	**$ -**	
BETHEL/SIERRA ROUNDABOUT									
058-0000-423-0607	CMAQ GRANTS		$ 79,648	$ 93,680	$ 1,243,677	$ -	$ -	$ -	
058-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ 79,648	$ 93,680	$ 1,243,677	$ -	$ -	$ -	
MEHLERT AVE RECONSTRUCTION									
059-0000-423-0607	CMAQ GRANTS		$ 2,104	$ 226,881	$ -	$ -	$ -	$ -	
059-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ 2,104	$ 226,881	$ -	$ -	$ -	$ -	
12TH AVE SIDEWALKS-STROUD-ASLAN									
060-0000-423-0607	CMAQ GRANTS		$ 3,000	$ 9,000	$ 2,250	$ 58,700	$ 34,811	$ -	-100.00%
060-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ 3,000	$ 9,000	$ 2,250	$ 58,700	$ 34,811	$ -	-100.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER									
061-0000-423-0607	CMAQ GRANTS		$ 3,895	$ 48,590	$ 2,921	$ 145,000	$ 172,868	$ -	-100.00%
061-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ 3,895	$ 48,590	$ 2,921	$ 145,000	$ 172,868	$ -	-100.00%
18TH AVE SIDEWALKS-SIERRA-STROUD									
062-0000-423-0607	CMAQ GRANTS		$ -	$ -	$ -	$ 145,000	$ 145,000	$ -	
062-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	**$ -**	**$ -**	**$ -**	**$ 145,000**	**$ 145,000**	**$ -**	-100.00%
TRANSIENT ORIENTED DEVELOPMENT									
032-0000-421-0106	TOD GRANT		$ 70,400	$ 67,600	$ 7,130	$ 445,000	$ 8,967	$ 436,033	-2.02%
032-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	**$ 70,400**	**$ 67,600**	**$ 7,130**	**$ 445,000**	**$ 8,967**	**$ 436,033**	-2.02%
SAN JOAQUIN VALLEY AIR GRANT									
033-0000-421-0106	PUBLIC BENEFIT GRANT		$ -	$ -	$ -	$ -	$ -	$ -	
033-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
COPS SLESF									
034-0000-421-0106	COPS SLESF GRANT		$ 156,727	$ 161,285	$ 251,430	$ 150,000	$ 150,000	$ 155,000	3.33%
034-0000-451-0101	INTEREST		$ -	$ 825	$ 3,109	$ -	$ 3,979	$ 1,921	
		TOTAL	**$ 156,727**	**$ 162,110**	**$ 254,539**	**$ 150,000**	**$ 153,979**	**$ 156,921**	4.61%
LINNAEA VILLAS PUBLIC PROJECT									
035-0000-421-0106	LINNAEA VILLAS PUBLIC PROJEC		$ 1,029,644	$ 714,429	$ 210,813	$ -	$ -	$ -	
035-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	**$ 1,029,644**	**$ 714,429**	**$ 210,813**	**$ -**	**$ -**	**$ -**	
ARPA FUND									

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 BUDGET	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FEDERAL PROJECTS:								
036-0000-421-0106	ARPA FUNDS	$ -	$ 2,896,491	$ -	$ -	$ -	$ -	
036-0000-451-0101	INTEREST	$ -	$ 6,582	$ 69,623	$ -	$ 64,870	$ 47,563	
	TOTAL	**$ -**	**$ 2,903,073**	**$ 69,623**	**$ -**	**$ 64,870**	**$ 47,563**	
ACT TASK FORCE								
108-0000-463-0119	ACT TASK FORCE GRANT	$ 133,195	$ 166,862	$ 206,323	$ 192,248	$ 192,248	$ 187,072	-2.69%
108-0000-451-0101	INTEREST	$ -	$ 116	$ 479	$ -	$ 447	$ 304	
108-0000-463-0100	MISCELLANEOUS	$ -	$ 1,846	$ 264	$ -	$ -	$ -	
	TOTAL	**$ 133,195**	**$ 168,824**	**$ 207,066**	**$ 192,248**	**$ 192,695**	**$ 187,376**	115.98%
SCHOOL RESOURCE OFFICER								
109-0000-463-0119	SRO GRANT	$ 491	$ 98,439	$ 159,589	$ -	$ -	$ -	
109-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 491**	**$ 98,439**	**$ 159,589**	**$ -**	**$ -**	**$ -**	
KJUHSD SRO								
110-0000-463-0119	SRO GRANT	$ -	$ -	$ -	$ 132,665	$ 132,665	$ 135,701	
110-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
110-0000-471-0110	FROM MEASURE E	$ -	$ -	$ -	$ -	$ 25,500	$ 25,500	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ 132,665**	**$ 158,165**	**$ 161,201**	
ELEMENTARY SRO								
111-0000-463-0119	SRO GRANT	$ -	$ -	$ -	$ 132,665	$ 132,665	$ 144,659	
111-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
111-0000-471-0110	FROM MEASURE E	$ -	$ -	$ -	$ -	$ 25,500	$ 25,500	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ 132,665**	**$ 158,165**	**$ 170,159**	
TRI-COUNTY EMT PARAMEDIC								
120-0000-422-0400	TRI-COUNTY-EMTPARAMEDIC	$ -	$ -	$ 319,107	$ 583,057	$ 583,057	$ -	-100.00%
120-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ 319,107**	**$ 583,057**	**$ 583,057**	**$ -**	-100.00%
	TOTAL GRANTS & FEDERAL PROJECTS	**$ 1,569,480**	**$ 5,452,438**	**$ 2,671,407**	**$ 3,228,335**	**$ 2,290,783**	**$ 2,259,065**	73.22%
	TOTAL TRANSFERS IN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 51,000**	
	TOTAL, GRANTS & FED PROCECTS FUNDS	**$ 1,569,480**	**$ 5,452,438**	**$ 2,671,407**	**$ 3,228,335**	**$ 2,425,419**	**$ 2,654,853**	103.57%
	Revenues	$ 1,569,480	$ 5,452,438	$ 2,671,407	$ 3,228,335	$ 2,425,419	$ 2,654,853	103.57%
	Expenses	$ -	$ -	$ 525,222	$ 583,057	$ 446,995	$ 2,998,580	
		$ 1,569,480	$ 5,452,438	$ 2,146,185	$ 2,645,278	$ 1,978,424	$ (343,728)	-100.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-9100-549-5730	19TH, 20TH & 21ST	$ -	$ -	$ -	$ -	$ -	$ -	
030-9100-549-5732	SMITH STREET RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
030-9100-549-5733	SENIOR CENTER IMPROVEMENTS	$ 60,287	$ 132,282	$ -	$ -	$ -	$ -	
030-9100-549-5734	MARIPOSA STREET				$ -	$ 14,340	$ 295,000	
	CDBG TOTAL	**$ 60,287**	**$ 132,282**	**$ -**	**$ -**	**$ 14,340**	**$ 295,000**	
PARK IMPROVEMENTS								
031-9100-549-5713	PARK IMPROVEMENTS TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	$ -	$ -	$ -	$ -	$ -	$ -	
031-9100-549-5744	PROP 68 GRANT-ATHWAL PARK RESTROOM	$ -	$ -	$ 46,689	$ -	$ 192,692	$ -	
031-9100-549-5745	PROP 68 GRANT-DOG PARK	$ -	$ -	$ 10,850	$ 1,244,000	$ 43,400	$ 1,200,600	
	PARK IMPROVEMENTS TOTAL	**$ -**	**$ -**	**$ 57,539**	**$ 1,244,000**	**$ 236,092**	**$ 1,200,600**	-3.49%
SIERRA ST SIGNAL SYNCHRO								
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST TRANSIT STOP								
039-9100-549-5731	SIERRA ST TRANSIT STOP	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST RECON RAF TO 99								
043-9100-549-5735	SIERRA ST RECON RJD	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AND UNION LIGHTED CR								
044-9100-549-5736	10TH & UNION LIGHTED CROS	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST LIGHTED CROSSWALK								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST SIDEWALK 16-18								
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	$ -	$ -	$ -	$ -	$ -	$ -	
6TH ST RECONSTRUCT								
049-9100-549-5741	6TH ST RECONSTRUCT	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AVE RECONSTRUCTION								
053-9100-549-5746	SIERRA TO STROUD	$ -	$ -					
053-9100-549-5747	10TH AVE BIKE TRAIL	$ 3,803	$ 16,718					
	10TH AVE RECONS TOTAL	$ 3,803	$ 16,718	$ -	$ -	$ -	$ -	
18TH/KERN LIGHTED CROSSWALK								
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	$ 5,721	$ 18,127	$ 29,098	$ -	$ -	$ -	
BETHEL AVENUE IMPROVEMENTS								
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	$ 44,424	$ -	$ -	$ -	$ -	$ -	
MADSEN AVE RECON SIERRA-STROUD								
056-9100-549-5746	MADSEN AVE RECONSTRUCT	$ 52,430	$ 555,486	$ 74,860	$ -	$ 644,802	$ -	
MADSEN AV BIKE PATH STROUD-KAMM								
057-9100-549-5749	MADSEN AVE BIKE PATH	$ 39,430	$ 310,827	$ 26,946	$ -	$ -	$ -	
BETHEL/SIERRA ROUNDABOUT								
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	$ 79,110	$ 93,680	$ 1,242,210	$ -	$ -	$ -	
MEHLERT AVE RECONSTRUCTION								
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	$ 2,377	$ 256,277	$ -	$ -	$ -	$ -	
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-9100-549-5751	12TH AVE SIDEWALKS	$ 3,000	$ 9,000	$ 2,250	$ -	$ 39,498	$ -	
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-9100-549-5752	18TH AVE SIDEWALKS	$ 4,400	$ 18,414	$ 40,204	$ -	$ 172,868	$ -	
18TH AVE SIDEWALKS-SIERRA-STROUD								
062-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ -	$ -	$ -	$ 327,760	$ -	
GRANTS:								
TRANSIENT ORIENTED DEVELOPMENT								
032-9100-549-5270	TOD PROGRAM	$ 61,200	$ 67,600	$ 7,130	$ 445,000	$ 8,967	$ 436,033	-2.02%
SAN JOAQUIN VALLEY AIR GRANT								
033-9100-549-5715	PUBLIC BENEFIT GRANT	$ -	$ -	$ -	$ -	$ -	$ -	

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FEDERAL PROJECTS:								
COPS SLESF								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 150,000	$ 150,000	$ 330,162	$ 150,000	$ 150,000	$ 155,000	3.33%
LINNAEA VILLAS PROJECT								
035-9100-549-5701	LINNAEA VILLAS PUBLIC IMPROV	$ 1,318,317	$ 407,147	$ 129,878	$ -	$ -	$ -	
ARPA FUND								
036-9100-549-5341	ARPA	$ -	$ -	$ 1,048,750	$ 298,000	$ 163,000	$ 393,515	32.05%
ACT TASK FORCE								
108-3400-549-5101	SALARIES	$ 85,442	$ 97,148	$ 85,592	$ 82,147	$ 82,147	$ 85,063	3.55%
108-3400-549-5102	OVERTIME	$ 3,292	$ 3,378	$ 5,206	$ 20,000	$ 11,018	$ 20,000	0.00%
108-3400-549-5121	FICA	$ 6,849	$ 6,704	$ 6,224	$ 7,814	$ 7,127	$ 8,037	2.86%
108-3400-549-5122	PERS-UAL	$ 781	$ 11,494	$ 11,125	$ 7,802	$ 7,802	$ 9,330	19.58%
108-3400-549-5123	PERS-PAYROLL	$ 10,293	$ 10,252	$ 9,969	$ 10,269	$ 10,269	$ 10,802	5.19%
108-3400-549-5125	MEDICAL	$ 1,791	$ 1,795	$ 15,068	$ 13,165	$ 13,165	$ 17,059	29.58%
108-3400-549-5127	WORKERS COMP	$ 5,991	$ 6,975	$ 7,811	$ 6,998	$ 6,998	$ 7,640	9.17%
108-3400-549-5129	UNIFORM ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.00%
108-3400-549-5131	EAP	$ 8	$ 12	$ 15	$ 13	$ 13	$ 14	7.69%
108-3400-549-5133	LIFE INSURANCE	$ 36	$ 36	$ 35	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 115,482	$ 138,795	$ 142,045	$ 149,244	$ 139,575	$ 158,981	6.52%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ 1,000	$ 412	$ 1,200	$ 1,573	$ 1,573	31.04%
108-3400-549-5210	DEPT TOOLS	$ 580	$ 23	$ 16	$ 600	$ -	$ 600	0.00%
108-3400-549-5216	COMMUNICATIONS	$ 560	$ 1,060	$ 1,057	$ 1,100	$ 1,100	$ 1,100	0.00%
108-3400-549-5222	VEHICLE MAINTENANCE	$ 1,605	$ 1,225	$ 1,854	$ 3,500	$ 3,500	$ 3,500	0.00%
108-3400-549-5224	FUELS	$ 5,300	$ 5,727	$ 3,104	$ 10,000	$ 10,000	$ 12,000	20.00%
108-3400-549-5261	LIABILITY INSURANCE	$ 877	$ 1,655	$ 2,357	$ 1,986	$ 1,986	$ 3,636	83.08%
108-3400-549-5262	PROPERTY INSURANCE	$ 195	$ 517	$ 824	$ 708	$ 708	$ 1,619	128.67%
108-3400-549-5263	VEHICLE INSURANCE	$ 765	$ 1,061	$ 1,022	$ 1,567	$ 1,567	$ 1,604	2.36%
108-3400-549-5264	ERMA	$ 245	$ 502	$ 581	$ 313	$ 313	$ 401	28.12%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 58	$ 24	$ 4	$ 30	$ 30	$ 58	93.33%
108-3400-549-5296	TRAINING & EDUCATION	$ 14	$ 1,065	$ 517	$ 2,000	$ 2,000	$ 2,000	0.00%
	MATERIAL & SERVICES	$ 10,199	$ 13,859	$ 11,750	$ 23,004	$ 22,777	$ 28,091	22.11%
108-3400-549-5701	CAPITAL OUTLAY	$ -	$ 51	$ 66,608	$ 20,000	$ -	$ -	
	TOTAL, ACT TASK FORCE	**$ 125,681**	**$ 152,704**	**$ 220,403**	**$ 192,248**	**$ 162,352**	**$ 187,072**	**-2.69%**
SCHOOL RESOURCE OFFICER								
109-3400-549-5101	SALARIES	$ 81,747	$ 91,619	$ 69,942	$ -	$ -	$ -	
109-3400-549-5102	OVERTIME	$ 4,201	$ 2,268	$ 3,711	$ -	$ -	$ -	
109-3400-549-5121	FICA	$ 6,513	$ 6,887	$ 5,572	$ -	$ -	$ -	
109-3400-549-5122	PERS-UAL	$ 37,446	$ 10,345	$ 10,184	$ -	$ -	$ -	
109-3400-549-5123	PERS-PAYROLL	$ 11,989	$ 13,261	$ 6,847	$ -	$ -	$ -	
109-3400-549-5125	MEDICAL	$ 19,739	$ 21,877	$ 7,433	$ -	$ -	$ -	
109-3400-549-5127	WORKERS COMP	$ 5,991	$ 6,975	$ 7,811	$ -	$ -	$ -	
109-3400-549-5129	UNIFORM ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ -	
109-3400-549-5131	EAP	$ 8	$ 18	$ 15	$ -	$ -	$ -	
109-3400-549-5133	LIFE INSURANCE	$ 27	$ 29	$ 32	$ -	$ -	$ -	
	TOTAL WAGES & BENEFITS	$ 168,662	$ 154,279	$ 112,548	$ -	$ -	$ -	
109-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ 1,000	$ -	$ -	$ -	$ -	
109-3400-549-5210	DEPT TOOLS	$ -	$ 349	$ 168	$ -	$ -	$ -	
109-3400-549-5216	COMMUNICATIONS	$ 44	$ 972	$ 1,056	$ -	$ -	$ -	
109-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ 305	$ 20	$ -	$ -	$ -	
109-3400-549-5224	FUELS	$ -	$ 2,700	$ 7,129	$ -	$ -	$ -	
109-3400-549-5261	LIABILITY INSURANCE	$ 820	$ 2,400	$ 2,304	$ -	$ -	$ -	
109-3400-549-5262	PROPERTY INSURANCE	$ 182	$ 751	$ 805	$ -	$ -	$ -	
109-3400-549-5263	VEHICLE INSURANCE	$ 765	$ 1,061	$ 1,022	$ -	$ -	$ -	
109-3400-549-5264	ERMA	$ 229	$ 728	$ 567	$ -	$ -	$ -	
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 54	$ 35	$ 4	$ -	$ -	$ -	
109-3400-549-5296	TRAINING & EDUCATION	$ -	$ 500	$ 17	$ -	$ -	$ -	
	MATERIAL & SERVICES	$ 2,095	$ 10,800	$ 13,092	$ -	$ -	$ -	
109-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	**$ 170,756**	**$ 165,079**	**$ 125,640**	**$ -**	**$ -**	**$ -**	
KJUHSD SRO GRANT								
110-3400-549-5101	SALARIES	$ -	$ -	$ -	$ 74,448	$ 74,448	$ 83,196	11.75%
110-3400-549-5102	OVERTIME	$ -	$ -	$ -	$ 4,000	$ 4,000	$ 10,000	150.00%
110-3400-549-5121	FICA	$ -	$ -	$ -	$ 6,001	$ 6,001	$ 7,129	18.81%
110-3400-549-5122	PERS-UAL	$ -	$ -	$ -	$ 7,074	$ 7,074	$ 9,125	28.99%
110-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ -	$ 9,288	$ 9,288	$ 10,569	13.79%
110-3400-549-5125	MEDICAL	$ -	$ -	$ -	$ 8,693	$ 8,693	$ 12,188	40.20%
110-3400-549-5127	WORKERS COMP	$ -	$ -	$ -	$ 6,998	$ 6,998	$ 7,640	9.17%
110-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	0.00%
110-3400-549-5131	EAP	$ -	$ -	$ -	$ 13	$ 13	$ 11	-15.38%
110-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ -	$ 36	$ 36	$ 36	0.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

