Office of the City Manager
Alexander J. Henderson
2014-2015 Budget Transmittal

June 18, 2014

Honorable Mayor Chet Reilly and Councilmembers,

It is my pleasure to present the 2014-2015 recommended executive budget for the City of Kingsburg. As a City with a rich historical precedence, the past year has provided a number of changes for our organization. The annual budget provides a new beginning for the next year, and builds upon our successes of previous endeavors. As we often discuss, local government provides the majority of services that citizens interact with in a daily basis. It's our belief that this budget helps outline a plan to keep Kingsburg well prepared for future success.

For FY14-15, the City's operating expenditures remain nearly flat, with a _% increase over the previous year. The City has worked diligently to provide the services our residents have come to expect, without the need to raise fees for these services.

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

- Staffing and succession planning
- Financial Stability
- Managed Development/Growth

Staffing and Succession Planning

- Communication
- Staff Appreciation
- Council involvement
- Hiring of a new City Manager

Financial Stability

- Inclusive budget process
- Increased Revenue
- Efficiency Opportunities
- Capital Improvement Investment

Managed Development

- Single point of contact for ED
- Effective Chamber of Commerce
- Inclusion of Communication mediums
- Community Engagement

The FY14-15 budget process has been guided by these strategic principles, and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that City creates on an annual basis. It is our blueprint for a more successful future. Within the budget you will find:

- Revenue & expenditure summaries
- Departmental goals and metrics
- Fiscal plan
- Capital improvement program

While the budget is primarily used for policy determination and use by staff throughout the year, it also serves as an aid to the citizens in providing a better understanding of the City's operating programs.

Economic Indicators

As the nation's economy continues to rebound from the recession of 2008, the City has tempered optimism in the form of increased sales tax, property taxes, and the upswing in development (both residential and commercial). Kingsburg's local economy continues to perform well and there are signs of renewed economic activity. Local unemployment, while still trending higher than the national average, remains one of the lowest in the area.

In 2013, the City saw the finalization of an annexation project that was over 14 years in the making. The inclusion of the annexation means Kingsburg's highway commercial and industrial footprint grew nearly 431 acres along Highway 99 from the current city limits to Mountain View. While much of the land that was included in the newly annexed property is developed, including major companies like Sunmaid, Guardian and Vie-del, the agreements made with the Consolidated Irrigation District and Fresno County Fire as part of this process cleared many of the hurdles that developers once faced. Land-use policy in the annexed area is intended to encourage retail and commercial development while preserving the ability for the large industries that are there now to expand their operations and thereby increase job opportunities in the area

In addition, the City has seen the upswing in the housing market as well. A new, 46-unit housing tract is currently under construction, and plans for multi-unit complexes have been submitted for consideration in the community. Our continued incentive program has contributed to these successes, with over 600 new jobs created since the inception of the program.

- FASTER PERMITS – a streamlined 21 day administrative approval permitting process.
- LOWER FEES – 25% reduction in the City's Capital Facilities Fees.
- NEW INCENTIVES – 50% rebate of the City's real estate property taxes and sales taxes for three years

As part of the City's desire to become more business and development friendly, the Economic Development Committee has refocused their strategic plan, and are working cohesively with area brokers and potential developers to find solutions to outstanding problems. Our size and willingness to work provides a flexibility to create exiting opportunities that can benefit citizens, developers, and the City.

Fiscal Year 2015 Budget Overview

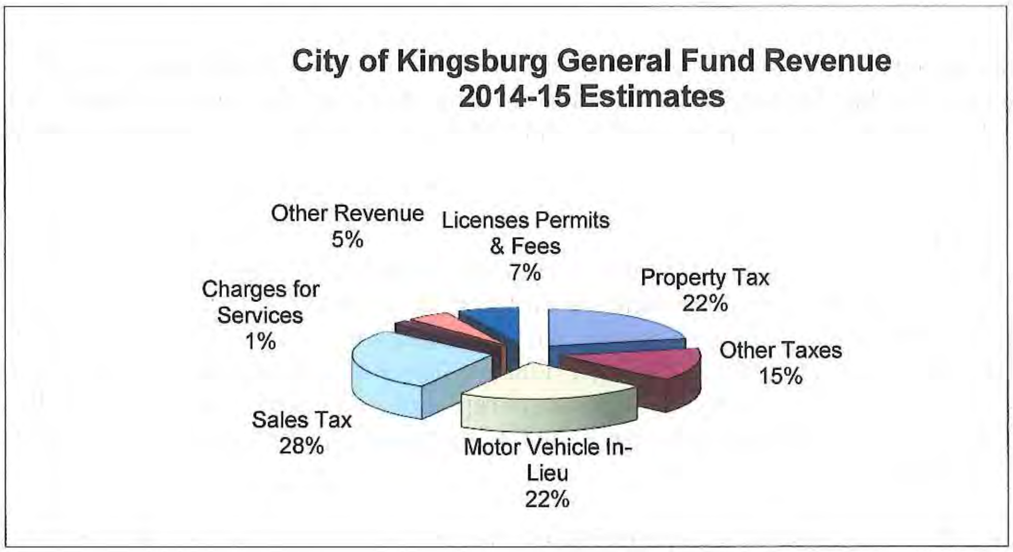
The proposed budget anticipates that key City revenues, including property tax, sales tax, and transient occupancy tax will continue to improve upon their 2009-2012 levels. The TOT is expected to be considerably stronger as the economic recovery continues, and our major industrial businesses continue to strive. Some revenue projections for FY15 include:

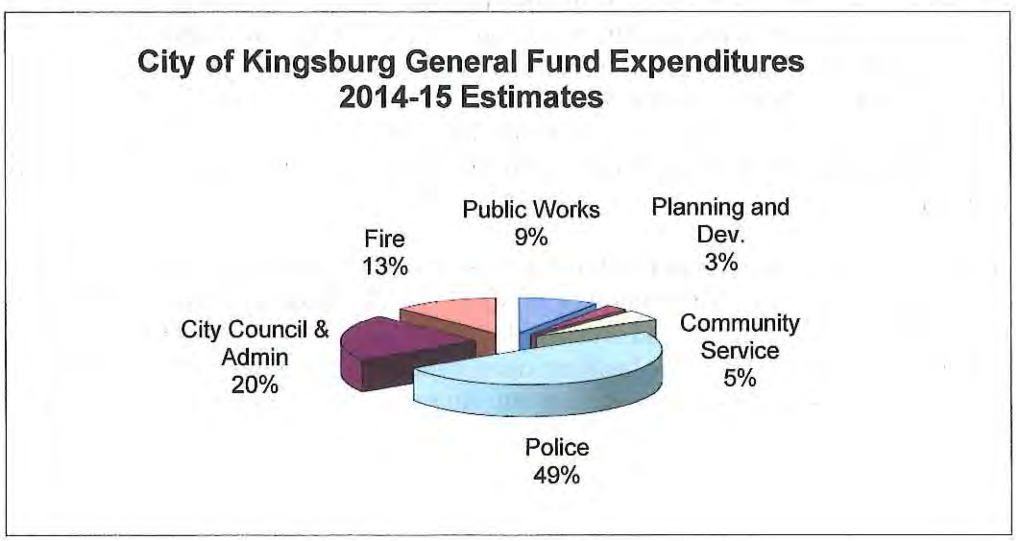
Transient Occupant Tax
- 10% increase from FY14

Property Tax
- 2% increase from FY14

Sales Tax
- 3% Decrease from FY 14

The budget continues a practice of estimating conservatively, especially in the General Fund. Overall, readers will notice a general fund revenue decrease is projected as compared to the 2013-2014 budget. This is due largely to an anticipated decrease in overall sales tax.





Enterprise Funds
Outside of the general fund, the City has four existing business-type, or enterprise funds that in place to fund specific operations.

- Water Utility
- Solid Waste
- Ambulance
- Building Permit

During FY15, the City will be working directly with our auditing partners to discuss the option of bringing the building permit fund back into the general fund operations. Overall, our enterprise funds total fund balance is expected to improve 9% at year-end compared to FY13. This is due mainly to the recuperation of the building permit fund, as well as improvement to the solid waste fund through expenditure reductions. For FY15, the City expects these balance to improve an addition 5% through expenditure restraint, as well as increased revenues from Solid Waste, Ambulance, and the Building permit funds.

While staff anticipates a continued growing revenue trend in the building permit fund, it's important to note that the large FY14 success was due to two large construction projects – the Marion Villas, a 46-unit senior living facility, and a 46 home residential tract built by Covington Homes.

Changing Faces
As mentioned, our City has seen a number of significant changes over the past year. Some of these will continue into FY15. Succession planning for key positions is certainly on the forefront. This was made evident when significant changes in the organizational structure occurred in 2013, with the City Manager and Assistant City Manager/Finance Director, retiring. Their departures opened the door for new experience as the positions were replaced in the early part of 2014. With a new City Manager and Finance Director in place, the City continues our drive to implement the Strategic Initiatives outlined.

As of May, 2014, the City's Police Chief will also be retiring from duty, after nearly ten (10) years served as Chief in Kingsburg. The hiring of an interim Police Chief, Drew Bessinger, will provide stability, leadership, and a new perspective to the position, while the City audits the overall Police Department functions, and prepares the recruitment to find a full time replacement. It's expected the full time Chief will be coming on Board in the early months of 2015. Kingsburg is recognized throughout the Central Valley as a low crime, family friendly place to live, work and play. Our goal is to make sure we promote this experience, and provide the necessary tools to our employees to see this through.

As part of the City's efforts to continue to improve economic development efforts, we will be hiring a full time building inspector in the beginning months of FY15. This decision was brought on by the need to have a consistent, available and reasonable individual in the position. Often, as developers bring in new projects, it takes a team of willing, open minded individuals to get the right information together and make the project happen. An experienced building inspector helps this process greatly.

Capital Improvements
The City is anticipating a number of capital improvement projects in FY15. Many of these are due to large federal grant projects that are funding a large majority of the design, engineering, and construction. Capital improvement projects include:

- Madsen Ave. Bike Path
- Sierra St. Reconstruction (Rafer Jouhson to Sixth Ave.)
- Lincoln Street Reconstruction (Sierra St. to 18th Ave.)
- Sierra Street Transit Stop
- 14th Ave. Bike Lanes & Recon. (Sierra St. to Stroud Ave.)
- Sierra St. Traffic Signal Synchronization
- Earl St. Reconstruction (California St. to 18th Ave.)
- Sixth Street Reconstruction (Sierra St. to Kern St.)
- 10th/Union Lighted Crosswalk
- Rafer Johnson Dr./Sierra St. Lighted Crosswalk
- Historic Train Depot Restoration
- 18th Ave. Sidewalks
- 10th Ave. Reconstruction (Sierra St. to Stroud Ave.)
- 18th Ave./Kern St. Lighted Crosswalk

In addition to several capital projects, the City will be making a few capital equipment purchases as well in FY15. All City buildings are in need of an updated and integrated phone system. The current system is outdated, and parts for broken phones are no longer manufactured. The integrated system would give new possibilities for improved efficiency, including mobile compatibility.

The largest expenditure to be made in FY15 is a newly proposed ambulance for the Fire Department. Currently, the City is operating two ambulance units, the newest of which was purchased in 2003. These ambulances are in need of replacement due to high mileage and ever increasing maintenance costs. The new ambulance would be purchased from the proceeds of a City land sale, located in Tulare County near the Kingsburg Gun Club. The proceeds of the sale will be used to pay down existing debt, as well as to create a potential debt contingency fund.

Looking to the Future

Another area of financial impact is the newly negotiated garbage, recycling and green waste agreement. The City's ten year agreement with Waste Management expires at the end of June, 2014. In April, the City requested proposals from interested qualified haulers to bid on the service. The City received six (6) competitive bid responses, and recommended negotiating the services of Mid-Valley Disposal. The new ten year agreement helps lock in quality service and reasonable rates, ensuring the City can continue to provide not only the quality disposal service they've come to expect, but also are able to continue to fund necessary operations through the cost savings achieved through the bidding process. Mid Valley's disposal stands to save nearly $1,000,000 over the ten year life of the contract.

Mid Valleys new ten year agreement helps lock in quality service and reasonable rates, ensuring the City can continue to provide not only the quality disposal service they've come to expect, but also are able to continue to fund necessary public safety operations through the cost savings of a new contract. In fact, Mid Valley has offered the City a two year rate lock, with a $35,000 one-time donation to the City's general fund.

Mid Valleys Disposal provides a number of value added services for residents at no extra charge, including:

- All new garbage, recycling and green waste carts to provide uniformity
- Rx Drug and Sharps Drop-off Kiosks
- New aesthetically pleasing on-site containers for City Parks
- Free E-Waste Drop off for residents
- Mulch and compost available for pickup
- Organic/food waste disposal (new service)
- Corporation yard located in Kingsburg

As part of the approval, the City recognized the need to improve our overall recycling numbers, as required by AB341 and AB939. Mid Valley has guaranteed an increase of total recycling diversion of at least 10% within the first year of operation. Mid Valley will be working directly with commercial properties to "right size" their existing accounts,

Water Infrastructure Improvements

As part of FY15, the City will be completing a water meter retrofit that began in 2013. The California mandate of water meters is currently set for 2025. Given the extreme drought currently facing the State, Kingsburg has taken an aggressive approach to emphasize the need for water usage awareness and conservation. After the first retro fit was completed, the City saw an initial reduction of 1,000,000 gallons per day. This reduction is attributed to the education of residents, now aware of the amount of water being used, and the costs associated with that usage.

For FY15, the water enterprise budget includes over $200,000 in capital improvements. Improvement include the replacement of aging water line infrastructure located off of Sierra St., and the repair of several failing water valves in the system.
With over sixty (60) miles of water line infrastructure, 500+ hydrants, 1,350 gate valves, and seven municipal wells averaging 675 ft. in depth; it is imperative that we continue regular operations and maintenance to avoid major replacement expenses before they're scheduled.

For FY15, the City's water enterprise fund revenues are expected to rise over 3%. This is contributed largely to the increase in fees collected through billing, which are offset by our payment to the Consolidated Irrigation District. This payment is made as part of an agreement that ensure the replenishment of local aquifers to protect surrounding agriculture as well as City needs. For FY15, the City will be making a $245,000 payment to CID to continue underground recharge efforts.

In the coming months, staff will also begin examining options for increased enforcement of outdoor water usage. California Gov. Brown has called for a 20% reduction from all users. With proper education and necessary enforcement, the City believes we can achieve this reduction by limiting the amount of outdoor water use. We believe that timer controls and well maintained systems will allow our residents to keep their lawns attractive, while removing waste spilled onto sidewalks and roadways.

In Conclusion

The past several years of budget discussions have provided daunting challenges, including reduction in work force, employee benefit structure changes, and positions left unfilled. These difficult decisions have provided the backbone for future growth and potential, while keeping the City on solid financial footing. We continue to examine opportunities for organizational efficiency, infrastructure development, and economic development.

The City has a lot of hard work ahead of it, but we also have the people and ingenuity to find solutions to the problems we face. The City continues to see a slow increase in overall revenues in the key areas of property tax and transient occupant tax, and we're hopeful this trending will continue to allow the City to provide our residents and businesses with the support they need to strive. This budget document hopes to recognize the values that makes Kingsburg what it is today, and is a reflection of each of our employees. I would like to give special thanks and recognition to City Finance Director, Maggie Moreno, for her hard work and long hours assisting with the development of this document. I hope you'll find it a useful and beneficial tool.

Respectfully Submitted,

Alexander J. Henderson
City Manager

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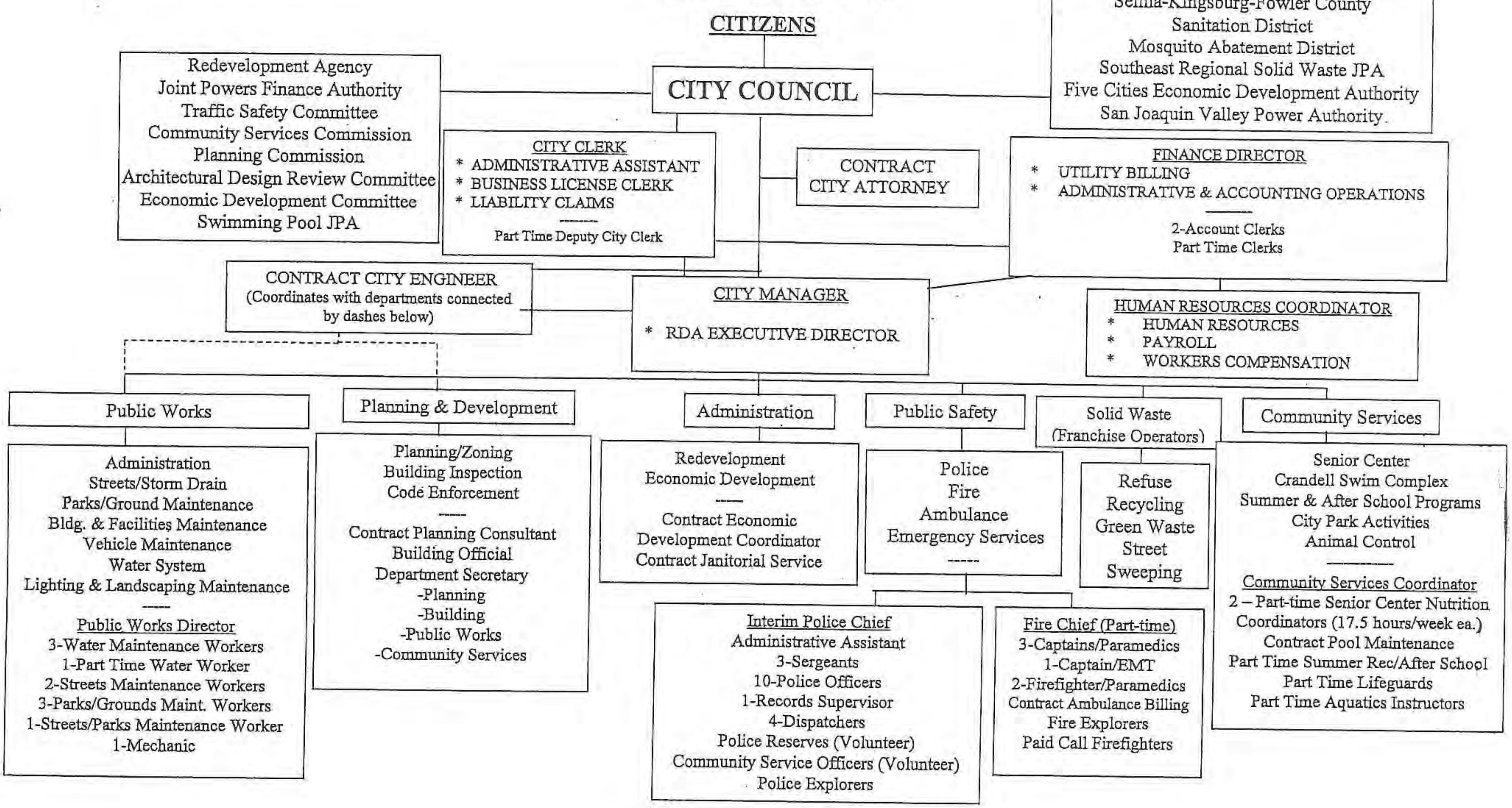
CITY OF KINGSBURG



FUND BALANCE PROJECTION							
FUNDS	ACTUAL FUND BALANCE 7/1/2014	2014-15 ESTIMATED REVENUE	2014-15 OPERATING BUDGET	2014-15 DEBT SERVICE	2014-15 CAPITAL PROJECTS	2014-15 TOTAL BUDGET	EST FUND BALANCE 06/30/15
GENERAL FUND	1,360,590	5,605,174	4,669,900	-	89,500	4,759,400	2,206,364
SPECIAL REVENUE							
Gas Tax	297,219	304,820	254,895	-	-	254,895	347,144
LTF Article 3	32,693	7,423	-	-	-	-	40,116
LTF Article 8	1,008,112	306,060	63,700	-	100,000	163,700	1,150,472
Measure C	724,280	337,200	288,500	-	110,000	398,500	662,980
CAPITAL PROJECTS							
Capital Facilities-Arterial Streets	551,340	10,500	39,085	-	66,000	105,085	456,755
Capital Facilities-Police	(400,417)	5,000	250	-	-	250	(395,667)
Capital Facilities-Fire/Amb	(1,169,994)	20,000	215,500	-	-	215,500	(1,365,494)
Capital Facilities-City Hall	238,161	8,100	15,643	-	-	15,643	230,618
Capital Facilities-Public Works Yard	29,736	5,010	1,836	-	-	1,836	32,910
Capital Facilities-Special Recreation	513,539	10,300	33,999	-	-	33,999	489,840
Capital Facilities-Library	155,840	10,100	9,987	-	-	9,987	155,953
Capital Facilities-Water Facilities	540,067	15,300	35,094	-	-	35,094	520,273
Sewer Connection	936,590	15,600	119,298	-	-	119,298	832,892
Storm Drain	(122,881)	-	137	-	-	137	(123,018)
Parks & Rec- Neighborhood	(87,121)	10,020	7,241	-	-	7,241	(84,342)
Parks & Rec- Community	205,520	5,000	-	-	-	-	210,520
Traffic Impact Zone	13,385	30	-	-	-	-	13,415
Equipment Reserve	(41,376)	120	-	-	-	-	(41,256)
ENTERPRISE							
Water	3,493,121	1,970,800	1,588,227	268,113	200,000	2,056,340	3,407,581
Solid Waste	(45,436)	1,691,000	1,630,488	-	5,000	1,635,488	10,076
Ambulance	(1,050,022)	2,872,750	2,476,744	136,205	245,000	2,857,949	(1,035,221)
Building Permit	(481,312)	111,000	98,775	-	-	98,775	(469,087)

FUND BALANCE PROJECTION										
FUNDS	ACTUAL FUND BALANCE 7/1/2014	2014-15 ESTIMATED REVENUE	2014-15 OPERATING BUDGET		2014-15 DEBT SERVICE		2014-15 CAPITAL PROJECTS		2014-15 TOTAL BUDGET	EST FUND BALANCE 06/30/15
RECREATION										
Pool	(71,824)	159,656	145,329		-		-		145,329	(57,497)
Senior Center	(943)	50,800	47,862		-		-		47,862	1,995
SPECIAL POLICE										
Abandoned Vehicle Abatement	12,404	3,000	3,000		-		-		3,000	12,404
GRANT FUNDS										
Community Development Block Grant	(20,015)	85,000			-		85,000		85,000	(20,015)
CMAQ Projects	(106,186)	209,012			-		209,012		209,012	(106,186)
Sierra Street Median	(429,305)	-	-		-		-		-	(429,305)
Sierra Street Signals Synchonization	(18,137)	250,127	-		-		250,127		250,127	(18,137)
Sierra Street Transit Stop	(1,360)	54,502	-		-		54,502		54,502	(1,360)
14th Ave Bikelanes	1,950	315,919	-		-		315,919		315,919	1,950
Sierra Street Sidewalk-Lincoln	-	-	-		-		-		-	-
Lincoln Street Reconstruction	(6,400)	143,665			-		143,665		143,665	(6,400)
Sierra Street Reconstruction	(15,962)	224,596			-		224,596		224,596	(15,962)
10th and Union Lighted Crosswalk	(1,120)	63,172			-		63,172		63,172	(1,120)
Earl Street Reconstruction	(192)	129,907	-		-		129,907		129,907	(192)
Sierra Street Sidewalk-16th to 18th	(8,017)	157,250	-		-		157,250		157,250	(8,017)
6th Avenue Reconstruction	(1,280)	184,176	-		-		184,176		184,176	(1,280)
COPS-SLESF	-	100,000	-		-		100,000		100,000	-
Historic Depot Project	-	926,920	-		-		926,920		926,920	-
10TH Avenue Reconstruction	-	53,039	-		-		53,039		53,039	0
18th/Kern Lighted Crosswalk	-	8,021	-		-		8,021		8,021	-
FINANCE AUTHORITY										-
Finance Authority	5,248,269	291,000	-		618,588		-		618,588	4,920,681
Special Assessment District 1991-1	(408,788)	74,400	-		47,090		-		47,090	(381,478)
Special Assessment District 1991-1 Sup	(11,908)	2,500	-		2,843		-		2,843	(12,251)
Special Assessment District 1992-1	(162,679)	43,210	-		26,698		-		26,698	(146,167)
Special Assessment District 1992-2	(125,405)	49,584	-		25,663		-		25,663	(101,484)
REDEVELOPMENT SUCCESSOR AGENCY										-
RDA Successor Agency	(634,002)	165,210	15,544		-		155,100		170,644	(639,436)
Low/Moderate Housing Successor Agncy	(77,447)	-	-	0						(77,447)
LIGHTING & LANDSCAPING DISTRICT	2,847	83,425	83,425		-		-		83,425	2,847
Subtotal	$ 9,866,133	$17,149,399	$11,844,459	$-	$1,125,200	#	$ 3,875,906	#	$ 16,845,565	10,169,966
Net Transfers		(2,003,044)	(2,003,044)						(2,003,044)	-
										-
GRAND TOTAL	**$ 9,866,133**	**$15,146,355**	**$ 9,841,415**		**$1,125,200**		**$ 3,875,906**		**$ 14,842,521**	**10,169,966**

Staffing Allocation Worksheet											
14-15 Fiscal Year											
City Hall:											
	General Fund	**Ambulance**	**Water**	**Solid Waste**	**Building Permit**	**Redevel-opment**	**Measure C**	**Gas Tax**	**LTF Art 8**	**Traffic Congest**	**Senior Center**
Alex Henderson	76.1%	3.0%	5.4%	3.4%	4.0%	3.6%	1.5%	1.5%	1.5%		
Maggie Moreno	50.9%	5.3%	21.7%	9.4%	2.7%	5.8%	1.4%	1.4%	1.4%		
Sue Bauch	54.3%	8.3%	11.8%	7.6%	7.6%	3.5%	2.3%	2.3%	2.3%		
Silvia Franco			50.0%	50.0%							
Grace Reyna			50.0%	50.0%							
Kathy Pickrell	66.1%	19.3%	10.6%	2.6%	1.4%						
Mary Colby	25.0%		25.0%	25.0%	25.0%						
Ashlee Winslow	100.0%										
Clerk-part time			50.0%	50.0%							
Sherry Gerdts-part time			50.0%	50.0%							
Public Works:											
Darren Hays	35.0%		25.0%	25.0%			5.0%	5.0%	5.0%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
Jim Crofoot			100%								
Dolph Beasley	100.0%										
Richard Griffin	85.0%							15.0%			
Larry Bierman	85.0%							15.0%			
Dan Brady								35.0%		65.0%	
David Green								35.0%		65.0%	
Fire & Ambulance:											
Tim Ray		100.0%									
Russ Davis		100.0%									
Bob McGee		100.0%									
Wayne Osborne		100.0%									
Jacob Torosian		100.0%									
Vernon Franklin		100.0%									
Kevin Clark		100.0%									
Three Grant Paramedic		100.0%									
Senior Center:											
Partime Nutrition Coordinators											100.0%
Police:											
All Personnel	100.0%										
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PERSONNEL SUMMARY