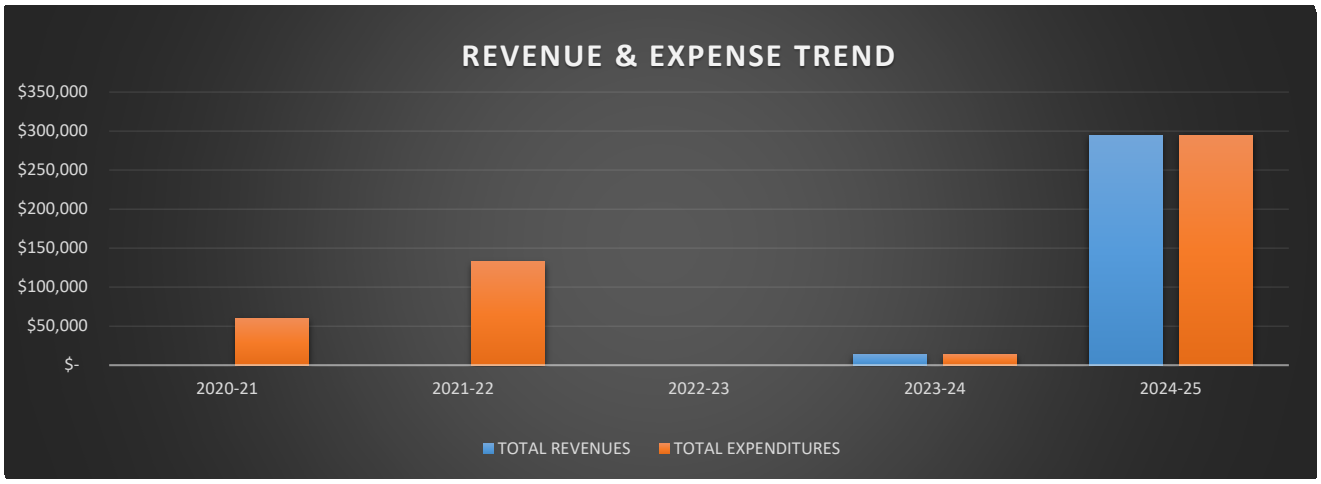
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FEDERAL PROJECTS:								
	TOTAL WAGES & BENEFITS	-	-	-	117,551	$ 117,551	$ 140,894	19.86%
110-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ 1,200	$ 1,200	$ 2,200	83.33%
110-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ 600	$ 600	$ 600	0.00%
110-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ 1,100	$ 1,100	$ 1,100	0.00%
110-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ 500	$ 500	$ 3,500	600.00%
110-3400-549-5224	FUELS	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	0.00%
110-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ 2,059	$ 2,059	$ 2,738	32.98%
110-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ 733	$ 733	$ 1,219	66.30%
110-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 1,567	$ 1,567	$ 1,604	2.36%
110-3400-549-5264	ERMA	$ -	$ -	$ -	$ 324	$ 324	$ 302	-6.79%
110-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ 31	$ 31	$ 44	41.94%
110-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	0.00%
	MATERIAL & SERVICES	-	-	$ -	$ 15,114	$ 15,114	$ 20,307	34.36%
110-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	$ -	$ -	$ -	$ 132,665	$ 132,665	**$ 161,201**	21.51%
ELEMENTARY SRO GRANT								
111-3400-549-5101	SALARIES	$ -	$ -	$ -	$ 74,448	$ 74,448	$ 95,203	27.88%
111-3400-549-5102	OVERTIME	$ -	$ -	$ -	$ 4,000	$ 4,000	$ 10,000	150.00%
111-3400-549-5121	FICA	$ -	$ -	$ -	$ 6,001	$ 6,001	$ 8,048	34.11%
111-3400-549-5122	PERS-UAL	$ -	$ -	$ -	$ 7,074	$ 7,074	$ 10,442	47.61%
111-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ -	$ 9,288	$ 9,288	$ 11,891	28.03%
111-3400-549-5125	MEDICAL	$ -	$ -	$ -	$ 8,693	$ 8,693	$ 5,581	-35.80%
111-3400-549-5127	WORKERS COMP	$ -	$ -	$ -	$ 6,998	$ 6,998	$ 7,640	9.17%
111-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	0.00%
111-3400-549-5131	EAP	$ -	$ -	$ -	$ 13	$ 13	$ 11	-15.38%
111-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ -	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	-	-	-	117,551	$ 117,551	$ 149,852	27.48%
111-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ 1,200	$ 1,200	$ 2,200	83.33%
111-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ 600	$ 600	$ 600	0.00%
111-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ 1,100	$ 1,100	$ 1,100	0.00%
111-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ 500	$ 500	$ 3,500	600.00%
111-3400-549-5224	FUELS	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	0.00%
111-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ 2,059	$ 2,059	$ 2,738	32.98%
111-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ 733	$ 733	$ 1,219	66.30%
111-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 1,567	$ 1,567	$ 1,604	2.36%
111-3400-549-5264	ERMA	$ -	$ -	$ -	$ 324	$ 324	$ 302	-6.79%
111-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ 31	$ 31	$ 44	41.94%
111-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	0.00%
	MATERIAL & SERVICES	-	-	$ -	$ 15,114	$ 15,114	$ 20,307	34.36%
111-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	$ -	$ -	$ -	$ 132,665	$ 132,665	**$ 170,159**	28.26%
TRI-COUNTY EMT PARAMEDIC								
120-6100-539-5101	SALARIES	$ -	$ -	$ 203,598	$ 208,088	$ 208,088	$ -	-100.00%
120-6100-539-5102	OVERTIME	$ -	$ -	$ 82,234	$ -	$ 69,427	$ -	0.00%
120-6100-549-5121	FICA	$ -	$ -	$ 21,703	$ 15,919	$ 21,230	$ -	-100.00%
120-6100-539-5122	PERS-UAL				$ -	$ -	$ -	
120-6100-539-5123	PERS-PAYROLL	$ -	$ -	$ 23,489	$ 22,917	$ 22,917	$ -	-100.00%
120-6100-539-5125	MEDICAL	$ -	$ -	$ 31,067	$ 52,882	$ 52,882	$ -	-100.00%
120-6100-539-5127	WORKERS COMP	$ -	$ -	$ -	$ 33,968	$ 33,968	$ -	-100.00%
120-6100-539-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	-100.00%
120-6100-539-5131	EAP	$ -	$ -	$ -	$ 144	$ 144	$ -	
120-6100-539-5133	LIFE INSURANCE	$ -	$ -	$ 100	$ 108	$ 108	$ -	-100.00%
	TOTAL WAGES & BENEFITS	$ -	$ -	$ 365,190	$ 337,026	$ 411,764	$ -	-100.00%
120-6100-539-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ 47,386	$ 20,000	$ -	$ -	-100.00%
120-6100-539-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -	
120-6100-539-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ 22,023	$ 22,023	$ -	-100.00%
120-6100-539-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ 8,076	$ 8,076	$ -	-100.00%
120-6100-539-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 1,380	$ 1,380	$ -	-100.00%
120-6100-539-5264	ERMA	$ -	$ -	$ -	$ 3,466	$ 3,466	$ -	-100.00%
120-6100-539-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ 286	$ 286	$ -	-100.00%
120-6100-539-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 17,715	$ 8,000	$ -	$ -	-100.00%
120-6100-539-5296	TRAINING & EDUCATION	$ -	$ -	$ 10,042	$ 4,800	$ -	$ -	-100.00%
	TOTAL MAINT. & OPERATIONS	$ -	$ -	$ 75,143	$ 68,031	$ 35,231	$ -	-100.00%
120-6100-539-5701	CAPITAL OUTLAY	$ -	$ -	$ 84,890	$ 178,000	$ -	$ -	-100.00%
		$ -	$ -	$ 84,890	$ 178,000	$ -	$ -	-100.00%
120-6100-539-5505	TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, TRI-COUNTY EMT PARAMEDIC	**$ -**	**$ -**	**$ 525,222**	**$ 583,057**	**$ 446,995**	**$ -**	**-100.00%**
	Revenues	$ 1,569,480	$ 5,452,438	$ 2,671,407	$ 3,228,335	$ 2,425,419	$ 2,654,853	-17.76%
	Expenses	$ -	$ -	$ 525,222	$ 583,057	$ 446,995	$ 2,998,580	414.29%
		$ 1,569,480	$ 5,452,438	$ 2,146,185	$ 2,645,278	$ 1,978,424	$ (343,728)	-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 Mariposa St. road repairs.

Community Development Block Grant	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CDBG Revenue	$ -	$ -	$ -	$ -	14,340	$ 295,000	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,340**	**$ 295,000**	
EXPENDITURES							
Capital Outlay	$ 60,287	$ 132,282	$ -	$ -	$ 14,340	$ 295,000	
TOTAL EXPENDITURES	**$ 60,287**	**$ 132,282**	**$ -**	**$ -**	**$ 14,340**	**$ 295,000**	
Net Revenue/(Expenditures)	$ (60,287)	$ (132,282)	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (60,287)	$ (132,282)	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (23,362)	$ (83,649)	$ (215,932)	$ (215,932)	$ (215,932)	$ (215,932)	
Ending Fund Balance, June 30	$ (83,649)	$ (215,932)	$ (215,932)	$ (215,932)	$ (215,932)	$ (215,932)	

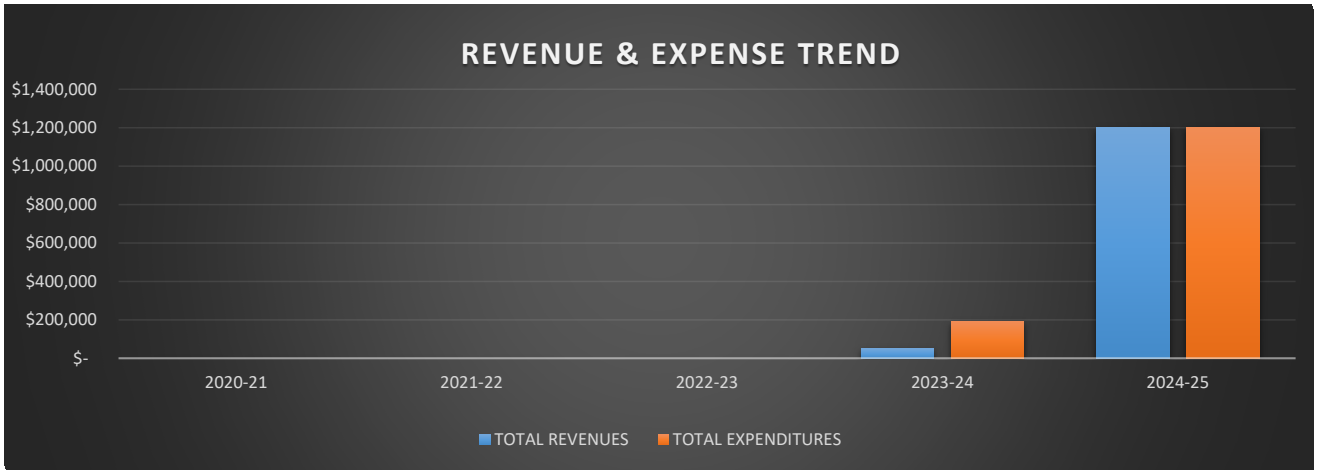


PARK IMPROVEMENTGRANTS

Description: This fund is designated for our particpation in the State's Housing Related Park Grant program and the State| PROP 68 Park Grants.

Budget Highlights: FY25 revenues and expenditures will be used to improve the Laurel St. Dog Park.

Park Improvements	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Prop 68 Grant- Dog Park	$ -	$ -	$ -	$ -	$ -	$ 1,200,600	
Prop 68 Grant-Athwal park restroom	$ -	$ -	$ -	$ -	$ 50,300	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,300**	**$ 1,200,600**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ -	$ 192,692	$ 1,200,600	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 192,692**	**$ 1,200,600**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ (142,392)	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ (142,392)	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ (142,392)	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ (142,392)	$ (142,392)	

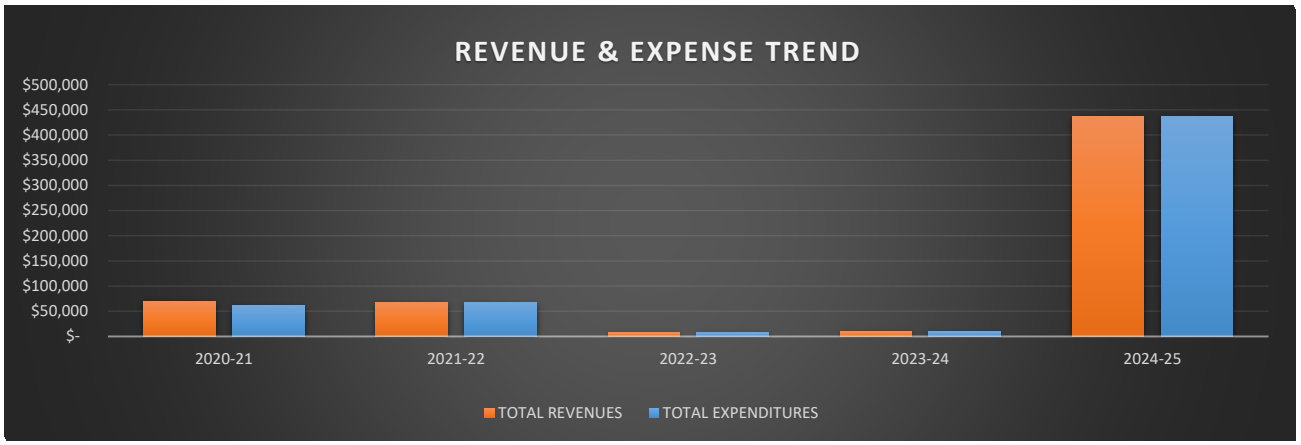


TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

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 FY24.

TOD Grant	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Transit Oriented Development Grant	$ 70,400	$ 67,600	$ 7,130	$ 445,000	$ 8,967	$ 436,033	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 70,400**	**$ 67,600**	**$ 7,130**	**$ 445,000**	**$ 8,967**	**$ 436,033**	
EXPENDITURES							
Capital Outlay	$ 61,200	$ 67,600	$ 7,130	$ 445,000	$ 8,967	$ 436,033	
TOTAL EXPENDITURES	**$ 61,200**	**$ 67,600**	**$ 7,130**	**$ 445,000**	**$ 8,967**	**$ 436,033**	
Net Revenue/(Expenditures)	$ 9,200	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 9,200	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (9,200)	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

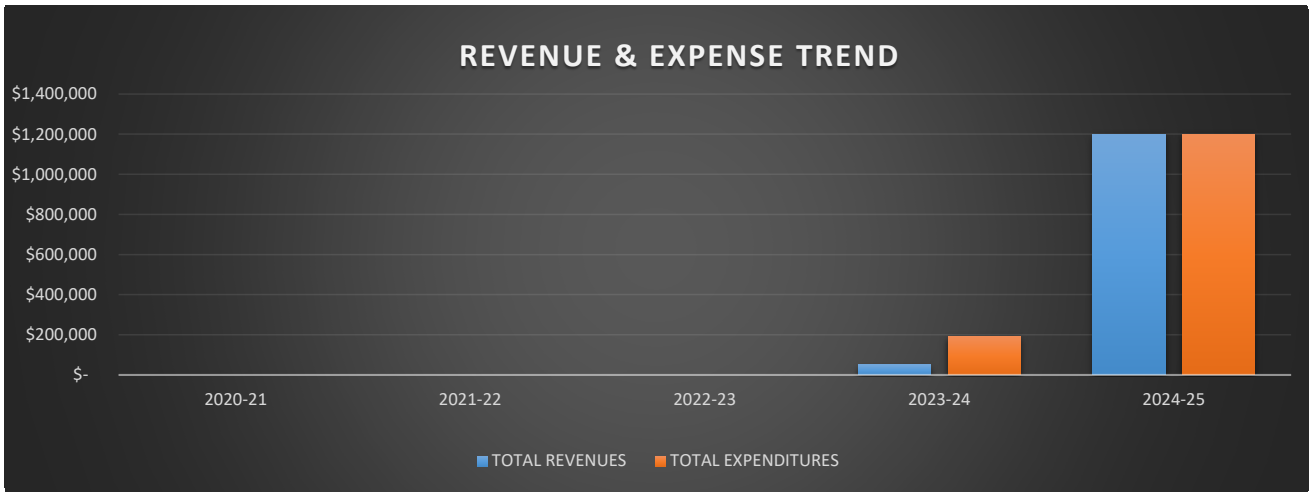


SAN JOAQUIN VALLEY AIR GRANT

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	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
San Joaquin Valley Air Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ 21	$ 21	$ 21	$ 21	$ 21	$ 21	
Ending Fund Balance, June 30	$ 21	$ 21	$ 21	$ 21	$ 21	$ 21	

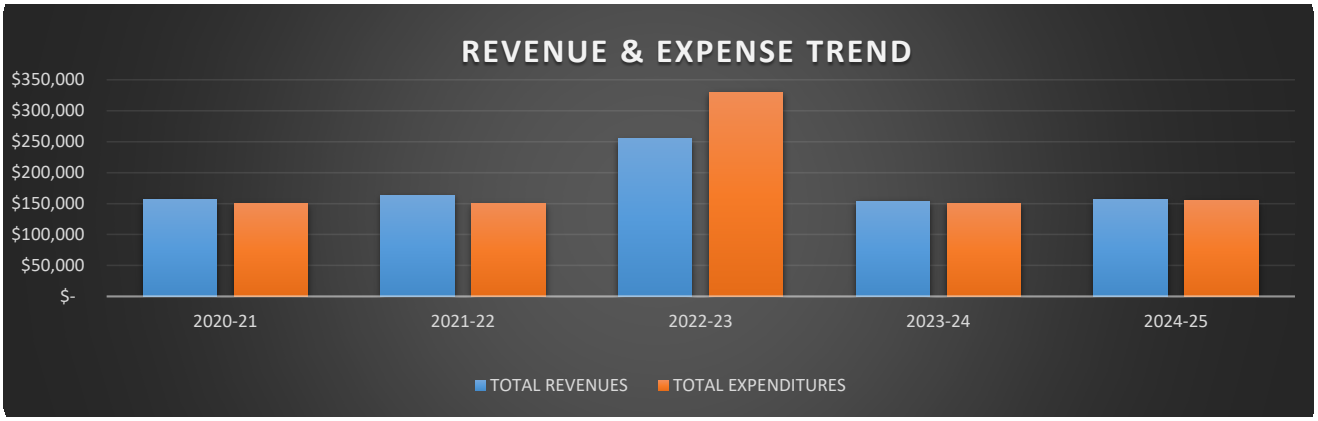


COPS - SLESF

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	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	$ 156,727	$ 162,110	$ 251,430	$ 73,364	$ 150,000	$ 155,000	111.28%
Interest	$ -	$ 825	$ 3,109	$ 3,979	$ 3,979	$ 1,921	
TOTAL REVENUES	**$ 156,727**	**$ 162,935**	**$ 254,539**	**$ 77,343**	**$ 153,979**	**$ 156,921**	102.89%
EXPENDITURES							
Transfers to Other Funds	$ 150,000	$ 150,000	$ 330,162	$ 150,000	$ 150,000	$ 155,000	3.33%
TOTAL EXPENDITURES	**$ 150,000**	**$ 150,000**	**$ 330,162**	**$ 150,000**	**$ 150,000**	**$ 155,000**	3.33%
Net Revenue/(Expenditures)	$ 6,727	$ 12,935	$ (75,623)	$ (72,657)	$ 3,979	$ 1,921	
Changes in Fund Balance	$ -	$ (824)					
Net Increase/(Decrease) in Fund Balance	$ 6,727	$ 12,111	$ (75,623)	$ (72,657)	$ 3,979	$ 1,921	
Beginning Fund Balance, July 1	$ 173,435	$ 180,162	$ 192,272	$ 116,649	$ 116,649	$ 120,629	
Ending Fund Balance, June 30	$ 180,162	$ 192,272	$ 116,649	$ 43,992	$ 120,629	$ 122,550	0.00%

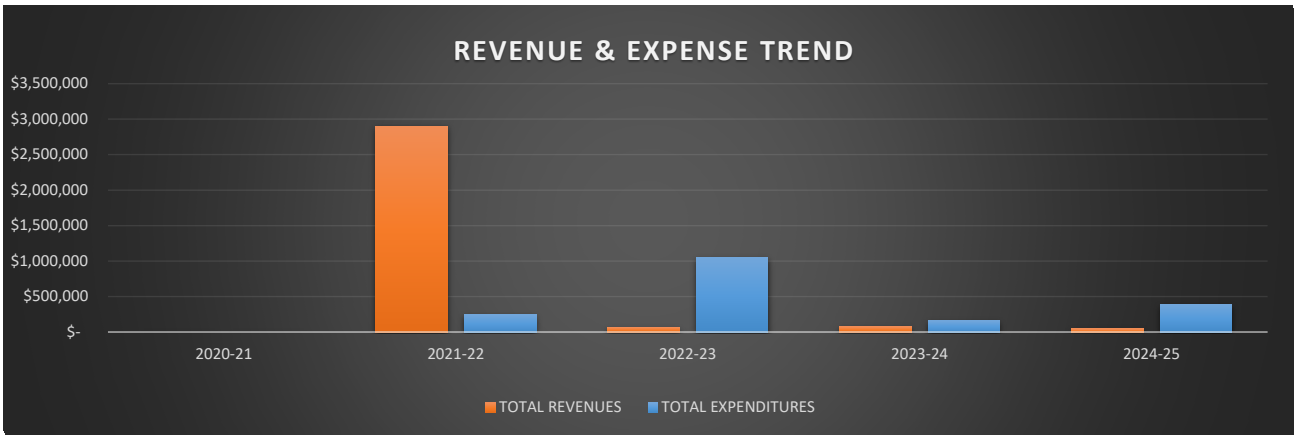


AMERICAN RESCUE PLAN ACT (ARPA)

Description: This fund is designated for the ARPA Program funds for the city to mitigate the fiscal effects of the COVID-19 emergency. The State is required to disburse allocation to non-entitlement units of local government (NEU). Kingsburg received $2,896,491 (50% received in July 2021, 50% received June 2022).

Budget Highlights: ARPA funds have been spent on hazard pay for employees, purchases to support Senior meals, a $1M fiber optic grant to support the community fiber project, and efforts related to grant writing, lobbying consultant services and General Plan Update.

ARPA FUND	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
ARPA Funds	$ -	$ 2,896,491	$ -	$ -	$ -	$ -	
Interest	$ -	$ 6,582	$ 69,623	$ 64,870	$ 77,844	$ 47,563	
TOTAL REVENUES	**$ -**	**$ 2,903,073**	**$ 69,623**	**$ 64,870**	**$ 77,844**	**$ 47,563**	
EXPENDITURES							
Hazard Payroll	$ -	$ 194,991	$ -	$ -	$ -	$ -	
Senior Center Nutrition	$ -	$ 50,000	$ -	$ -	$ -	$ -	
Fiber Optic Project	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	
Professional Services-Grants Consulting	$ -	$ -	$ 48,750	$ 78,000	$ 78,000	$ 39,000	
Professional Services-General Plan Update				$ 220,000	$ 85,080	$ 136,515	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 218,000	
TOTAL EXPENDITURES	**$ -**	**$ 244,991**	**$ 1,048,750**	**$ 298,000**	**$ 163,080**	**$ 393,515**	
Net Revenue/(Expenditures)	$ -	$ 2,658,082	$ (979,127)	$ (233,130)	$ (85,236)	$ (345,952)	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ 2,658,082	$ (979,127)	$ (233,130)	$ (85,236)	$ (345,952)	
Beginning Fund Balance, July 1	$ -	$ -	$ 2,658,082	$ 1,678,954	$ 1,678,954	$ 1,593,718	
Ending Fund Balance, June 30	**$ -**	**$ 2,658,082**	**$ 1,678,954**	**$ 1,445,824**	**$ 1,593,718**	**$ 1,247,766**	

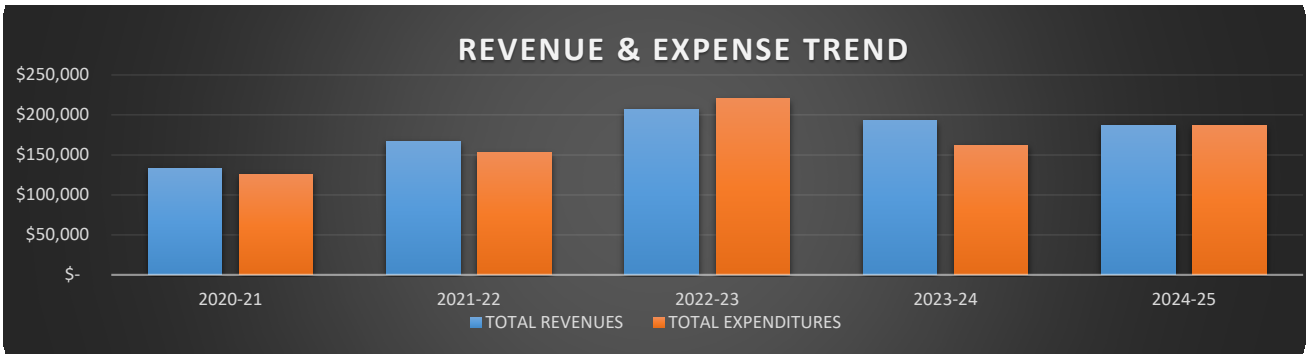


ACT TASK FORCE GRANT

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	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
Act Task Force Grant	$ 133,195	$ 166,862	$ 206,323	$ 86,307	$ 192,248	$ 187,072	
Interest	$ -	$ 116	$ 479	$ 447	$ 447	$ 304	
TOTAL REVENUES	**$ 133,195**	**$ 166,978**	**$ 206,802**	**$ 86,754**	**$ 192,695**	**$ 187,376**	
EXPENDITURES							
Wages and Benefits	$ 115,482	$ 138,795	$ 142,045	$ 149,244	$ 139,575	$ 158,981	
Maintenance and Operation	$ 10,199	$ 13,859	$ 11,750	$ 23,004	$ 22,777	$ 28,091	
Capital Outlay	$ -	$ 51	$ 66,608	$ 20,000	$ -	$ -	
TOTAL EXPENDITURES	**$ 125,681**	**$ 152,704**	**$ 220,403**	**$ 192,248**	**$ 162,352**	**$ 187,072**	
Net Revenue/(Expenditures)	$ 7,515	$ 14,273	$ (13,601)	$ (105,494)	$ 30,343	$ 304	
Changes in Fund Balance		$ 1,845	$ 264				
Net Increase/(Decrease) in Fund Balance	$ 7,515	$ 16,118	$ (13,337)	$ (105,494)	$ 30,343	$ 304	
Beginning Fund Balance, July 1	$ 37,925	$ 45,440	$ 61,558	$ 48,221	$ 48,221	$ 78,564	
Ending Fund Balance, June 30	$ 45,440	$ 61,558	$ 48,221	$ (57,272)	$ 78,564	$ 78,868	

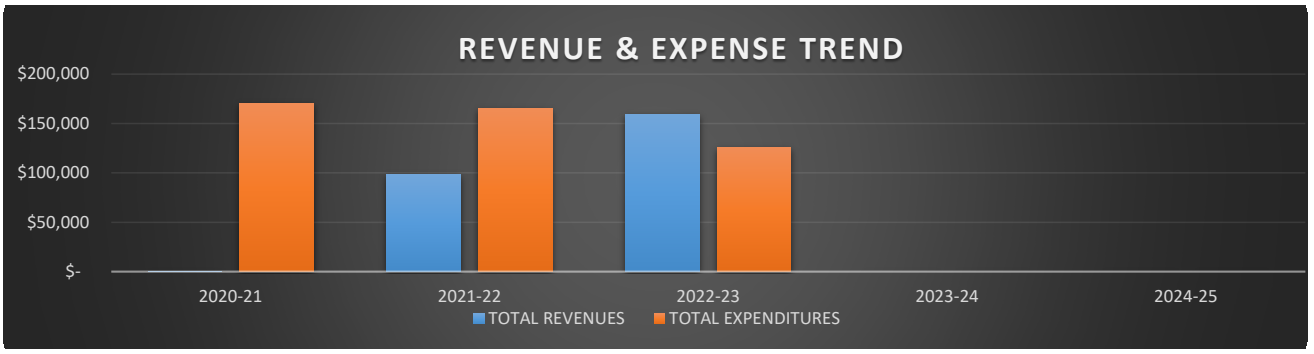


PROP 56 - TOBACCO ENFORCEMENT GRANT

Description: The City was the recipient of a Prop 56 Tobacco grant. That grant is expiring on June 30, 2023 and was not renewed.

Budget Highlights: No expenditures are scheduled for FY24 with the ending of the grant.

SCHOOL RESOURCE OFFICER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
School Resource Officer	$ 491	$ 98,439	$ 159,589	$ -	$ -	$ -	
Interest	$ -	$ 116	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 491**	**$ 98,555**	**$ 159,589**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ 168,662	$ 154,279	$ 112,548	$ -	$ -	$ -	
Maintenance and Operation	$ 2,095	$ 10,800	$ 13,092	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 20,000	$ -	$ -	
TOTAL EXPENDITURES	**$ 170,756**	**$ 165,079**	**$ 125,640**	**$ 20,000**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (170,266)	$ (66,524)	$ 33,950	$ (20,000)	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (170,266)	$ (66,524)	$ 33,950	$ (20,000)	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ (170,266)	$ (236,789)	$ (202,840)	$ (222,840)	$ (222,840)	
Ending Fund Balance, June 30	$ (170,266)	$ (236,789)	$ (202,840)	$ (222,840)	$ (222,840)	$ (222,840)	

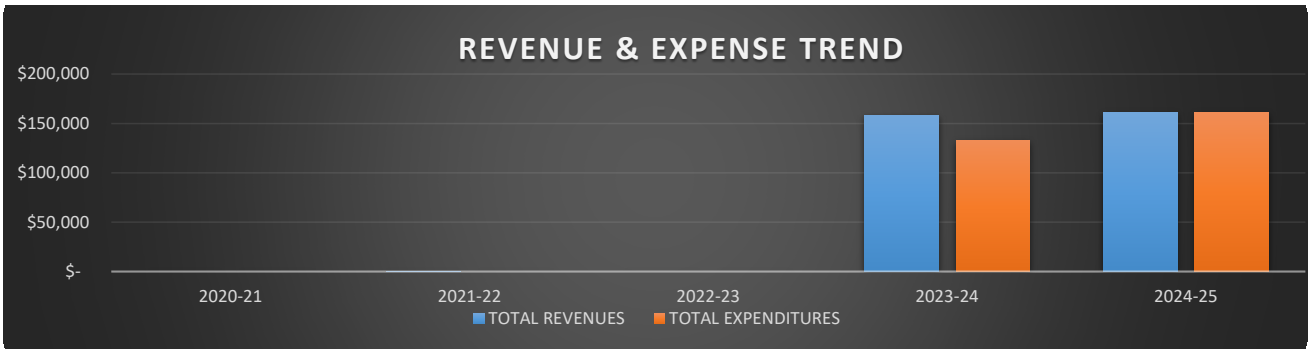


SCHOOL RESOURCE OFFICER GRANT

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

Budget Highlights: Police Officer to be responsible for fulfilling the responsibilities of an SRO (Schools Resource Officer) for the Kingsburg Joint Union High School. The District will pay for the wages and benefits of the officer.

SCHOOL RESOURCE OFFICER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ -	$ -	$ 132,665	$ 132,665	$ 135,701	
Interest	$ -	$ 116	$ -	$ -	$ -	$ -	
Transfer from Measure E	$ -	$ -	$ -	$ -	$ 25,500	$ 25,500	
TOTAL REVENUES	**$ -**	**$ 116**	**$ -**	**$ 132,665**	**$ 158,165**	**$ 161,201**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ 117,551	$ 117,551	$ 140,894	
Maintenance and Operation	$ -	$ -	$ -	$ 15,114	$ 15,114	$ 20,307	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 132,665**	**$ 132,665**	**$ 161,201**	
Net Revenue/(Expenditures)	$ -	$ 116	$ -	$ -	$ 25,500	$ (0)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 116	$ -	$ -	$ 25,500	$ (0)	
Beginning Fund Balance, July 1	$ -	$ -	$ 116	$ 116	$ 116	$ 25,616	
Ending Fund Balance, June 30	$ -	$ 116	$ 116	$ 116	$ 25,616	$ 25,615	

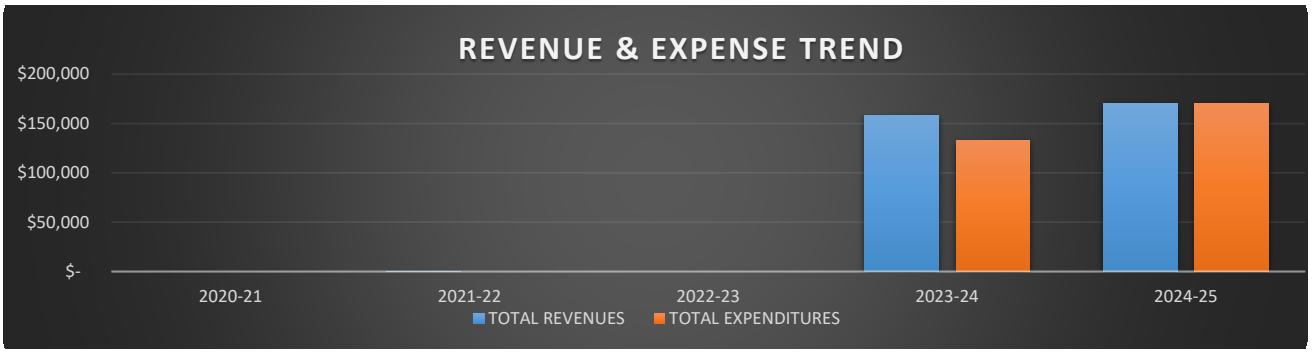


SCHOOL RESOURCE OFFICER GRANT

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

Budget Highlights: Police Officer to be responsible for fulfilling the responsibilities of an SRO (Schools Resource Officer) for the Kingsburg Elementary Charter School District. The District will pay for the wages and benefits of the officer.

SCHOOL RESOURCE OFFICER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ -	$ -	$ 132,665	$ 132,665	$ 144,659	
Interest	$ -	$ 116	$ -	$ -	$ -	$ -	
Transfer from Measure E	$ -	$ -	$ -	$ -	$ 25,500	$ 25,500	
TOTAL REVENUES	**$ -**	**$ 116**	**$ -**	**$ 132,665**	**$ 158,165**	**$ 170,159**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ 117,551	$ 117,551	$ 149,852	
Maintenance and Operation	$ -	$ -	$ -	$ 15,114	$ 15,114	$ 20,307	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 132,665**	**$ 132,665**	**$ 170,159**	
Net Revenue/(Expenditures)	$ -	$ 116	$ -	$ -	$ 25,500	$ (0)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 116	$ -	$ -	$ 25,500	$ (0)	
Beginning Fund Balance, July 1	$ -	$ -	$ 116	$ 116	$ 116	$ 25,616	
Ending Fund Balance, June 30	$ -	$ 116	$ 116	$ 116	$ 25,616	$ 25,616	



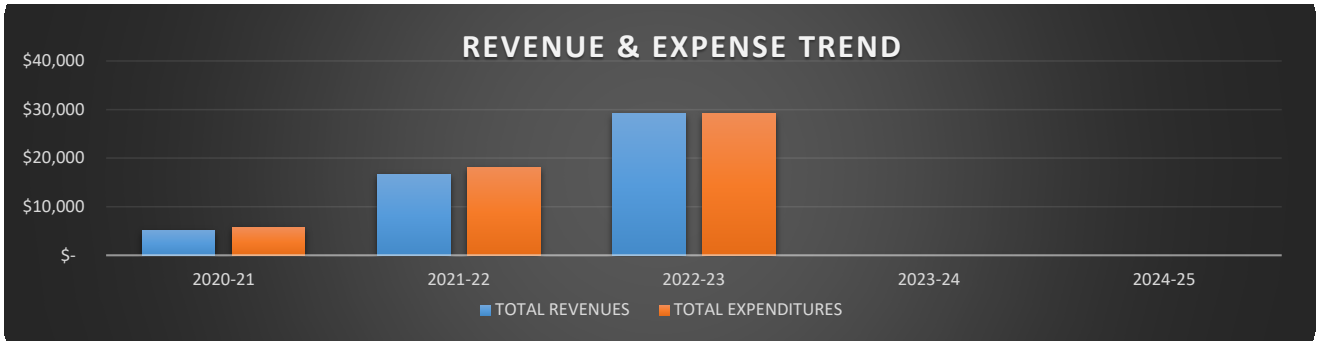
18TH AND KERN LIGHTED CROSSWALKS

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 FY23

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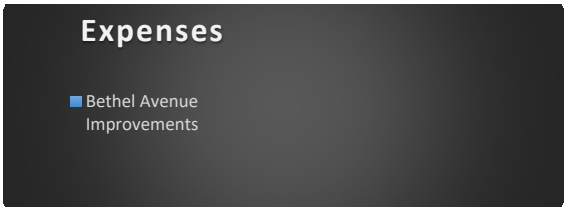
18th and Kern Lighted Crosswalks	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grant	$ 5,065	$ 16,594	$ 29,098	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 5,065**	**$ 16,594**	**$ 29,098**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
18th/Kern Lighted Crosswalk	$ 5,721	$ 18,127	$ 29,098	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 5,721**	**$ 18,127**	**$ 29,098**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (656)	$ (1,533)	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (656)	$ (1,533)	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (3,306)	$ (3,962)	$ (4,877)	$ (4,877)	$ -	$ -	
Ending Fund Balance, June 30	$ (3,962)	$ (4,877)	$ (4,877)	$ (4,877)	$ -	$ -	

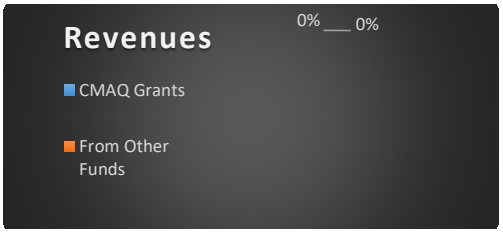


BETHEL AVENUE IMPROVEMENTS

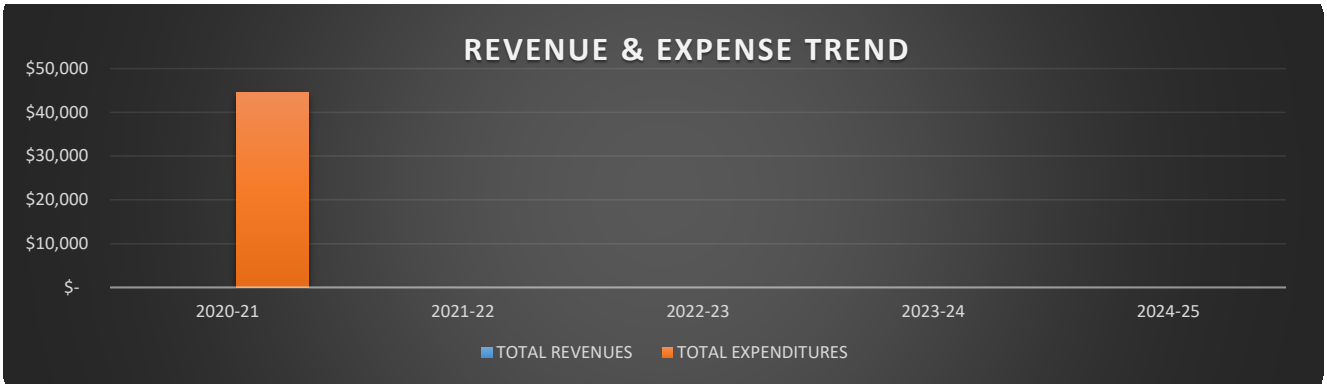
Description: This fund is for the Federal Grant which is to be used on the Bethel Avenue Improvement.

Budget Highlights: This project was fully constructed in FY20.