DEPARTMENT	POSITION		2012-13 ACTUAL	2013-14 ACTUAL	2014-15 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	Total City Clerk		1.20	1.20	1.20
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.80	0.80	0.80
	Total Finance		3.80	3.80	3.80
HUMAN RESOURCES	Human Resource Coordinator	Full-time	1.00	1.00	1.00
PLANNING & DEV.	Planning & Develop Director	Full-time	0.00	0.00	0.00
	Building Official	Part-time	0.00	0.00	1.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Dept. Secretary I	Full-time	0.00	0.00	0.00
	Total Planning & Development		1.00	1.00	2.00
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	1.50	1.50	1.50
	Summer/After School Leaders	Part-time	1.50	1.50	1.50
	Total Community Services		4.00	4.00	4.00
POLICE	Chief	Full-time	1.00	1.00	0.75
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Lieutenant	Full-time	0.00	0.00	0.00
	Sergeants	Full-time	3.00	3.00	3.00
	Officers	Full-time	8.00	8.00	8.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	4.00	4.00	4.00
	Total Police		18.00	18.00	17.75
FIRE & AMBULANCE	Chief	Full-time	0.75	0.75	0.75
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	3.00	6.00	6.00
	Firefighter/Paramedic Per Diem	Full-time	2.00	0.50	0.50
	Amb Billing Clerk	Full-time	0.00	0.00	0.00
	Billing Clerk Assistant	Full-time	0.00	0.00	0.00
	Total Fire & Ambulance		8.75	10.25	10.25
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	0.00	1.00
	Assistant Public Works Director	Full-time	1.00	1.00	0.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary I	Full-time	0.50	0.50	0.50
	Administrative Analyst	Full-time	0.00	0.00	0.00
	Pool Maintenance Worker	Full-time	0.00	0.00	0.00
	Total P.W. Admin & Engin		10.50	10.50	10.50
SENIOR CENTER	Senior Center Coordinator	Part-time	0.00	0.00	0.00
	Nutrition Coordinator	Part-time	0.70	0.70	0.70
	Total Senior Center		0.70	0.70	0.70
TOTAL-ALL DEPARTMENTS		**Full-time**	43.75	46.75	47.50
		Part-time	6.70	5.20	5.20
	Total Employees (F.T.E.)*		50.45	51.95	52.70
		Elected	5.00	5.00	5.00
	GRAND TOTAL		**55.45**	**56.95**	**57.70**

* Full time equivalent

ALL TRANSFERS

Fund		Out	Fund		In
Overhead					
Water	318	300,000	General Fund	1	300,000
Solid Waste	319	340,000	General Fund	1	340,000
RDA Successor Agency	740	15,544	General Fund	1	15,544
Ambulance	320	75,000	General Fund	1	75,000
Gas Tax	102	15,500	General Fund	1	15,500
Measure C	105	15,500	General Fund	1	15,500
LTF Art 8	104	15,500	General Fund	1	15,500
Operational					
General Fund	1	34,000	Senior Center	22	34,000
General Fund	1	77,000	Pool	21	77,000
General Fund	1	840,000	Ambulance	320	840,000
Capital Facility-Fire/Amb	210	215,000	Ambulance	320	215,000
Measure C Street	105	110,000	Federal Grant Funds		110,000
LTF 8	103	101,000	Federal Grant Funds		101,000
COPS Grant	034	100,000	General Fund	1	100,000
Total Transfers Out		**$ 2,254,044**	***Total Transfers In***		**$ 2,254,044**

Summary of General Fund Segments

2014-2015 Fiscal Year Budget

		General Fund	Pool	Senior Center	Ambulance Fire	Building	Total
Actual Fund Balance 06/30/13		1,284,306	(75,780)	2,112	(1,272,181)	(647,815)	**(709,358)**
Estimated Beg Fund Balance 6/30/14		**1,360,590**	**(71,824)**	**(943)**	**(1,050,022)**	**(481,312)**	**(243,511)**
Revenues:							
	Taxes	3,278,000					3,278,000
	Licenses, Permits and Fees	244,400					244,400
	Fines and Penalties	25,000					25,000
	Use of Money and Property	29,300					29,300
	Intergovernmental	45,000					45,000
	Charges for Services	51,430	82,656	7,000	1,615,000	111,000	1,867,086
	Transfer in from General Fund	-	77,000		1,035,000		1,112,000
	Transfer in from Other Funds	1,812,044		37,000			1,849,044
	Other Revenue	120,000		6,800	222,750		349,550
	Total Revenue	5,605,174	159,656	50,800	2,872,750	111,000	8,799,380
Expenses:							
	Personnel	2,773,864	39,329	37,012	1,135,794	83,825	4,069,824
	Maintenance and Operation	1,896,036	106,000	10,850	1,510,950	14,950	3,538,786
	Debt Service				136,205	-	136,205
	Transfer to General Fund				75,000		75,000
	Capital Outlay	89,500				-	
	Total Expenses	4,759,400	145,329	47,862	2,857,949	98,775	7,909,315
	Projected Net Result	*845,774*	*14,327*	*2,938*	*14,801*	*12,225*	*890,065*
Projected 6/30/15	**Ending Fund Balance**	**2,206,364**	**(57,497)**	**1,995**	**(1,035,221)**	**(469,087)**	**646,554**

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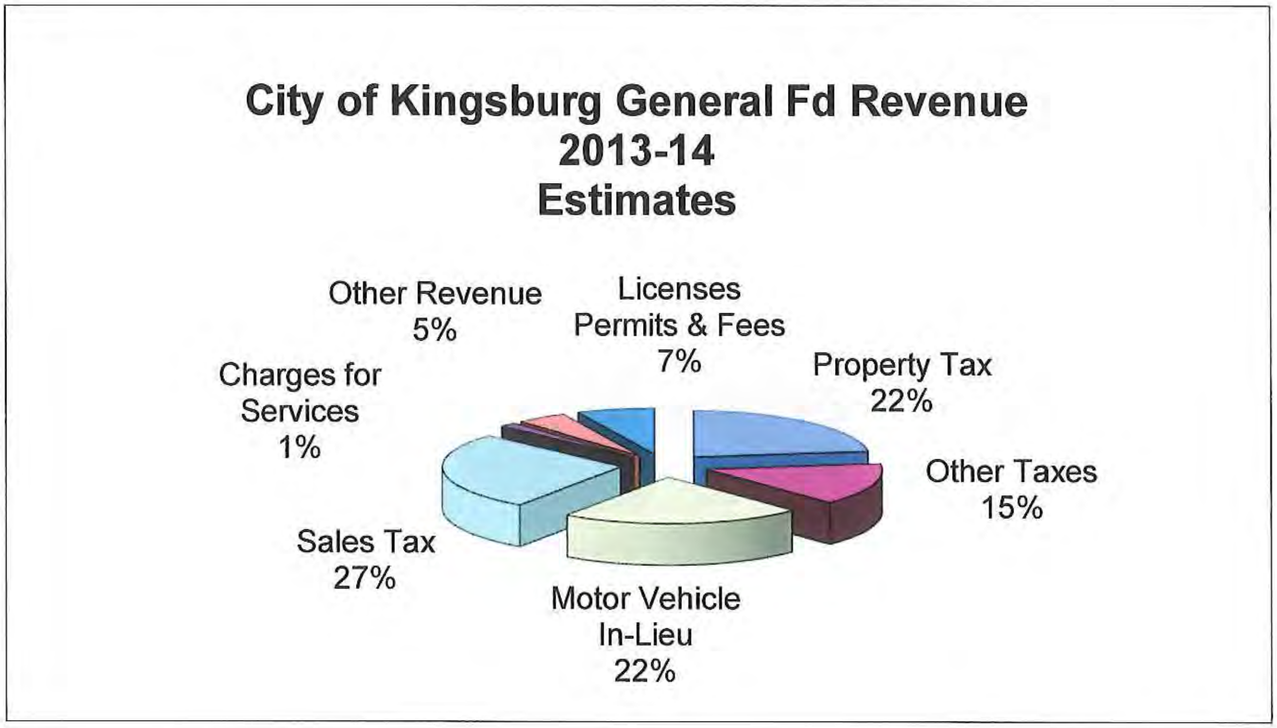
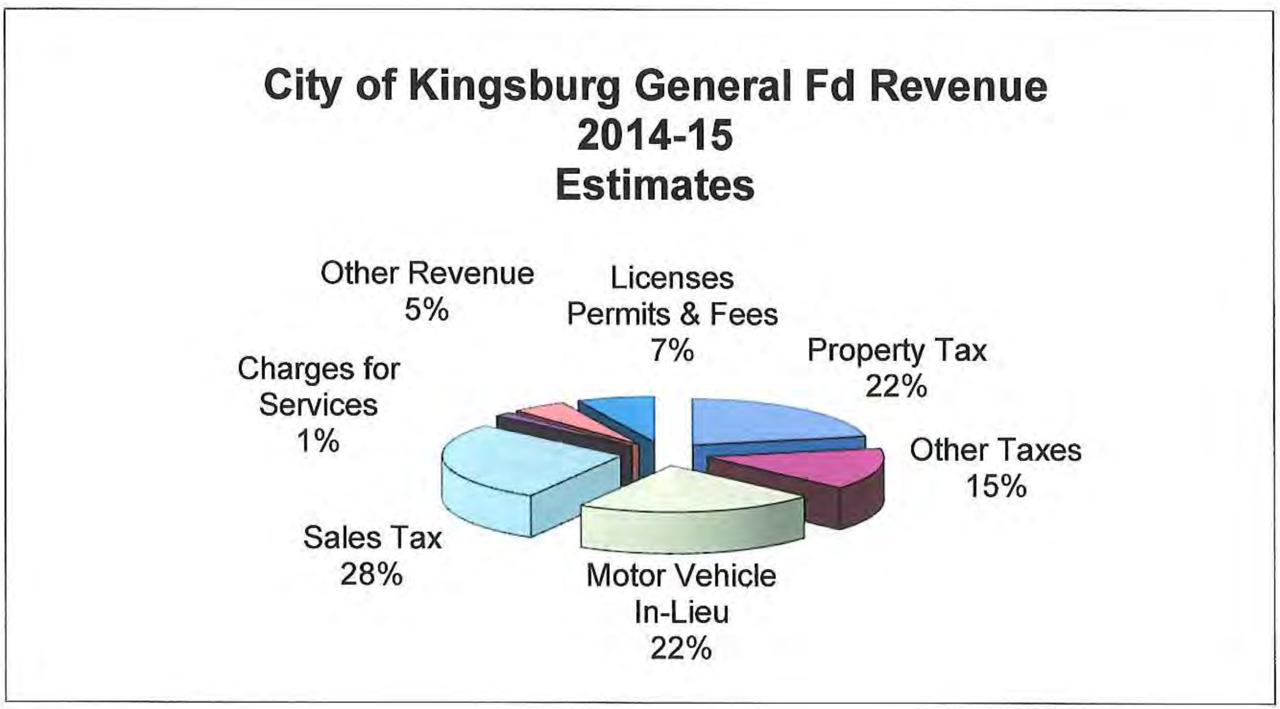
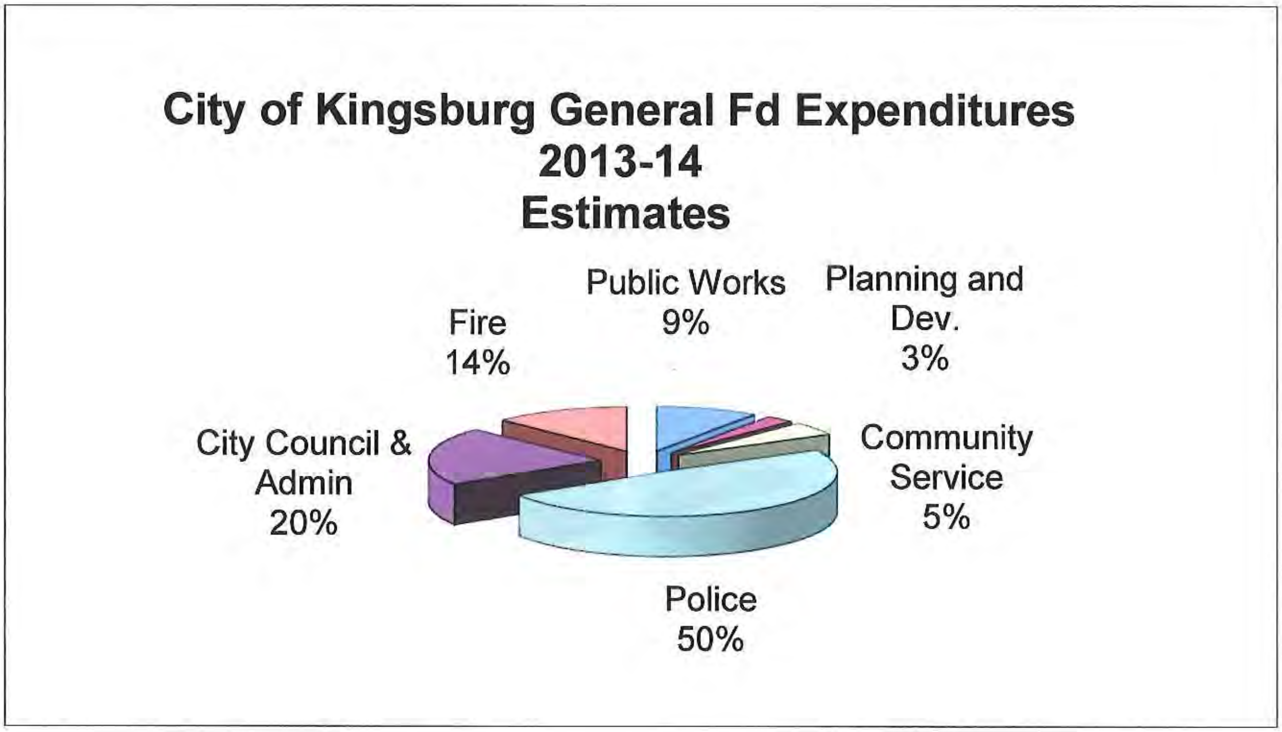
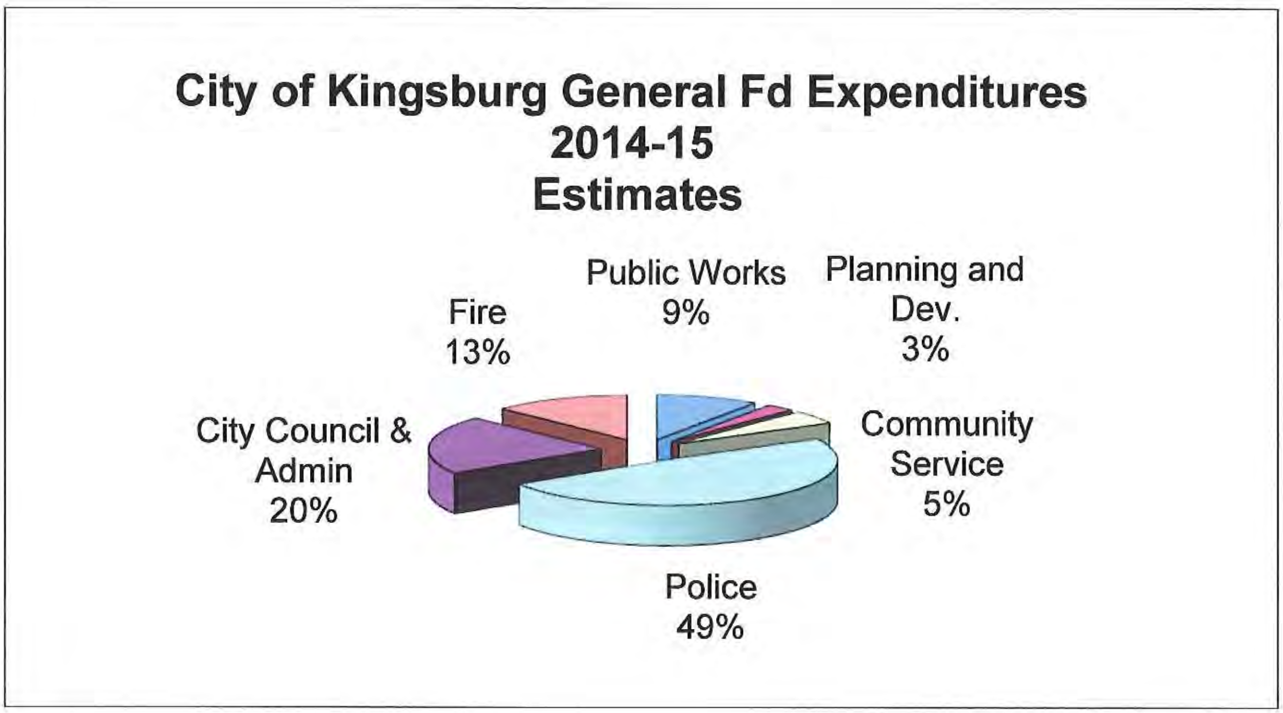

City of Kingsburg General Fd Revenue
2013-14
Estimates
Other Revenue
5%
Licenses
Permits & Fees
7%
Property Tax
22%
Charges for
Services
1%
Other Taxes
15%
Sales Tax
27%
Motor Vehicle
In-Lieu
22%

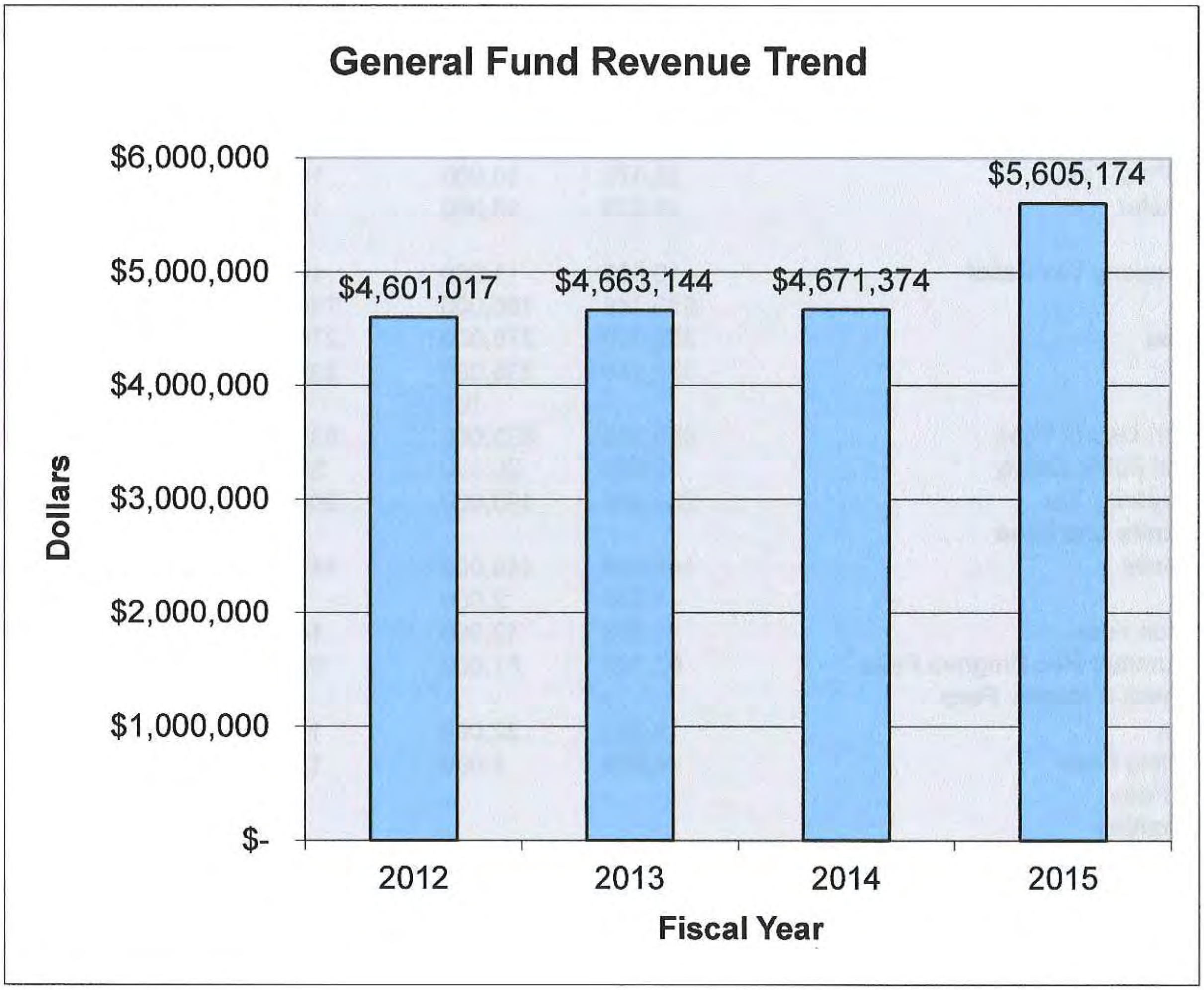

City of Kingsburg General Fd Revenue
2014-15
Estimates
Other Revenue
5%
Licenses
Permits & Fees
7%
Property Tax
22%
Charges for
Services
1%
Other Taxes
15%
Sales Tax
28%
Motor Vehicle
In-Lieu
22%


City of Kingsburg General Fd Expenditures
2013-14
Estimates
Public Works
9%
Planning and
Dev.
3%
Fire
14%
City Council &
Admin
20%
Community
Service
5%
Police
50%


City of Kingsburg General Fd Expenditures
2014-15
Estimates
Public Works
9%
Planning and
Dev.
3%
Fire
13%
City Council &
Admin
20%
Community
Service
5%
Police
49%

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2012/13 ACTUAL	2013/14 ESTIMATE	2014/15 PROPOSED
Property Tax			
Secured/Unsecured Prop Tax	837,359	800,000	816,000
Supplemental Prop Tax	12,476	10,000	10,000
Real Prop Transfer	19,819	18,000	18,000
Other Tax			
Homeowner Property Tax Relief	10,893	11,000	10,000
Sales Tax	670,748	780,000	750,000
Sales Tax in-lieu	256,390	270,000	275,000
Franchises	332,448	335,000	335,000
Housing-in-lieu	-	100	-
Motor Vehicle-In-Lieu-of Fees	829,356	835,000	835,000
Sales Tax/Local Public Safety	19,856	20,000	20,000
Transient Occupancy Tax	201,606	190,000	209,000
Licenses, Permits and Fees			-
Business Licenses	142,088	140,000	141,000
Dog Licenses	1,236	2,000	1,400
Park Reservation Fees	11,163	12,000	14,500
After School/Summer Rec Program Fees	62,802	61,000	58,000
Offsite Plan Check & Inspec. Fees	-	-	-
Encroachments	19,201	22,000	17,500
Planning & Zoning Fees	6,960	7,000	12,000
Misc Planning Fees	-	-	
Fines and Penalties			
Police Fines	24,566	22,000	23,000
Parking Fines	4,346	3,000	2,000
Use of Money and Property			
Interest on Investments	539	1,000	500
Rents	23,809	22,000	20,000
Sale of Property	1,392	1,000	8,800
Intergovernmental			
Cal Grip	-	-	-
State Emergency Telephone Grant	-	-	-
Domestic Violence Grant	52	-	-
State Mandates Reimb	-	-	-
Charette Grant	-	-	-
Other	-	49,000	45,000
State Homeland Security Grant	20,000	-	
DOJ Grants	2,038	1,000	-
Charges for Services			
Garage	8,837	8,000	8,000
State Route 201 Maint	5,430	5,430	5,430
Police Services	40,858	48,000	38,000
Other Revenue			
Weed Cleanup	-	1,000	-
POST Reimbursement	11,660	15,000	15,000
Miscellaneous	115,000	105,000	105,000
Transfers In	799,308	772,844	777,044
Transfer -In-Abandoned Vehicles	4,000	4,000	-
Transfer In-Other	100,000	100,000	1,035,000
TOTAL REVENUES	**$ 4,596,235**	**$4,671,374**	**$ 5,605,174**


General Fund Revenue Trend
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
Dollars
$4,601,017
$4,663,144
$4,671,374
$5,605,174
2012
2013
2014
2015
Fiscal Year