Bethel Avenue Improvements	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Bethel Avenue Improvements	$ 44,424	$ -	$ -	$ -	$ -		
TOTAL EXPENDITURES	$ 44,424	$ -	$ -	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ (44,424)	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (44,424)	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (45,412)	$ (89,836)	$ (89,836)	$ (89,836)	$ -	$ -	
Ending Fund Balance, June 30	$ (89,836)	$ (89,836)	$ (89,836)	$ (89,836)	$ -	$ -	

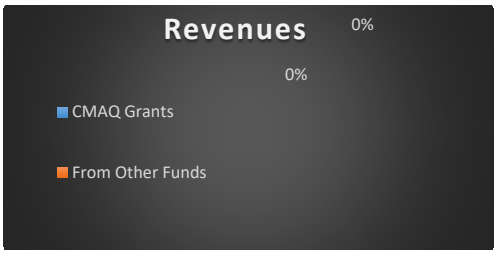


MADSEN AVE RECON - STROUD TO SIERRA

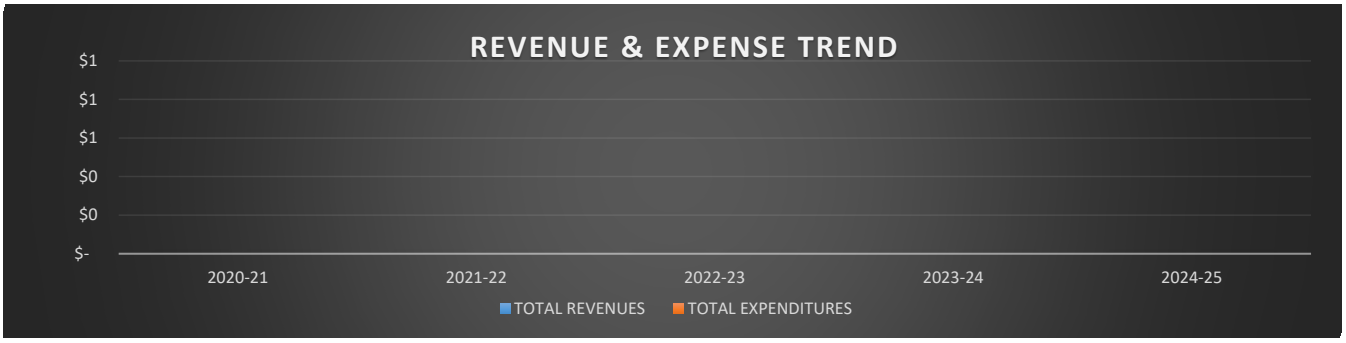
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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 - Stroud to Kamm	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 52,430	$ 538,715	$ 74,860	$ -	$ 644,802	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 52,430**	**$ 538,715**	**$ 74,860**	**$ -**	**$ 644,802**	**$ -**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 52,430	$ 555,486	$ 74,860	$ -	$ 644,802	$ -	
TOTAL EXPENDITURES	$ 52,430	$ 555,486	$ 74,860	$ -	$ 644,802	**$ -**	
Net Revenue/(Expenditures)	$ -	$ (16,771)	$ -	$ -	$ 0	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ (16,771)	$ -	$ -	$ 0	$ -	
Beginning Fund Balance, July 1	$ (4,998)	$ (4,998)	$ (21,769)	$ (21,769)	$ (21,769)	$ (21,769)	
Ending Fund Balance, June 30	$ (4,998)	$ (21,769)	$ (21,769)	$ (21,769)	$ (21,769)	$ (21,769)	

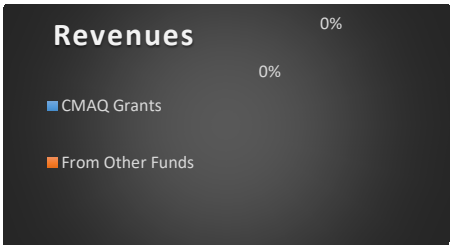


MADSEN AVE BIKE PATH - STROUD TO KAMM

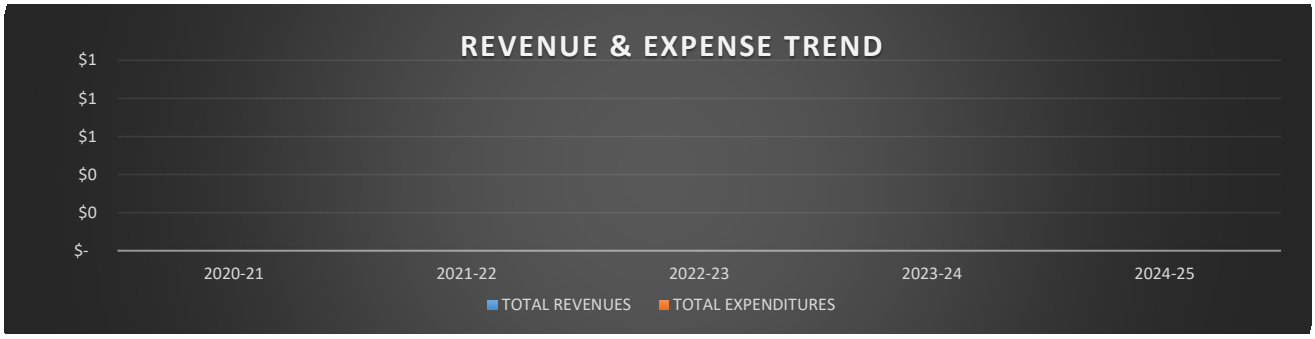
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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 completed FY22





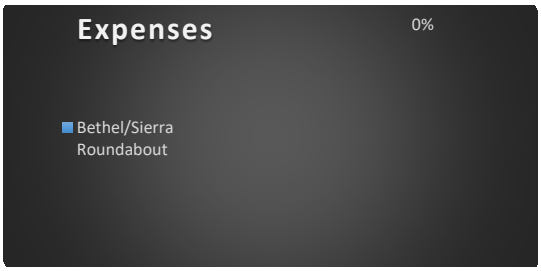
Madsen Avenue Bike Path - Stroud to Kamm	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 11,096	$ 218,629	$ 82,759	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 11,096**	**$ 218,629**	**$ 82,759**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 39,430	$ 310,827	$ 26,946	$ -	$ -	$ -	
TOTAL EXPENDITURES	$ 39,430	$ 310,827	$ 26,946	$ -	$ -	**$ -**	
Net Revenue/(Expenditures)	$ (28,334)	$ (92,198)	$ 55,813	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (28,334)	$ (92,198)	$ 55,813	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (4,998)	$ (33,332)	$ (125,530)	$ (69,717)	$ (69,717)	$ (69,717)	
Ending Fund Balance, June 30	$ (33,332)	$ (125,530)	$ (69,717)	$ (69,717)	$ (69,717)	$ (69,717)	

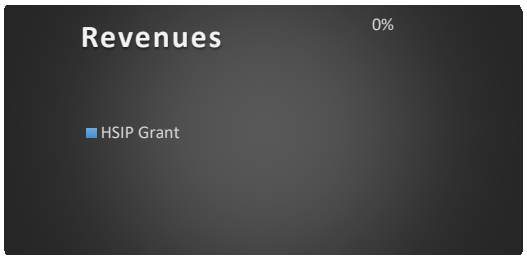


BETHEL / SIERRA ROUNDABOUT

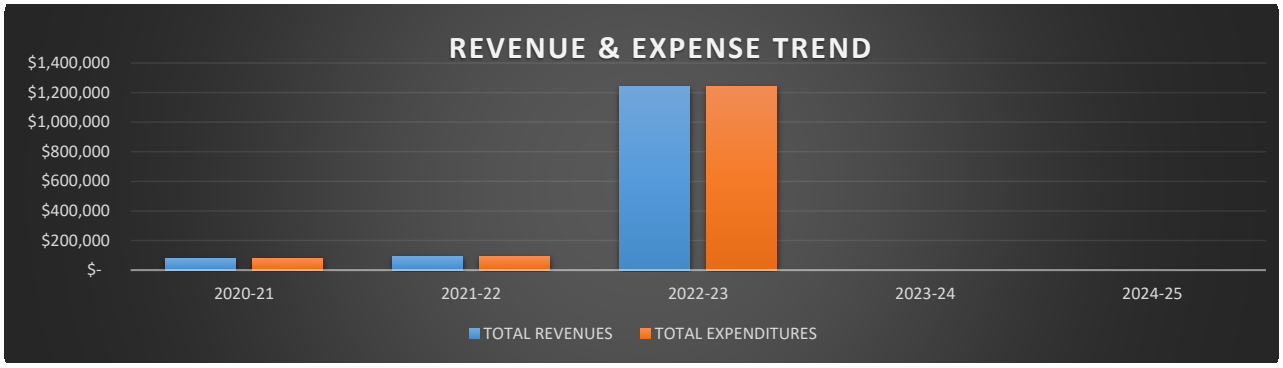
Description: This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

Budget Highlights: This project was completed in FY23.





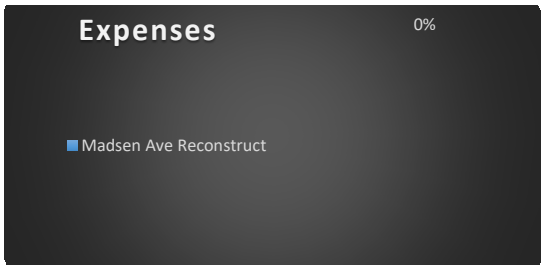
Bethel / Sierra Roundabout	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
HSIP Grant	$ 79,648	$ 93,680	$ 1,243,677	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 79,648**	**$ 93,680**	**$ 1,243,677**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Bethel/Sierra Roundabout	$ 79,110	$ 93,680	$ 1,242,210	$ -	$ -	$ -	
TOTAL EXPENDITURES	$ 79,110	$ 93,680	$ 1,242,210	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ 538	$ -	$ 1,467	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 538	$ -	$ 1,467	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 538	$ 538	$ 2,005	$ 2,005	$ 2,005	
Ending Fund Balance, June 30	$ 538	$ 538	$ 2,005	$ 2,005	$ 2,005	$ 2,005	

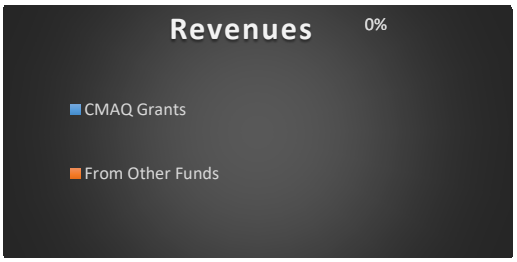


MEHLERT AVE RECONSTRUCTION

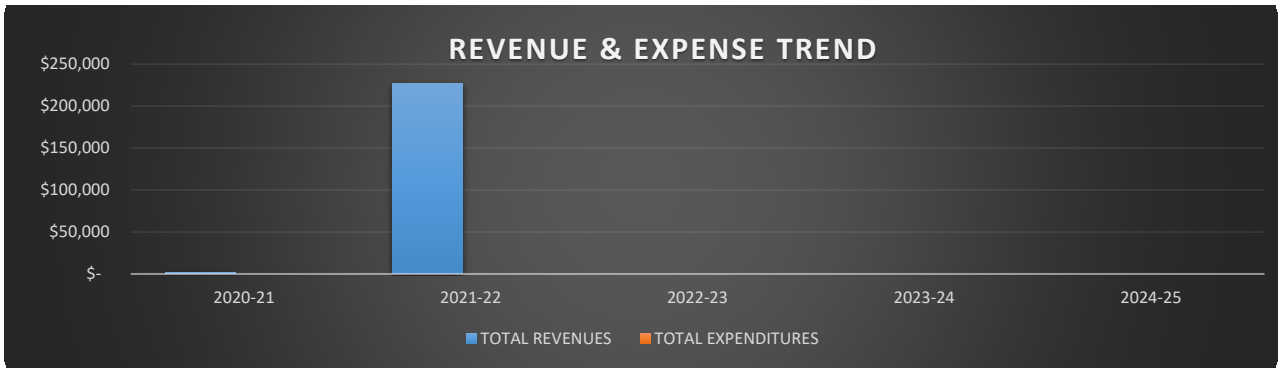
Description: This fund is for the Federal Grant which is to be used on Mehlert Ave Reconstruction.

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





Mehlert Ave Reconstruction	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 2,104	$ 226,881	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,104**	**$ 226,881**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Mehlert Ave Reconstruction	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ 2,104	$ 226,881	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 2,104	$ 226,881	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 2,104	$ 228,985	$ 228,985	$ 228,985	$ 228,985	
Ending Fund Balance, June 30	$ 2,104	$ 228,985	$ 228,985	$ 228,985	$ 228,985	$ 228,985	

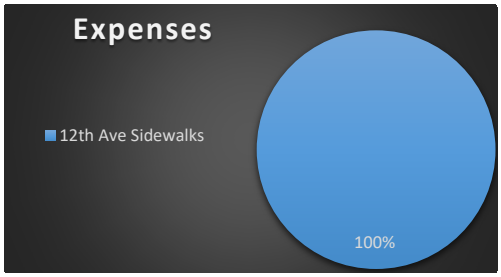


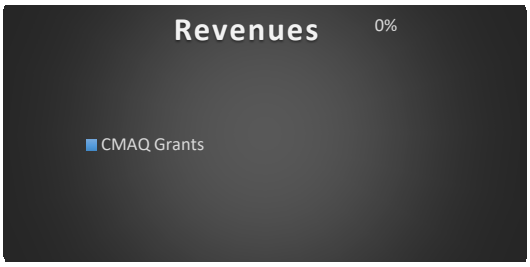
12TH AVE SIDEWALKS-STROUD-ASLAN

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

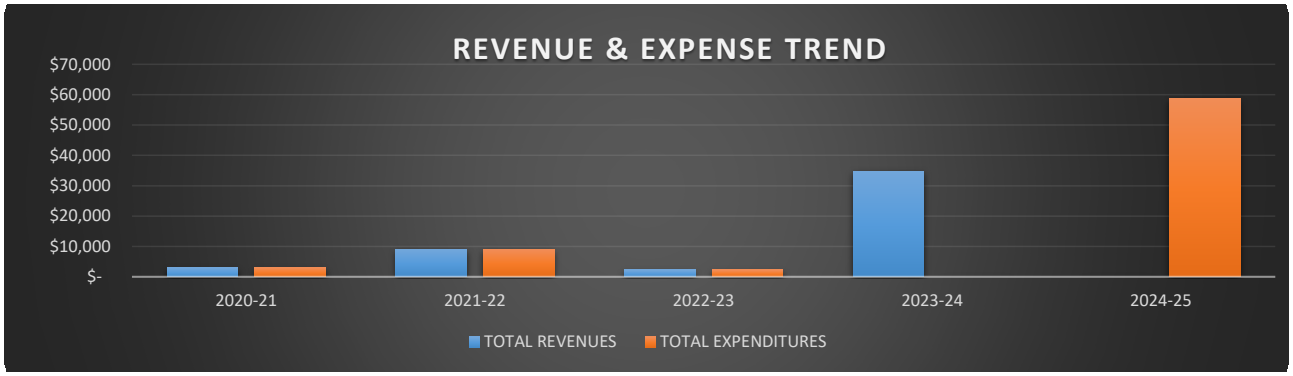
Budget Highlights: Initial design, and posssibly construction, will be completed in FY22

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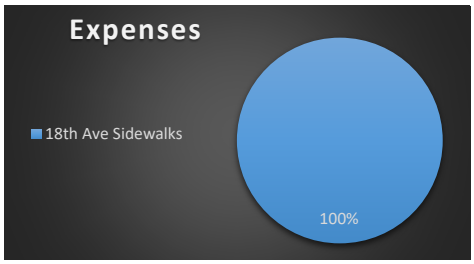
12th Ave Sidewalks	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 3,000	$ 9,000	$ 2,250	$ 58,700	$ 34,811	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 3,000**	**$ 9,000**	**$ 2,250**	**$ 58,700**	**$ 34,811**	**$ -**	
EXPENDITURES							
12th Ave Sidewalks	$ 3,000	$ 9,000	$ 2,250	$ -		$ 58,700	
TOTAL EXPENDITURES	$ 3,000	$ 9,000	$ 2,250	$ -	$ -	$ 58,700	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 58,700	$ 34,811	$ (58,700)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 58,700	$ 34,811	$ (58,700)	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ 58,700	$ -	$ (58,700)	

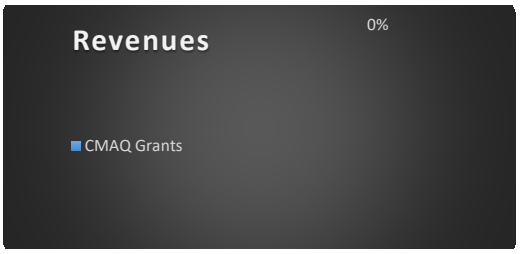


18TH AVE SIDEWALKS-STROUD-KLEPPER

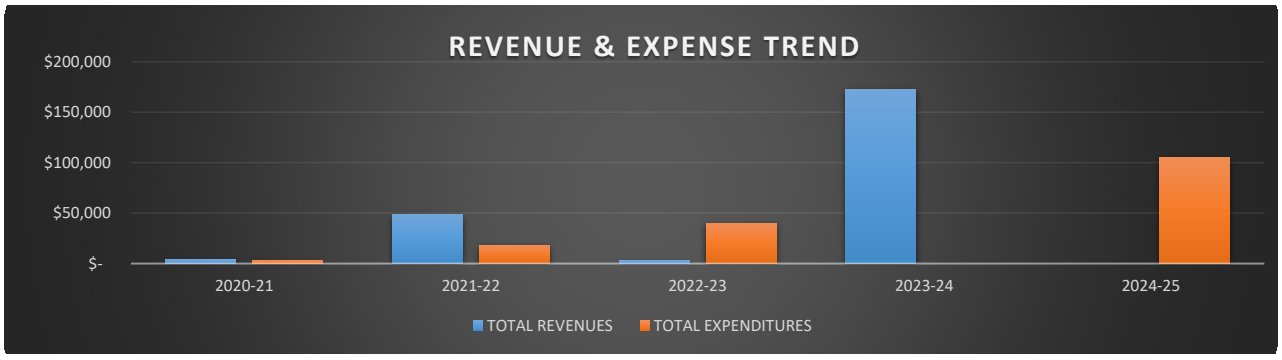
Description: This fund is for the Federal Grant which is to be used on the 18th Ave. Sidewalks from Stroud to Klepper.

Budget Highlights: Initial design, and posssibly construction, will be completed in FY23





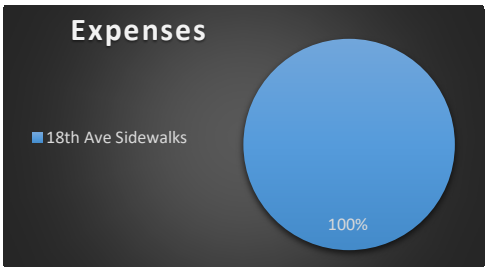
18th Ave Ssidewalks-Stroud	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 3,895	$ 48,590	$ 2,921	$ 145,000	$ 172,868	$ -	
From Other Funds	$ -	$ -	$ -	$ -		$ -	
TOTAL REVENUES	**$ 3,895**	**$ 48,590**	**$ 2,921**	**$ 145,000**	**$ 172,868**	**$ -**	
EXPENDITURES							
18th Ave Sidewalks	$ 3,000	$ 18,414	$ 40,204	$ -		$ 104,800	
TOTAL EXPENDITURES	$ 3,000	$ 18,414	$ 40,204	$ -	$ -	$ 104,800	
Net Revenue/(Expenditures)	$ 895	$ 30,177	$ (37,283)	$ 145,000	$ 172,868	$ (104,800)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 895	$ 30,177	$ (37,283)	$ 145,000	$ 172,868	$ (104,800)	
Beginning Fund Balance, July 1	$ -	$ 895	$ 31,072	$ (6,211)	$ (6,211)	$ 166,657	
Ending Fund Balance, June 30	$ 895	$ 31,072	$ (6,211)	$ 138,789	$ 166,657	$ 61,857	

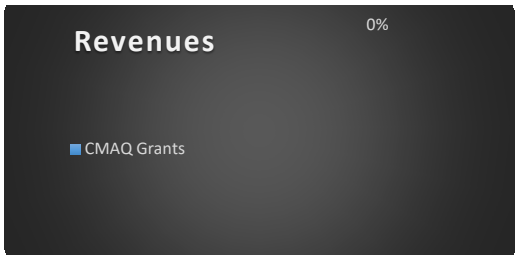


18TH AVE SIDEWALKS-SIERRA -STROUD

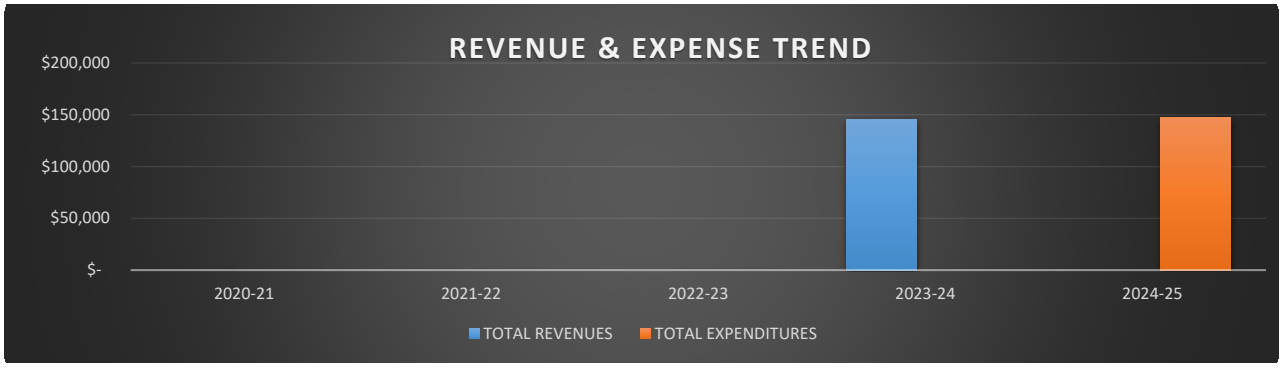
Description: This fund is for the Federal Grant which is to be used on the 18th Ave. Sidewalks from Sierra to Stroud.

Budget Highlights: Construction is slated for FY24.





18th Ave Sidewalks-Sierra	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 PROJECTED	2024-25 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ -	$ 145,000	$ 145,000	$ -	
From Other Funds	$ -	$ -	$ -	$ -		$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 145,000**	**$ 145,000**	**$ -**	
EXPENDITURES							
18th Ave Sidewalks	$ -	$ -	$ -	$ -	$ -	$ 146,957	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 146,957	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 145,000	$ 145,000	$ (146,957)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 145,000	$ 145,000	$ (146,957)	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ 145,000	$ 290,000	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ 145,000	$ 290,000	$ 143,043	



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 $3,037,289. and the total estimated actual value of property is $927,938,110. 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.

S&P Global Credit Rating Update

S&P Global Ratings completed a credit rating review early in FY2024. On December 6, 2023 they issued a statement including the following:

- S&P Global Ratings raised its underlying rating to 'AA-' from 'A+' on the Kingsburg Joint Powers Authority, Calif.'s lease revenue refunding bonds issued for the city of Kingsburg.
- The raised rating reflects S&P's view of the city's recent strong financial performance, which continues to support its historical trend of maintaining very strong available fund balances, as well as its continuing economic growth and the long-term decline in its debt burden.
- The outlook is stable.

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 $140,000 to $180,000 are due annually through fiscal year 2034. At June 30, 2024 bonds outstanding amount to $1,580,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2024 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2025	140,000	48,637	188,637
2026-2030	750,000	180,481	930,481
2031-2034	690,000	49,175	739,175
	$1,580,000	$278,293	$ 1 ,858,293

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. Linder the terms of the agreement, CIEDB issued tax-exempt bonds to be used for the funding of the project. At June 30, 2024, the loan outstanding amounts to $1,457,289.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2024 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2025	113,898	41,730	155,628
2026	117,293	38,286	155,579
2027-2031	641,023	136,054	777,077
2032-2035	585,075	35,510	620,585
	$1,457,289	$251,580	$1,708,869

2023 Equipment Lease-Purchase Agreement-Solar Improvements

On October 12, 2023, the City, as purchaser, entered into an installment sale agreement with Flagstar Bank, as seller, of various energy conservation measures, consisting mostly of solar improvements located at wells 13 & 16, the Police Department, and the Public Works Yard. The par amount of the 2023 Lease is $3,274,000. The 2023 Lease produced a total project fund amount of $3,573,134 which includes a City cash contribution of $601,708. The all-in true interest cost is 4.98%. The 2023 Lease begins paying semi-annual interest payments on May 1,2024 and semi-annual principal payments on November 1, 2025. The 2023 Lease includes 18 month of capitalized interest through May 1, 2025. Capitalized interest will make these interest payments through this time. The average fiscal year debt service is $268,358. The final maturity of the 2023 Lease is May 1, 2038. Due to the 20-year amortization, the City will be required to either pay off the loan in full or refinance the outstanding balance at year 15.

Annual debt service requirements for the 2023 Equipment Lease-Purchase Agreement-Solar Improvements at June 30, 2024 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2025	0	156,170	156,170
2026	113,000	154,834	267,834
2027-2031	656,000	686,522	1,342,522
2032-2043	2,505,000	849,508	3,354,508
	$3,274,000	$1,933,271	$5,207,271

CITY OF KINGSBURG
Summary of Finance Authority Funds

2024/25 Fiscal Year Budget

	Finance Authority	*Special Assessment District 1991-1*	*Special Assessment District 1991-1 - Supplemental*	*Special Assessment District 1992-1*	*Special Assessment District 1992-2*	*Total*
Actual Fund Balance, June 30, 2023	1,872,331	(220,000)	815	135,294	96,056	1,884,496
Estimated Beg. Fund Bal., June 30, 2024	1,870,021	(220,000)	815	135,294	96,056	1,882,186
Revenues:						
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenses:						
Fiscal Agent Fees	-	-	-	-	-	-
Principle Retirement	-	-	-	-	-	-
Interest and Fiscal charges	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-
Net Result	-	-	-	-	-	-
Projected Fund Balance, June 30, 2025	**$ 1,870,021**	**$ (220,000)**	**$ 815**	**$ 135,294**	**$ 96,056**	**$ 1,882,186**

CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
FINANCE AUTHORITY								
750-0000-451-0101	INTEREST	$ 76,803	$ 64,746	$ 56,394	$ -	$ -	$ -	
	TOTAL	**$ 76,803**	**$ 64,746**	**$ 56,394**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS DIST 1991-1								
754-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
754-0000-491-0201	ASSESSMENTS RECEIVED	$ 52,140	$ 66	$ -	$ -	$ -	$ -	
754-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 52,140**	**$ 66**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 91-1 SUPP								
755-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
755-0000-491-0201	ASSESSMENTS RECEIVED	$ 2,853	$ 5	$ -	$ -	$ -	$ -	
	TOTAL	**$ 2,853**	**$ 5**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 92-1								
756-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
756-0000-491-0201	ASSESSMENTS RECEIVED	$ 47,648	$ 45,496	$ -	$ -	$ -	$ -	
	TOTAL	**$ 47,648**	**$ 45,496**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 92-2 AGENCY								
757-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
757-0000-491-0201	ASSESSMENTS RECEIVED	$ 41,019	$ 40,061	$ -	$ -	$ -	$ -	
757-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 41,019**	**$ 40,061**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 76,803**	**$ 64,746**	**$ 56,394**	**$ -**	**$ -**	**$ -**	
	TOTAL ASSESSMENTS	**$ 143,661**	**$ 85,627**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL PREPAYMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 220,464**	**$ 150,373**	**$ 56,394**	**$ -**	**$ -**	**$ -**	
	Revenues	$ 220,464	$ 150,373	$ 56,394	$ -	$ -	$ -	
	Expenses	$ 402,999	$ 381,044	$ 191,723	$ -	$ 2,310	$ -	
		$ (182,536)	$ (230,671)	$ (135,329)	$ -	$ (2,310)	$ -	

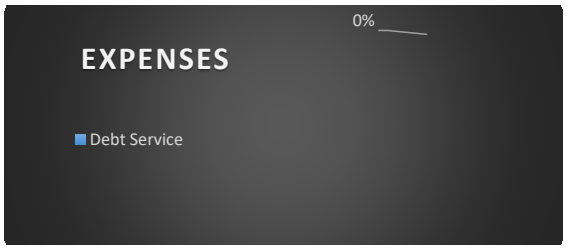
CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

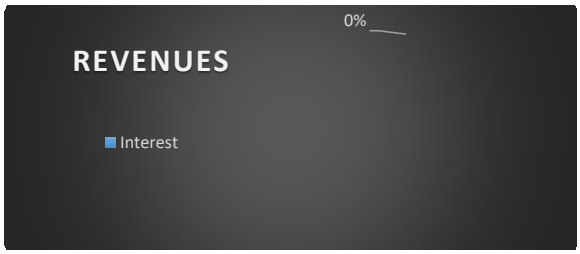
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
KINGSBURG JOINT POWERS AUTHORITY								
750-9100-519-5280	MISC BOND FEES	$ 4,950	$ 4,845	$ 2,310	$ -	$ 2,310	$ -	
750-9100-519-5474	BOND PRINCIPAL EXPENSE	$ 286,300	$ 289,100	$ 130,000	$ -	$ -	$ -	
750-9100-519-5475	INTEREST EXPENSE	$ 77,460	$ 69,694	$ 56,388	$ -	$ -	$ -	
	TOTAL	**$ 368,710**	**$ 363,638**	**$ 188,698**	**$ -**	**$ 2,310**	**$ -**	
SPEC ASSESS 91-1 AGENCY								
754-9100-519-5280	MISC BOND FEES	$ 5,451	$ -	$ -	$ -	$ -	$ -	
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 7,744	$ 2,655	$ -	$ -	$ -	$ -	
	TOTAL	**$ 13,195**	**$ 2,655**	**$ -**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 91-1 SUPP AGEN								
755-9100-519-5280	MISC BOND FEES	$ 951	$ -	$ -	$ -	$ -	$ -	
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 266	$ 89	$ -	$ -	$ -	$ -	
	TOTAL	**$ 1,216**	**$ 89**	**$ -**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 92-1 AGENCY								
756-9100-519-5280	MISC BOND FEES	$ 2,362	$ 2,429	$ -	$ -	$ -	$ -	
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 7,875	$ 5,031	$ 1,750	$ -	$ -	$ -	
	TOTAL	**$ 10,237**	**$ 7,460**	**$ 1,750**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 92-2 AGENCY								
757-9100-519-5280	MISC BOND FEES	$ 3,267	$ 3,377	$ -	$ -	$ -	$ -	
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 6,375	$ 3,825	$ 1,275	$ -	$ -	$ -	
	TOTAL	**9,642**	**$ 7,202**	**$ 1,275**	**$ -**	**$ -**	**$ -**	
	TOTAL BOND FEES	**$ 16,981**	**$ 10,650**	**$ 2,310**	**$ -**	**$ 2,310**	**$ -**	
	TOTAL INTEREST EXPENSE	**$ 77,460**	**$ 69,694**	**$ 56,388**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL KJPA BOND PRINCIPAL PAID	**$ 286,300**	**$ 289,100**	**$ 130,000**	**$ -**	**$ -**	**$ -**	
	TOAL ASSESSMENT BOND PMTS	**$ 22,259**	**$ 11,600**	**$ 3,025**	**$ -**	**$ -**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 402,999**	**$ 381,044**	**$ 191,723**	**$ -**	**$ 2,310**	**$ -**	
	Revenues	$ 220,464	$ 150,373	$ 56,394	$ -	$ -	$ -	
	Expenses	$ 402,999	$ 381,044	$ 191,723	$ -	$ 2,310	$ -	
		$ (182,536)	$ (230,671)	$ (135,329)	$ -	$ (2,310)	$ -	

FINANCE AUTHORITY

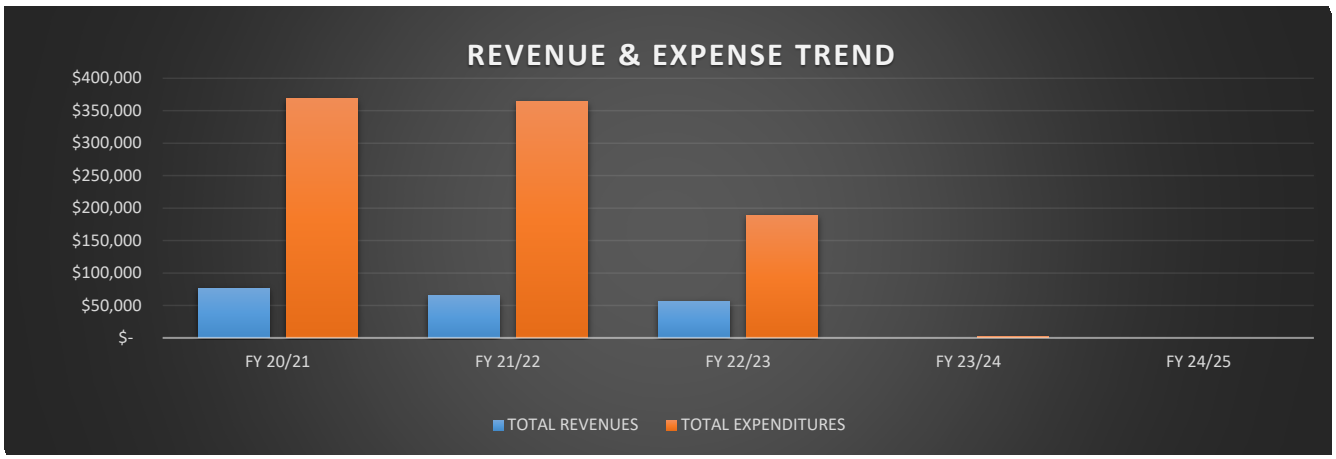
Description: The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds and the outstanding bond payments for Fire Station #2.

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. The Mello-Roos assessments are all mature and have been paid off.





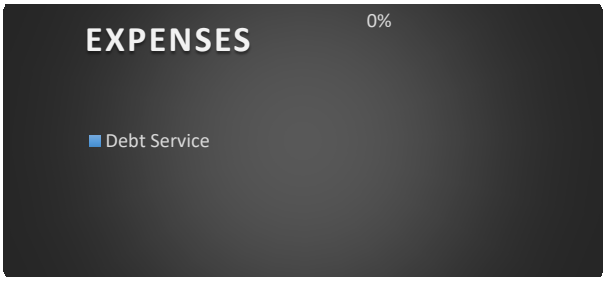
Finance Authority	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assesment Received	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ 76,803	$ 64,746	$ 56,394	$ -	$ -	$ -	
TOTAL REVENUES	**$ 76,803**	**$ 64,746**	**$ 56,394**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 368,710	$ 363,638	$ 188,698	$ -	$ 2,310	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 368,710**	**$ 363,638**	**$ 188,698**	**$ -**	**$ 2,310**	**$ -**	0.00%
Net Revenue/(Expenditures)	$ (291,907)	$ (298,892)	$ (132,304)	$ -	$ (2,310)	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (291,907)	$ (298,892)	$ (132,304)	$ -	$ (2,310)	$ -	
Beginning Fund Balance July 1	$ 2,595,434	$ 2,303,525	$ 2,004,635	$ 1,872,331	$1,872,331	$ 1,870,021	-0.12%
Ending Fund Balance June 30	$ 2,303,527	$ 2,004,634	$ 1,872,331	$ 1,872,331	$1,870,021	$ 1,870,021	-0.12%



SPECIAL ASSESSMENT DISTRICT 1991-1

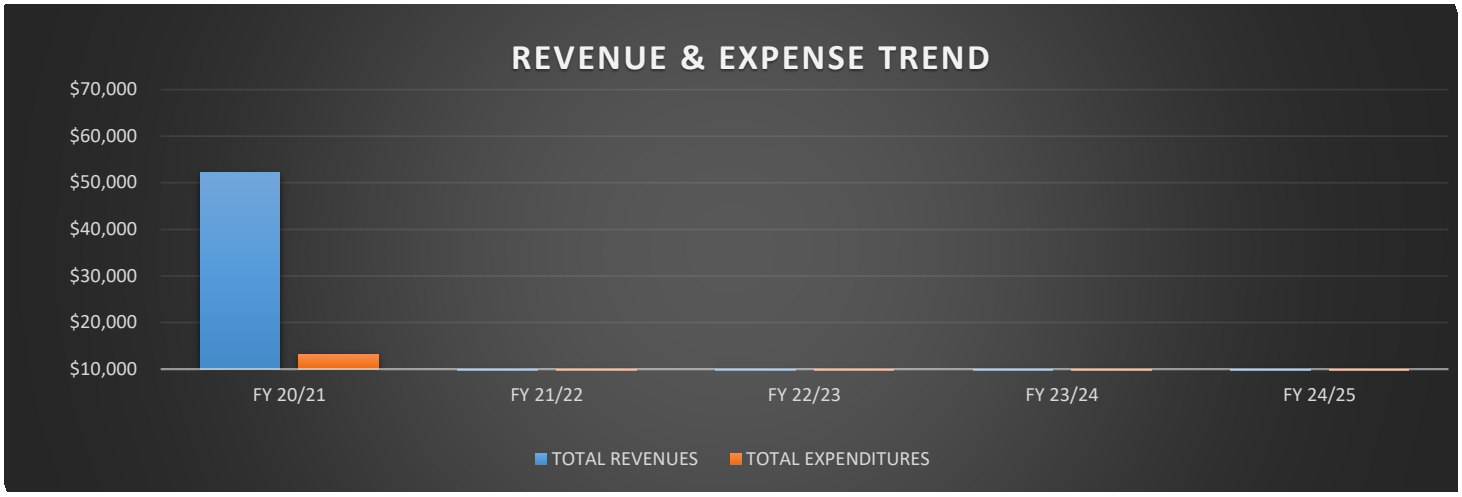
Description: This district was formed to account for the public improvements to certain subdivisions in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments. Subdivisions included are Lauren Estates, Anderson Estates and Nelson Estates I.

Budget Highlights: These assessments have matured and no further payments are outstanding.





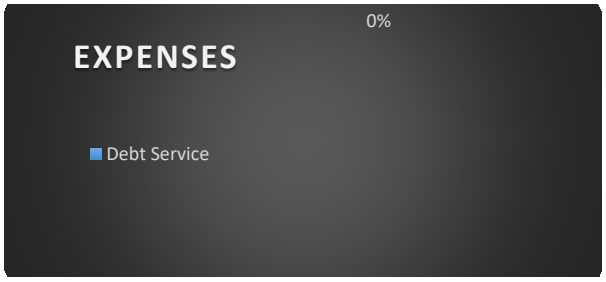
SPECIAL ASSESSMENT DISTRICT 1991-1	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assessments Received	$ 52,140	$ 66	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 52,140**	**$ 66**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 13,195	$ 2,655	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 13,195**	**$ 2,655**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 38,945	$ (2,589)	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -		$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 38,945	$ (2,589)	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ (256,356)	$ (217,411)	$ (220,000)	$ (220,000)	$ (220,000)	$ (220,000)	0.00%
Ending Fund Balance June 30	$ (217,411)	$ (220,000)	$ (220,000)	$ (220,000)	$ (220,000)	$ (220,000)	0.00%

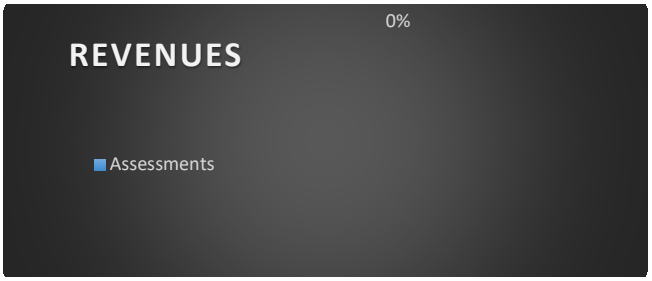


SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

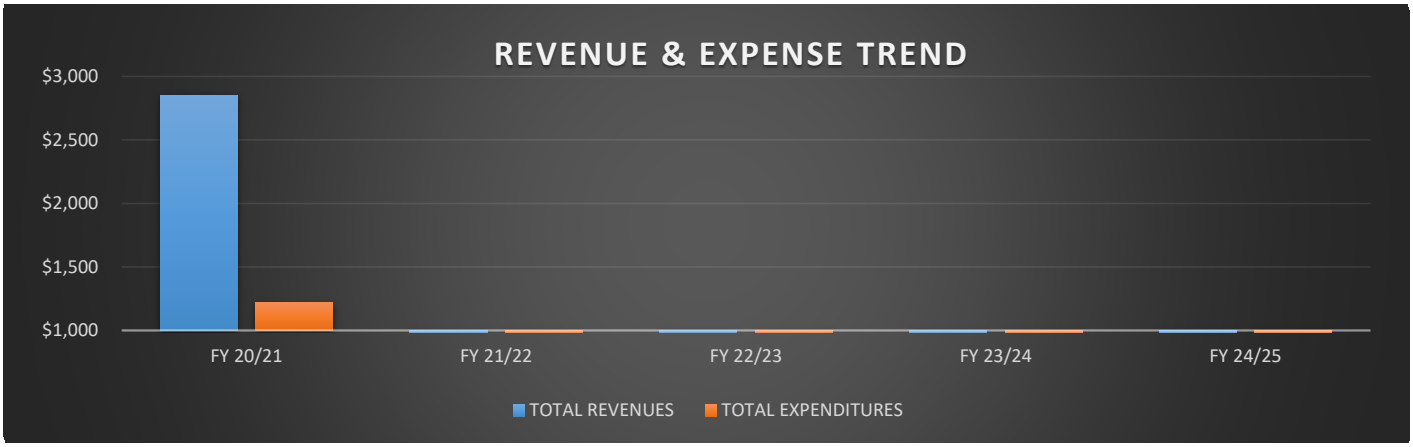
Description: This district was formed to account for the additional public improvements to the Nelson Estates I subdivision in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

Budget Highlights: These assessments have matured and no further payments are outstanding.





SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assesment Received	$ 2,853	$ 5	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,853**	**$ 5**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 1,216	$ 89	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,216**	**$ 89**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 1,637	$ (84)	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 1,637	$ (84)	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ (738)	$ 899	$ 815	$ 815	$ 815	$ 815	0.00%
Ending Fund Balance June 30	$ 899	$ 815	$ 815	$ 815	$ 815	$ 815	0.00%

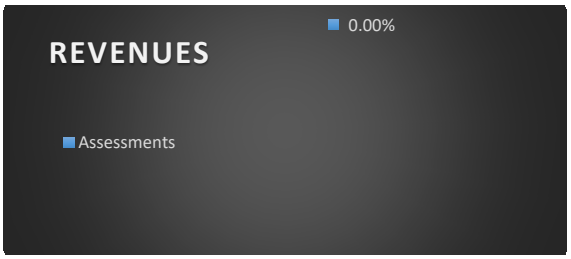


SPECIAL ASSESSMENT DISTRICT 1992-1

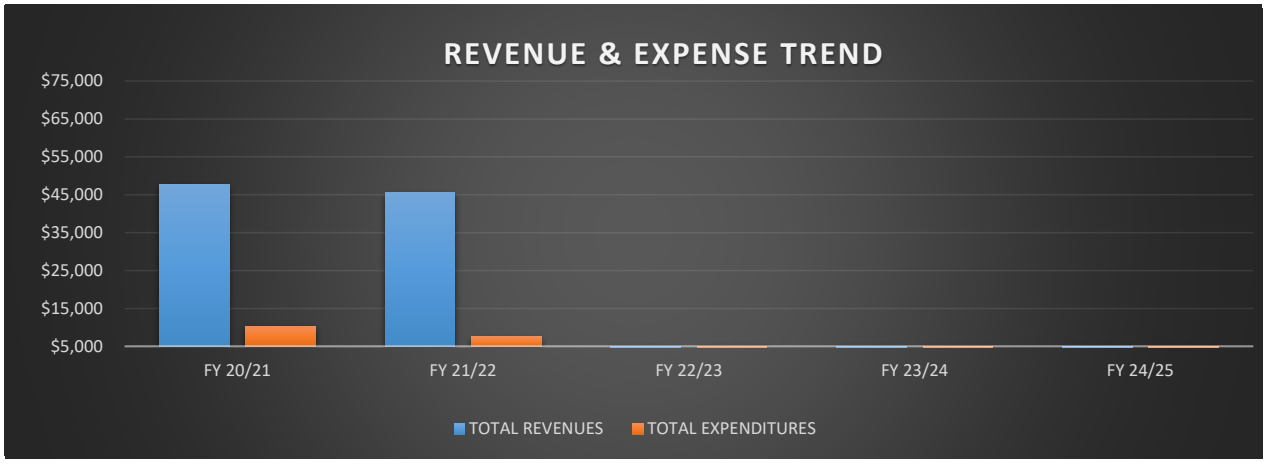
Description: This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. Subdivisions included are Silverbrooke, Brucker Estates, Nelson Estates II and the K-Mart property.

Budget Highlights: These assessments have matured and no further payments are outstanding.





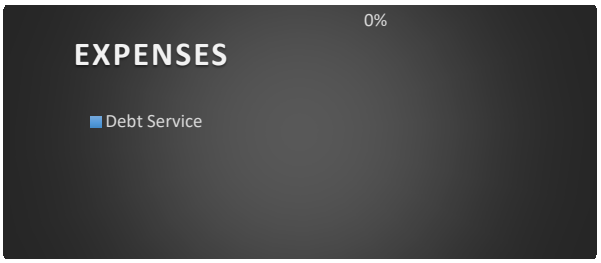
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assesment Received	$ 47,648	$ 45,496	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 47,648**	**$ 45,496**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 10,237	$ 7,460	$ 1,750	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 10,237**	**$ 7,460**	**$ 1,750**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 37,412	$ 38,036	$ (1,750)	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 37,412	$ 38,036	$ (1,750)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 61,595	$ 99,007	$ 137,043	$ 135,294	$ 135,294	$ 135,294	0.00%
Ending Fund Balance June 30	$ 99,007	$ 137,043	$ 135,294	$ 135,294	$ 135,294	$ 135,294	0.00%

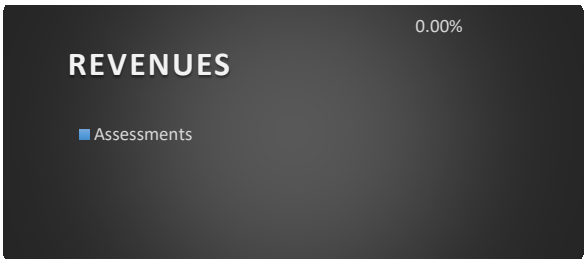


SPECIAL ASSESSMENT DISTRICT 1992-2

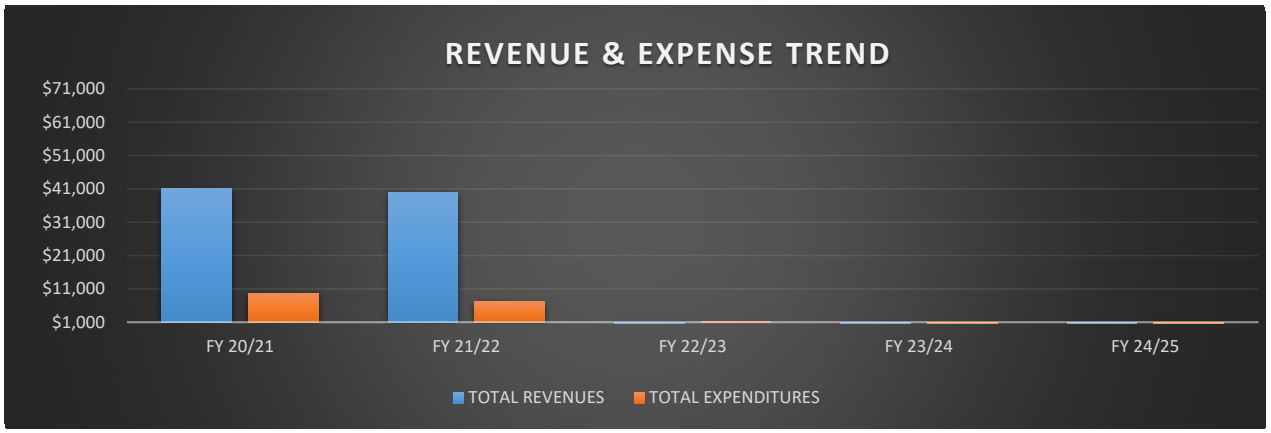
Description: This district was formed to account for the public improvements to the Pheasant Grove I and II subdivisions in 1992. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

Budget Highlights: These assessments have matured and no further payments are outstanding.





SPECIAL ASSESSMENT DISTRICT 1992-2	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assesment Received	$ 41,019	$ 40,061	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 41,019**	**$ 40,061**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 9,642	$ 7,202	$ 1,275	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 9,642**	**$ 7,202**	**$ 1,275**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 31,377	$ 32,859	$ (1,275)	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 31,377	$ 32,859	$ (1,275)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 33,095	$ 64,472	$ 97,331	$ 96,056	$ 96,056	$ 96,056	0.00%
Ending Fund Balance June 30	$ 64,472	$ 97,331	$ 96,056	$ 96,056	$ 96,056	$ 96,056	0.00%



CITY OF KINGSBURG
Summary of Redevelopment Successor Agency Funds

2024-2025 Fiscal Year Budget

	RDA Successor Agency	Total
Actual Fund Balance, June 30, 2023	$ 71,723	$ 71,723
Estimated Beg Fund Balance, June 30, 2024	$ 71,723	$ 71,723
Revenues:		$ -
Tax Increment	$ -	$ -
Interest	$ -	$ -
Total Revenue	$ -	$ -
Expenses:		
SERAF Property Tax Shift	$ -	$ -
County Admin Fees/Pass Throughs	$ -	$ -
City Admin Fees	$ -	$ -
Special Professional	$ -	$ -
RDA Bond Retirement (2015 SERIES)	$ -	$ -
CIEDB Police Facility Loan	$ -	$ -
Total Expenses	$ -	$ -
Net Result	*$* -	*$* -
Projected Ending Fund Balance, June 30, 2025	**$ 71,723**	**$ 71,723**

CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-0000-401-0601	AREA #1	$ 51,320	$48,160	$ -	$ -	$ -	$ -	0.00%
740-0000-401-0602	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL, SUCCESSOR AGENCY FUNDS		**$ 51,320**	**$48,160**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Revenues	$ 51,320	$48,160	$ -	$ -	$ -	$ -	
	Expenses	$ 4,543	$ 1,432	$ 1,580	$ -	$ -	$ -	
		$ 46,778	$46,728	$ (1,580)	$ -	$ -	$ -	

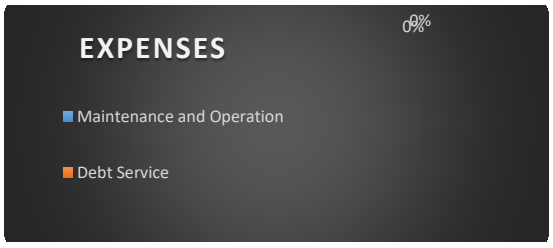
CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

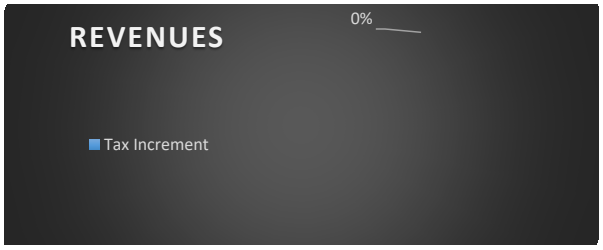
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-9100-519-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	$ 4,543	$ 1,432	$ 1,580	$ -	$ -	$ -	0.00%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, SUCCESSOR AGENCY FUNDS	**$ 4,543**	**$ 1,432**	**$ 1,580**	**$ -**	**$ -**	**$ -**	**0.00%**
	Revenues	$ 51,320	$ 48,160	$ -	$ -	$ -	$ -	
	Expenses	$ 4,543	$ 1,432	$ 1,580	$ -	$ -	$ -	
		$ 46,778	$ 46,728	$ (1,580)	$ -	$ -	$ -	

CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND

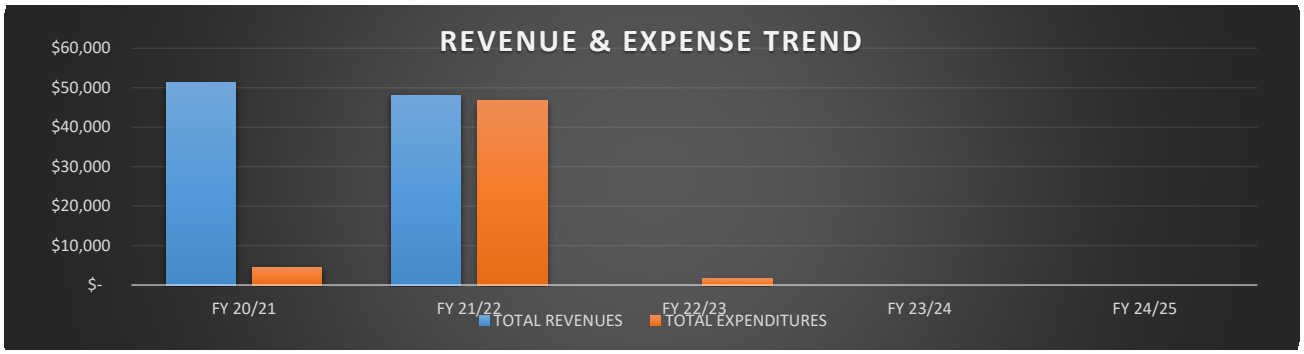
Description: This is a fund that accounts for the new State Law on Redevelopment Successor Agencies.The fund will account for the debt of the agency per the adopted and approved ROPS(Recognized Obligation Payment Schedule).The Succesor Agency will receive tax debt of the Agency. All of debt will be accounted 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 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assessments	$ 51,320	$ 48,160	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 51,320**	**$ 48,160**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 4,543	$ 1,432	$ 1,580	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 4,543**	**$ 1,432**	**$ 1,580**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 46,778	$ 46,728	$ (1,580)	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 46,778	$ 46,728	$ (1,580)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ (20,203)	$ 26,575	$ 73,303	$ 71,723	$ 71,723	$ 71,723	0.00%
Ending Fund Balance June 30	$ 26,575	$ 73,303	$ 71,723	$ 71,723	$ 71,723	$ 71,723	0.00%



CITY OF KINGSBURG
ASSESSMENT DISTRCIT FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	As of 4/2/2024	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01									
759-0000-491-0201	ASSESSMENTS RECEIVED	$ 103,921	$ 103,687	$ 107,691	$ 112,247	$ 56,011	$ 112,247	$ 114,333	
TOTAL, LANDSCAPE & LIGHTING DISTRICT		**$ 103,921**	**$ 103,687**	**$ 107,691**	**$ 112,247**	**$ 56,011**	**$ 112,247**	**$ 114,333**	**1.86%**
COMMUNITY FACILITIES DISTRICT									
760-0000-491-0202	ASSESSMENTS RECEIVED	$ 92,946	$ 347	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0203	TRACT 6151 - Monarch	$ -	$ -	$ -	$ 48,408	$ 24,204	$ 48,408	$ 50,345	4.00%
760-0000-491-0204	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0205	TRACT 6122 - Kings Estates (1)	$ -	$ 52,640	$ 136,969	$ 45,334	$ 22,667	$ 45,334	$ 47,148	4.00%
760-0000-491-0210	TRACT 6242 - Kings Estates (2)	$ -	$ -	$ -	$ 45,334	$ 22,667	$ 45,334	$ 47,148	4.00%
760-0000-491-0211	TRACT 6167 - Kings Estates (3)	$ -	$ -	$ -	$ 19,978	$ 9,989	$ 19,978	$ 47,148	136.00%
760-0000-491-0206	TRACT 6421 - Kings Estates (4)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0207	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0208	TRACT 16-002 - Tulare Co.	$ -	$ 146,120	$ 203,793	$ 229,476	$ 119,170	$ 229,476	$ 238,655	4.00%
760-0000-491-0209	TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ 26,538	$ 13,268	$ 26,538	$ 27,600	4.00%
TOTAL, COMMUNITY FACILITIES DISTRICT		**$ 92,946**	**$ 199,107**	**$ 340,762**	**$ 415,068**	**$ 211,966**	**$ 415,068**	**$ 458,043**	**10.35%**
TOTAL ASSESSMENT DISTRICT REVENUE		**$ 196,867**	**$ 302,794**	**$ 448,453**	**$ 527,315**	**$ 267,977**	**$ 527,315**	**$ 572,376**	**8.55%**
	Revenues	$ 196,867	$ 302,794	$ 448,453	$ 527,315	$ 267,977	$ 527,315	$ 572,376	
	Expenses	$ 108,446	$ 112,581	$ 483,954	$ 248,882	$ 187,701	$ 254,841	$ 597,433	$ -
		88,421	$ 190,213	$ (35,501)	$ 278,433	$ 80,276	$ 272,474	$ (25,057)	

CITY OF KINGSBURG
ASSESSMENT DISTRICT FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	As of 4/2/2024	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change	
LANDSCAPE & LIGHT DIST 93-01										
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	$ 5,933	$ 5,933	$ 990	$ 5,933	$ 1,054	$ 1,054	$ 1,054	-82.24%	
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	$ 2,499	$ 2,499	$ 349	$ 2,499	$ 371	$ 371	$ 371	-85.14%	
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	$ 6,026	$ 6,026	$ 888	$ 6,026	$ 946	$ 946	$ 946	-84.30%	
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	$ 5,069	$ 5,069	$ 720	$ 5,069	$ 766	$ 766	$ 766	-84.88%	
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	$ 4,421	$ 4,421	$ 596	$ 4,421	$ 635	$ 635	$ 635	-85.65%	
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	$ 3,599	$ 3,655	$ 337	$ 4,048	$ 359	$ 359	$ 359	-91.13%	
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	$ 7,709	$ 7,829	$ 686	$ 8,671	$ 730	$ 730	$ 730	-91.58%	
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	$ 6,761	$ 6,867	$ 562	$ 7,606	$ 599	$ 599	$ 599	-92.13%	
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	$ 26,097	$ 26,505	$ 472	$ 29,354	$ 503	$ 503	$ 503	-98.29%	
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	$ 8,871	$ 12,916	$ 641	$ 9,980	$ 683	$ 683	$ 683	-93.16%	
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	$ 10,979	$ 11,150	$ 652	$ 12,351	$ 695	$ 695	$ 695	-94.38%	
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	$ 7,562	$ 7,680	$ 56	$ 8,506	$ 60	$ 60	$ 60	-99.30%	
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	$ 5,818	$ 5,909	$ 517	$ 6,545	$ 551	$ 551	$ 551	-91.58%	
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	$ 1,101	$ 1,118	$ 382	$ 1,238	$ 407	$ 407	$ 407	-67.11%	
759-9100-549-5505	TRANSFER OUT TO GENERAL FUND	$ -	$ -	$ 83,560	$ -	$ 71,069	$ 87,738	$ 89,467	0.00%	
759-9100-549-5506	TRANSFER OUT TO WATER FUND	$ -	$ -	$ 16,393	$ -	$ 13,116	$ 16,151	$ 16,508	0.00%	
	TOTAL, LANDSCAPE & LIGHTING DISTRICT	**$ 102,446**	**$ 107,576**	**$ 107,803**	**$ 112,247**	**$ 92,544**	**$ 112,247**	**$ 114,333**	**1.86%**	
COMMUNITY FACILITIES DISTRICT										
760-9100-549-5270	PROFESSIONAL SERVICES	$ 6,000	$ 5,005	$ 5,005	$ -	$ 1,600	$ -	$ -		
760-9100-549-5271	TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
760-9100-549-5272	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
760-9100-549-5273	TRACT 6122/6242 - Kings Estates	$ -	$ -	$ 3,945	$ -	$ 4,374	$ -	$ -		
760-9100-549-5274	TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
760-9100-549-5275	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
760-9100-549-5276	TRACT 16-002 - Tulare Co.	$ -	$ -	$ 830	$ -	$ 2,986	$ -	$ -		
760-9100-549-5277	TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ -		
760-9100-549-5505	TRANSFER TO GENERAL FUND	$ -	$ -	$ 207,408	$ -	$ -	$ -	$ -		
760-9100-549-5506	TRANSFER TO FIRE DEP FUND	$ -	$ -	$ 108,963	$ -	$ -	$ -	$ -		
	COMMUNITY FACILITIES DISTRICT	**$ 6,000**	**$ 5,005**	**$ 326,151**	**$ -**	**$ 9,960**	**$ -**	**$ -**		
CFD TRACT 6151-MONARCH - Century Communities										
760-9105-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 3,063	$ 1,380	$ 9,400	$ 12,814		
760-9105-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
760-9105-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,552		
760-9105-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,034		
760-9105-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,007		
760-9105-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,517		
760-9105-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,552		
760-9105-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,034		
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,662		
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ -	$ 55		
	TOTAL, CFD TRACT 6151-MONARCH	**$ -**	**$ -**	**$ -**	**$ 3,063**	**$ 1,380**	**$ 9,400**	**$ 49,227**		
CFD TRACT 6122 - KINGS ESTATES (PHASE 1)										
760-9115-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 16,592	$ 10,976	$ 17,963	$ 10,766		
760-9115-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500	PARK SIGI	
760-9115-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ 25,000	$ 12,500	$ 9,375	$ 12,500	$ 7,072		
760-9115-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,715		
760-9115-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ 849		
760-9115-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,357		
760-9115-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,072		
760-9115-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,715		
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,138		
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,607		
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ 50,000**	**$ 29,092**	**$ 20,351**	**$ 30,463**	**$ 58,791**		
CFD TRACT 6242 - KINGS ESTATES (PHASE 2)										
760-9120-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 5,212	$ 1,000	$ 5,212	$ 9,766		
760-9120-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,500	PARK SIGI	
760-9120-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ 12,500	$ 9,375	$ 12,500	$ 7,072		
760-9120-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,715		
760-9120-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 849		
760-9120-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,357		
760-9120-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,072		
760-9120-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,715		
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,638		
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,607		
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ -**	**$ 17,712**	**$ 10,375**	**$ 17,712**	**$ 58,291**		
CFD TRACT 6167 - KINGS ESTATES (PHASE 3)										
760-9125-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 3,351	$ 1,500	$ 3,351	$ 6,966		
760-9125-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
760-9125-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,072		
760-9125-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,715		
760-9125-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 943		
760-9125-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,357		
760-9125-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,072		
760-9125-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,715		