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY14-15 Proposed	Percent Change
City Council								
001-1000-519.51-01	SALARIES	$ 8,145	$ 8,008	$ 7,850	$ 6,800	$ 8,750	$ 4,800	-63.54%
001-1000-519.51-21	FICA	$ 623	$ 612	$ 610	$ 520	$ 680	$ 597	-2.23%
001-1000-519.52-14	PRINTING & ADVERTISING	$ 859	$ 754	$ 600	$ 178	$ 200	$ 250	-140.00%
001-1000-519.52-70	PROFESSIONAL SERVICES	$ -	$ 1,200	$ -	$ 594	$ 600	$ 250	100.00%
001-1000-519.52-91	CONF/MEETINGS/TRAVEL	$ 51	$ 25	$ -	$ 647	$ 650	$ 3,000	100.00%
001-1000-519.52-92	MEMBERSHIPS/DUES	$ 6,707	$ 5,000	$ 6,000	$ 6,107	$ 6,100	$ 6,000	0.00%
		$ 16,385	$ 15,599	$ 15,060	$ 14,846	$ 16,980	$ 14,897	-1.10%
City Attorney								
001-1200-519.52-70	PROFESSIONAL SERVICES	$ 66,872	$ 117,581	$ 90,000	$ 127,049	$ 160,000	$ 100,000	
		$ 66,872	$ 117,581	$ 90,000	$ 127,049	$ 160,000	$ 100,000	10.00%
Non-Departmental								
001-1400-519.52-01	OFFICE SUPPLIES/POSTAGE	$ -	$ -	$ -	$ 1,186	$ 1,200	$ -	
001-1400-519.52-02	CITY WEBSITE	$ 1,580	$ 3,173	$ 3,200	$ 401	$ 3,200	$ 3,200	0.00%
001-1400-519.52-03	CRM PROGRAM	$ 1,000	$ 1,000	$ 1,000	$ -	$ 1,000	$ 1,000	0.00%
001-1400-519.52-15	INSURANCE	$ 102,518	$ 105,212	$ 108,059	$ 106,688	$ 108,059	$ 125,000	13.55%
001-1400-519.52-16	COMMUNICATIONS	$ 5,335	$ 5,434	$ 5,500	$ 3,854	$ 5,500	$ 5,500	0.00%
001-1400-519.52-18	UTILITIES	$ 8,563	$ 9,535	$ 9,200	$ 9,656	$ 10,500	$ 10,000	8.00%
001-1400-519.52-31	COUNCIL CHAMBER LEASE	$ 25,200	$ 25,200	$ 25,200	$ 18,900	$ 25,200	$ 25,200	0.00%
001-1400-519.52-32	OTHER LEASES	$ 11,289	$ 12,262	$ 13,000	$ 7,288	$ 13,000	$ 13,000	0.00%
001-1400-519.52-33	PROPERTY TAXES	$ -	$ 959	$ 2,200	$ 2,904	$ 3,000	$ 2,200	0.00%
001-1400-519.52-34	EMPLOYEE BONDS	$ 1,214	$ 1,214	$ 1,200	$ 1,214	$ 1,214	$ 1,200	0.00%
001-1400-519.52-70	PROFESSIONAL SERVICES	$ -	$ 3,825	$ 15,000	$ 1,800	$ 5,000	$ 10,000	-50.00%
001-1400-519.53-40	MISCELLANEOUS	$ 14,432	$ 12,593	$ 15,000	$ 10,790	$ 15,000	$ 12,000	-25.00%
001-1400-519.54-01	TREE LIGHTS & CHRISTMAS	$ 1,633	$ 2,774	$ 1,500	$ 1,024	$ 1,024	$ 1,000	-50.00%
001-1400-519.54-60	RDA PRT/ADV	$ -	$ -	$ -	$ 1,234	$ 1,234	$ -	
001-1400-519.54-70	RDA PROF SERV	$ 40,911	$ 48,862	$ 28,000	$ 18,570	$ 28,000	$ 25,000	-12.00%
001-1400-519.54-80	RDA CHAMBER SERVICES	$ 30,000	$ 30,000	$ 28,800	$ 21,600	$ 28,800	$ 30,000	4.00%
001-1400-519.54-92	RDA MEM/DUES	$ 5,999	$ 6,094	$ 5,000	$ 4,026	$ 5,000	$ 5,000	0.00%
001-1400-519.55-16	TRANSFER OUT AMB-(FIRE)	$ 761,080	$ 613,500	$ 580,000	$ 435,000	$ 580,000	$ 825,000	29.70%
001-1400-519.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ 34,310	$ 34,310	$ 30,000	100.00%
		$ 1,010,754	$ 881,637	$ 841,859	$ 680,445	$ 870,241	$ 1,124,300	25.12%
City Manager								
001-1600-519.51-01	SALARIES	$ 116,340	$ 120,933	$ 143,100	$ 38,380	$ 74,000	$ 114,004	-25.52%
001-1600-519.51-21	FICA	$ 8,129	$ 8,696	$ 8,200	$ 2,834	$ 5,661	$ 8,987	8.76%
001-1600-519.51-23	PERS	$ 18,778	$ 19,423	$ 16,550	$ 9,768	$ 12,000	$ 16,698	0.89%
001-1600-519.51-25	MEDICAL	$ 9,141	$ 14,886	$ 30,000	$ 3,397	$ 5,000	$ 9,202	-226.02%
001-1600-519.51-27	WORKERS COMP	$ 6,325	$ 6,699	$ 7,593	$ 7,593	$ 7,593	$ 8,019	5.31%
001-1600-519.51-31	ERMA/EAP	$ 2,501	$ 2,070	$ 1,429	$ 1,429	$ 1,429	$ 1,128	-26.67%
001-1600-519.51-40	AUTO ALLOWANCE	$ 6,000	$ 6,000	$ 6,000	$ 5,923	$ 6,000	$ 6,000	0.00%
001-1600-519.52-16	COMMUNICATIONS	$ 173	$ 189	$ 150	$ 621	$ 650	$ 850	82.35%
001-1600-519.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 17,875	$ 17,875	$ 10,500	
001-1600-519.52-91	CONF/MEETINGS/TRAVEL	$ 1,875	$ (1,142)	$ 500	$ 12,554	$ 13,000	$ 2,250	77.78%
001-1600-519.52-92	MEMBERSHIPS/DUES	$ 1,385	$ 79	$ 1,400	$ 841	$ 1,400	$ 1,500	6.67%
		$ 170,647	$ 177,833	$ 214,922	$ 101,215	$ 144,608	$ 179,139	-19.98%
City Clerk								
001-1800-519.51-01	SALARIES	$ 75,944	$ 70,666	$ 70,350	$ 83,614	$ 106,000	$ 76,844	8.45%
001-1800-519.51-21	FICA	$ 4,652	$ 4,936	$ 5,510	$ 5,722	$ 8,109	$ 5,503	-0.12%
001-1800-519.51-23	PERS	$ 11,268	$ 10,301	$ 9,250	$ 5,834	$ 9,000	$ 10,303	10.22%
001-1800-519.51-25	MEDICAL	$ 9,662	$ 13,156	$ 16,045	$ 12,063	$ 14,000	$ 10,154	-58.01%
001-1800-519.51-27	WORKERS COMP	$ 3,612	$ 3,815	$ 4,236	$ 4,236	$ 4,236	$ 4,948	14.39%
001-1800-519.51-31	ERMA/EAP	$ 1,424	$ 1,179	$ 797	$ 797	$ 797	$ 696	-14.50%
001-1800-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 1,033	$ 3,089	$ 1,500	$ 1,812	$ 2,000	$ 2,500	40.00%
001-1800-519.52-14	PRINTING & ADVERTISING	$ 4,546	$ 1,605	$ 4,000	$ 1,016	$ 1,500	$ 2,000	-100.00%
001-1800-519.52-91	CONF/MEETINGS/TRAVEL	$ 352	$ 370	$ 500	$ 336	$ 400	$ 1,000	50.00%
001-1800-519.53-60	ELECTION EXPENSE	$ -	$ 4,469	$ -	$ -	$ -	$ 4,000	100.00%
		$ 112,493	$ 113,586	$ 112,188	$ 115,430	$ 146,042	$ 117,949	4.88%
Finance								
001-2000-519.51-01	SALARIES	$ 105,897	$ 93,999	$ 195,520	$ 129,259	$ 160,000	$ 85,272	-129.29%
001-2000-519.51-21	FICA	$ 6,682	$ 6,770	$ 15,200	$ 7,826	$ 12,240	$ 6,792	-123.80%
001-2000-519.51-23	PERS	$ 15,894	$ 13,771	$ 12,750	$ 4,629	$ 8,000	$ 12,592	-1.26%
001-2000-519.51-25	MEDICAL	$ 14,609	$ 14,016	$ 16,244	$ 5,165	$ 10,000	$ 34	-47397.08%
001-2000-519.51-27	WORKERS COMP	$ 4,961	$ 5,264	$ 5,842	$ 5,842	$ 5,842	$ 5,998	2.60%
001-2000-519.51-31	ERMA/EAP	$ 1,963	$ 1,627	$ 1,100	$ 1,100	$ 1,100	$ 844	-30.36%
001-2000-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 226	$ 87	$ 250	$ 838	$ 1,000	$ 1,000	75.00%
001-2000-519.52-25	OFFICE EQUIP MAINT	$ 23,666	$ 24,355	$ 23,000	$ 17,892	$ 23,000	$ 23,000	0.00%
001-2000-519.52-70	PROFESSIONAL SERVICES	$ 10,929	$ 11,283	$ 7,000	$ 14,017	$ 15,000	$ 3,000	-133.33%
001-2000-519.52-91	CONF/MEETINGS/TRAVEL	$ 231	$ -	$ -	$ 268	$ 268	$ 1,500	100.00%
001-2000-519.52-92	MEMBERSHIPS/DUES	$ 110	$ 609	$ 150	$ 110	$ 150	$ 1,500	90.00%
001-2000-519.52-94	AUDIT	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	0.00%
		$ 189,368	$ 175,981	$ 281,256	$ 191,146	$ 240,800	$ 145,732	-93.00%

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Human Resources								
001-2200-519.51-01	SALARIES	$ 51,137	$ 53,334	$ 56,200	$ 38,922	$ 56,200	$ 56,770	1.00%
001-2200-519.51-21	FICA	$ 3,892	$ 3,932	$ 4,290	$ 2,771	$ 4,290	$ 4,323	0.77%
001-2200-519.51-23	PERS	$ 9,242	$ 7,802	$ 7,400	$ 5,686	$ 7,400	$ 8,233	10.12%
001-2200-519.51-25	MEDICAL	$ 659	$ 689	$ 650	$ 607	$ 650	$ 682	4.68%
001-2200-519.51-27	WORKERS COMP	$ 2,753	$ 2,916	$ 3,384	$ 3,384	$ 3,384	$ 3,954	14.41%
001-2200-519.51-31	ERMA/EAP	$ 1,089	$ 901	$ 637	$ 637	$ 637	$ 556	-14.53%
001-2200-519.51-45	SAFETY COMMITTEE	$ -	$ -	$ -	$ 63	$ 63	$ -	0.00%
001-2200-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 135	$ -	$ 100	$ 26	$ 100	$ 100	0.00%
001-2200-519.52-70	PROFESSIONAL SERVICES	$ 1,378	$ -	$ -	$ 1,387	$ 1,387	$ -	
001-2200-519.52-91	CONF/MEETINGS/TRAVEL	$ 408	$ 155	$ 500	$ -	$ -	$ 1,500	66.67%
001-2200-519.52-92	MEMBERSHIPS/DUES	$ 1,468	$ 149	$ 1,600	$ 149	$ 1,600	$ 1,750	8.57%
		$ 72,161	$ 69,878	$ 74,761	$ 53,632	$ 75,711	$ 77,868	3.99%
Planning								
001-2600-519.51-01	SALARIES	$ 38,039	$ 13,262	$ 13,300	$ 7,214	$ 13,300	$ 32,247	58.76%
001-2600-519.51-02	OVERTIME	$ -	$ -	$ -	$ 68	$ 100	$ 100	100.00%
001-2600-519.51-21	FICA	$ 1,729	$ 907	$ 1,000	$ 603	$ 1,000	$ 2,412	58.53%
001-2600-519.51-23	PERS	$ 5,188	$ 1,800	$ 1,750	$ 1,245	$ 1,750	$ 4,904	64.31%
001-2600-519.51-25	MEDICAL	$ 7,148	$ 3,956	$ 1,950	$ 2,238	$ 2,500	$ 5,082	61.63%
001-2600-519.51-27	WORKERS COMP	$ 4,543	$ 715	$ 801	$ 801	$ 801	$ 2,246	64.33%
001-2600-519.51-31	ERMA/EAP	$ 1,796	$ 221	$ 151	$ 151	$ 151	$ 316	52.21%
001-2600-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 1,995	$ 2,135	$ 1,200	$ 940	$ 1,200	$ 1,200	0.00%
001-2600-519.52-06	LAFCO FEES	$ 2,144	$ 8,552	$ 2,000	$ 6,666	$ 7,000	$ 2,000	0.00%
001-2600-519.52-32	OTHER LEASES	$ 2,111	$ 1,345	$ 2,111	$ 779	$ 2,111	$ 2,111	0.00%
001-2600-519.52-70	PROFESSIONAL SERVICES	$ 94,798	$ 92,581	$ 100,000	$ 79,449	$ 100,000	$ 115,000	13.04%
001-2600-519.52-75	CHARRETTE EXPENSE	$ 47,193	$ -	$ -	$ -	$ -		0.00%
001-2600-519.52-91	CONF/MEETINGS/TRAVEL	$ 228	$ 12	$ 200	$ -	$ -	$ -	0.00%
001-2600-519.52-92	MEMBERSHIPS/DUES	$ 87	$ 125	$ 125	$ 36	$ 125	$ 125	0.00%
		$ 206,999	$ 125,611	$ 124,588	$ 100,190	$ 130,038	$ 167,742	25.73%
Community Services								
001-2800-529.51-01	SALARIES	$ 41,312	$ 32,670	$ 34,600	$ 23,940	$ 34,600	$ 34,933	0.96%
001-2800-529.51-05	AFTER SCHOOL PARTTIME	$ 32,514	$ 31,760	$ 32,500	$ 27,720	$ 32,500	$ 35,500	8.45%
001-2800-529.51-21	FICA	$ 5,322	$ 4,662	$ 5,135	$ 3,834	$ 5,135	$ 2,897	-77.23%
001-2800-529.51-23	PERS	$ 6,843	$ 4,491	$ 4,550	$ 3,480	$ 4,550	$ 5,117	11.07%
001-2800-529.51-25	MEDICAL	$ 4,015	$ 4,566	$ 40	$ 91	$ 100	$ 27	-48.15%
001-2800-529.51-27	WORKERS COMP	$ 3,819	$ 4,801	$ 4,040	$ 4,040	$ 4,040	$ 5,071	20.33%
001-2800-529.51-31	ERMA/EAP	$ 1,510	$ 1,300	$ 760	$ 760	$ 760	$ 713	-6.54%
001-2800-529.52-01	OFFICE SUPPLIES/POSTAGE	$ 209	$ 137	$ 200	$ 368	$ 368	$ 200	0.00%
001-2800-529.52-11	AFTER SCHL PROG SUPPLIES	$ 11,306	$ 12,551	$ 14,000	$ 7,991	$ 14,000	$ 13,000	-7.69%
001-2800-529.52-12	SUMMER PROGRAM SUPPLIES	$ 30	$ -	$ -	$ -	$ -		
001-2800-529.52-14	PRINTING & ADVERTISING	$ -	$ -	$ -	$ 211	$ 300	$ 400	100.00%
001-2800-529.52-16	COMMUNICATIONS	$ -	$ -	$ -	$ 85	$ 100	$ 800	100.00%
001-2800-529.52-91	CONF/MEETINGS/TRAVEL	$ 269	$ 1,088	$ 500	$ 372	$ 500	$ 750	33.33%
001-2800-529.52-92	MEMBERSHIPS/DUES	$ -	$ 170	$ -	$ -	$ -	$ 500	100.00%
001-2800-529.53-70	WEED ABATEMENT & REIMB	$ 1,855	$ 350	$ 2,000	$ -	$ -	$ 2,000	0.00%
001-2800-529.53-71	ANIMAL CONTROL COSTS	$ 716	$ 1,126	$ 800	$ 1,085	$ 1,200	$ 1,000	20.00%
001-2800-529.54-06	BAND CONCERTS	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ 7,000	0.00%
001-2800-529.55-17	TRANSFER TO SENIOR CENTER	$ 21,000	$ 58,000	$ 34,000	$ 25,500	$ 34,000	$ 37,000	8.11%
001-2800-529.55-18	TRANSFER OUT TO POOL	$ 75,600	$ 78,000	$ 77,000	$ 57,750	$ 77,000	$ 77,000	0.00%
		$ 213,320	$ 242,672	$ 217,125	$ 157,227	$ 216,153	$ 223,908	3.03%
Police								
001-3400-539.51-01	SALARIES/FT	$ 1,109,141	$ 1,139,729	$ 1,115,000	$ 685,694	$ 1,000,000	$ 1,128,109	1.16%
001-3400-539.51-02	OVERTIME/FT	$ 50,204	$ 94,399	$ 70,000	$ 119,049	$ 145,000	$ 70,000	0.00%
001-3400-539.51-03	CONTRACT/SALARY/OT	$ -	$ -	$ 48,500	$ 2,464	$ 5,000	$ 48,500	0.00%
001-3400-539.51-04	PT/PER DIEM/DISPATCH	$ 25,435	$ 48,199	$ 35,000	$ 69,716	$ 100,700	$ 35,000	0.00%
001-3400-539.51-21	FICA	$ 86,201	$ 100,618	$ 92,000	$ 62,333	$ 85,000	$ 98,043	6.16%
001-3400-539.51-23	PERS	$ 236,749	$ 309,116	$ 330,500	$ 216,979	$ 320,000	$ 278,901	-18.50%
001-3400-539.51-25	MEDICAL	$ 185,095	$ 159,404	$ 186,000	$ 132,723	$ 186,000	$ 171,146	-8.68%
001-3400-539.51-27	WORKERS COMP	$ 63,078	$ 71,625	$ 69,247	$ 83,579	$ 90,000	$ 78,567	11.86%
001-3400-539.51-28	RESERVE EXPENSE	$ 4,033	$ 4,286	$ 6,000	$ 1,856	$ 6,000	$ 5,500	-9.09%
001-3400-539.51-29	UNIFORM ALLOWANCE	$ 18,644	$ 14,800	$ 16,000	$ 11,635	$ 16,000	$ 16,000	0.00%
001-3400-539.51-30	RESERVE UNIFORM ALLOW	$ 443	$ -	$ -	$ 344	$ 344	$ -	
001-3400-539.51-31	PER MED/PHY EXAM/ERMA/EAP	$ 20,684	$ 15,661	$ 15,660	$ 16,711	$ 17,000	$ 11,052	-41.69%
001-3400-539.51-32	UNEMPLOYMENT	$ -	$ -	$ -	$ 484	$ 500	$ 500	100.00%
001-3400-539.52-01	OFFICE SUPPLIES/POSTAGE	$ 10,390	$ 8,104	$ 8,000	$ 8,516	$ 8,516	$ 8,000	0.00%
001-3400-539.52-08	WEAPONS/FLARES/ETC.	$ 3,922	$ 2,974	$ 5,000	$ 2,663	$ 4,000	$ 4,000	-25.00%
001-3400-539.52-09	SCREENING PERSONNEL	$ 3,519	$ 4,268	$ 9,000	$ 9,676	$ 9,676	$ 9,000	0.00%
001-3400-539.52-10	DEPT TOOLS & SUPPLIES	$ 34,900	$ 10,148	$ 9,000	$ 8,323	$ 9,000	$ 9,500	5.26%
001-3400-539.52-16	COMMUNICATIONS	$ 23,719	$ 20,980	$ 22,000	$ 22,256	$ 23,000	$ 23,000	4.35%
001-3400-539.52-18	UTILITIES	$ 22,676	$ 23,438	$ 22,000	$ 21,815	$ 23,000	$ 22,000	0.00%
001-3400-539.52-22	VEHICLE MAINTENANCE	$ 120	$ 689	$ -	$ 1,656	$ -	$ -	
001-3400-539.52-24	FUELS	$ 51,689	$ 50,038	$ 53,000	$ 30,587	$ 48,000	$ 48,000	-10.42%
001-3400-539.52-25	OFFICE EQUIP MAINT	$ 14,636	$ 15,429	$ 16,000	$ 11,547	$ 15,000	$ 15,000	-6.67%
001-3400-539.52-26	EQUIPMENT MAINTENANCE	$ 4,882	$ 1,263	$ 4,000	$ 623	$ 3,500	$ 2,800	-42.86%
001-3400-539.52-27	RADIO & COMM MAINT	$ 9,867	$ 12,067	$ 12,000	$ 9,148	$ 12,000	$ 12,000	0.00%
001-3400-539.52-28	PHOTO EQUIP MAINT	$ 4	$ -	$ -	$ 1,000	$ 1,000	$ -	0.00%
001-3400-539.52-70	PROFESSIONAL SERVICES	$ 29,329	$ 33,972	$ 26,000	$ 19,169	$ 24,000	$ 40,000	35.00%

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001-3400-539.52-81	K-9 UNIT COSTS	$ 808	$ 703	$ 1,000	$ 451	$ 550	$ 500	-100.00%
001-3400-539.52-82	PISTOL RANGE	$ 148	$ 139	$ 1,000	$ -	$ 100	$ 500	-100.00%
001-3400-539.52-91	CONF/MEETINGS/TRAVEL	$ 882	$ 482	$ 1,000	$ 2,025	$ 2,025	$ 1,500	33.33%
001-3400-539.52-92	MEMBERSHIPS/DUES	$ 2,355	$ 1,991	$ 1,500	$ 544	$ 1,500	$ 1,500	0.00%
001-3400-539.52-96	TRAINING & EDUCATION	$ 1,084	$ 1,370	$ 1,500	$ 3,021	$ 3,500	$ 2,500	40.00%
001-3400-539.52-97	POST TRAINING	$ 16,875	$ 10,399	$ 15,000	$ 14,340	$ 15,000	$ 15,000	0.00%
001-3400-539.52-98	JAIL BOOKING FEES	$ 276	$ 160	$ 500	$ 144	$ 200	$ 400	-25.00%
001-3400-539.53-25	CRIME PREVENTION & DARE	$ -	$ 2,366	$ 3,000	$ 1,598	$ 3,000	$ 2,500	-20.00%
001-3400-539.55-05	TRANSFER TO OTHER FUNDS	$ 69	$ -	$ -	$ -	$ -		0.00%
001-3400-539.57-01	CAPITAL OUTLAY	$ 2,376	$ 3,500	$ 20,000	$ 8,893	$ 15,000	$ 30,000	33.33%
		$ 2,034,233	$ 2,162,317	$ 2,214,407	$ 1,581,562	$ 2,193,111	$ 2,189,019	-1.16%
PW Administration								
001-3800-549.51-01	SALARIES	$ 28,260	$ 26,955	$ 27,400	$ 19,531	$ 27,400	$ 28,490	3.83%
001-3800-549.51-21	FICA	$ 1,866	$ 1,946	$ 2,200	$ 1,392	$ 2,200	$ 2,199	-0.04%
001-3800-549.51-23	PERS	$ 4,430	$ 3,873	$ 3,594	$ 2,905	$ 3,594	$ 4,051	11.28%
001-3800-549.51-25	MEDICAL	$ 3,596	$ 1,561	$ 130	$ 229	$ 300	$ 144	9.71%
001-3800-549.51-27	WORKERS COMP	$ 1,360	$ 1,441	$ 1,650	$ 1,650	$ 1,650	$ 2,044	0.00%
001-3800-549.51-31	ERMA/EAP	$ 538	$ 445	$ 311	$ 311	$ 311	$ 288	0.00%
001-3800-549.52-01	OFFICE SUPPLIES/POSTAGE	$ 512	$ 491	$ 600	$ 344	$ 600	$ 500	-20.00%
001-3800-549.52-16	COMMUNICATIONS	$ 3,989	$ 4,111	$ 3,600	$ 3,118	$ 3,600	$ 3,600	0.00%
001-3800-549.52-18	UTILITIES	$ 736	$ 522	$ 750	$ 447	$ 750	$ 700	-7.14%
001-3800-549.52-25	OFFICE EQUIP MAINT	$ 1,207	$ 669	$ 1,200	$ 357	$ 1,200	$ 750	-60.00%
001-3800-549.52-70	PROFESSIONAL SERVICES	$ 405	$ -	$ -	$ -	$ -		
001-3800-549.52-91	CONF/MEETINGS/TRAVEL	$ 13	$ -	$ -	$ -	$ -		
001-3800-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ 49,000	$ 11,306	$ 49,000	$ 29,500	-66.10%
		$ 46,912	$ 42,014	$ 90,435	$ 41,590	$ 90,605	$ 72,266	-25.14%
Landscape Maintenance								
001-4200-549.51-01	SALARIES	$ 78,627	$ 82,572	$ 82,500	$ 53,725	$ 82,500	$ 82,993	0.59%
001-4200-549.51-02	OVERTIME	$ 6,053	$ 2,407	$ 3,000	$ -	$ 3,000	$ 1,500	-100.00%
001-4200-549.51-21	FICA	$ 5,772	$ 5,941	$ 6,400	$ 7,072	$ 6,400	$ 6,528	1.97%
001-4200-549.51-23	PERS	$ 12,932	$ 12,055	$ 10,800	$ 8,553	$ 10,800	$ 11,410	5.35%
001-4200-549.51-25	MEDICAL	$ 19,700	$ 16,192	$ 16,300	$ 14,157	$ 16,300	$ 18,371	11.28%
001-4200-549.51-27	WORKERS COMP	$ 5,114	$ 5,013	$ 4,968	$ 4,968	$ 4,968	$ 5,780	14.05%
001-4200-549.51-31	ERMA/EAP	$ 2,022	$ 1,549	$ 935	$ 935	$ 935	$ 813	-14.99%
001-4200-549.52-10	DEPT TOOLS & SUPPLIES	$ 16,031	$ 11,005	$ 15,000	$ 15,748	$ 16,000	$ 15,000	0.00%
001-4200-549.52-18	UTILITIES	$ 26,401	$ 23,187	$ 26,000	$ 16,189	$ 24,000	$ 24,000	-8.33%
001-4200-549.52-24	FUELS	$ 4,412	$ 3,668	$ 4,500	$ 2,177	$ 4,000	$ 4,000	-12.50%
001-4200-549.52-70	PROFESSIONAL SERVICES	$ 1,550	$ -	$ 2,500	$ -	$ -	$ -	
001-4200-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ 11,508	$ 11,508	$ 11,508		
		$ 178,614	$ 163,589	$ 184,411	$ 135,032	$ 180,411	$ 170,396	-8.23%
Facility Maintenance								
001-4600-549.52-10	DEPT TOOLS & SUPPLIES	$ 6,318	$ 19,168	$ 10,000	$ 9,507	$ 10,000	$ 9,750	-2.56%
001-4600-549.52-20	JANITORIAL	$ 35,974	$ 32,367	$ 36,000	$ 26,707	$ 36,000	$ 36,000	0.00%
001-4600-549.52-21	REPAIRS & MAINTENANCE	$ 13,157	$ 1,887	$ 8,000	$ 5,586	$ 8,000	$ 6,500	-23.08%
001-4600-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ 8,000	$ 7,743	$ 8,000	$ 4,000	-100.00%
		$ 55,449	$ 53,422	$ 62,000	$ 49,543	$ 62,000	$ 56,250	-10.22%
Vehicle Maintenance								
001-4800-549.51-01	SALARIES	$ 39,595	$ 40,152	$ 40,800	$ 28,242	$ 40,800	$ 42,206	3.33%
001-4800-549.51-02	OVERTIME	$ 4,690	$ 3,178	$ 5,000	$ 2,975	$ 5,000	$ 3,400	-47.06%
001-4800-549.51-21	FICA	$ 3,075	$ 3,062	$ 3,400	$ 2,177	$ 3,400	$ 3,489	2.55%
001-4800-549.51-23	PERS	$ 6,492	$ 5,736	$ 5,400	$ 4,332	$ 5,400	$ 5,974	9.61%
001-4800-549.51-25	MEDICAL	$ 8,673	$ 12,096	$ 13,300	$ 10,549	$ 13,300	$ 14,013	5.09%
001-4800-549.51-27	WORKERS COMP	$ 2,155	$ 2,928	$ 2,457	$ 2,457	$ 2,457	$ 2,939	16.41%
001-4800-549.51-31	ERMA/EAP	$ 852	$ 812	$ 462	$ 462	$ 462	$ 414	-11.73%
001-4800-549.52-10	DEPT TOOLS & SUPPLIES	$ 18,628	$ 11,670	$ 16,000	$ 10,128	$ 15,000	$ 14,000	-14.29%
001-4800-549.52-22	VEHICLE MAINTENANCE	$ 30,443	$ 35,344	$ 35,000	$ 16,889	$ 32,000	$ 33,500	-4.48%
		$ 114,603	$ 114,978	$ 121,819	$ 78,211	$ 117,819	$ 119,935	-1.57%
	Totals	4,488,810	4,456,698	4,644,831	3,427,118	4,644,519	4,759,400	

Revenues	5,605,174	
Expenses	4,759,400	2.41%
	845,774	

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EXPENDITURE SUMMARY
2014-15 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	5,397	9,500	-	14,897
City Attorney	0.00	-	100,000	-	100,000
Non-Departmental	0.00	-	1,094,300	30,000	1,124,300
City Manager	1.00	164,039	15,100	-	179,139
City Clerk	1.00	108,449	9,500	-	117,949
Finance	1.00	111,532	34,200	-	145,732
Human Resources	1.00	74,518	3,350		77,868
Planning & Development	0.25	47,306	120,436	-	167,742
Community Services & Recreation	2.35	84,258	139,650	-	223,908
Police	18.00	1,935,819	223,200	30,000	2,189,019
Public Works Administration	0.33	37,216	5,550	29,500	72,266
Landscape Maintenance	1.70	127,396	43,000	-	170,396
Building & Facility Maint	1.25	-	56,250	-	56,250
Vehicle & Equip Maint	1.00	72,435	47,500	-	119,935
GENERAL FUND TOTAL	**33.88**	**$ 2,768,364**	**$ 1,901,536**	**$ 89,500**	**$ 4,759,400**
2013-14 FUND TOTAL (ESTIMATE)	**32.63**	**$ 2,956,228**	**$ 1,600,265**	**$ 69,000**	**4,625,493**
2012-13 FUND TOTAL (ACTUAL)	**34.63**	**$ 2,593,900**	**$ 1,801,799**	**$ -**	**4,395,699**

EXPENDITURE SUMMARY

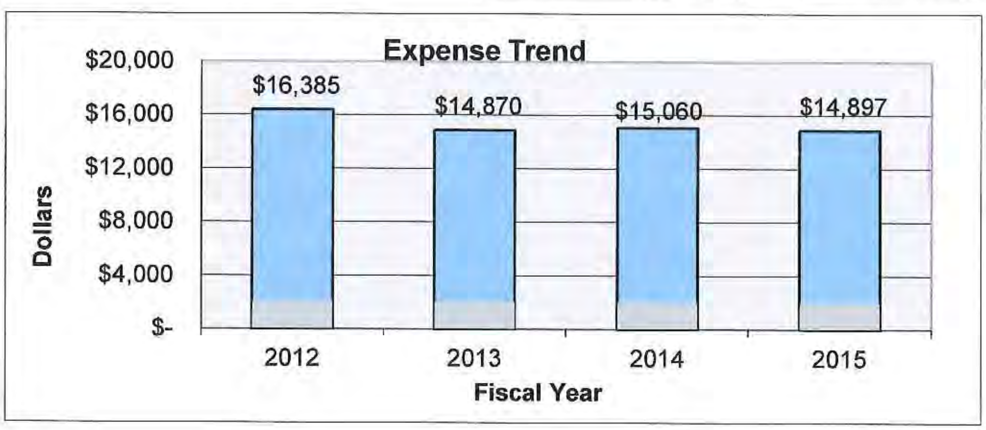
CITY COUNCIL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	8,670	8,460	5,397
Maintenance and Operation	6,200	6,600	9,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 14,870**	**$ 15,060**	**$ 14,897**

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.