CITY OF KINGSBURG
ASSESSMENT DISTRICT FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2024/25

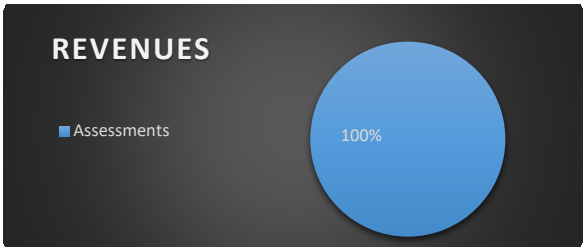
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	As of 4/2/2024	FY 23/24 PROJECTED	FY 24/25 PROPOSED	Percent Change
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,087	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,264	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ -**	**$ 3,351**	**$ 1,500**	**$ 3,351**	**$ 46,191**	
CFD TRACT 16-002 TULARE COUNTY									
760-9140-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 21,841	$ 9,069	$ 20,092	$ 18,546	
760-9140-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -		$ -	$ 10,000	
760-9140-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ 46,000	$ 34,500	$ 46,000	$ 35,798	
760-9140-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,865	
760-9140-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,684	
760-9140-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,933	
760-9140-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,798	
760-9140-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,865	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,958	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,933	
	TOTAL, CFD TRACT 16-002 TULARE COUNTY	**$ -**	**$ -**	**$ -**	**$ 67,841**	**$ 43,569**	**$ 66,092**	**$ 242,381**	
CFD TRACT 6306 SUMMERLYN; FRESNO CO.									
760-9145-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 6,576	$ 1,272	$ 6,576	$ 3,104	
760-9145-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
760-9145-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ 9,000	$ 6,750	$ 9,000	$ 4,140	
760-9145-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,760	
760-9145-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,202	
760-9145-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,380	
760-9145-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,140	
760-9145-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,760	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,968	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,766	
	TOTAL, CFD TRACT 6306 SUMMERLYN	**$ -**	**$ -**	**$ -**	**$ 15,576**	**$ 8,022**	**$ 15,576**	**$ 28,220**	
	TOTAL, COMMUNITY FACILITIES DISTRICT	**$ 6,000**	**$ 5,005**	**$ 376,151**	**$ 136,635**	**$ 95,157**	**$ 142,594**	**$ 483,099**	**253.57%**
	TOTAL, ASSESSMENT FUNDS	**$ 108,446**	**$ 112,581**	**$ 483,954**	**$ 248,882**	**$ 187,701**	**$ 254,841**	**$ 597,433**	**140.05%**
	Revenues	$ 196,867	$ 302,794	$ 448,453	$ 527,315	$ 267,977	$ 527,315	$ 572,376	
	Expenses	$ 108,446	$ 112,581	$ 483,954	$ 248,882	$ 187,701	$ 254,841	$ 597,433	
		$ 88,421	$ 190,213	$ (35,501)	$ 278,433	$ 80,276	$ 272,474	$ (25,057)	

LANDSCAPE & LIGHTING 93-01

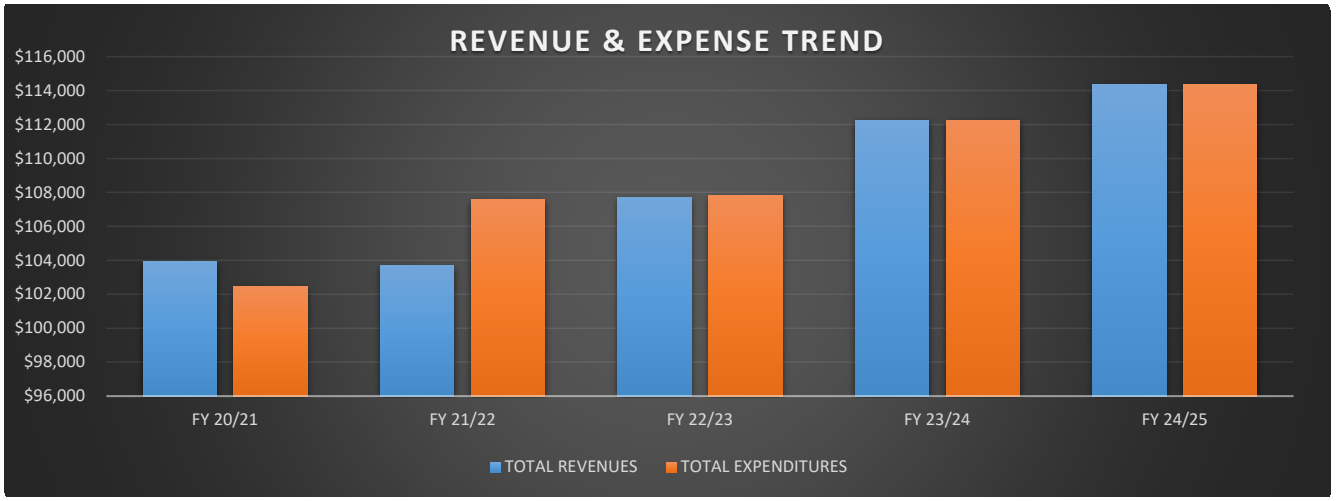
Description: This fund provides funding for the City's landscape maintenance assessment district, whereby each property owner, through property tax assessments, participates in the upkeep of common areas located within their housing subdivision.

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





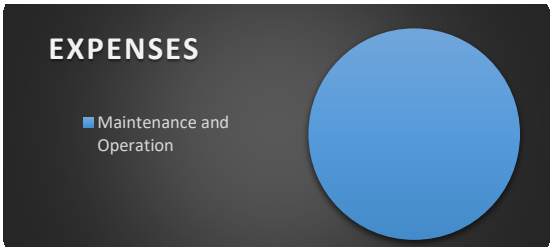
LANDSCAPE & LIGHTING DIST. 93-01	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
Assessments	$ 103,921	$ 103,687	$ 107,691	$ 112,247	$ 112,247	$ 114,333	1.86%
TOTAL REVENUES	**$ 103,921**	**$ 103,687**	**$ 107,691**	**$ 112,247**	**$ 112,247**	**$ 114,333**	1.86%
EXPENDITURES							
Maintenance and Operation	$ 102,446	$ 107,576	$ 7,850	$ 112,247	$ 8,358	$ 8,358	-92.55%
Transfer out to General Fund	$ -	$ -	$ 83,560	$ -	$ 87,738	$ 89,467	
Transfer out to Water Fund	$ -	$ -	$ 16,393		$ 16,151	$ 16,508	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 102,446**	**$ 107,576**	**$ 107,803**	**$ 112,247**	**$ 112,247**	**$ 114,333**	1.86%
Net Revenue/(Expenditures)	$ 1,475	$ (3,889)	$ (112)	$ 0	$ -	$ 0	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 1,475	$ (3,889)	$ (112)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 6,010	$ 7,485	$ 3,596	$ 3,484	$ 3,484	$ 3,484	0.00%
Ending Fund Balance June 30	$ 7,485	$ 3,596	$ 3,484	$ 3,484	$ 3,484	$ 3,484	0.00%

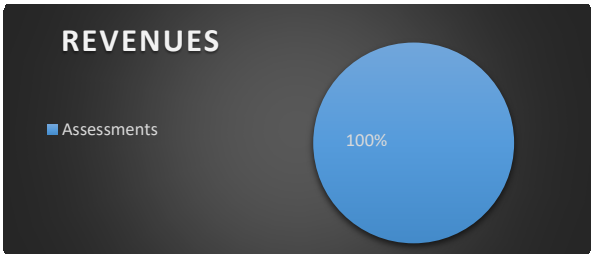


CFD TRACT 6151 - MONARCH

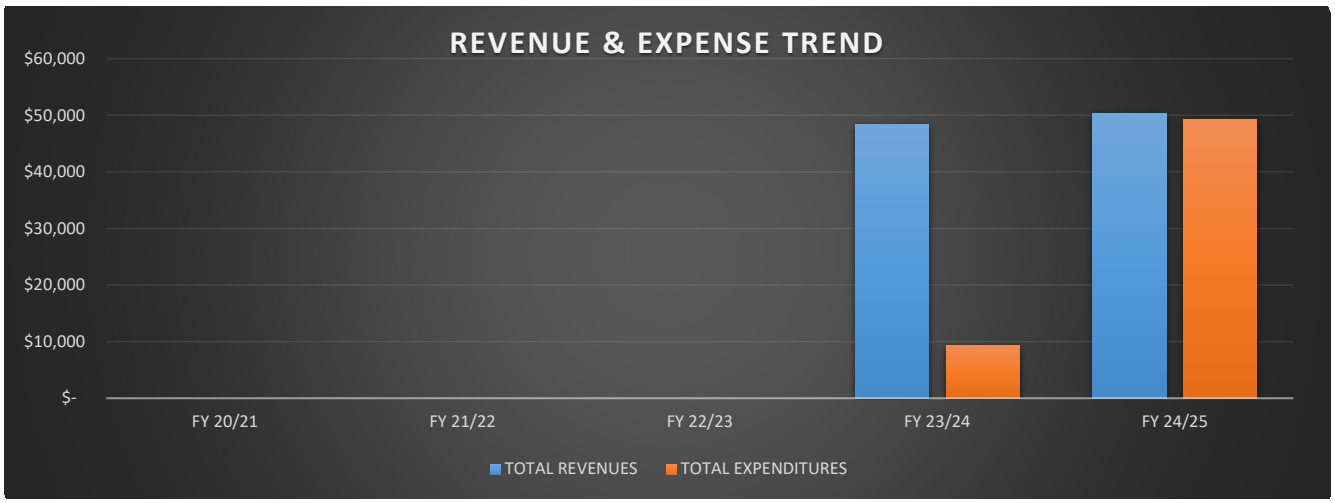
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos 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. This fund is for the Century Communities subdivision located of 10th Ave., and includes 64 lots.





CFD TRACT 6151 - MONARCH	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
TRACT 6151 - Monarch	$ -	$ -	$ -	$ 48,408	$ 48,408	$ 50,345	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 48,408**	**$ 48,408**	**$ 50,345**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ 3,063	$ 9,400	$ 12,814	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Police	$ -	$ -	$ -	$ -	$ -	$ 12,586	
Transfers Out to PW	$ -	$ -	$ -	$ -	$ -	$ 1,007	
Transfers Out to Admin	$ -	$ -	$ -	$ -	$ -	$ 2,517	
Transfers Out to Fire	$ -	$ -	$ -	$ -	$ -	$ 12,586	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 7,662	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 55	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 3,063**	**$ 9,400**	**$ 49,227**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 45,345	$ 39,008	$ 1,117	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 45,345	$ 39,008	$ 1,117	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ 45,345	$ 84,353	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 45,345	$ 84,353	$ 85,470	

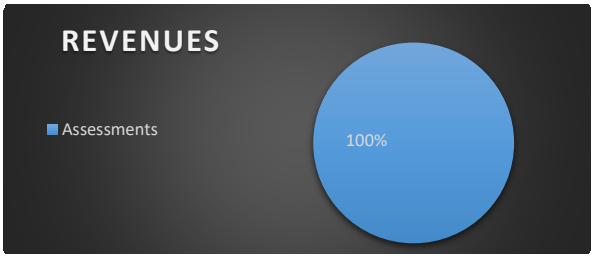


CFD TRACT 6122 - KINGS ESTATES

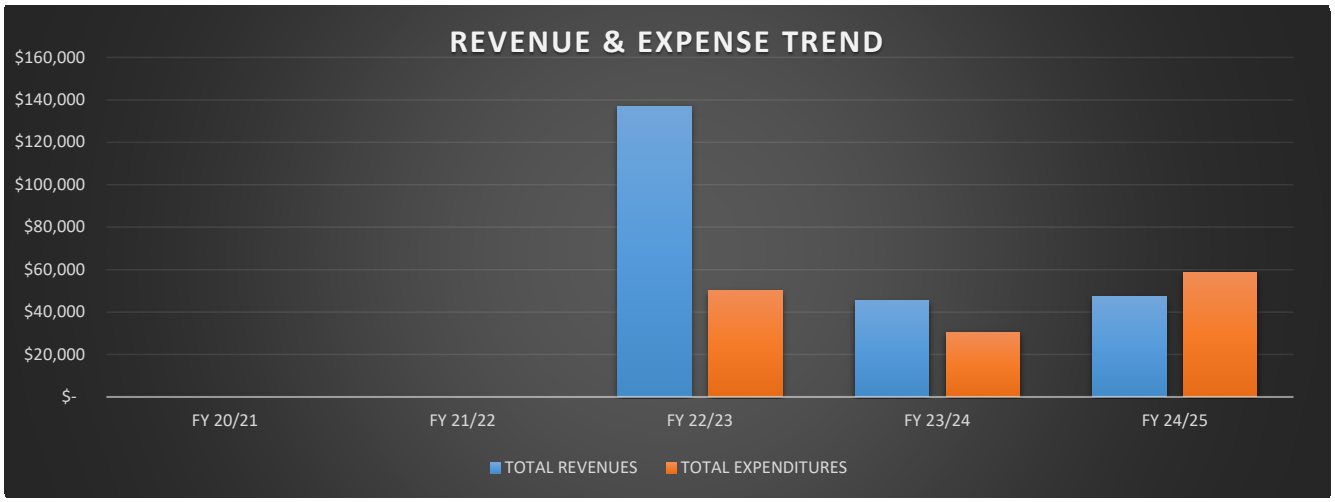
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos 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. This is Phase I of the Weststar developments, and is complete with 59 lots.





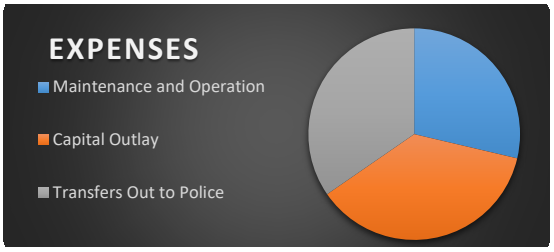
CFD TRACT 6122 - KINGS ESTATES (Phase 1)	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
TRACT 6122 - Kings Estates	$ -	$ 52,640	$ 136,969	$ 45,334	$ 45,334	$ 47,148	
TOTAL REVENUES	**$ -**	**$ 52,640**	**$ 136,969**	**$ 45,334**	**$ 45,334**	**$ 47,148**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ 16,592	$ 17,963	$ 10,766	
Capital Outlay-Park Signage	$ -	$ -	$ -	$ -	$ -	$ 12,500	
Transfers Out to Police	$ -	$ -	$ 25,000	$ 12,500	$ 12,500	$ 11,787	
Transfers Out to PW	$ -	$ -	$ 25,000	$ -	$ -	$ 849	
Transfers Out to Admin	$ -	$ -	$ -	$ -	$ -	$ 2,357	
Transfers Out to Fire	$ -	$ -	$ -	$ -	$ -	$ 11,787	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 6,138	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 2,607	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 50,000**	**$ 29,092**	**$ 30,463**	**$ 58,791**	
Net Revenue/(Expenditures)	$ -	$ 52,640	$ 86,969	$ 16,242	$ 14,871	$ (11,643)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ 52,640	$ 86,969	$ 16,242	$ 14,871	$ (11,643)	
Beginning Fund Balance July 1	$ -	$ -	$ 52,640	$ 139,608	$ 139,608	$ 154,479	
Ending Fund Balance June 30	$ -	$ 52,640	$ 139,608	$ 155,850	$ 154,479	$ 142,836	

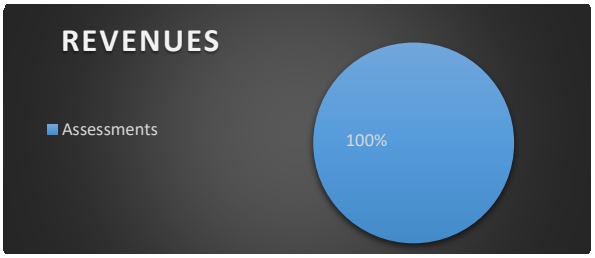


CFD TRACT 6242 - KINGS ESTATES

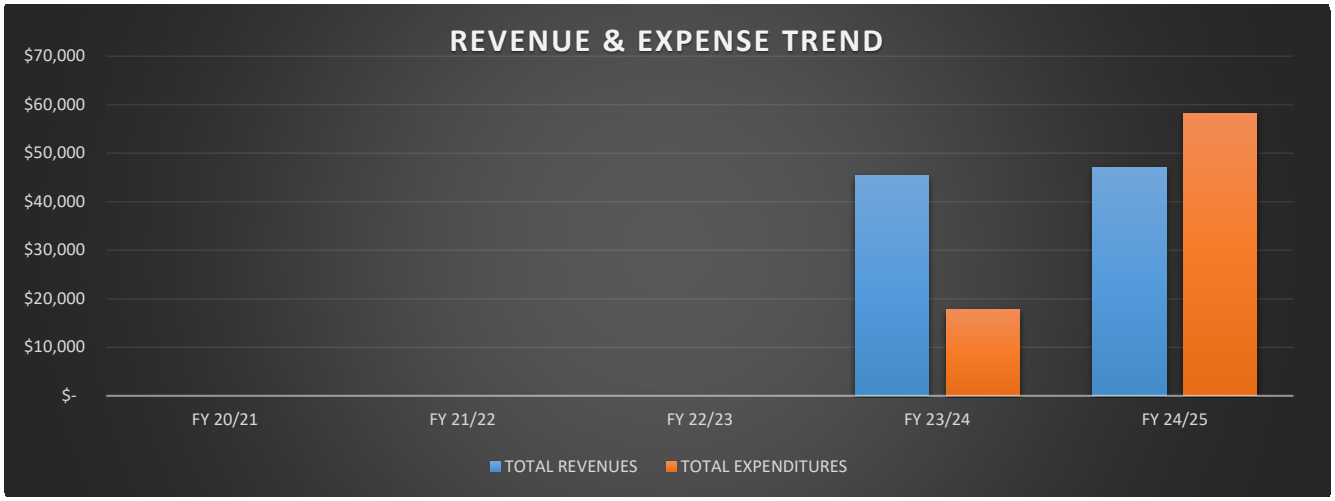
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos 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. This is Phase II of the Weststar developments, which was recently completed and has 59 lots.