Significant Changes:
None.

EXPENDITURE DETAIL

CITY COUNCIL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Printing and Advertising	600	600	250
Conf/Meetings/Travel Exp		-	3,000
Memberships/Dues	5,600	6,000	6,000
Professional Services	-	-	250
TOTAL MAINTENANCE & OPERATION	**$ 6,200**	**$ 6,600**	**$ 9,500**



PERSONNEL DETAIL

City Council	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
Councilmembers	5	5	8,050	7,850	4,800
Benefits					
FICA			620	610	597
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	**5**	**$ 8,670**	**$ 8,460**	**$ 5,397**

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EXPENDITURE SUMMARY

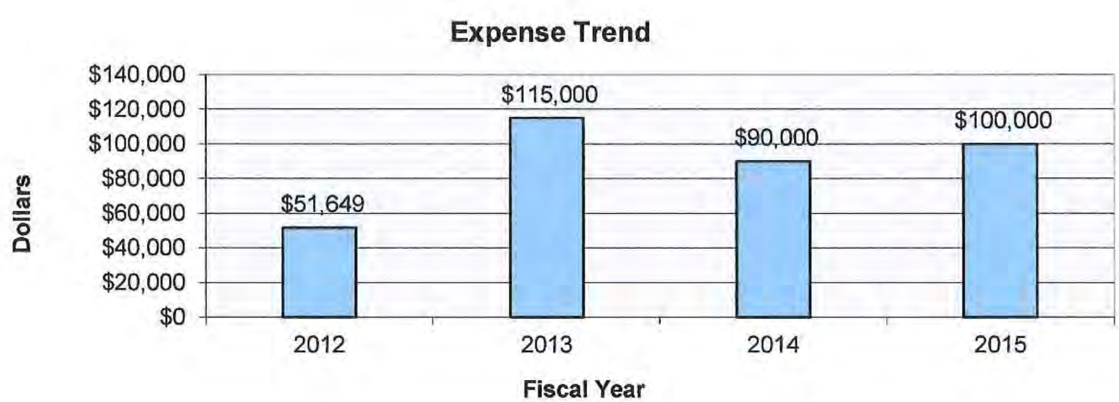
CITY ATTORNEY	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	115,000	90,000	100,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 115,000**	**$ 90,000**	**$ 100,000**

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

Significant Changes:
The City has had higher legal costs for the 2013 Fiscal Year because of the MOU negotiations etc.

EXPENDITURE DETAIL

CITY ATTORNEY	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	115,000	90,000	100,000
TOTAL MAINTENANCE & OPERATION	**$ 115,000**	**$ 90,000**	**$ 100,000**



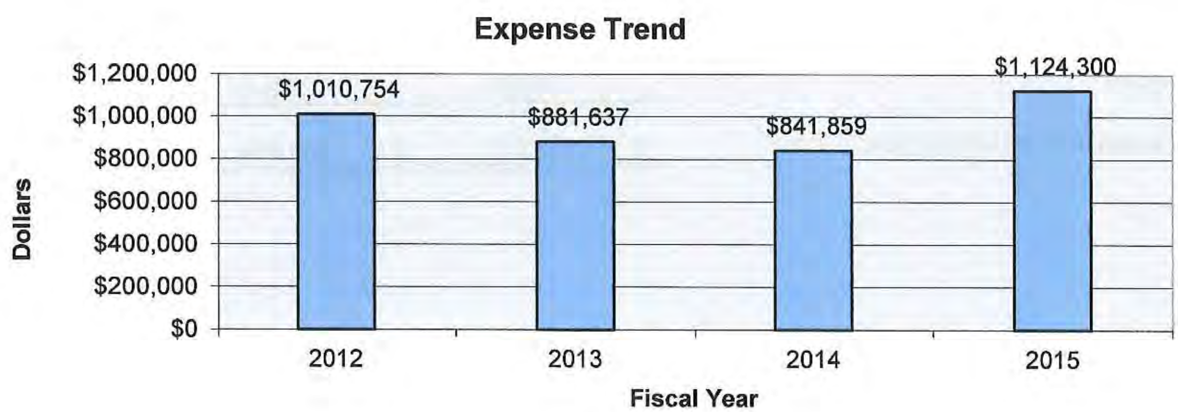
EXPENDITURE SUMMARY

NON-DEPARTMENTAL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	881,637	841,859	1,094,300
Debt Service	-	-	-
Capital Outlay	-	-	30,000
Total	**$ 881,637**	**$ 841,859**	**$ 1,124,300**

Description:
This department includes expenses that affect many areas of the City. Insurance/risk management costs are included in this budget. This budget represents cost not easily identified with any other particular departments.

Significant Changes:

The FY15 budget includes the transfer of funds to the ambulance fund for the purchase of the new ambulance. It also includes capital outlay for a new phone system.



EXPENDITURE DETAIL

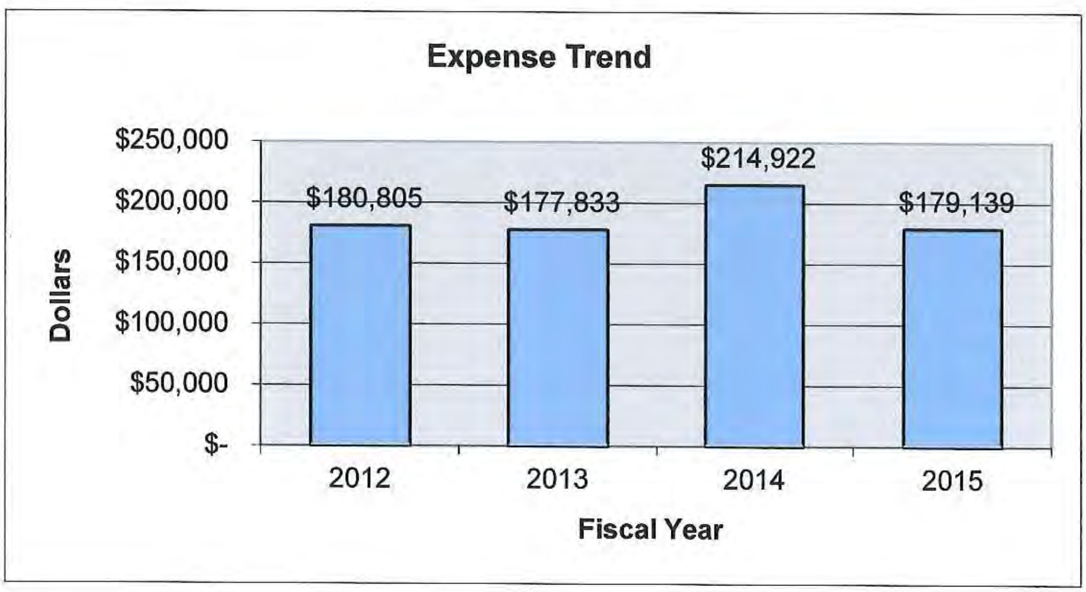
NON-DEPARTMENTAL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	5,434	5,500	5,500
Utilities	9,535	9,200	10,000
Special Professional	3,825	15,000	10,000
Insurance-Liability	105,212	108,059	125,000
Fire Services Transfer to Ambulance	613,500	580,000	825,000
Council Chamber Lease Payment	25,200	25,200	25,200
City Website/Kingsburg App	3,173	3,200	3,200
CRM Program	1,000	1,000	1,000
Property Taxes	959	2,200	2,200
Employee Bonds	1,214	1,200	1,200
Tree Lights & Christmas	2,774	1,500	1,000
Miscellaneous	12,593	15,000	12,000
Copier & Leases	12,262	13,000	13,000
			-
Successor Agency (Redevelopment) Related Costs:			
Professional Services	48,862	28,000	25,000
Conf/Mtgs/Travel	-	-	-
Memberships/Dues	6,094	5,000	5,000
Chamber Services	30,000	28,800	30,000
TOTAL MAINTENANCE & OPERATION	**$ 881,637**	**$ 841,859 $-**	**$ 1,094,300**

EXPENDITURE SUMMARY

CITY MANAGER	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	178,707	212,872	164,039
Maintenance and Operation	(874)	2,050	15,100
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 177,833**	**$ 214,922**	**$ 179,139**

Description:
The City Manager is responsible for the administrative leadership of the City staff and the execution of policies and guidelines established by the City Council. All departments of the City and any City entities come under the City Managers' direction. The manager advises the Council on various activities affecting the City, carries out Council direction, goals and objectives and monitors the performance and accomplishments of the City organization.

Significant Changes:
A new City Manager was hired early 2014. All contract provisions are included in this budget.



PERSONNEL DETAIL

City Manager	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
City Manager	1	1	120,933	143,100	114,004
Benefits*					
FICA			8,696	8,200	8,987
PERS			19,423	16,550	16,698
Med/Dent/Vision/Life			14,886	30,000	9,202
Workers Comp			6,699	7,593	8,019
ERMA/EAP			2,070	1,429	1,128
Auto Allowance			6,000	6,000	6,000
	1	**1**	**$ 178,707**	**$ 212,872**	**$ 164,039**

EXPENDITURE DETAIL

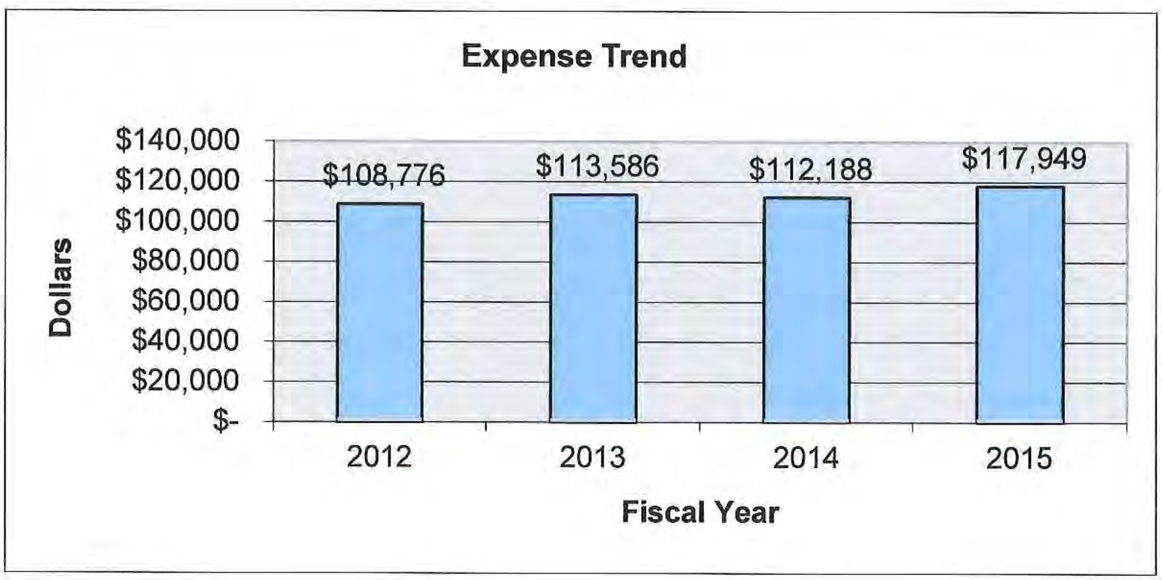
CITY MANAGER	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	189	150	850
Conf/Meetings/Travel	(1,142)	500	2,250
Memberships/Dues/Publications	79	1,400	1,500
Insurance Claims Settlement	-	-	-
Professional Services	-	-	10,500
TOTAL MAINTENANCE & OPERATION	**$ (874)**	**$ 2,050**	**$ 15,100**
CAPITAL OUTLAY DETAIL			
	-	-	-
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

EXPENDITURE SUMMARY

CITY CLERK	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	104,053	106,188	108,449
Maintenance and Operation	9,533	6,000	9,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 113,586**	**$ 112,188**	**$ 117,949**

Description:
The City Clerk records the actions of the City Council by maintaining minutes, resolutions and ordinances. The City Clerk also is responsible for records management, both preservation of documents for historical and legal purposes, and elimination of un-needed documents. The City Clerk assists the public and candidates during the election process to fill City Council seats every two years. The City Clerk also acts as a filing officer and implements the requirements of the Fair Political Practices Commission in the filing of campaign forms and Statements of Economic Interests by candidates, elected officials, commissioners and designated employees of the City. The position also serves as the Administrative Secretary for the City Manager.

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

City Clerk	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
City Clerk	1	1	70,666	70,350	76,844
Benefits*					
FICA			4,936	5,510	5,503
PERS			10,301	9,250	10,303
Med/Dent/Vision/Life			13,156	16,045	10,154
ERMA/EAP			1,179	797	696
Workers Comp			3,815	4,236	4,948
	1	**1**	**$ 104,053**	**$ 106,188**	**$ 108,449**

EXPENDITURE DETAIL

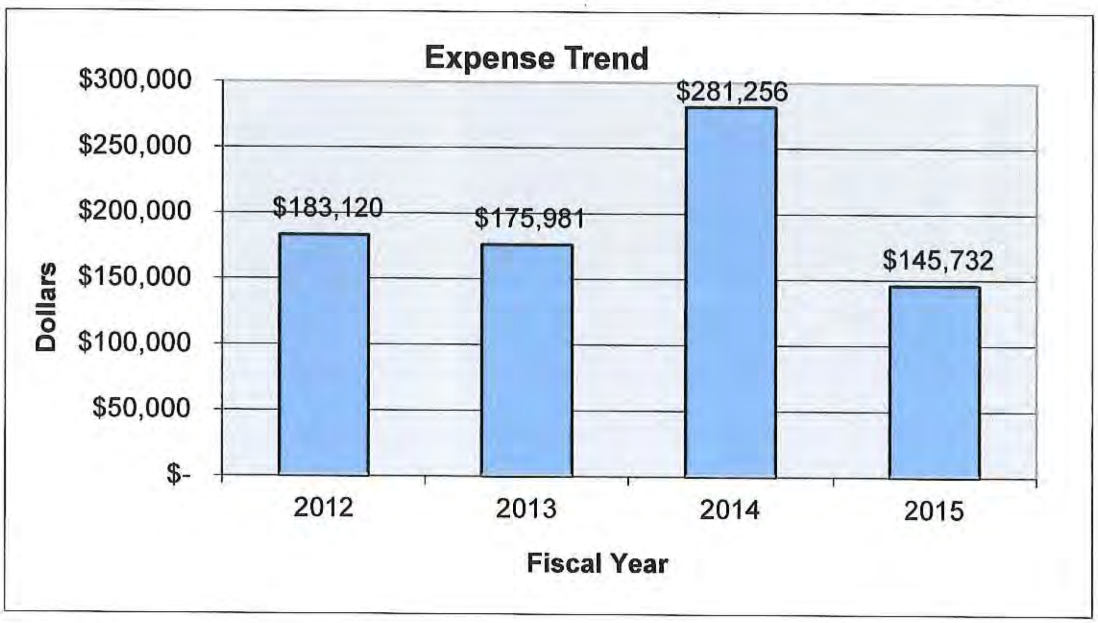
CITY CLERK	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	3,089	1,500	2,500
Conf/Meetings/Travel	370	500	1,000
Election Expense	4,469	-	4,000
Printing & Advertising	1,605	4,000	2,000
TOTAL MAINTENANCE & OPERATION	**$ 9,533**	**$ 6,000**	**$ 9,500**

EXPENDITURE SUMMARY

FINANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	135,447	246,656	111,532
Maintenance and Operation	40,534	34,600	34,200
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 175,981**	**$ 281,256**	**$ 145,732**

Description:
The Finance Department is responsible for ensuring that the daily operations of finance, maintenance of City's computer, property and risk management provide the services required by the residents of the City of Kingsburg. The Finance Department is committed to providing quality customer service and financial services directed toward the control and judicious use of the City's fiscal resources.

Significant Changes:
A new Finance Director was hired early 2014. All contract provisions are included in this budget.



PERSONNEL DETAIL

Finance	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
Finance Director	1	1	93,999	195,520	85,272
Benefits*					
FICA			6,770	15,200	6,792
PERS			13,771	12,750	12,592
Med/Dent/Vision/Life			14,016	16,244	34
ERMA/EAP			1,627	1,100	844
Workers Comp			5,264	5,842	5,998
	1	**1**	**$ 135,447**	**$ 246,656**	**$ 111,532**

EXPENDITURE DETAIL

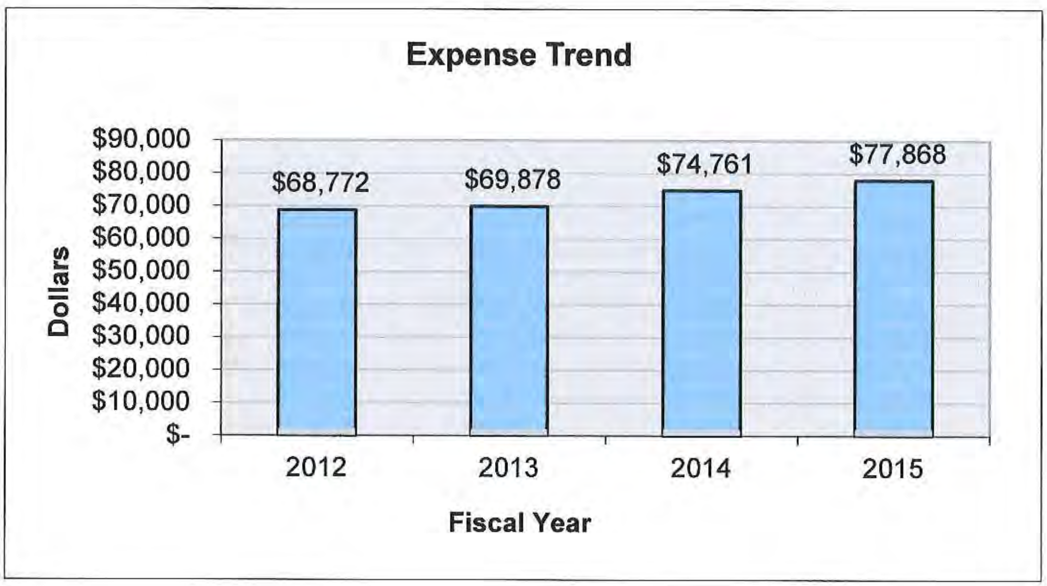
FINANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	87	250	1,000
Comp/Maint & Supplies	24,355	23,000	23,000
Conf/Meetings/Travel/Education	-		1,500
Memberships/Dues/Publications	609	150	1,500
Audit	4,200	4,200	4,200
Special Professional Services	11,283	7,000	3,000
TOTAL MAINTENANCE & OPERATION	**$ 40,534**	**$ 34,600**	**$ 34,200**

EXPENDITURE SUMMARY

HUMAN RESOURCES	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	69,574	72,561	74,518
Maintenance and Operation	304	2,200	3,350
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 69,878**	**$ 74,761**	**$ 77,868**

Description:
The Human Resource Department is responsible for all of the personnel functions of the City of Kingsburg. This includes wage rates, recruitement, training, benefit administration and various other tasks.

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Human Resources	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
Human Resource Coor	1	1	53,334	56,200	56,770
Benefits*					
FICA			3,932	4,290	4,323
PERS			7,802	7,400	8,233
Med/Dent/Vision/Life			689	650	682
ERMA/EAP			901	637	556
Workers Comp			2,916	3,384	3,954
	1	**1**	**$ 69,574**	**$ 72,561**	**$ 74,518**

EXPENDITURE DETAIL

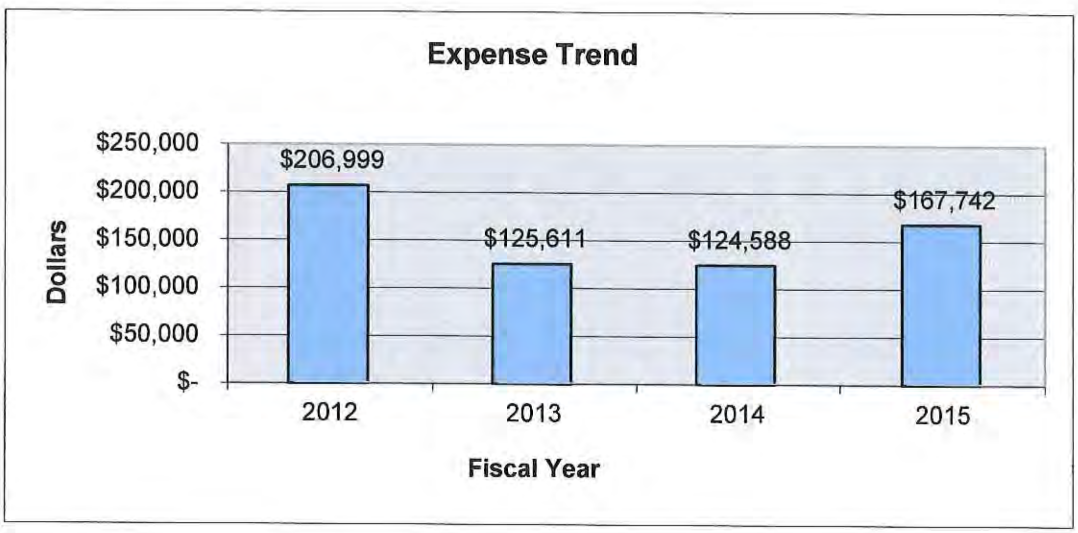
HUMAN RESOURCES	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	-	100	100
Conf/Meetings/Travel/Education	155	500	1,500
Memberships/Dues/Publications	149	1,600	1,750
Safety Committee	-	-	-
Special Professional Services	-	-	-
TOTAL MAINTENANCE & OPERATION	**$ 304**	**$ 2,200**	**$ 3,350**

EXPENDITURE SUMMARY

PLANNING & DEVELOPMENT	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	0.25	0.25	0.55
Personnel	20,861	18,952	47,306
Maintenance and Operation	104,750	105,636	120,436
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 125,611**	**$ 124,588**	**$ 167,742**

Description:
The Planning and Development Portion is responsible for the administration of the City's current land use and long range planning activities. These include development and implementation of the General Plan, coordination of environmental requirements, processing all new development applications and zoning code compliance. This budget also supports the Planning Commission expenses.

Significant Changes:
The 2014-15 budget includes the restoration of a full-time Building Inspector. This position is 30% funded by the Planning & Development fund. The FY15 budget also includes monies to be allocated to the update of the City's housing element, which was last updated in the 1990s.



PERSONNEL DETAIL

Planning & Development	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
Planning & Build Director		0.30	13,262	13,300	32,347
Dept. Secretary II	0.25	0.25			
Parttime Help	-	-	-	-	-
Benefits*					
FICA			907	1,000	2,412
PERS			1,800	1,750	4,904
Med/Dent/Vision/Life			3,956	1,950	5,082
ERMA/EAP			221	151	316
Workers Comp			715	801	2,246
	0.25	**0.55**	**$ 20,861**	**$ 18,952**	**$ 47,306**

EXPENDITURE DETAIL

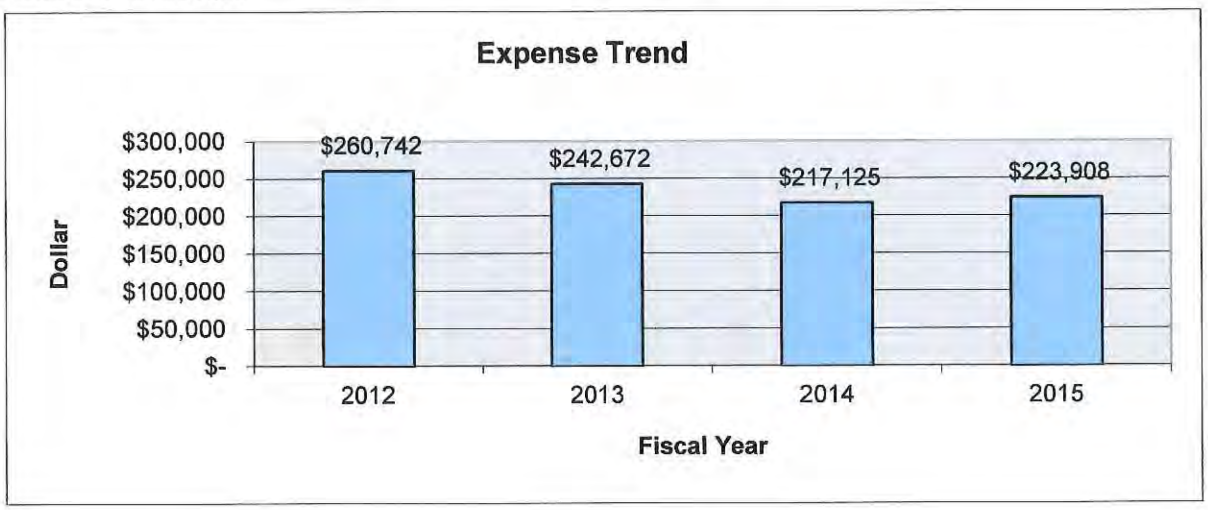
PLANNING & DEVELOPMENT	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	2,135	1,200	1,200
Communications	-	-	-
Scanner Lease	1,345	2,111	2,111
Conf/Meetings/Travel/Training & Educ	12	200	-
Memberships/Dues/Publications	125	125	125
Outside Agency Fees (LAFCO Etc.)	8,552	2,000	2,000
Charrette Expenses	-	-	-
Special Professional	92,581	100,000	115,000
TOTAL MAINTENANCE & OPERATION	**$ 104,750**	**$ 105,636**	**$ 120,436**

EXPENDITURE SUMMARY

COMMUNITY SERVICES	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.35	2.35
Personnel	84,250	81,625	84,258
Maintenance and Operation	158,422	135,500	139,650
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 242,672**	**$ 217,125**	**$ 223,908**

Description:
The Community Services Department includes the General Fund's funding of the Senior Center and Crandell Swim Complex. It also includes funding for summer Band Concerts. This activity is an operating function of the Chamber of Commerce. The Department also oversees facilities and usage of all of the parks in the City, and the After School and Summer Recreation Programs.