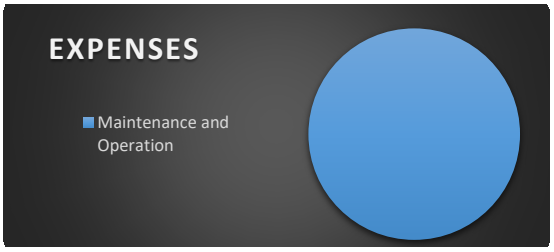
CFD TRACT 6242 - KINGS ESTATES (Phase 2)	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
TRACT 6242 - Kings Estates	$ -	$ -	$ -	$ 45,334	$ 45,334	$ 47,148	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 45,334**	**$ 45,334**	**$ 47,148**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ 5,212	$ 5,212	$ 9,766	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 12,500	
Transfers Out to Police	$ -	$ -	$ -	$ 12,500	$ 12,500	$ 11,787	
Transfers Out to PW	$ -	$ -	$ -	$ -	$ -	$ 849	
Transfers Out to Admin	$ -	$ -	$ -	$ -	$ -	$ 2,357	
Transfers Out to Fire	$ -	$ -	$ -	$ -	$ -	$ 11,787	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 6,638	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 2,607	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 17,712**	**$ 17,712**	**$ 58,291**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 27,622	$ 27,622	$ (11,143)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 27,622	$ 27,622	$ (11,143)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 27,622	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 27,622	$ 27,622	$ 16,479	

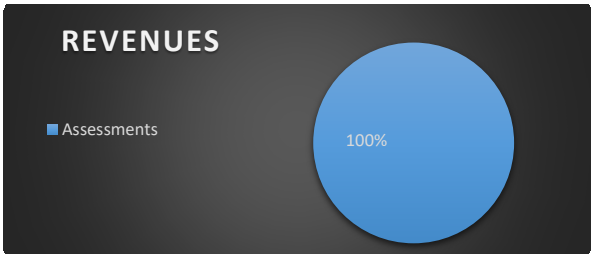


CFD TRACT 6167 - KING ESTATES

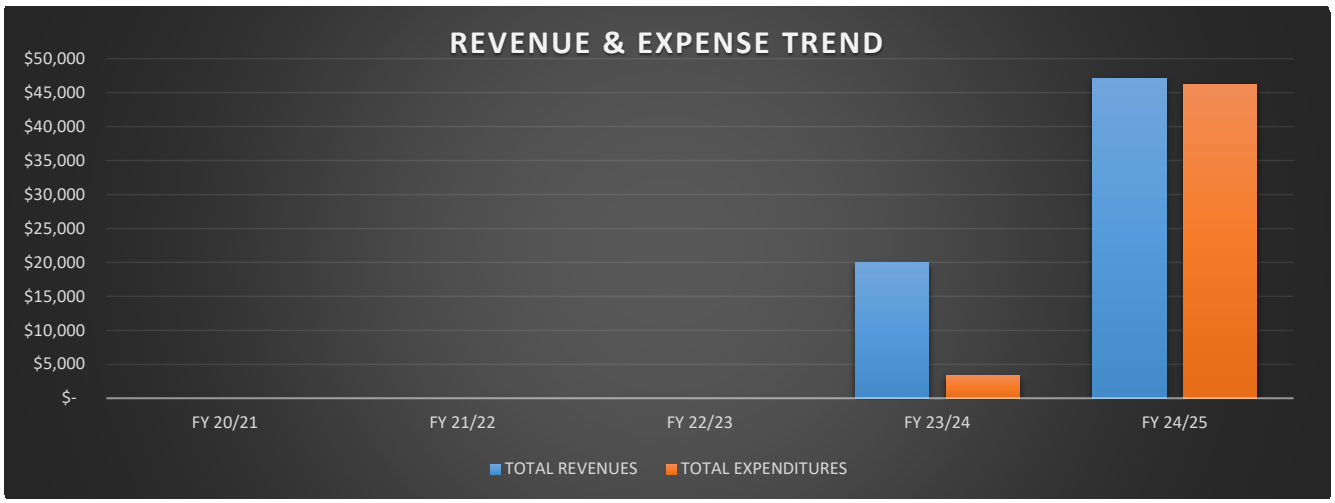
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos 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. This is Phase III of the Weststar developments, and is currently under construction, and will include 62 lots.





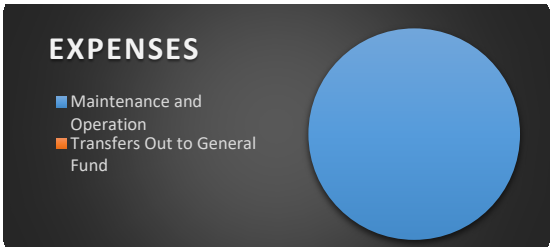
CFD TRACT 6167 KING ESTATES (Phase 3)	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
TRACT 6167 - WESTSTAR	$ -	$ -	$ -	$ 19,978	$ 19,978	$ 47,148	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 19,978**	**$ 19,978**	**$ 47,148**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ 3,351	$ 3,351	$ 6,966	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Police	$ -	$ -	$ -	$ -	$ -	$ 11,787	
Transfers Out to PW	$ -	$ -	$ -	$ -	$ -	$ 943	
Transfers Out to Admin	$ -	$ -	$ -	$ -	$ -	$ 2,357	
Transfers Out to Fire	$ -	$ -	$ -	$ -	$ -	$ 11,787	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 7,087	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 5,264	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 3,351**	**$ 3,351**	**$ 46,191**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 16,627	$ 16,627	$ 957	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 16,627	$ 16,627	$ 957	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 16,627	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 16,627	$ 16,627	$ 17,584	

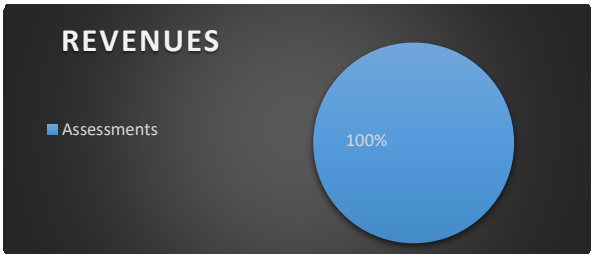


CFD TRACT 16-002 - TULARE COUNTY

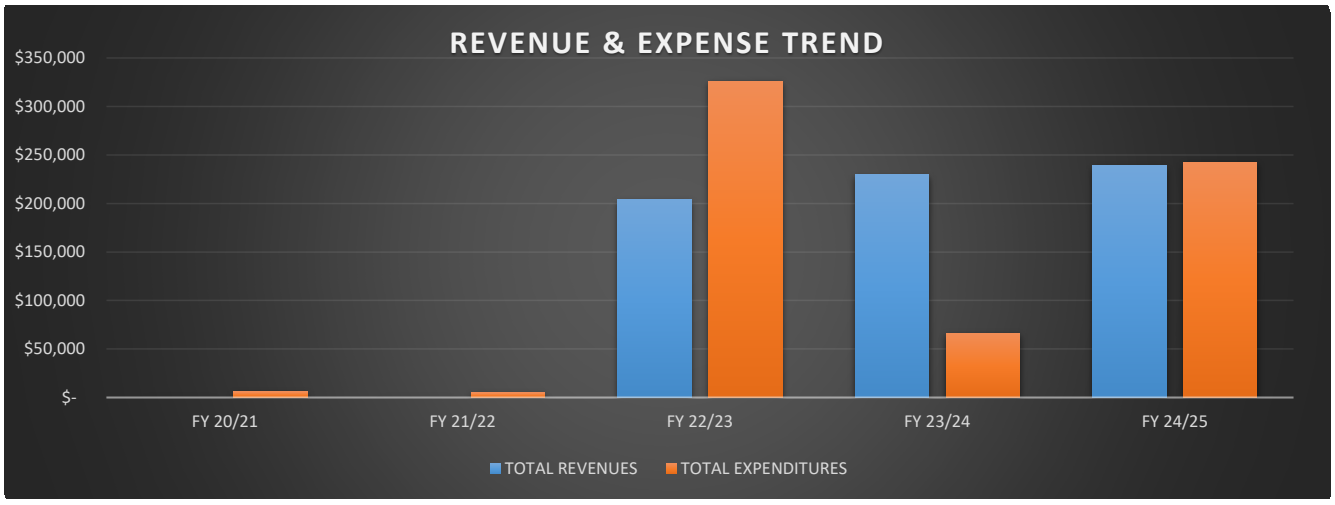
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos 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. This fund accounts for the Tulare County properties, which includes 147 lots in the Summerlyn subdivision. The County collects and and remits payment for City services.





CFD TRACT 16-002 TULARE COUNTY	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
TRACT 16-002 Tulare County	$ 92,946	$ 146,467	$ 203,793	$ 229,476	$ 229,476	$ 238,655	
TOTAL REVENUES	**$ 92,946**	**$ 146,467**	**$ 203,793**	**$ 229,476**	**$ 229,476**	**$ 238,655**	
EXPENDITURES							
Maintenance and Operation	$ 6,000	$ 5,005	$ 9,780	$ 21,841	$ 20,092	$ 18,546	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 10,000	
Transfers Out to General Fund	$ -	$ -	$ 207,408	$ 46,000	$ 46,000	$ -	
Transfers Out to Police	$ -	$ -	$ -	$ -	$ -	$ 59,664	
Transfers Out to PW	$ -	$ -	$ -	$ -	$ -	$ 27,684	
Transfers Out to Admin	$ -	$ -	$ -	$ -	$ -	$ 11,933	
Transfers Out to Fire	$ -	$ -	$ 108,963	$ -	$ -	$ 59,664	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 42,958	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 11,933	
TOTAL EXPENDITURES	**$ 6,000**	**$ 5,005**	**$ 326,151**	**$ 67,841**	**$ 66,092**	**$ 242,381**	
Net Revenue/(Expenditures)	$ 86,946	$ 141,462	$ (122,358)	$ 161,635	$ 163,384	$ (3,726)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 86,946	$ 141,462	$ (122,358)	$ 161,635	$ 163,384	$ (3,726)	
Beginning Fund Balance July 1	$ (960)	$ 85,986	$ 227,448	$ 105,090	$ 105,090	$ 268,474	
Ending Fund Balance June 30	$ 85,986	$ 227,448	$ 105,090	$ 266,725	$ 268,474	$ 264,748	

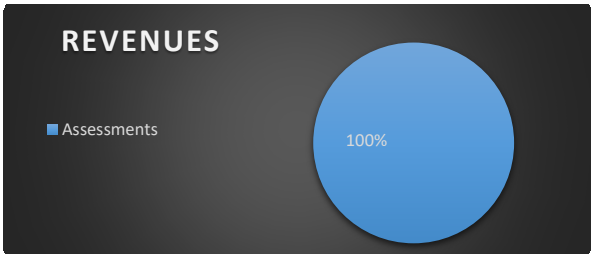


CFD TRACT 6306 - Fresno Co. SUMMERLYN

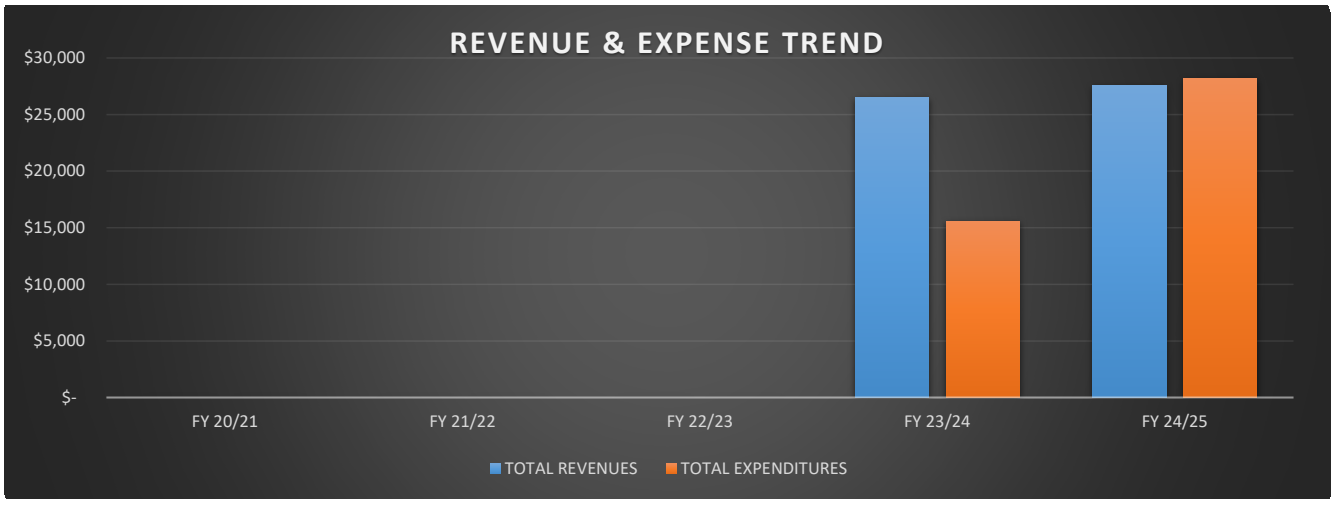
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos 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. This portion of funding includes the 17 Fresno Co. properties in the Summerlyn subdivision.





CFD TRACT 6306 SUMMERLYN	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ADOPTED	FY 23/24 PROJECTED	FY 24/25 PROPOSED	% Change
REVENUE							
TRACT 6306 Summerlyn	$ -	$ -	$ -	$ 26,538	$ 26,538	$ 27,600	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 26,538**	**$ 26,538**	**$ 27,600**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ 6,576	$ 6,576	$ 3,104	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ 9,000	$ 9,000	$ -	
Transfers Out to Police	$ -	$ -	$ -	$ -	$ -	$ 6,900	
Transfers Out to PW-GF	$ -	$ -	$ -	$ -	$ -	$ 3,202	
Transfers Out to Admin-GF	$ -	$ -	$ -	$ -	$ -	$ 1,380	
Transfers Out to Fire	$ -	$ -	$ -	$ -	$ -	$ 6,900	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 4,968	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 1,766	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 15,576**	**$ 15,576**	**$ 28,220**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 10,962	$ 10,962	$ (620)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 10,962	$ 10,962	$ (620)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 10,962	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 10,962	$ 10,962	$ 10,342	



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 2024-25 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 2024-2025 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 to 2022-2023 and 2023-2024 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 2024-2025 financial blueprint for the City. The 2024-2025 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 2024-2025 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. California Cooperative Liquid Assets Securities System, dba the California CLASS
6. Repurchase Agreements.
7. Operating Bank Account.
8. Money Market Funds.
9. Commercial Paper.
10. 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 int eh 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 $10,000. 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 $10,000. If sale value is less than $10,000, 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
    - 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 $5,000

Purchases under $5,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to five-thousand dollars ($5,000.00) 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 ($5,000.00) 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 $5,000 and under $25,000

Purchases of at least $5,000 and under $25,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between five thousand dollars ($5,000.00) 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 five thousand dollars ($5,000.00) and twenty-five thousand dollars ($25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations received in writing from separate vendors for compatible items. Such

purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between twenty-five thousand dollars ($25,000.00) and one one-hundred thousand ($100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the Department Head and the City Manager. In either case, formal bids or not, unbudgeted purchases shall be made only with the approval of the City Council. If the selected vendor does not offer the lowest price, the City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

4. Purchases greater than $100,000

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment:

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

Emergency Purchases Policy

When an emergency situation does not permit the use of the purchasing procedures identified above, the City Manager may determine the most appropriate method to the make the procurement of one hundred thousand dollars ($100,000.00) or less. 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.

- 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

Purpose

This policy establishes minimum standards and procedures for use of a city credit card to ensure compliance with the policy. Credit card holders assume responsibility of the protection and proper use of the City issued card at all times and adhere to constraints.

Policy

1. The Finance Director is designated to be responsible for the City of Kingsburg's credit card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this credit card use policy.

2. City credit cards may be used only by those authorized and only for the purchase of goods or services for the official business of the City of Kingsburg.

3. All authorized users of City credit cards shall submit documentation detailing the goods or services purchased, the cost of the goods or services, the date of the purchase, and the official business for which it was purchased.

4. Upon termination of an employee who has been issued a City credit card, that employee shall immediately return the credit card to the City of Kingsburg Finance Department.

5. An authorized employee, who is issued a credit card, is responsible for its protection and custody, and shall immediately notify the bank card issuer and the Finance Department if the credit card is lost or stolen.

6. The Finance Department will follow established Accounts Payable internal control procedures for approval, documentation, and payment of credit card charges.

7. Unauthorized use of a City credit card shall result in disciplinary measures to the fullest extent of the law.

Procedures

1. Issuance of Credit Cards

a. Credit cards will be issued to the City Manager, Assistant City Manager, Department Directors, and all others approved by the Finance Director. The cards will be issued to individuals, in the name of the individual; there will be no departmental cards. Only one card will be issued in an individual's name. Cards are nontransferable.

b. The authorized credit limit of all credit cards issued by the City of Kingsburg shall not exceed $30,000 per department. The credit limit for each individual in departments with multiple credit cards will be determined by the Department Director.

c. Check Requests are required for any purchases over $30,000 and are due by 12:00 pm on the Wednesday Accounts Payables are processed.

2. Card Use

a. The credit card shall be used for the purchase of goods and services that are for the official business of the City of Kingsburg when normal Accounts Payable procedures cannot be utilized, e.g., fuel purchases, travel-related expenses, conference registration fees, etc. Misuse of the card will subject the card holder to disciplinary action in accordance with City policies and procedures relating to disciplinary action and termination for cause.

b. Purchases made via the credit card must comply with the City's purchasing and expenditure policies. The card in no way changes such policies.

c. Anyone issued a City of Kingsburg credit card shall sign a Credit Card User Agreement, thereby agreeing to abide by adopted City credit card policies and procedures. The card holder is responsible for assuring that all credit card charges are accurate and consistent with policy guidelines.

d. All rewards earned from purchases made for City business on City issued credit cards will be the property of the City and may only be redeemed for City business needs.

3. Card Holder Responsibilities

a. The card holder must:

(i) Ensure the card is used only for legitimate business purposes.

(ii) Maintain the card in a secure location at all times.

(iii) Not allow other individuals to use the card.

(iv) Adhere to City purchase limits and restrictions.

(v) Obtain all sales slips, register receipts, and/or credit card slips and provide same to the Finance Department for reconciliation and approval of transactions.

(vi) Attempt to resolve disputes related to billing errors with the vendor directly or in conjunction with the Finance Department.

(vii) Ensure that the appropriate credit is issued for disputed items or billing errors on a subsequent credit card statement.

(viii) Immediately report a lost or stolen card to the card issuer and notify the Finance Department of the lost or stolen card at the first opportunity during business hours.

(ix) Return the card to the Finance Department upon terminating employment with the City.

4. Card Holder Liability

The credit card is a corporate charge card that will not affect the card holder's personal credit; however, it is the card holder's responsibility to ensure that the card is used within stated guidelines, policies, and procedures of the City. Failure to comply with program guidelines may result in the permanent revocation of the card, charge-back of an improper or unsupported transaction to the card holder for reimbursement to the City, notification of the situation to management, and further disciplinary measures, which may include termination.

5. Card Holder Termination or Card Cancellation

a. The City is required to close an account if a card holder:

(i) Terminates City employment; or

(ii) Moves to a new position in which a credit card is not required.

b. The City reserves the right to cancel a credit card for any of the following reasons:

(i) The card is used for personal or unauthorized purposes;

(ii) The card is used to purchase any material or service that violates policy, law, or regulation pertaining to the City;

(iii) The card holder allows the card to be used by another individual;

(iv) The card holder fails to provide the required receipts and supporting documentation; or

(v) The card holder does not adhere to all of the appropriate City Administrative Orders, policies, and procedures.

6. Sample of Items That Can be Purchased with the Credit Card:

a. Airfares

b. Conference registration

c. Lodging and meals – See Personnel Manual Sec. 1219 Travel and Expense.

d. Rental cars and gas

e. Lunch and dinner meeting meals

f. Minor emergency office supplies

g. Training books

7. Sample of Items That Cannot be Purchased with the Credit Card:

a. Cash advances

b. Standard merchant category exclusions (e.g., liquor or tobacco products)

c. Personal use

8. Credit Card Use Audits

The Finance Department will make periodic random audits of card use and charges for appropriateness. Areas to be monitored include, but are not limited to, compliance with this and other related Administrative Orders. Excessive and/or non- use by card holders will also be monitored.

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 balanc-es 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 condi-tions 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 terms means as of June 30th (end of the fiscal year).

RESOLUTION NO. 2024-033

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG APPROVING THE OPERATING BUDGET, CAPITAL OUTLAY BUDGET AND RELATED AGENCIES BUDGETS FOR THE FISCAL YEAR 2024-2025

WHEREAS, in accordance with Kingsburg Municipal Code Section 2.8.090 G., the City Manager has submitted for the consideration of the City Council of the City of Kingsburg, a proposed City Operating Budget, City Capital Outlay Budget and related agencies budgets for the City Fiscal Year 2024-2025 Budget; and

WHEREAS, the 2024-2025 Fiscal Year Budget is based on Kingsburg Finance Committee budget meetings, public comment, and policies and objectives established by the City Council; and

WHEREAS, the City's Total Appropriations for Fiscal Year 2024-2025 are $29,681,491 including the allocation of City Personnel, the City Operating Budget, the City Capital Outlay Budget, Kingsburg Public Financing Authority Budget and the Kingsburg Redevelopment Successor Agency Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Fiscal Year 2024-2025 Budget for the City of Kingsburg and related agencies for 2024-2025 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

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I, Abigail Palsgaard, City Clerk for the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 19th day of June 2024, by the following vote:

Ayes:	Councilmembers:
Noes:	Councilmembers:
Absent:	Councilmembers:
Abstain:	Councilmembers:

_____

Abigail Palsgaard, City Clerk
City of Kingsburg