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Community Services	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
Community Services Coor	0.75	0.75	32,670	34,600	34,933
Overtime			-	-	-
Extra Help:					
After School/Summer Prog	1.6	1.6	31,760	32,500	35,500
Benefits*					
FICA			4,662	5,135	2,897
PERS			4,491	4,550	5,117
Med/Dent/Vision/Life			4,566	40	27
ERMA/EAP			1,300	760	713
Workers Comp			4,801	4,040	5,071
	2.35	**2.35**	**$ 84,250**	**$ 81,625**	**$ 84,258**

EXPENDITURE DETAIL

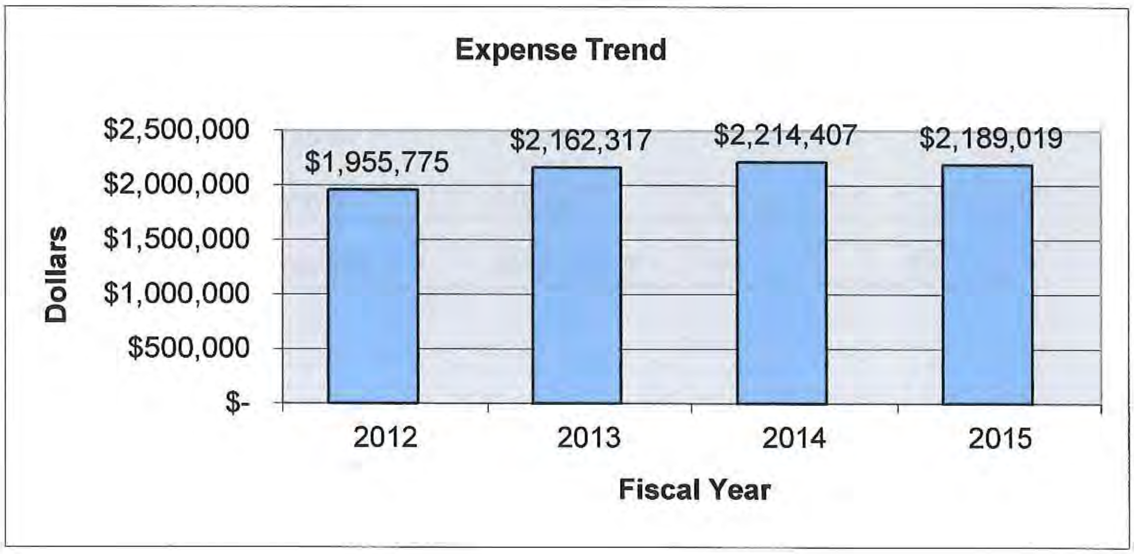
COMMUNITY SERVICES	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	7,000	7,000	7,000
Weed Abatement	350	2,000	2,000
After School/Summer Rec Program Supplies	12,551	14,000	13,000
Office Supplies/Printing & Advertising	137	200	600
Communications	-	-	800
Rec Prog Conf/Meetings/Travel	1,088	500	750
Dues	170	-	500
Animal Control	1,126	800	1,000
Senior Center Operating Transfer	58,000	34,000	37,000
Pool Operating Transfer	78,000	77,000	77,000
TOTAL MAINTENANCE & OPERATION	**$ 158,422**	**$ 135,500**	**$ 139,650**

EXPENDITURE SUMMARY

POLICE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	20	18	18
Personnel	1,953,551	1,977,907	1,935,819
Maintenance and Operation	205,266	216,500	223,200
Debt Service	-	-	-
Capital Outlay	3,500	20,000	30,000
Total	**$ 2,162,317**	**$ 2,214,407**	**$ 2,189,019**

Description:
The Police Department provides all Law Enforcement Services including patrol, investigation crime prevention, traffic enforcement, GREAT Program and other programs as needed. Police administration develops plans, determines staffing levels and equipment needs and sets policy and procedure for the entire department. The department consists of patrol, detective, K-9 officers, dispatch, reserves, community service officers and explorers.

Significant Changes:
The City will complete a departmental analysis and recruitment for a full-time Chief.



PERSONNEL DETAIL

Police	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			1,139,729	1,115,000	1,128,109
Cashouts					
Chief	1	1			
Lieutenant	0	0			
Sergeants	3	3			
Administrative Assistant	1	1			
Officers	8	8			
Records Supervisor	1	1			
Dispatchers	4	4			
Overtime			94,399	70,000	70,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			-	35,000	35,000
Parttime officers			48,199	48,500	48,500
Benefits*					
FICA			100,618	92,000	98,043
PERS			309,116	330,500	278,901
Med/Dent/Vision/Life			159,404	186,000	171,146
ERMA/EAP			15,661	15,660	11,052
Workers Comp			71,625	69,247	78,567
Unemployment			-	-	500
Uniform Allowance			14,800	16,000	16,000
	18	**18**	**$ 1,953,551**	**$ 1,977,907**	**$ 1,935,819**

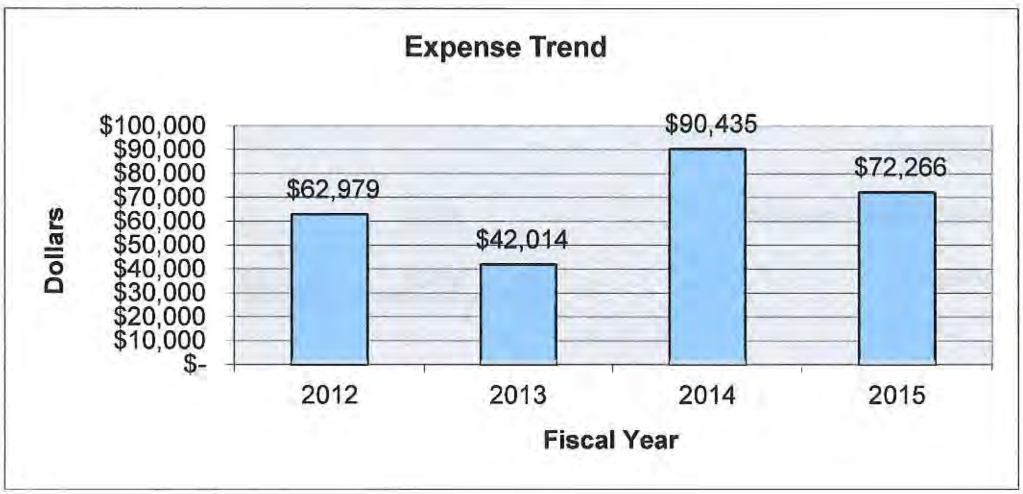
POLICE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	8,104	8,000	8,000
Dept Tools & Supplies	10,148	9,000	9,500
Weapons/flares/etc.	2,974	5,000	4,000
Reserve Expense	4,286	6,000	5,500
Screening Personnel (Fulltime/Reserves/Volunteer)	4,268	9,000	9,000
Communications (Phone/Cell/911 System)	20,980	22,000	23,000
Utilities	23,438	22,000	22,000
Fuels	50,038	53,000	48,000
Office equip Maint	15,429	16,000	15,000
POST Funded Training	10,399	15,000	15,000
Conferences/Meetings/Travel	482	1,000	1,500
Training and Education	1,370	1,500	2,500
Memberships/Dues/Pubs	1,991	1,500	1,500
Special Professional Services	33,972	26,000	40,000
Equipment Maintenance	1,263	4,000	2,800
Radio & Communication Maint	12,067	12,000	12,000
Photo Equip Expense	-	-	-
Jail Booking Fees	160	500	400
K-9 Unit	703	1,000	500
Pistol Range	139	1,000	500
Vehicle Maintenance	689	-	-
Crime Prevention	2,366	3,000	2,500
TOTAL MAINTENANCE & OPERATION	**$ 205,266**	**$ 216,500**	**$ 223,200**
CAPITAL OUTLAY DETAIL			
	-	-	-
Vehicle Replacement/Phones/Computers	3,500	20,000	30,000
TOTAL CAPITAL OUTLAY	**$ 3,500**	**$ 20,000**	**$ 30,000**

EXPENDITURE SUMMARY

P.W. ADMIN	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.33	0.33
Personnel	36,221	35,285	37,216
Maintenance and Operation	5,793	6,150	5,550
Debt Service	-	-	-
Capital Outlay	-	49,000	29,500
Total	**$ 42,014**	**$ 90,435**	**$ 72,266**

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

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



EXPENDITURE DETAIL

P.W. ADMIN	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	491	600	500
Communications	4,111	3,600	3,600
Utilities	522	750	700
Office Equipment Maint	669	1,200	750
Conference/Meetings/Travel	-	-	-
Memberships/Dues/Pubs	-	-	-
TOTAL MAINTENANCE & OPERATION	**$ 5,793**	**$ 6,150**	**$ 5,550**
CAPITAL OUTLAY DETAIL			
Phone System	-	-	6,500
Christmas Tree Replacement			22,000
Computers			1,000
Tractor for maintenance of property	-	25,000	
2 mowers for park and property maintenance	-	24,000	
	-		
	-	-	-
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ 49,000**	**$ 29,500**

PERSONNEL DETAIL

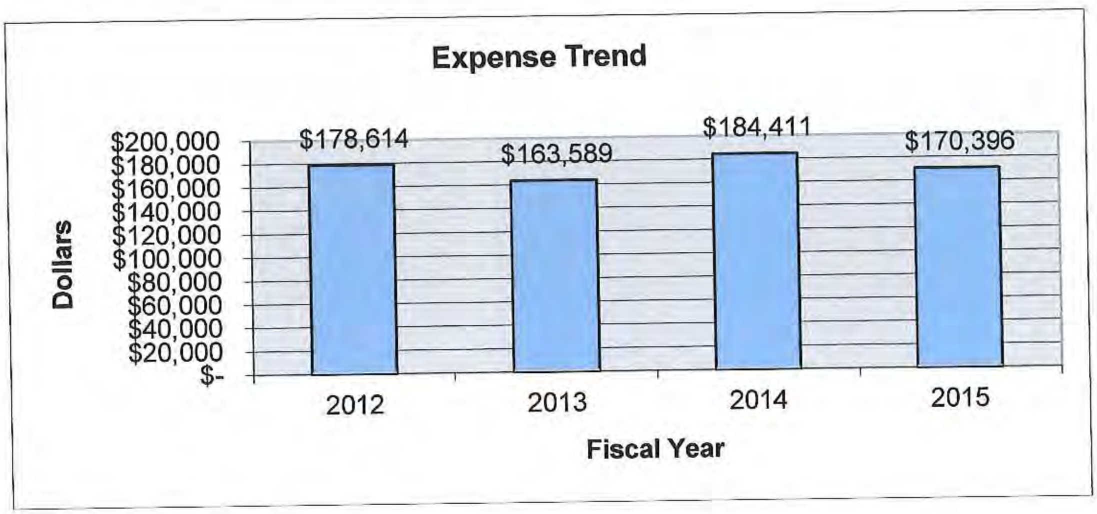
P.W. Admin	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			26,955	27,400	28,490
P.W. Superintendent	0.34	0.34			
Secretary I					
Benefits*					
FICA			1,946	2,200	2,199
PERS			3,873	3,594	4,051
Med/Dent/Vision/Life			1,561	130	144
ERMA/EAP			445	311	288
Workers Comp			1,441	1,650	2,044
Unemployment			-	-	-
	0.34	**0.34**	**$ 36,221**	**$ 35,285**	**$ 37,216**

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	2.55	1.7	1.7
Personnel	125,729	124,903	127,396
Maintenance and Operation	37,860	48,000	43,000
Debt Service	-	-	-
Capital Outlay	-	11,508	-
Total	**$ 163,589**	**$ 184,411**	**$ 170,396**

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.

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Landscape Maintenance	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2013-14 CITY MNGR PROPOSAL
Regular Positions Pay			82,572	82,500	82,993
Maint Worker III	1.7	1.7			
Maint Worker II					
Overtime			2,407	3,000	1,500
Benefits*					
FICA			5,941	6,400	6,528
PERS			12,055	10,800	11,410
Med/Dent/Vision/Life			16,192	16,300	18,371
ERMA/EAP			1,549	935	813
Workers Comp			5,013	4,968	5,780
Unemployment			-	-	-
	1.7	**1.7**	**$ 125,729**	**$ 124,903**	**$ 127,396**

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	11,005	15,000	15,000
Utilities	23,187	26,000	24,000
Fuels	3,668	4,500	4,000
Special Professional Services	-	2,500	-
TOTAL MAINTENANCE & OPERATION	**$ 37,860**	**$ 48,000**	**$ 43,000**
CAPITAL OUTLAY DETAIL		**11,508**	
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ 11,508**	**$ -**

EXPENDITURE SUMMARY

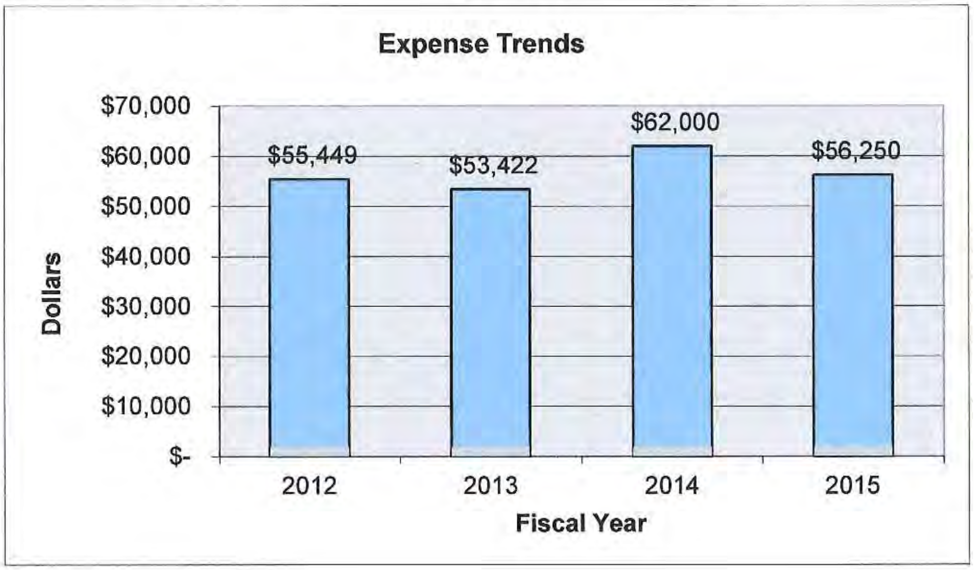
BUILDING & FACILITY MAINT	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel			
Personnel	-	-	-
Maintenance and Operation	53,422	54,000	52,250
Debt Service	-	-	-
Capital Outlay	-	8,000	4,000
Total	**$ 53,422**	**$ 62,000**	**$ 56,250**

Description:
Building and 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.

Significant Changes:
None.

EXPENDITURE DETAIL

BUILDING & FACILITY MAINT	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	32,367	36,000	36,000
Dept Tools and Supplies	19,168	10,000	9,750
Misc Maint & Repair	1,887	8,000	6,500
TOTAL MAINTENANCE & OPERATION	**$ 53,422**	**$ 54,000**	**$ 52,250**

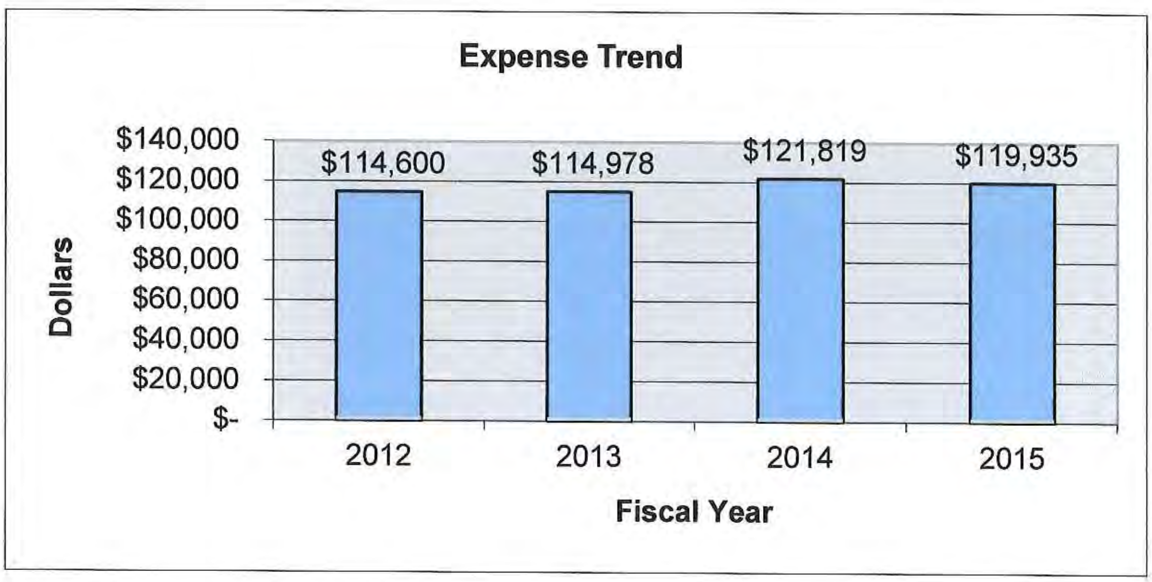


EXPENDITURE SUMMARY

VEHICLE MAINTENANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	67,964	70,819	72,435
Maintenance and Operation	47,014	51,000	47,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 114,978**	**$ 121,819**	**$ 119,935**

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

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Vehicle Maintenance	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			40,152	40,800	42,206
Mechanic	1	1			
Overtime			3,178	5,000	3,400
Benefits*					
FICA			3,062	3,400	3,489
PERS			5,736	5,400	5,974
Med/Dent/Vision/Life			12,096	13,300	14,013
ERMA/EAP			812	462	414
Workers Comp			2,928	2,457	2,939
	1	**1**	**$ 67,964**	**$ 70,819**	**$ 72,435**

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	11,670	16,000	14,000
Vehicle Maintenance Expense	35,344	35,000	33,500
TOTAL MAINTENANCE & OPERATION	**$ 47,014**	**$ 51,000**	**$ 47,500**

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2014-2015

City of Kingsburg

Annual Goals

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City Hall					
Goal	**Type**	**Metric of Success**	**Start Date**	**Date Completed**	**Comments**
Promote the City's social media and smart phone App for improved connection with residents and visitors.	Operational	250 new downloads	2014		
Produce weekly City newsletter, Kingsburg Carrier.	Operational	Add 500 new subscribers	2014		
Complete Government Finance Officers' Association Reporting Distinguished Budget Award	Operational	Achieve Award	2014		
Execute a cooperative agreement with the Chamber of Commerce outlining scope of services.	High Impact	Complete	2014		
Increase website visits by 5%.	Operational	Complete	2014		
Enhance transparency by posting all meeting agendas and minutes online prior to the next meeting.	Operational	Complete	2014		
Complete 2013-14 annual audit.	Operational	Complete	2014		
Complete 2015-16 Budget Process.	Operational	Complete	2014		
Complete actuarial study of CalPers rate changes.	High Impact	Complete	2014		
Administration of City awarded grants.	Operational	Complete	2014		
Complete the annual Fair Political Practices filing.	High Impact	Complete	2014		
Prioritization and purchase of capital equipment as determined by Department Heads.	High Impact	Complete	2014		
Examine options for service consolidation within the City and with surrounding communities to help better serve our residents.	High Impact	Complete	2014		
Establish Economic Development strategy and implement to attract and retain business here in Kingsburg.	Operational	Attract 3 new businesses	2014		
Examine new health insurance rate impacts.	High Impact	Complete	2014		

Examine the ability to coordinate HR functions, including personnel files, performance evaluations, with cloud based software	Operational	Complete	2014		
Establish employee wellness program.	High Impact	60% employee participation	2014		
Implement updated administrative fee schedule.	Operational	Complete	2014		
Examine the City's online credit card system and determine if a cost savings and improved user function can be found.	Operational	Complete	2014		
Assist Fresno County with the annual elections. Process all candidate filing for local elections.	Operational	Complete	2014		
Examine the possibility of utilizing e-readers as a cost savings for City Council and department heads.	Operational	Complete	2014		
Coordinate City Hall coverage of ensure all citizen requests are met in a timely manner.	Operational	Complete	2014		
Monitor and collect all City business licenses to ensure all are up to date.	Operational	Complete	2014		
Examine the utility billing process to determine if cost savings and efficiency can be achieved through outsourcing of billing.	Operational	Complete	2014		

Community Services					
Goal	Type	Metric for Success	Year	Date Completed	Comments
Promotion of After School Recreation program using flyers, letters and social media	Operational	Creation of marketing materials	2014		
Work with KESD to complete facility use permit and secure facilities for the program.	High Impact	Complete	2014		
Contact EOC to program for the After School Meal program	High Impact	Complete	2014		
Coordinate and promote the Summer Recreation program and increase overall participating by 5%.	High Impact	Complete	2014		
Work with KJUHSD to operate summer facilities for the Lunch and Rec. program.	Operational	Operation of program	2014		
Provide Recreation staff with the needed EOC training and Food safety certification.	Operational	Complete training	2014		
Complete the annual 2014-2015 FMAAA contract.	Operational	Complete	2014		
Work with the Senior Center to increase awareness and participating in the Congregate Meal Program.	Operational	5% participation increase	2014		
Work with the Kingsburg Senior Inc. Group to complete annual events (Pancake Breakfast & Candy Fundraiser)	Operational	Complete	2014		
Assist in coordination of the annual Fireworks Show by working with the Chamber of Commerce. Ensure all vendors have proper registration and training.	Operational	Complete	2014		

Coordinate all staffing and hiring of seasonal lifeguards.	Operational	Full staffing and training	2014		
Develop a marketing strategy for the pool and integrate technology advances when applicable to increase participation.	Operational	Complete	2014		
Coordinate and ensure all pool staff are trained and compliant with safety and policy procedures	Operational	Full training	2015		

Department of Public Works

Goal	Type	Metric of Success	Start Date	Date Completed	Comments
Implement Safety recommendations from RMA audit.	High Impact	Complete	2014		
Increase training seminars through RMA	Operational	all departments	2014		
Join Managers /Superintendents association and participate to improve upon departmental efficiencies.	Operational	Continual	2014		
Complete all State mandated well testing and monitoring	Operational	Complete	2014		
Continue additional well testing, lead and copper, TCP	Operational	Continual	2014		
Complete water utility SCADA System upgrades to monitor existing operations.	High Impact	Continual	2014		
Downtown District R&R problem Trees and sidewalks through the use of Measure C funding.	Operational	100%	2014		
Catch up and stay current with Citizen Complaints/Kingsburg Connection application.	Operational	Continual	2014		
Complete the installation of all water meters on residential properties on time and within budget.	High Impact	Complete	2014		
Complete necessary City water system repairs as identified by the water department.	Operational	Complete	2014		
Prepare and send all surplus vehicles to auction to clean corporation yard and add revenue from unused vehicles.	Operational	Complete	2014		
Address staffing needs through employment or Proteus	High Impact	Complete	2014		
Upgrade PW's computers, XP no longer supported	Operational		2014		
Replace worn out small equipment and tools	High Impact	Complete	2014		
Prepare for Annual Car Show. Includes hanging Spring banners, downtown cleanup, sign placement and road closures.	High Impact	Complete	2014		

Prepare for Annual Swedish Festival. Includes downtown cleanup and setup, sign placement and road closures.	High Impact	Complete	2014		

Fire Department

Goal	Type	Metric for Success	Year	Date Completed	Comments
Ensure funding to retain SAFER funded Firefighter/Paramedics and 3/0 Staffing	High Impact	Retain Funding	2014		
National Incident Management (NIMS) compliancy training/refresher course taken by all employees	Operational	Complete	2014		
Establish better accountability for PCF participation and recruit new PCFs	Operational	Increase PCF Participation	2014		
Increase ability to staff 2nd ALS Ambulance with PCF and/or Per Diem personnel	Operational	Staff 2nd Ambulance 75% of time	2014		
Using PCF staffing and current Paid Staffing to staff Station #2 when possible	Operational	Staff station #2 when possible	2014		
Increase training opportunities for all personnel including conferences	Operational	Complete	2014		
Seek funding for aging apparatus, equipment, and station furnishings	High Impact	Replace lowest rated equipment	2014		
Provide for supervisor's to attend local association meetings regularly to maintain close working relations with Op area. (Chief Assn., Prevention, Investigation, EMS committees.	Operational	Attend all meetings	2014		
Establish interdepartmental newsletter for staff and their families	Operational	Complete and implement	2014		
Meet requirements for continued safety and tactical training	Operational	Complete	2014		

Update SOPs for fire ground operations	Operational	Complete	2014		
Establish a department Wellness program	Operational	Integrate with City wellness program	2014		
Restructure PCF training, ICS positions, scheduling and participation	Operational	Complete	2014		
Establish award/reward recognition program for staff	Operational	Implement			

Police Department

Goal	Type	Metric of Success	Start Date	Date Completed	Comments
Examine existing work schedule to improve coverage and reduce overtime costs.	Operational		2014		
Increase staffing in KPD Reserve Officer Program	High Impact	3 new hires	2014		
Increase staffing in KPD Community Service Officer Program	High Impact	2 new hires	2014		
Complete eWarrant examples for future use	Operational	Complete	2014		
Complete Radio system upgrade for newly annexed area.	High Impact	Complete	2014		
Reallocate collateral duties due to transition of Chief of Police.	High Impact		2014		
Replace and upgrade the department phone system as part of the overall City phone replacement program.	Operational	Complete	2014		
Complete departmental analysis by third party vendor to outline strengths, weakness, opportunities and threats.	High Impact	Complete	2014		
Initiate and complete a nationwide recruitment process to identify a full time Police Chief.	High Impact	Complete	2014		

Update SOPs for fire ground operations	Operational	Complete	2014		
Establish a department Wellness program	Operational	Integrate with City wellness program	2014		
Restructure PCF training, ICS positions, scheduling and participation	Operational	Complete	2014		
Establish award/reward recognition program for staff	Operational	Implement			

Police Department

Goal	Type	Metric of Success	Start Date	Date Completed	Comments
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Complete eWarrant examples for future use	Operational	Complete	2014		
Complete Radio system upgrade for newly annexed area.	High Impact	Complete	2014		
Reallocate collateral duties due to transition of Chief of Police.	High Impact		2014		
Replace and upgrade the department phone system as part of the overall City phone replacement program.	Operational	Complete	2014		
Complete departmental analysis by third party vendor to outline strengths, weakness, opportunities and threats.	High Impact	Complete	2014		
Initiate and complete a nationwide recruitment process to identify a full time Police Chief.	High Impact	Complete	2014		

Summary of Street Funds

2014-2015 Fiscal Year Budget

		Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance 06/30/13		196,652	25,787	1,124,763	524,342	21278	62822	
Estimated Beg Fund Balance 6/30/14		297,219	32,693	1,008,112	665,742	(5,784)	64,322	2,062,304
Revenues:								
	Taxes	304,820	7,248	305,360	152,500	5,300	178,000	953,228
	Interest	-	175	700	1,400	-	-	2,275
	Total Revenue	304,820	7,423	306,060	153,900	5,300	178,000	955,503
Expenses:								
	Salaries & Benefits	178,895						178,895
	Tools & Supplies	2,500		3,000			28,000	33,500
	Utilities			3,200				
	Street Lighting	50,000		28,000			83,000	161,000
	Professional Serv			14,000			10,000	24,000
	Veh Maint						3,500	3,500
	Fuels	8,000						8,000
	Audit						1,500	1,500
	Repair & Maint						2,000	2,000
	Two ADA Ramps					5,000		5,000
	Sidewalk Repair						20,000	20,000
	Street Striping Program			-				-
	Overhead	15,500		15,500			15,500	46,500
Capital Outlay Projects:								
	Street Projects			-	120,000			120,000
	Transfer to Fed St Projects		-	100,000	110,000			210,000
	20th St Project							-
	Vehicle Repl.-set aside							-
								-
	Total Expenses	254,895	-	163,700	230,000	5,000	163,500	817,095
	Net Result	*49,925*	*7,423*	*142,360*	*(76,100)*	*300*	*14,500*	*138,408*
Projected 6/30/15	**Ending Fund Balance**	**347,144**	**40,116**	**1,150,472**	**589,642**	**(5,484)**	**78,822**	**2,200,712**

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14/15 Prosposed	Percent Change
GAS TAX								
102-0000-403.06-01	2105	52,650	49,913	53,000	37,819	50,425	57,307	8%
102-0000-403.06-02	2106	36,490	34,843	40,500	26,168	34,891	49,398	18%
102-0000-403.06-03	2107	60,615	81,790	80,200	61,109	81,479	70,415	-14%
102-0000-403.06-04	2107.5	3,000	3,000	3,000	3,000	4,000	3,000	0%
102-0000-403.06-05	2103	167,619	90,630	163,200	114,107	152,143	124,700	-31%
102-0000-451.01-01	INTEREST	0	0	0	0	-	0	0%
		320,374	260,176	339,900	242,203	322,937	304,820	
LTF 3								
103-0000-403.07-01	ARTICLE 3	6,088	6,677	7,000	6,906	6,906	7,248	3%
103-0000-451.01-01	INTEREST	175	120	175	34	-	175	0%
		6,263	6,797	7,175	6,940	6,906	7,423	
LTF 8								
104-0000-403.07-02	ARTICLE 8	299,223	370,133	200,000	364,884	400,000	305,360	35%
104-0000-451.01-01	INTEREST	731	415	700	173	-	700	0%
104-0000-471.01-01	FROM OTHER FUNDS	0	0	0	0	-	0	0%
		299,954	370,548	200,700	365,057	400,000	306,060	
MEASURE C								
105-0000-403.08-00	MEASURE C	0	0	0	0	-	0	0%
105-0000-403.08-01	STREET MAINTENANCE	137,492	142,372	140,000	130,573	140,000	152,500	8%
105-0000-403.08-02	ADA COMPLIANCE	4,620	4,784	4,600	4,401	4,600	5,300	13%
105-0000-403.08-03	FLEXIBLE FUNDING	159,326	165,503	160,000	150,950	160,000	178,000	10%
105-0000-451.01-01	INTEREST	1,397	1,092	1,400	440	1,400	1,400	0%
		302,835	313,751	306,000	286,364	306,000	337,200	
		929,426	951,272	853,775	900,564	1,035,843	955,503	

Revenues	1,035,843	955,503
Expenses	929678	822,095
	106,165	133,408

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14/15 Prospsed	Percent Change
GAS TAX								
102-9100-549.51-01	SALARIES	$ 28,628	$ 31,603	$ 113,500	$ 65,976	$ 113,500	$ 112,373	-1.00%
102-9100-549.51-02	OVERTIME	$ 304	$ 832	$ 2,000	$ 5,229	$ 6,000	$ 3,000	33.33%
102-9100-549.51-04	PARTTIME	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549.51-21	FICA	$ 3,051	$ 3,004	$ 8,400	$ 4,976	$ 8,400	$ 8,826	4.83%
102-9100-549.51-23	PERS	$ 7,937	$ 5,372	$ 14,750	$ 9,503	$ 14,750	$ 16,469	10.44%
102-9100-549.51-25	MEDICAL	$ 15,680	$ 12,537	$ 27,400	$ 21,916	$ 27,400	$ 29,232	6.27%
102-9100-549.51-27	WORKERS COMP	$ 2,557	$ 6,442	$ 6,834	$ 6,609	$ 6,834	$ 7,886	13.34%
102-9100-549.51-31	ERMA/EAP	$ 1,011	$ 1,991	$ 1,286	$ 1,286	$ 1,286	$ 1,109	-15.92%
102-9100-549.52-10	DEPT TOOLS & SUPPLIES	$ 8,297	$ 1,344	$ 2,500	$ 115	$ 2,500	$ 2,500	0.00%
102-9100-549.52-19	STREET LIGHTS & SIGNALS	$ 66,414	$ 8,702	$ 60,000	$ 7,120	$ 18,000	$ 50,000	-20.00%
102-9100-549.52-22	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ -	$ -		
102-9100-549.52-24	FUELS	$ 6,689	$ 7,706	$ 7,500	$ 5,525	$ 7,500	$ 8,000	6.25%
102-9100-549.52-70	PROFESSIONAL SERVICES	$ 1,000	$ 8,457	$ -	$ 618	$ 700		
102-9100-549.52-94	AUDIT	$ -	$ -	$ -	$ -	$ -		
102-9100-549.55-01	TRANSFER OUT-OVERHEAD	$ 14,832	$ 16,800	$ 15,500	$ 11,625	$ 15,500	$ 15,500	0.00%
102-9100-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
	TOTAL	$ 156,400	$ 104,790	$ 259,670	$ 140,498	$ 222,370	$ 254,895	
STREET MAINTENANCE								
102-9200-549.51-01	SALARIES	$ 51,324	$ 63,208	$ -	$ -	$ -	$ -	
102-9200-549.51-02	OVERTIME	$ 2,980	$ 873	$ -	$ -	$ -	$ -	
102-9200-549.51-21	FICA	$ 3,361	$ 3,633	$ -	$ -	$ -	$ -	
102-9200-549.51-23	PERS	$ 6,438	$ 7,542	$ -	$ -	$ -	$ -	
102-9200-549.51-25	MEDICAL	$ 13,089	$ 15,645	$ -	$ -	$ -	$ -	
102-9200-549.51-27	WORKERS COMP	$ 6,638	$ -	$ -	$ -	$ -	$ -	
102-9200-549.51-31	ERMA/EAP	$ 1,312	$ -	$ -	$ -	$ -	$ -	
102-9200-549.52-10	DEPT TOOLS & SUPPLIES	$ 494	$ 532	$ -	$ 495	$ 495		
102-9200-549.52-70	PROFESSIONAL SERVICES	$ 4,725	$ -	$ -	$ -	$ -		
	TOTAL	$ 90,361	$ 91,433	$ -	$ 495	$ 495	$ -	
LTF 3								
103-9100-549.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -		
103-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
103-9100-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
	PERS							
LTF 8								
104-9100-549.52-10	DEPT TOOLS & SUPPLIES	$ 2,334	$ 2,087	$ 2,500	$ -	$ 2,500	$ 3,000	16.67%
104-9100-549.52-18	UTILITIES	$ 3,060	$ 3,738	$ 3,100	$ 3,186	$ 3,186	$ 3,200	3.13%
104-9100-549.52-19	STREET LIGHTS & SIGNALS	$ -	$ -	$ 20,000	$ -	$ -	$ 28,000	28.57%
104-9100-549.52-24	FUELS	$ -	$ -	$ -	$ -	$ -		
104-9100-549.52-70	PROFESSIONAL SERVICES	$ 10,868	$ 53,127	$ 15,000	$ 618	$ 1,000	$ 14,000	-7.14%
104-9100-549.52-75	STREET STRIPING PROGRAM	$ -	$ -	$ -	$ -	$ -		
104-9100-549.55-01	TRANSFER OUT-OVERHEAD	$ 14,400	$ 16,800	$ 15,500	$ 11,625	$ 15,500	$ 15,500	0.00%
104-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ 552	$ -	$ -	$ -	$ -		
104-9100-549.57-01	CAPITAL OUTLAY	$ 190,797	$ -	$ 329,983	$ 494,465	$ 494,465	$ 100,000	-229.98%
	TOTAL	$ 222,011	$ 75,752	$ 386,083	$ 509,894	$ 516,651	$ 163,700	
OPERATING								
105-9100-549.51-01	SALARIES	0	0	0	0	0	$ -	
105-9100-549.51-02	OVERTIME	0	0	0	0	0	$ -	
105-9100-549.51-04	PARTTIME	0	0	0	0	0	$ -	
105-9100-549.51-21	FICA	0	0	0	0	0	$ -	
105-9100-549.51-23	PERS	0	0	0	0	0	$ -	
105-9100-549.51-25	MEDICAL	0	0	0	0	0	$ -	
105-9100-549.51-27	WORKERS COMP	0	0	0	0	0	$ -	
105-9100-549.52-10	DEPT TOOLS & SUPPLIES	197	0	0	0	0	$ -	
105-9100-549.52-19	STREET LIGHTS & SIGNALS	0	0	0	0	0	$ -	
105-9100-549.52-22	VEHICLE MAINTENANCE	0	0	0	0	0	$ -	
105-9100-549.52-24	FUELS	0	0	0	0	0	$ -	
105-9100-549.52-29	REPAIRS & MAINTENANCE	0	0	0	0	0	$ -	
105-9100-549.52-94	AUDIT	0	0	0	0	0	$ -	
105-9100-549.55-01	TRANSFER OUT-OVERHEAD	0	0	0	0	0	$ -	
105-9100-549.55-05	TRANSFER TO OTHER FUNDS	25,649	0	0	0	0	$ -	
105-9100-549.57-01	CAPITAL OUTLAY	0	0	0	0	0	$ -	
	TOTAL	25,846	0	0	0	0	0	
STREET MAINTENANCE								
105-9200-549.52-10	DEPT TOOLS & SUPPLIES	0	0	0	0	0		
105-9200-549.52-29	REPAIRS & MAINTENANCE	0	0	115000	0	0	$ 120,000	4.17%
105-9200-549.52-70	PROFESSIONAL SERVICES	0	0	0	0	0		
105-9200-549.55-01	TRANSFER OUT-OVERHEAD	0	0	0	0	0		

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105-9200-549.57-01	CAPITAL OUTLAY	39,000	189,246	154,077	0	0	$ 110,000	-40.07%
	TOTAL	39,000	189,246	269,077	0	0	230,000	
ADA COMPLIANCE								
105-9300-549.52-10	DEPT TOOLS & SUPPLIES	0	0	0	0	0		
105-9300-549.52-29	REPAIRS & MAINTENANCE	0	0	0	0	0		
105-9300-549.52-30	SIDEWALK REPAIR	0	0	21,508	31,662	31662	$ 10,000	-115.08%
105-9300-549.55-01	TRANSFER OUT-OVERHEAD	0	0	0	0	0		
	TOTAL	0	0	21,508	31662	31662	10000	
FLEXIBLE FUNDING								
105-9400-519.52-00	OPERATING EXPENSES	0	0	0	0	0		
105-9400-549.52-10	DEPT TOOLS & SUPPLIES	68,511	32,149	25,000	18,090	25000	$ 28,000	10.71%
105-9400-549.52-19	STREET LIGHTS & SIGNALS	69,811	82,655	80,000	84,235	81000	$ 83,000	3.61%
105-9400-549.52-22	VEHICLE MAINTENANCE	1,813	4,226	4,000	1,070	3500	$ 3,500	-14.29%
105-9400-549.52-24	FUELS	0	0	0	0	0		
105-9400-549.52-29	REPAIRS & MAINTENANCE	4,953	0	2,000	536	2000	$ 2,000	0.00%
105-9400-549.52-30	SIDEWALK REPAIR	6,943	28,785	15,000	2,420	20000	$ 20,000	25.00%
105-9400-549.52-70	PROFESSIONAL SERVICES	11,627	681	5,000	618	10000	$ 10,000	50.00%
105-9400-549.52-94	AUDIT	1,000	1,000	1,500	1,500	1500	$ 1,500	0.00%
105-9400-549.55-01	TRANSFER OUT-OVERHEAD	14,400	16,800	15,500	12,917	15500	$ 15,500	0.00%
	TOTAL	179,058	166,296	148,000	121,386	158,500	163,500	
	TOTAL MEAS C	243,904	355,542	438,585	153,048	190,162	403,500	
		$ 627,517	$ 1,084,338	$ 803,935	$ 929,678		$ 822,095	

TOTAL REVENUE	$ 1,035,843	$ 955,503
TOTAL EXPENSE	$ 929,678	$ 822,095
	$ 106,165	$ 133,408

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GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	196,652
2013-14 Fiscal Year	
Estimated Revenue	322,937
Transfers In	-
Estimated Funds Available	519,589
Estimated Expenditures	206,870
Transfers Out	15,500
Total Expenditures and Transfers Out	222,370
06/30/14 Estimated Fund Balance	297,219
06/30/14 Fund Balance	297,219
2014-15 Fiscal Year	
Estimated Revenue	304,820
Transfers In	-
Estimated Funds Available	602,039
Estimated Expenditures	239,395
Transfers Out	15,500
Total Expenditures and Transfers Out	254,895
06/30/15 Estimated Fund Balance	**$347,144**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Unreserved	196,652	297,219	347,144
Fund Balances	**$ 196,652**	**$ 297,219**	**$ 347,144**

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REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	49,913	53,000	57,307
Gas Taxes-Section 2106	34,843	40,500	49,398
Gas Taxes-Section 2107	81,790	80,200	70,415
Gas Taxes Section-2107.5	3,000	3,000	3,000
Gas Taxes Section-2103	90,630	163,200	124,700
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 260,176**	**$ 339,900**	**$ 304,820**

EXPENDITURE SUMMARY

GAS TAX FUNDS	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	2.30	2.30	2.30
Personnel	61,781	174,170	178,895
Maintenance and Operation	43,009	85,500	76,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 104,790**	**$ 259,670**	**$ 254,895**

Description:
The primary function of the Gas Tax Funds is the maintenance and repair of City streets in a safe manner. Activities include major and minor street repair, reconstruction, new street construction, street lights and personnel. Gas Tax funds are received from taxes imposed on gasoline sales.

Significant Changes:
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.

PERSONNEL DETAIL

Gas Tax Funds	2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			31,603	113,500	112,373
Maintenance Worker III	2.3	2.3			
Overtime			832	2,000	3,000
Benefits*					
FICA			3,004	8,400	8,826
PERS			5,372	14,750	16,469
Med/Dent/Vision/Life			12,537	27,400	29,232
ERMA/EAP			1,991	1,286	1,109
Workers Comp			6,442	6,834	7,886
	2.3	**2.3**	**$ 61,781**	**$ 174,170**	**$ 178,895**

EXPENDITURE DETAIL

GAS TAX FUNDS	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	1,344	2,500	2,500
Street Lighting & Signals	8,702	60,000	50,000
Professional Services	8,457	-	-
Fuel	7,706	7,500	8,000
Transfer Out-General Fund	16,800	15,500	15,500
TOTAL MAINTENANCE & OPERATION	**$ 43,009**	**$ 85,500**	**$ 76,000**

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	25,787
2013-14 Fiscal Year	
Estimated Revenue	6,906
Transfers In	-
Estimated Funds Available	32,693
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	32,693
06/30/14 Fund Balance	32,693
2014-15 Fiscal Year	
Estimated Revenue	7,423
Transfers In	-
Estimated Funds Available	40,116
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ 40,116**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Capital Improvements	25,787	6,017	40,116
Fund Balances	**$ 25,787**	**$ 6,017**	**$ 40,116**

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
OTHER REVENUE			
Allocation	7,423	7,000	7,248
Use of Money and Property			
Interest	700	175	175
TOTAL REVENUES	**$ 8,123**	**$ 7,175**	**$ 7,423**

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	27,000	-
Total	$ -	$ 27,000	$ -

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

Significant Changes:
None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 3	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Transfer to Federal St Projects	-	27,000	-
TOTAL CAPITAL OUTLAY	$ -	$ 27,000	$ -

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	1,124,763
2013-14 Fiscal Year	
Estimated Revenue	400,000
Transfers In	-
Estimated Funds Available	1,524,763
Estimated Expenditures	501,151
Transfers Out	15,500
Total Expenditures and Transfers Out	516,651
06/30/14 Estimated Fund Balance	1,008,112
06/30/14 Fund Balance	1,008,112
2014-15 Fiscal Year	
Estimated Revenue	306,060
Transfers In	-
Estimated Funds Available	1,314,172
Estimated Expenditures	148,200
Transfers Out	15,500
Total Expenditures and Transfers Out	163,700
06/30/15 Estimated Fund Balance	**$1,150,472**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Unreserved	1,524,763	1,008,112	1,150,472
Fund Balances	**$ 1,524,763**	**$ 1,008,112**	**$ 1,150,472**

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
OTHER REVENUE			
Allocation	299,223	200,000	305,360
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	731	700	700
TOTAL REVENUES	**$ 299,954**	**$ 200,700**	**$ 306,060**

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	30,662	56,100	63,700
Debt Service	-	-	-
Capital Outlay	552	329,983	100,000
Total	**$ 31,214**	**$ 386,083**	**$ 163,700**

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

Significant Changes:
None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 8	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	2,334	2,500	3,000
Utilities	3,060	3,100	3,200
Professional Services	10,868	15,000	14,000
Street Lighting	-	20,000	28,000
Street Striping Program	-	-	-
Firestation Alley	-	-	-
Transfer Out-General Fund	14,400	15,500	15,500
TOTAL MAINTENANCE & OPERATION	**$ 30,662**	**$ 56,100**	**$ 63,700**
CAPITAL OUTLAY DETAIL			
Slurry Seals/Overlays (See CIP for Detail)		-	-
20th Avenue Project	-	250,000	
Pavement Mgnt Plan-Alleys	-	-	-
Transfer to Federal Street Project (matching Req.)	552	79,983	100,000
Transfer to CDBG Project	-	-	-
TOTAL CAPITAL OUTLAY	**$ 552**	**$ 329,983**	**$ 100,000**

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	608,442
2013-14 Fiscal Year	
Estimated Revenue	306,000
Transfers In	-
Estimated Funds Available	914,442
Estimated Expenditures	174,662
Transfers Out	15,500
Total Expenditures and Transfers Out	190,162
06/30/14 Estimated Fund Balance	724,280
06/30/14 Fund Balance	724,280
2014-15 Fiscal Year	
Estimated Revenue	337,200
Transfers In	-
Estimated Funds Available	1,061,480
Estimated Expenditures	383,000
Transfers Out	15,500
Total Expenditures and Transfers Out	398,500
06/30/15 Estimated Fund Balance	**$662,980**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Unreserved	-	-	-
Reserved:			
Street Maintenance	524,343	509,666	589,642
ADA Compliance	21,278	30,478	(5,484)
Flexible Funding	$ 62,822	$ 62,422	$ 78,822
Fund Balances	**$608,443**	**$ 602,566**	**$662,980**

REVENUE SUMMARY

MEASURE C	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
OTHER REVENUE			
Measure C Taxes-Street Maintenance	37,492	140,000	152,500
Measure C Taxes-ADA	4,620	4,600	5,300
Measure C Taxes-Flexible Funding	159,326	160,000	178,000
Use of Money and Property			
Interest	1,397	1,400	1,400
TOTAL REVENUES	**$ 202,835**	**$ 306,000**	**$ 337,200**

EXPENDITURE SUMMARY

MEASURE C	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	-	-	-
Maintenance and Operation	355,542	417,077	398,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 355,542**	**$ 417,077**	**$ 398,500**

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

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

EXPENDITURE DETAIL

MEASURE C	2012-13 ESTIMATED EXPENSE	2013-14 DEPT HEAD REQUEST	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Street Maintenance:			
Street Maintenance Projects	-	115,000	120,000
Transfer to Eligible Fed Street Projects (match Req)	-	154,077	110,000
Street Maintenance Total:	-	*269,077*	*230,000*
ADA Compliance:			
Two ADA Ramps	-	-	5,000
Transfer to Eligible Fed Street Projects (match Req)	189,246	-	-
ADA Compliance Total:	*189,246*	-	*5,000*
Flexible Funding:			
Dept. Tools & Supplies	32,149	25,000	28,000
Street Lighting & Signals	82,655	80,000	83,000
Repairs and Maintenance	-	2,000	2,000
Vehicle Maintenance	4,226	4,000	3,500
Fuels	-	-	-
Professional Services	681	5,000	10,000
Audit	1,000	1,500	1,500
Sidewalk Repair	28,785	15,000	20,000
Transfer Out-General Fund	16,800	15,500	15,500
Flexible Funding Total:	*166,296*	*148,000*	*163,500*
TOTAL MAINTENANCE & OPERATION	**$ 355,542**	**$ 417,077**	**$ 398,500**

Summary of Capital Project Funds

2014-2015 Fiscal Year Budget

	Cap Facil-Arterial Streets	Cap Facil-Police	Cap Facil-Fire/Amb	Cap Facil-City Hall	Cap Facil-PW Yard	Cap Facil-Spec Rec	Cap Facil-Library	Cap Facil-Water Facilities	Sewer Connec-tion	Storm Drain	Park & Rec Neigh	Park & Rec Commun	Traffic Impact	Equip Repl Reserve	Total
Estimated Beg Fund Balance 6/30/14	551,340	(400,417)	(1,169,994)	238,161	29,736	513,539	155,840	540,067	936,590	(122,881)	(87,121)	205,520	13,385	(41,376)	1,362,389
Revenues:															
Impact Fees	10,000	5,000	20,000	8,000	5,000	10,000	10,000	15,000	15,000		10,000	5,000			113,000
Interest	500	-	-	100	10	300	100	300	600	-	-	20	30	120	2,080
Total Revenue	10,500	5,000	20,000	8,100	5,010	10,300	10,100	15,300	15,600	-	10,000	5,020	30	120	115,080
Expenses:															
Interest		250	500				-				100				850
															-
Misc Improv/Dev Reimb										-					-
Professional Services	39,085			15,643	1,836	33,999	9,987	35,094	119,298	137	7,241				135,644
Transfer Out	66,000		215,000												281,000
Total Expenses	105,085	250	215,500	15,643	1,836	33,999	9,987	35,094	119,298	137	7,341	-	-	-	544,170
Net Result	*(94,585)*	*4,750*	*(195,500)*	*(7,543)*	*3,174*	*(23,699)*	*113*	*(19,794)*	*(103,698)*	*(137)*	*2,659*	*5,020*	*30*	*120*	*(429,090)*
Projected 6/30/14 Ending Fund Balance	**456,755**	**(395,667)**	**(1,365,494)**	**230,618**	**32,910**	**489,840**	**155,953**	**520,273**	**832,892**	**(123,018)**	**(84,462)**	**210,540**	**13,415**	**(41,256)**	**933,299**

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	ARTERIALS							
210-0000-451.01-01	INTEREST	$ 36	$ -	$ -	$ 5	$ 5	$ -	0%
210-0000-451.02-01	ARTERIALS	$ 593	$ 304	$ 500	$ -	$ -	$ 500	0%
210-0000-451.02-02	FIRE/AMBULANCE	$ (735)	$ (451)	$ -	$ -	$ -	$ -	0%
210-0000-451.02-03	POLICE	$ (384)	$ (189)	$ -	$ -	$ -	$ -	0%
210-0000-451.02-04	CITY HALL	$ 205	$ 107	$ 100	$ -	$ -	$ 100	0%
210-0000-451.02-05	PUBLIC WORKS	$ 13	$ 10	$ 10	$ -	$ -	$ 10	0%
210-0000-451.02-06	SPEC RECREATION	$ 465	$ 238	$ 300	$ -	$ -	$ 300	0%
210-0000-451.02-07	LIBRARY	$ 117	$ 65	$ 100	$ -	$ -	$ 100	0%
210-0000-451.02-08	WATER FACILITIES	$ 461	$ 241	$ 300	$ -	$ -	$ 300	0%
	TOTAL	$ 771	$ 325	$ 1,310	$ 5	$ -	$ 1,310	
	ARTERIALS							
210-0000-481.01-01	HOLDING	$ -	$ -	$ -	$261,870	$ 261,870	$ -	0%
210-0000-481.01-02	ARTERIALS	$ 9,286	$ 18,550	$ 10,000	$ -	$ -	$ 10,000	0%
210-0000-481.01-03	FIRE/AMBULANCE	$ 22,784	$ 23,947	$ 20,000	$ -	$ -	$ 20,000	0%
210-0000-481.01-04	POLICE	$ 4,787	$ 4,425	$ 5,000	$ -	$ -	$ 5,000	0%
210-0000-481.01-05	CITY HALL	$ 9,190	$ 8,480	$ 8,000	$ -	$ -	$ 8,000	0%
210-0000-481.01-06	PUBLIC WORKS	$ 6,893	$ 6,390	$ 5,000	$ -	$ -	$ 5,000	0%
210-0000-481.01-07	SPEC RECREATION	$ 11,200	$ 9,600	$ 10,000	$ -	$ -	$ 10,000	0%
210-0000-481.01-08	LIBRARY	$ 13,881	$ 11,846	$ 10,000	$ -	$ -	$ 10,000	0%
210-0000-481.01-09	WATER FACILITIES	$ 17,710	$ 22,109	$ 15,000	$ -	$ -	$ 15,000	0%
	TOTAL	$ 95,731	$ 105,347	$ 83,000	$261,870	$ 261,870	$ 83,000	
	SEWER CONNECTION							
211-0000-451.01-01	INTEREST	$ 612	$ 648	$ 600	$ 252	$ 600	$ 600	0%
211-0000-481.02-01	CONNECTION FEES	$ 15,974	$ 12,510	$ 15,000	$ 63,896	$ 63,896	$ 15,000	0%
	TOTAL	$ 16,586	$ 13,158	$ 15,600	$ 64,148	$ 64,496	$ 15,600	
	STORM DRAIN							
212-0000-451.01-01	INTEREST	$ (24)	$ (11)	$ -	$ -	$ -	$ -	0%
212-0000-481.03-01	STORM DRAIN FEES	$ -	$ -	$ -	$ 20,177	$ 20,177	$ -	0%
	TOTAL	$ (24)	$ (11)	$ -	$ 20,177	$ 20,177	$ -	
	NEIGHBORHOOD/PARK REC							
214-0000-422.04-01	CMAS GRANT	$ -	$ -	$ -	$ 327	$ 327	$ -	0%
214-0000-451.01-01	INTEREST	$ (1)	$ -	$ 20	$ 122	$ 122	$ 20	0%
214-0000-451.03-01	NEIGHBORHOOD	$ -	$ -	$ -	$ -	$ -		0%
214-0000-451.03-02	REGIONAL	$ 27	$ 104	$ -	$ -	$ -		0%
214-0000-481.04-01	HOLDING	$ -	$ -	$ -	$ 36,893	$ 36,893		0%
214-0000-481.04-02	NEIGHBORHOOD	$ 12,465	$ 7,979	$ 10,000	$ -	$ -	$ 10,000	0%
214-0000-481.04-03	REGIONAL	$ 10,618	$ 6,797	$ 5,000	$ -	$ -	$ 5,000	0%
	TOTAL	$ 23,109	$ 14,880	$ 15,020	$ 37,342	$ 37,342	$ 15,020	
	TRAFFIC IMPACT							
216-0000-451.01-01	INTEREST	$ 30	$ 29	$ 30	$ 17	$ 30	$ 30	0%
216-0000-481.05-01	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -		0%
	TOTAL	$ 30	$ 29	$ 30	$ 17	$ 30	$ 30	
	EQUIPMENT RESERVE							
243-0000-451.01-01	INTEREST	$ 2	$ -	$ 120	$ -	$ 120	$ 120	0%
243-0000-451.05-04	POOL	$ 6	$ 6	$ -	$ 96	$ 96		0%
243-0000-451.05-09	FIRE TRUCK	$ 120	$ 87	$ -	$ -	$ -		0%
	TOTAL	$ 128	$ 93	$ 120	$ 96	$ 216	$ 120	
		$136,331	$ 133,821	$ 115,080	$383,655	$ 384,131	$ 115,080	

Revenues	$ 384,131	$ 115,080
Expenses	$ 276,467	$ 544,070
	$ 107,664	$ 659,150

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	ARTERIALS							
210-0100-549.55-05	TRANSFER TO OTHER FUNDS	-	-	-	-	-		
210-0100-549.52.70	PROFESSIONAL SERVCIES	0	0	39,085	0	0	39,085	0%
210-0100-549.57-10	CAPITAL OUTLAY-GENERAL FD	2,800	0	66,000	0	0	66,000	0%
	TOTAL	2,800	0	105,085	0	0	105085	
	FIRE/AMB							
210-0200-549.55-05	TRANSFER TO OTHER FUNDS	215,059	212,555	215,000	214,706	215000	215,000	0%
210-0200-549.56-06	CAPITAL LEASE	0	0	500	0	500	500	0%
210-0200-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	215,059	212,555	215,500	214,706	215,500	215,500	
	POLICE							
210-0300-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
210-0300-549.56-06	CAPITAL LEASE	0	0	250	0	250	250	0%
210-0300-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	0	0	250	0	0	250	
	CITY HALL							
210-0400-549.52-70	PROFESSIONAL SERVICES	0	0	15,643	0	0	15,643	0%
210-0400-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
210-0400-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	0	0	15,643	0	0	15,643	
	CAPITAL FACILITES							
210-0500-549.52-70	PROFESSIONAL SERVICES	0	0	1,836	0	0	1,836	0%
210-0500-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
210-0500-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	0	0	1,836	0	0	1,836	0%
	SPECIAL EDUCATION							
210-0600-549.52-70	PROFESSIONAL SERVICES	0	0	33,999	0	0	33,999	0%
210-0600-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
210-0600-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	0	0	33999	0	0	33999	0%
	LIBRARY							
210-0700-549.52-70	PROFESSIONAL SERVICES	0	0	9,987	0	0	9,987	0%
210-0700-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
210-0700-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	0	0	9987	0	0	9987	0%
	WATER FACILITIES							
210-0800-549.52-70	PROFESSIONAL SERVICES	0	0	35,094	0	0	35,094	0%
210-0800-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0%
210-0800-549.57-01	CAPITAL OUTLAY	0	0	0	0	0	0	0%
	TOTAL	-	-	35,094	-	-	35,094	0%
	SEWER CONNECTION							
211-9100-549.52-70	PROFESSIONAL SERVICES	0	227	119,298	206	0	119,298	0%
211-9100-549.54-25	DEVELOPER REIMBURSEMENTS	0	0	0	0	0		0%
211-9100-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
211-9100-549.57-01	CAPITAL OUTLAY	0	0	32,500	57,287	57,287		0%
	TOTAL	-	227	151,798	57,493	57,287	119,298	
	STORM DRAIN							
212-9100-549.52-70	PROFESSIONAL SERVICES	0	75,857	0	137	137	137	100%
212-9100-549.54-25	DEVELOPER REIMBURSEMENTS	22,914	0	0	0	0		0%
212-9100-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
212-9100-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	22,914	75,857	0	137	137	137	
	NEIGHBORHOOD							
214-8100-549.52-70	PROFESSIONAL SERVICES	0	0	7,241	0	0	7,241	0%
214-8200-549-56.06	CAPTAL LEASE	0	0	100	0	100		0%
214-8100-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
214-8100-549.57-01	CAPITAL OUTLAY	0	0	0	0	0		0%
	TOTAL	0	0	7341	0	100	7241	-1%
	PARK & RECREATION							
214-8200-549.52-70	PROFESSIONAL SERVICES	0	0	0	0	0		0%
214-8200-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
214-8200-549.57-01	CAPITAL OUTLAY	0	0	0	3,443	3,443	0	0%
	TOTAL	-	-	-	3,443	3,443	0	0%
		240,773	288,639	576,533	275,779	276,467	544,070	
				Revenues		384,131	115,080	
				Expenses		276,467	544,070	
						107,664	659,150	

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Summary of Enterprise Funds

2014-15 Fiscal Year Budget

	Water	Solid Waste	Ambulance	Building Permit Fund	Total
Actual Fund Balance 06/30/13	3,534,806	(97,677)	(1,272,181)	(647,815)	1,517,133
Estimated Beg Fund Balance 6/30/14	3,493,121	(45,436)	(1,050,022)	(481,312)	1,916,351
Revenues:					
Charges for Service	1,965,000	1,686,000	1,615,000	111,000	5,377,000
Water Meter Sales	-				-
Miscellaneous	5,000		-		5,000
Transfers in from Other Funds			1,035,000		
Grants		5,000	222,750		227,750
Interest	800	-			800
Total Revenue	1,970,800	1,691,000	2,872,750	111,000	6,645,550
Expenses:					
Salaries and Benefits	443,527	152,538	1,135,794	83,825	1,815,684
Office Supplies	40,000	20,000	6,750	750	67,500
Tools and Supplies	16,000	14,000	43,300	-	73,300
Utilities/Communications	184,700	1,750	28,500	-	214,950
Fuel/Veh Maint	14,000	-	65,000	850	79,850
Write offs	-	-	950,000		950,000
Conf/Mtgs/Travel/Train-Ed/Dues	3,000	-	9,900	250	13,150
Special Professional Services	53,000	1,081,500	30,000	10,000	1,174,500
Groundwater Recharge	220,000	-	-		220,000
Franchise Fees	-	-	-		-
Safety Equipment/Fire Prevention	-	-	1,000		1,000
Consolidated Irr. Large System Fee	-	-	-		-
Insurance-Equipment	-	-	16,500		16,500
System/Computer Maintenance	44,000	18,000	-		62,000
Depreciation	270,000	2,700	115,000	2,100	389,800
Strong Motion Tax/BCS Tax	-	-	-	1,000	
Transfer Out-Overhead	300,000	340,000	75,000		715,000
Debt Service	268,113	-	136,205		404,318
Capital Outlay	200,000	5,000	245,000		450,000
Total Expenses	2,056,340	1,635,488	2,857,949	98,775	6,648,552
Net Result	*(85,540)*	*55,512*	*14,801*	*12,225*	(3,002)
Projected Ending Fund Balance	**3,407,581**	**10,076**	**(1,035,221)**	**(469,087)**	**1,913,349**

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14/15 Proposed
BUILDING PERMIT							
317-0000-412.01-01	BUILDING PERMITS	$ 43,464	$ 43,369	$ 50,000	$ 101,825	$ 105,000	$ 62,000
317-0000-412.01-02	PLUMB/ELEC/AIR COND	$ 15,206	$ 17,114	$ 18,000	$ 9,973	$ 10,500	$ 15,000
317-0000-412.01-03	STRONG MOTION TAX-RESIDEN	$ 732	$ 659	$ 700	$ 1,226	$ 1,226	$ -
317-0000-412.01-04	STRONG MOTION TAX-COMM	$ 12	$ -	$ 200	$ 3	$ 3	$ -
317-0000-412.01-05	ENERGY SURCHARGE	$ 3,162	$ 2,402	$ 3,500	$ 12,693	$ 12,693	$ 4,500
317-0000-412.01-06	PLAN CHECK FEE	$ 13,979	$ 20,012	$ 20,000	$ 90,360	$ 92,000	$ 25,000
317-0000-412.01-08	GRADING & INSPECTION-COMM	$ 1,055	$ -	$ 2,000	$ 9,931	$ 9,931	$ 2,500
317-0000-412.01-09	BSC FEES	$ 1,581	$ 1,622	$ 2,000	$ 2,852	$ 2,852	$ 2,000
		$ 79,191	$ 85,178	$ 96,400	$ 228,863	$ 234,205	$ 111,000
WATER							
318-0000-435.01-01	WATER SALES	$ 1,600,359	$ 1,770,410	$ 1,880,000	$ 1,409,550	$1,880,000	$1,950,000
318-0000-435.02-01	PENALTY CHARGES	$ 35,573	$ 38,150	$ -	$ 34,765	$ 37,000	$ 15,000
	TOTAL CHARGES FOR SERVICE	$ 1,635,932	$ 1,808,560	$ 1,880,000	$ 1,444,315	$1,917,000	$1,965,000
318-0000-451.01-01	INTEREST	$ 568	$ 738	$ 1,200	$ 638	$ 800	$ 800
318-0000-451.04-01	WATER CONN	$ 124	$ 90	$ -	$ -	$ -	
318-0000-451.04-02	WATER MAINS	$ 251	$ 147	$ -	$ -	$ -	
318-0000-451.04-03	FIRE HYDRANTS	$ 78	$ 46	$ -	$ -	$ -	
318-0000-451.04-04	WATER FACILITIES	$ 148	$ 86	$ -	$ -	$ -	
	TOTAL INTEREST	$ 1,169	$ 1,107	$ 1,200	$ 638	$ 800	$ 800
318-0000-462.01-00	MISCELLANEOUS	$ 5,132	$ 3,212	$ 5,000	$ 3,774	$ 5,000	$ 5,000
318-0000-462.01-01	WATER METERS	$ 3,470	$ (89)	$ 5,000	$ 600	$ 600	
	TOTAL OTHER REVENUE	$ 8,602	$ 3,123	$ 10,000	$ 4,374	$ 5,600	$ 5,000
	TOTAL WATER	$ 1,645,703	$ 1,812,790	$ 1,891,200	$ 1,449,327	$1,923,400	$1,970,800
SOLID WASTE							
319-0000-422.02-01	RECYCLING BEV CONT	$ 10,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
319-0000-422.02-02	ZERO EMISSION GRANT	$ -	$ -	$ -	$ -	$ -	
	FEDERAL/STATE GRANT TOTAL	$ 10,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000
319-0000-435.01-02	REFUSE CHARGES	$ 1,273,157	$ 1,377,699	$ 1,415,000	$ 1,051,697	$1,402,697	$1,400,000
319-0000-435.01-03	RECYCLING CHARGES	$ 132,610	$ 135,616	$ 139,000	$ 104,162	$ 138,662	$ 139,000
319-0000-435.01-04	STREET SWEEPING CHARGES	$ 127,326	$ 130,141	$ 134,000	$ 99,400	$ 132,400	$ 133,000
319-0000-435.02-02	REFUSE PENALTY	$ 29,797	$ 30,793	$ -	$ 27,585	$ 28,000	$ 10,000
319-0000-435.02-03	RECYCLING PENALTY	$ 3,073	$ 3,027	$ -	$ 2,687	$ 2,700	$ -
319-0000-435.02-04	STREET SWEEPING PENALTY	$ 2,952	$ 2,812	$ -	$ 2,581	$ 2,600	$ -
319-0000-435.03-01	PM 10 CREDITS	$ 15,000	$ 15,000	$ 15,000	$ -	$ 15,000	$ 4,000
319-0000-435.03-02	OTHER REVENUE	$ -	$ -	$ -	$ -	$ -	
* ENTERPRISE	FUNDS	$ 1,583,915	$ 1,695,088	$ 1,703,000	$ 1,288,112	$1,722,059	$1,686,000
319-0000-451.01-01	INTEREST	$ 382	- 171-	$ -	$ -	$ -	
	TOTAL SOLID WASTE	$ 1,593,533	$ 1,699,917	$ 1,708,000		$1,727,059	$1,691,000
FIRE/AMB							
320-0000-422.03-02	HOMELAND SECURITY	$ 28,820	$ 32,226	$ -	$ 16,780	$ 16,780	
320-0000-422.03-03	FEMA GRANT	$ -	$ -	$ -	$ 12,321	$ 12,321	
320-0000-422.03-08	OES GRANTS	$ 28,268	$ -	$ -	$ 10,885	$ 10,885	
320-0000-422.03-09	SAFER GRANT	$ -	$ -	$ 243,000	$ 118,166	$ 243,000	$ 222,750
* FEDERAL/STA	TOTAL FEDERAL/STATE	$ 57,088	$ 32,226	$ 243,000	$ 158,152	$ 282,986	$ 222,750
320-0000-435.01-05	AMBULANCE CHARGES	$ 1,543,486	$ 1,379,251	$ 1,620,000	$ 939,048	$1,408,572	$1,600,000
320-0000-435.01-06	FIRE MED	$ 14,355	$ 18,067	$ 14,000	$ 18,315	$ 19,000	$ 15,000
		$ 1,557,841	$ 1,397,318	$ 1,634,000	$ 957,363	$1,427,572	$1,615,000
320-0000-462.01-00	MISCELLANEOUS	$ 440	$ 110	$ 500	$ 75	$ 100	
	TOTAL OTHER REVENUE	$ 440	$ 110	$ 500	$ 75	$ 100	$ -
320-0000-471.01-01	FROM OTHER FUNDS	$ 215,059	$ 212,555	$ 215,000	$ 214,706	$ 215,000	$ 215,000
320-0000-471.01-10	FROM GENERAL FUND	$ 761,080	$ 613,500	$ 580,000	$ 435,000	$ 580,000	$ 825,000
320-0000-471.01-11	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTERFUND OPER TRANS	$ 976,139	$ 826,055	$ 795,000	$ 649,706	$ 795,000	$1,040,000
	TOTA FIRE/AMB	$ 2,534,420	$ 2,255,709	$ 2,672,500		$2,505,658	$2,877,750
				$ 6,368,100		$6,390,322	$6,650,550
				Revenues		$6,390,322	$6,650,550
				Expenses		$6,373,717	$6,648,553
						$ 16,605	$ 1,997

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY14-15 Proposed	Percent Change
BUILDING PERMIT								
317-9100-519.51-01	SALARIES	$ 16,138	$ 12,644	$ 13,500	$ 8,977	$ 13,500	$ 56,734	76%
317-9100-519.51-02	OVERTIME	$ -	$ -	$ -	$ 228	$ 228	$ 200	100%
317-9100-519.51-21	FICA	$ 1,863	$ 907	$ 1,000	$ 629	$ 1,000	$ 4,355	77%
317-9100-519.51-23	PERS	$ 2,190	$ 1,800	$ 1,750	$ 1,216	$ 1,750	$ 8,840	80%
317-9100-519.51-25	MEDICAL	$ 6,183	$ (1,084)	$ 1,900	$ (238)	$ 1,900	$ 9,143	79%
317-9100-519.51-27	WORKERS COMP	$ 3,428	$ 720	$ 813	$ 813	$ 813	$ 3,991	80%
317-9100-519.51-31	ERMA/EAP	$ 1,355	$ 223	$ 153	$ 153	$ 153	$ 561	0%
317-9100-519.51-32	UNEMPLOYMENT	$ -	$ -	$ -	$ -	$ -		
317-9100-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 251	$ 185	$ 200	$ 2,068	$ 2,068	$ 750	73%
317-9100-519.52-10	TOOLS AND SUPPLIES	$ 15	$ 95	$ 100	$ -	$ 100	$ -	
317-9100-519.52-16	COMMUNICATIONS	$ 32	$ -	$ -	$ -	$ -		
317-9100-519.52-22	VEHICLE MAINTENANCE	$ 552	$ 630	$ 750	$ -	$ 750	$ 500	-50%
317-9100-519.52-24	FUELS	$ 369	$ 312	$ 350	$ 232	$ 350	$ 350	0%
317-9100-519.52-32	OTHER LEASES	$ -	$ -	$ -	$ -	$ -		
317-9100-519.52-70	PROFESSIONAL SERVICES	$ 15,434	$ 28,062	$ 35,000	$ 33,599	$ 35,000	$ 10,000	-250%
317-9100-519.52-75	CHARRETTE EXPENSE	$ -	$ -	$ -	$ -	$ -		
317-9100-519.52-76	Plan Check Outsource	$ -	$ -	$ -	$ 6,683	$ 6,683	$ -	
317-9100-519.52-85	FRANCHISE FEES	$ -	$ -	$ -	$ -	$ -	$ -	
317-9100-519.52-91	CONF/MEETINGS/TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	
317-9100-519.52-92	MEMBERSHIPS/DUES	$ 125	$ -	$ 200	$ -	$ 200	$ 250	20%
317-9100-519.53-01	DEPRECIATION	$ 2,106	$ 2,106	$ 2,100	$ -	$ 2,100	$ 2,100	0%
317-9100-519.53-50	STRONG MOTION TAX	$ 639	$ 581	$ 500	$ 607	$ 607	$ 500	0%
317-9100-519.53-51	BSC TAX	$ -	$ -	$ 500	$ -	$ 500	$ 500	0%
317-9100-519.55-01	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -		
317-9100-519.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
	TOTAL	$ 50,680	$ 47,181	$ 58,816	$ 54,967	$ 67,702	$ 98,775	40.45%
WATER								
318-5100-549.51-01	SALARIES	$ 271,192	$ 286,784	$ 273,000	$ 195,254	$ 273,000	$ 281,815	3.13%
318-5100-549.51-02	OVERTIME	$ 26,197	$ 19,329	$ 18,000	$ 27,458	$ 18,000	$ 20,000	10.00%
318-5100-549.51-04	PARTTIME	$ 14,829	$ 12,247	$ 12,500	$ 9,912	$ 12,500	$ 12,500	0.00%
318-5100-549.51-21	FICA	$ 20,465	$ 21,793	$ 22,700	$ 16,209	$ 22,700	$ 24,286	6.53%
318-5100-549.51-23	PERS	$ 44,947	$ 40,149	$ 36,000	$ 29,018	$ 36,000	$ 41,019	12.24%
318-5100-549.51-25	MEDICAL	$ 43,532	$ 42,745	$ 43,000	$ 29,744	$ 43,000	$ 41,520	-3.56%
318-5100-549.51-27	WORKERS COMP	$ 14,581	$ 16,653	$ 15,656	$ 15,656	$ 15,656	$ 19,627	20.23%
318-5100-549.51-31	ERMA/EAP	$ 5,766	$ 5,147	$ 2,947	$ 2,947	$ 2,947	$ 2,761	-6.74%
318-5100-549.51-32	UNEMPLOYMENT	$ -	$ -	$ -	$ -	$ -		
318-5100-549.52-01	OFFICE SUPPLIES/POSTAGE	$ 25,736	$ 26,907	$ 45,000	$ 37,399	$ 45,000	$ 40,000	-12.50%
318-5100-549.52-10	DEPT TOOLS & SUPPLIES	$ 17,010	$ 11,952	$ 17,000	$ 16,978	$ 17,000	$ 16,000	-6.25%
318-5100-549.52-16	COMMUNICATIONS	$ 681	$ 570	$ 700	$ 336	$ 700	$ 700	0.00%
318-5100-549.52-18	UTILITIES	$ 177,884	$ 189,384	$ 185,000	$ 173,943	$ 185,000	$ 184,000	-0.54%
318-5100-549.52-22	VEHICLE MAINTENANCE	$ 729	$ 3,627	$ 2,000	$ 881	$ 2,000	$ 2,000	0.00%
318-5100-549.52-23	WATER SYSTEM MAINT	$ 72,036	$ 30,395	$ 45,000	$ 41,118	$ 45,000	$ 44,000	-2.27%
318-5100-549.52-24	FUELS	$ 14,705	$ 10,883	$ 12,000	$ 9,507	$ 12,000	$ 12,000	0.00%
318-5100-549.52-25	OFFICE EQUIP MAINT	$ 19,278	$ 21,835	$ -	$ -	$ -		
318-5100-549.52-50	A/R WRITE OFF	$ 1	$ -	$ -	$ -	$ -		
318-5100-549.52-70	PROFESSIONAL SERVICES	$ 88,640	$ 46,756	$ 40,000	$ 49,366	$ 50,000	$ 40,000	0.00%
318-5100-549.52-80	GROUNDWATER RECHARGE FEE	$ 127,373	$ 169,000	$ 200,000	$ 146,043	$ 200,000	$ 220,000	9.09%
318-5100-549.52-90	LARGE WATER SYSTEM/CONS I	$ 7,279	$ 14,689	$ 14,700	$ 7,594	$ 14,700		
318-5100-549.52-91	CONF/MEETINGS/TRAVEL	$ 2,970	$ 1,940	$ 2,500	$ 3,168	$ 3,200	$ 3,000	16.67%
318-5100-549.52-94	AUDIT	$ 11,500	$ 12,080	$ 13,000	$ 13,000	$ 13,000	$ 13,000	0.00%
318-5100-549.53-01	DEPRECIATION	$ 269,741	$ 268,060	$ 270,000	$ -	$ 270,000	$ 270,000	0.00%
318-5100-549.55-01	TRANSFER OUT-OVERHEAD	$ 288,000	$ 306,000	$ 296,000	$ 222,000	$ 296,000	$ 300,000	1.33%
318-5100-549.55-05	TRANSFER TO OTHER FUNDS	$ 274,105	$ -	$ -	$ -	$ -		
318-5100-549.56-01	WATER IMP BOND PYMNTS 1991	$ 16,403	$ 29,768	$ 46,895	$ 27,540	$ 46,895	$ 26,325	-78.14%
318-5100-549.56-02	SAFE DRINK WATER BOND 1992	$ 21,900	$ 20,730	$ -	$ 19,355	$ -	$ 17,775	
318-5100-549.56-05	CIEDB WATER IMP LOAN	$ 78,781	$ 83,837	$ 81,175	$ 81,175	$ 81,175	$ 81,175	0.00%
318-5100-549.56-06	CAPITAL LEASE-WATER METERS	$ -	$ -	$ -	$ 36,612	$ 36,612	$ 142,839	
318-5100-549.57-01	CAPITAL OUTLAY	$ 65,956	$ -	$ 223,000	$ 142,361	$ 223,000	$ 200,000	-11.50%
	TOTAL	$ 2,022,217	$ 1,693,260	$ 1,917,773	$ 1,354,574	$1,965,085	$ 2,056,341	6.74%
318-5200-549.52-70	PROFESSIONAL SERVICES	$ -	$ 7,569	$ -	$ -	$ -		
318-5200-549.54-25	DEVELOPER REIMBURSEMENTS	$ -	$ 190,017	$ -	$ -	$ -		
318-5200-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
*	TOTAL WATER CONNECTION	$ -	$ 197,586	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ 1,890,846	$ 1,917,773	$ 1,354,574	$1,965,085	$ 2,056,341	
SOLID WASTE								
319-9100-549.51-01	SALARIES	$ 91,049	$ 91,791	$ 92,300	$ 69,866	$ 92,300	$ 94,355	2.18%
319-9100-549.51-02	OVERTIME	$ -	$ 57	$ -	$ 788	$ 788	$ 500	
319-9100-549.51-04	PARTTIME	$ 14,819	$ 12,247	$ 12,500	$ 10,064	$ 12,500	$ 12,500	0.00%
319-9100-549.51-21	FICA	$ 7,068	$ 7,040	$ 7,200	$ 5,512	$ 7,200	$ 8,256	12.79%
319-9100-549.51-23	PERS	$ 15,698	$ 12,973	$ 12,200	$ 9,551	$ 12,200	$ 13,416	9.07%
319-9100-549.51-25	MEDICAL	$ 17,381	$ 15,648	$ 13,000	$ 10,981	$ 13,000	$ 16,015	18.83%
319-9100-549.51-27	WORKERS COMP	$ 5,114	$ 5,878	$ 5,558	$ 5,558	$ 5,558	$ 6,571	15.42%
319-9100-549.51-31	ERMA/EAP	$ 2,022	$ 1,817	$ 1,046	$ 1,046	$ 1,046	$ 924	-13.15%
319-9100-549.51-32	UNEMPLOYMENT	$ -	$ -	$ -	$ -	$ -		
319-9100-549.52-01	OFFICE SUPPLIES/POSTAGE	$ 20,813	$ 20,575	$ 16,000	$ 21,205	$ 21,205	$ 20,000	20.00%
319-9100-549.52-10	DEPT TOOLS & SUPPLIES	$ 19,905	$ 1,354	$ 17,000	$ 10,386	$ 17,000	$ 14,000	-21.43%
319-9100-549.52-14	PRINTING & ADVERTISING	$ -	$ -	$ -	$ 523	$ 523	$ -	
319-9100-549.52-16	COMMUNICATIONS	$ 681	$ 570	$ 700	$ 336	$ 700	$ 500	-40.00%
319-9100-549.52-18	UTILITIES	$ 1,112	$ 1,412	$ 1,200	$ 1,149	$ 1,200	$ 1,250	4.00%
319-9100-549.52-24	FUELS	$ -	$ 533	$ -	$ 398	$ 398	$ -	

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319-9100-549.52-25	OFFICE EQUIP MAINT	$ 20,180	$ 19,620	$ 21,000	$ 17,157	$ 21,000	$ 18,000	-16.67%
319-9100-549.52-50	A/R WRITE OFF	$ -	$ -	$ -	$ -	$ -		
319-9100-549.52-71	PROF SERV-REFUSE	$ 879,560	$ 892,667	$ 900,000	$ 711,386	$ 900,000	$ 950,000	5.26%
319-9100-549.52-72	PROF SERV-ST SWEEPING	$ 123,772	$ 130,421	$ 130,000	$ 95,745	$ 130,000	$ 120,000	-8.33%
319-9100-549.52-85	FRANCHISE FEES	$ 99,897	$ 110,773	$ 112,000	$ 64,819	$ 112,000		
319-9100-549.52-91	CONF/MEETINGS/TRAVEL	$ 59	$ 34	$ -	$ -	$ -		
319-9100-549.52-94	AUDIT	$ 11,300	$ 11,500	$ 11,500	$ 8,300	$ 11,500	$ 11,500	0.00%
319-9100-549.53-01	DEPRECIATION	$ 2,715	$ 645	$ 2,700	$ -	$ 2,700	$ 2,700	0.00%
319-9100-549.55-01	TRANSFER OUT-OVERHEAD	$ 314,000	$ 331,000	$ 312,000	$ 234,000	$ 312,000	$ 340,000	8.24%
319-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
319-9100-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 5,000	
	TOTAL SOLID WASTE	$ 1,647,145	$ 1,668,555	$ 1,667,904	$ 1,278,770	$1,674,818	$ 1,635,488	-1.98%
AMBULANCE								
320-6100-539.51-01	SALARIES/FT	$ 385,083	$ 317,987	$ 409,500	$ 304,054	$ 409,500	$ 420,234	2.55%
320-6100-539.51-02	OVERTIME/FT	$ 48,661	$ 63,945	$ 40,000	$ 47,530	$ 51,000	$ 45,000	11.11%
320-6100-539.51-04	PT PCFS	$ 43,076	$ 31,803	$ 36,000	$ 34,860	$ 36,000	$ 35,000	-2.86%
320-6100-539.51-05	RESERVE OFFICERS	$ 37,662	$ 73,795	$ 15,000	$ 17,113	$ 15,000	$ 17,170	12.64%
320-6100-539.51-21	FICA	$ 36,344	$ 35,334	$ 38,000	$ 28,267	$ 38,000	$ 39,581	4.00%
320-6100-539.51-23	PERS	$ 48,720	$ 83,485	$ 126,000	$ 74,961	$ 126,000	$ 142,311	11.46%
320-6100-539.51-25	MEDICAL	$ 78,362	$ 61,824	$ 79,300	$ 53,432	$ 79,300	$ 79,243	-0.07%
320-6100-539.51-27	WORKERS COMP	$ 22,162	$ 25,066	$ 30,138	$ 30,138	$ 30,138	$ 29,267	-2.98%
320-6100-539.51-29	UNIFORM ALLOWANCE	$ 3,335	$ 5,920	$ 4,900	$ 3,007	$ 4,900	$ 4,900	0.00%
320-6100-539.51-31	PER MED/PHY EXAM/ERMA/EAP	$ 65	$ 8,721	$ 5,672	$ 1,570	$ 5,672	$ 4,117	-37.77%
320-6100-539.51-32	UNEMPLOYMENT	$ 10,391	$ -	$ -	$ -	$ -		
320-6100-539.52-01	OFFICE SUPPLIES/POSTAGE	$ 1,050	$ 1,001	$ 1,000	$ 373	$ 1,000	$ 750	-33.33%
320-6100-539.52-04	SPEC DEPT/LAUNDRY	$ 5,999	$ 5,377	$ 5,200	$ 4,970	$ 5,000	$ 5,500	5.45%
320-6100-539.52-05	PERSONNEL/MEDICAL	$ -	$ -	$ 2,000	$ -	$ 1,000	$ -	
320-6100-539.52-10	DEPT TOOLS & SUPPLIES	$ 19,712	$ 22,198	$ 25,000	$ 24,301	$ 25,000	$ 22,500	-11.11%
320-6100-539.52-14	PRINTING & ADVERTISING	$ -	$ 3,335	$ -	$ -	$ -		
320-6100-539.52-15	INSURANCE	$ 3,130	$ 3,106	$ 8,000	$ 3,230	$ 8,000	$ 8,000	0.00%
320-6100-539.52-16	COMMUNICATIONS	$ 2,560	$ 2,752	$ 3,500	$ 3,835	$ 4,000	$ 4,000	12.50%
320-6100-539.52-22	VEHICLE MAINTENANCE	$ 7,485	$ 9,483	$ 19,000	$ 7,875	$ 16,000	$ 14,000	-35.71%
320-6100-539.52-24	FUELS	$ 18,629	$ 18,692	$ 17,500	$ 14,185	$ 17,500	$ 16,000	-9.38%
320-6100-539.52-25	OFFICE EQUIP MAINT	$ 6,549	$ 836	$ 5,000	$ 565	$ 1,500	$ 1,000	-400.00%
320-6100-539.52-26	EQUIPMENT MAINTENANCE	$ 558	$ 8,604	$ 10,000	$ 2,995	$ 8,000	$ 8,000	-25.00%
320-6100-539.52-50	A/R WRITE OFF	$ 91,688	$ 230,583	$ 250,000	$ 149,957	$ 250,000	$ 250,000	0.00%
320-6100-539.52-51	A/R WRITE DOWN	$ 743,423	$ 637,335	$ 750,000	$ 428,785	$ 750,000	$ 700,000	-7.14%
320-6100-539.52-70	PROFESSIONAL SERVICES	$ 38,503	$ 38,900	$ 40,000	$ 23,882	$ 40,000	$ 30,000	-33.33%
320-6100-539.52-91	CONF/MEETINGS/TRAVEL	$ 1,281	$ 621	$ 1,000	$ 1,148	$ 1,148	$ 1,500	33.33%
320-6100-539.52-96	TRAINING & EDUCATION	$ 3,194	$ 2,638	$ 3,000	$ 3,136	$ 3,136	$ 3,000	0.00%
320-6100-539.53-01	DEPRECIATION	$ 99,276	$ 97,538	$ 115,000	$ -	$ 115,000	$ 115,000	0.00%
320-6100-539.55-01	TRANSFER OUT-OVERHEAD	$ 105,000	$ 98,000	$ 102,800	$ 77,100	$ 102,800	$ 75,000	-37.07%
320-6100-539.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
320-6100-539.56-14	FIRE STATION BOND PAYMNTS	$ 140,094	$ 137,555	$ 138,905	$ 134,706	$ 138,905	$ 136,205	-1.98%
320-6100-539.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ 3,901	$ -	$ 240,000	
	TOTAL	$ 2,001,992	$ 2,026,434	$ 2,281,415	$ 1,479,876	$2,283,499	$ 2,447,279	6.78%
FIRE								
320-6200-539.51-01	SALARIES/FT	$ 141,230	$ 139,085	$ 159,000	$ 117,956	$ 159,000	$ 170,201	6.58%
320-6200-539.51-02	OVERTIME/FT	$ 19,753	$ 24,908	$ 20,000	$ 17,768	$ 20,000	$ 20,000	0.00%
320-6200-539.51-04	PT/PCFS	$ 5,821	$ 3,417	$ 4,000	$ 2,312	$ 4,000	$ 7,000	42.86%
320-6200-539.51-05	RESERVE OFFICERS	$ 12,009	$ 15,987	$ 5,000	$ -	$ 5,000	$ 5,000	0.00%
320-6200-539.51-21	FICA	$ 12,390	$ 11,844	$ 14,200	$ 9,571	$ 14,200	$ 15,623	9.11%
320-6200-539.51-23	PERS	$ 45,293	$ 31,028	$ 49,000	$ 40,972	$ 49,000	$ 57,709	15.09%
320-6200-539.51-25	MEDICAL	$ 29,319	$ 21,002	$ 30,800	$ 19,852	$ 30,800	$ 28,015	-9.94%
320-6200-539.51-27	WORKERS COMP	$ 9,902	$ 8,075	$ 11,320	$ 11,320	$ 11,320	$ 11,854	4.50%
320-6200-539.51-29	UNIFORM ALLOWANCE	$ 1,355	$ 660	$ 1,900	$ 504	$ 1,900	$ 1,900	0.00%
320-6200-539.51-31	PER MED/PHY EXAM/ERMA/EAP	$ 735	$ 3,783	$ 2,131	$ 304	$ 2,131	$ 1,668	-27.80%
320-6200-539.51-32	UNEMPLOYMENT	$ 3,915	$ -	$ -	$ -	$ -		
320-6200-539.52-01	OFFICE SUPPLIES/POSTAGE	$ 1,206	$ 1,744	$ 1,000	$ 751	$ 1,000	$ 500	-100.00%
320-6200-539.52-04	SPEC DEPT/LAUNDRY	$ -	$ 365	$ -	$ -	$ -		
320-6200-539.52-05	PERSONNEL/MEDICAL	$ -	$ 1,060	$ 1,500	$ -	$ 1,500	$ 1,500	0.00%
320-6200-539.52-10	DEPT TOOLS & SUPPLIES	$ 41,209	$ 21,553	$ 20,000	$ 11,474	$ 20,000	$ 18,000	-11.11%
320-6200-539.52-11	PCF UNIFORMS	$ 2,896	$ 23	$ 2,500	$ 390	$ 2,500	$ 2,500	0.00%
320-6200-539.52-12	SAFETY PERS PROTEC EQUIP	$ 668	$ 816	$ 1,000	$ 240	$ 1,000	$ 1,000	0.00%
320-6200-539.52-14	PRINTING & ADVERTISING	$ -	$ -	$ 1,000	$ 433	$ 500	$ 300	-233.33%
320-6200-539.52-15	INSURANCE	$ 7,303	$ 5,656	$ 7,500	$ 5,742	$ 7,500	$ 6,000	-25.00%
320-6200-539.52-16	COMMUNICATIONS	$ 3,066	$ 3,317	$ 3,600	$ 1,838	$ 3,000	$ 5,000	28.00%
320-6200-539.52-18	UTILITIES	$ 18,583	$ 21,349	$ 19,000	$ 17,905	$ 19,000	$ 19,500	2.56%
320-6200-539.52-24	FUELS	$ 10,458	$ 10,574	$ 8,000	$ 7,147	$ 8,000	$ 8,500	5.88%
320-6200-539.52-26	EQUIPMENT MAINTENANCE	$ 29,429	$ 33,706	$ 26,000	$ 7,560	$ 15,000	$ 17,500	-48.57%
320-6200-539.52-70	PROFESSIONAL SERVICES	$ -	$ 2,940	$ -	$ -	$ -		
320-6200-539.52-91	CONF/MEETINGS/TRAVEL	$ 1,021	$ 755	$ 1,000	$ 1,120	$ 1,120	$ 1,500	33.33%
320-6200-539.52-92	MEMBERSHIPS/DUES	$ 1,500	$ 1,425	$ 2,400	$ 1,458	$ 2,400	$ 2,400	0.00%
320-6200-539.52-96	TRAINING & EDUCATION	$ 1,929	$ 690	$ 1,300	$ 1,782	$ 1,742	$ 1,500	13.33%
320-6200-539.53-24	FIRE PREVENTION	$ 433	$ 135	$ 2,000	$ 145	$ 1,000	$ 1,000	-100.00%
320-6200-539.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 5,000	100.00%
	TOTAL FIRE	$ 401,423	$ 365,897	$ 395,151	$ 278,544	$ 382,613	$ 410,670	3.78%
	TOTAL FIRE/AMB	$ 2,403,415	$ 2,392,331	$ 2,676,566	$ 1,758,420	$2,666,112	$ 2,857,949	6.35%
				$ 6,321,059		$6,373,717	$ 6,648,553	
				Revenues		$6,390,322	$ 6,650,550	
				Expenses		$6,373,717	$ 6,648,553	
						$ 16,605	$ 1,997	

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WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	3,534,806
2013-14 Fiscal Year	
Estimated Revenue	1,923,400
Transfers In	-
Estimated Funds Available	5,458,206
Estimated Expenditures	1,669,085
Transfers Out	296,000
Total Expenditures and Transfers Out	1,965,085
06/30/14 Estimated Fund Balance	3,493,121
06/30/14 Fund Balance	3,493,121
2014-15 Fiscal Year	
Estimated Revenue	1,970,800
Transfers In	-
Estimated Funds Available	5,463,921
Estimated Expenditures	1,756,340
Transfers Out	300,000
Total Expenditures and Transfers Out	2,056,340
06/30/15 Estimated Fund Balance	**$3,407,581**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Retained Earnings	3,534,806	3,493,121	3,407,581
Fund Balances	**$ 3,534,806**	**$ 3,493,121**	**$ 3,407,581**

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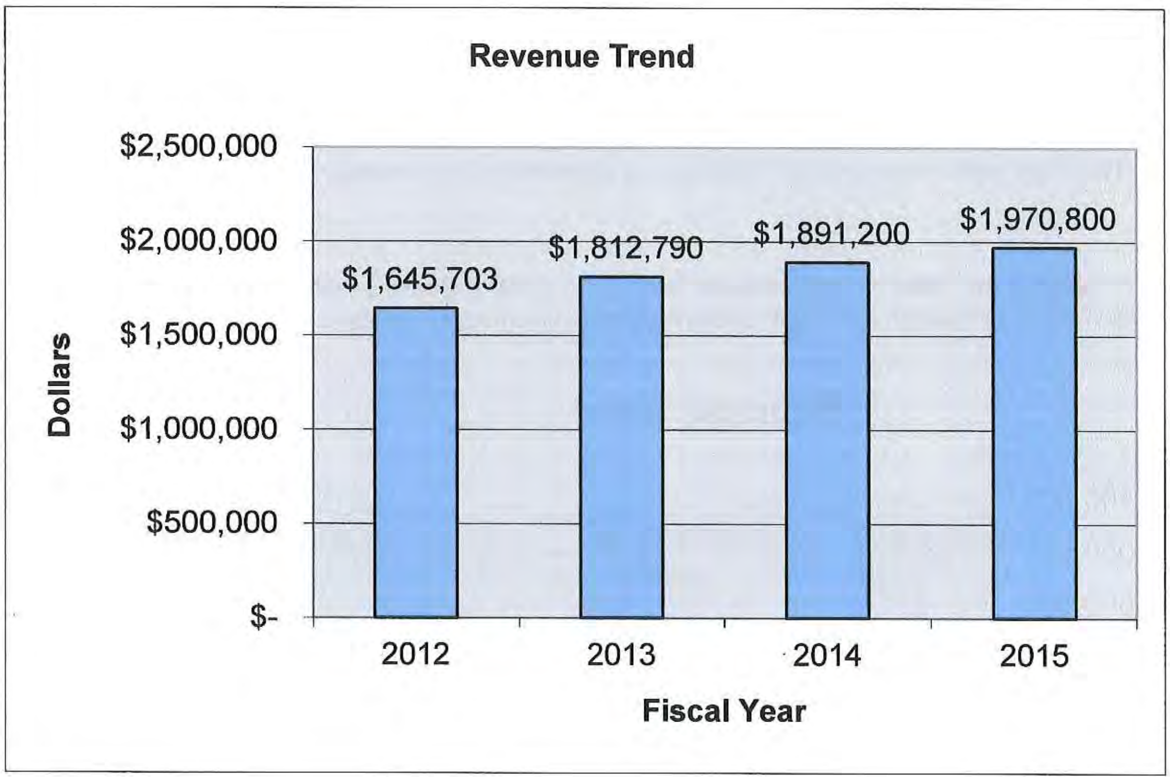
REVENUE SUMMARY

WATER SYSTEM	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Charges for services			
Water Fees	1,808,560	1,880,000	1,965,000
Water Meter Sales	(89)	5,000	-
Miscellaneous Income	3,212	5,000	5,000
			-
Use of Money and Property			
Sale of Property	-	-	-
Interest	1,107	1,200	800
TOTAL REVENUES	**$ 1,812,790**	**$ 1,891,200**	**$ 1,970,800**



EXPENDITURE SUMMARY

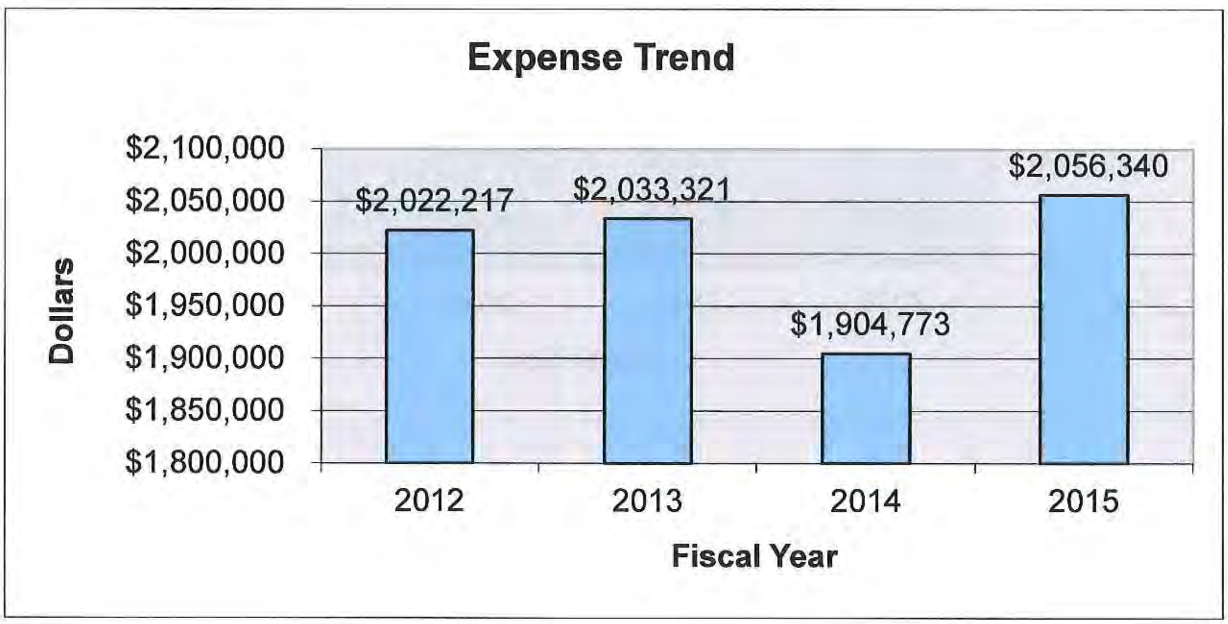
WATER	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	5.93	5.83	5.83
Personnel	444,847	423,803	443,527
Maintenance and Operation	1,388,183	1,147,900	1,144,700
Debt Service	134,335	128,070	268,113
Capital Outlay	65,956	205,000	200,000
Total	**$ 2,033,321**	**$ 1,904,773**	**$ 2,056,340**

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 Departent.

Significant Changes:

The 14-15 Fiscal Year estimated increase for the CID charge is $1.75. That will be the increase for the next 3 fiscal years also. Then in the fifth year the amount will be adjusted to the actual charge at that time for CID water recharge. The City's water meter project installation is expected to be completed in the fall of 2014.

The City will be completing the water line replacement behind the existing Denny's restaurant in summer 2014. In addition, capital monies have been allcoated to the repair of existing water valves in need of replacement.



PERSONNEL DETAIL

Water	Total Positions 2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			286,784	273,000	281,815
P.W. Superintendent	0.33	0.33			
Secretary I	0	0 .			
Account Clerk II	1	1			
Water Specialist	3.00	3.00			
Maint Worker I	1.00	1.00			
Overtime			19,329	18,000	20,000
Extra Help:					
Parttime Clerks	0.5	0.5	12,247	12,500	12,500
Benefits*					
FICA			21,793	22,700	24,286
PERS			40,149	36,000	41,019
Med/Dent/Vision/Life			42,745	43,000	41,520
ERMA/EAP			5,147	2,947	2,761
Workers Comp			16,653	15,656	19,627
Unemployment			-	-	-
	5.83	**5.83**	**$ 444,847**	**$ 423,803**	**$ 443,527**

EXPENDITURE DETAIL

WATER	2012-13 ACTUAL EXPENSE		2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL				
Office Supplies/Comp Maint/Printing & Adver./Postage	48,742		45,000	40,000
Dept Tools & Supplies	11,952		17,000	16,000
Communications	570		700	700
Utilities	189,384		185,000	184,000
Vehicle Maintenance	3,627		2,000	2,000
Fuels	10,883		12,000	12,000
Conference/Meetings/Travel/Training & Educ.	1,940		2,500	3,000
Audit	12,080		13,000	13,000
Special Professional Services	46,756		40,000	40,000
Groundwater Recharge Fee (CID)	169,000		200,000	220,000
Consolidated Irr Fee/Large Water System Fee	14,689		14,700	-
System Maintenance	30,395		50,000	44,000
Depreciation Expense	268,060		270,000	270,000
Transfer Out-Other Funds	274,105		-	-
Transfer Out-Overhead	306,000		296,000	300,000
TOTAL MAINTENANCE & OPERATION	**$ 1,388,183**		**$ 1,147,900**	**$ 1,144,700**
DEBT SERVICE				
Water Imp Bond 1991	$ 29,768		$ 46,895	$ 26,325
Safe Drink Water Bond 1992	$ 20,730			$ 17,775
Capital Lease-Water Meter	$ -		$ -	$ 142,838
CIEDB Water Improvement Loan	$ 83,837		$ 81,175	$ 81,175
TOTAL DEBT SERVICE	**$ 134,335**	**$ -**	**$ 128,070**	**$ 268,113**

CAPITAL OUTLAY DETAIL

WATER	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 PROPOSED BUDGET
Water Valve Repairs	-	-	25,000
Phone System		-	5,000
Denny's Waterline project	65,956	65,000	170,000
Backflow Covers		-	
Urban Water Mgmt Plan	-	-	
California Street Water Lines	-	140,000	
TOTAL CAPITAL OUTLAY	**$ 65,956**	**$ 205,000**	**$ 200,000**

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

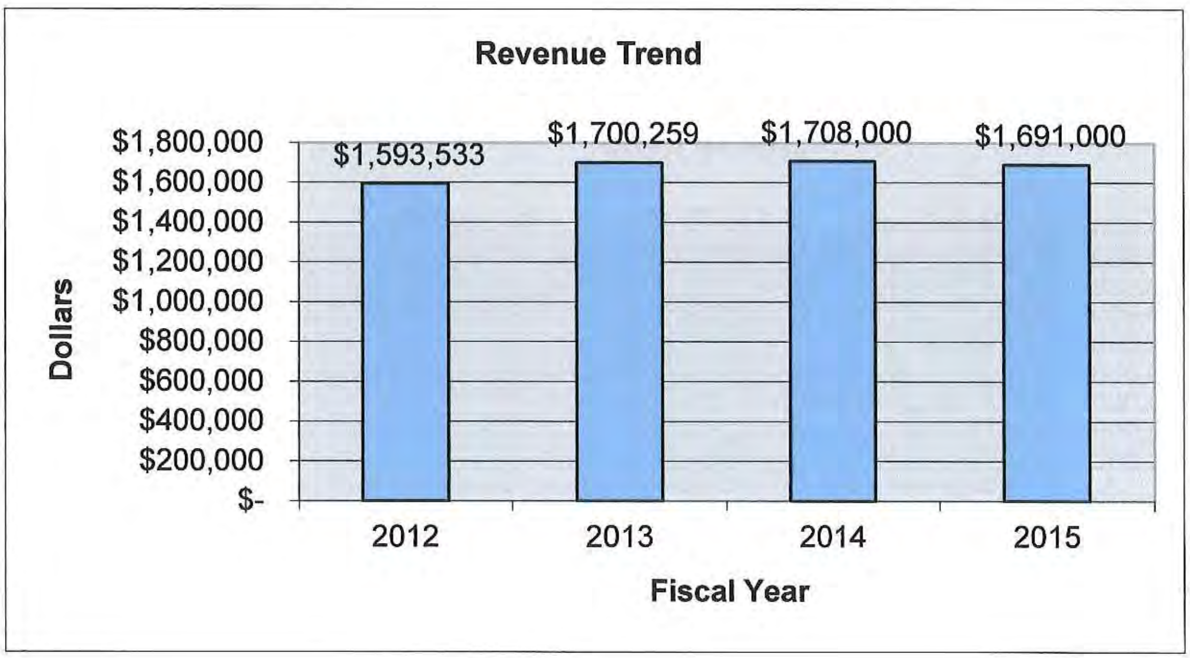
06/30/13 Fund Balance	(97,677)
2013-14 Fiscal Year	
Estimated Revenue	1,727,059
Transfers In	-
Estimated Funds Available	1,629,382
Estimated Expenditures	1,362,818
Transfers Out	312,000
Total Expenditures and Transfers Out	1,674,818
06/30/14 Estimated Fund Balance	(45,436)
06/30/14 Fund Balance	(45,436)
2014-15 Fiscal Year	
Estimated Revenue	1,691,000
Transfers In	-
Estimated Funds Available	1,645,564
Estimated Expenditures	1,295,488
Transfers Out	340,000
Total Expenditures and Transfers Out	1,635,488
06/30/15 Estimated Fund Balance	**$10,076**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Contingencies	(97,677)	(45,436)	10,076
Fund Balances	**$ (97,677)**	**$ (45,436)**	**$ 10,076**

REVENUE SUMMARY

SOLID WASTE	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Charges for services			
Refuse Fees	1,408,492	1,415,000	1,410,000
Recycling Fees	138,643	139,000	139,000
Street Sweeping	132,953	134,000	133,000
PM 10 Credits	15,000	15,000	4,000
Grants:			
Beverage Container	5,000	5,000	5,000
Use of Money and Property			
Interest	171	-	-
TOTAL REVENUES	**$ 1,700,259**	**$ 1,708,000**	**$ 1,691,000**

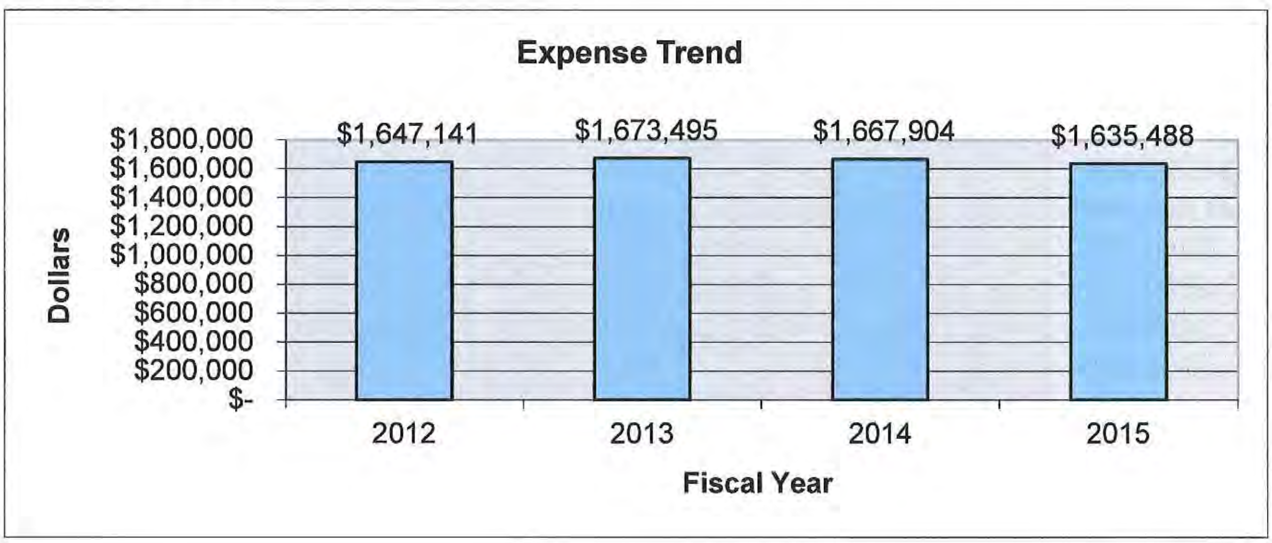


EXPENDITURE SUMMARY

SOLID WASTE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	2.15	2.05	2.05
Personnel	147,451	143,804	152,538
Maintenance and Operation	1,521,104	1,522,100	1,477,950
Debt Service	-	-	-
Capital Outlay	-	-	5,000
Total	**$ 1,668,555**	**$ 1,665,904**	**$ 1,635,488**

Description:
The Solid Waste Fund handles all refuse, recycling and street sweeping services.
It is an enterprise fund and the responsibilities for the accounting division and operations division for the water system are shared between the Finance Department and Public Works Department respectively.

Significant Changes:
There is no increase scheduled in the Solid Waste fund this fiscal year.
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Solid Waste	Total Positions 2013-14 ACTUAL	2014-15 PROPOSED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			91,791	92,300	94,355
Refuse:					
P.W. Superintendent	0.25	0.25			
Secretary I	0.25	0.25			
Account Clerk II	1	1			
Administrative Assistant	0	-			
Recycling:					
Finance Director	0.05	0.05			
Overtime			57	-	500
Parttime Clerk	0.5	0.5	12,247	12,500	12,500
Benefits*					
FICA			7,040	7,200	8,256
PERS			12,973	12,200	13,416
Med/Dent/Vision/Life			15,648	13,000	16,015
ERMA/EAP			1,817	1,046	924
Workers Comp			5,878	5,558	6,571
Unemployment			-	-	-
	2.05	**2.05**	**$ 147,451**	**$ 143,804**	**$ 152,538**

EXPENDITURE DETAIL

SOLID WASTE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,412	1,200	1,250
Special Professional Services-Refuse	892,667	900,000	950,000
Special Professional Services-St. Sweeping	130,421	128,000	120,000
Office Supplies/Postage	20,575	16,000	20,000
Dept Tools and Supplies	1,887	17,000	14,000
Conference/Meetings/Travel	34	-	-
Audit	11,500	11,500	11,500
Communications	570	700	500
Bad Debt Expense	-	-	-
Depreciation Expense	645	2,700	2,700
Transfer To General Fund-Overhead	331,000	312,000	340,000
Franchise Fees-Ref/Rec	110,773	112,000	-
Computer System Maint	19,620	21,000	18,000
TOTAL MAINTENANCE & OPERATION	**$ 1,521,104**	**$ 1,522,100**	**$ 1,477,950**
CAPITAL OUTLAY DETAIL			
Phone System	-		5,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 5,000**

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

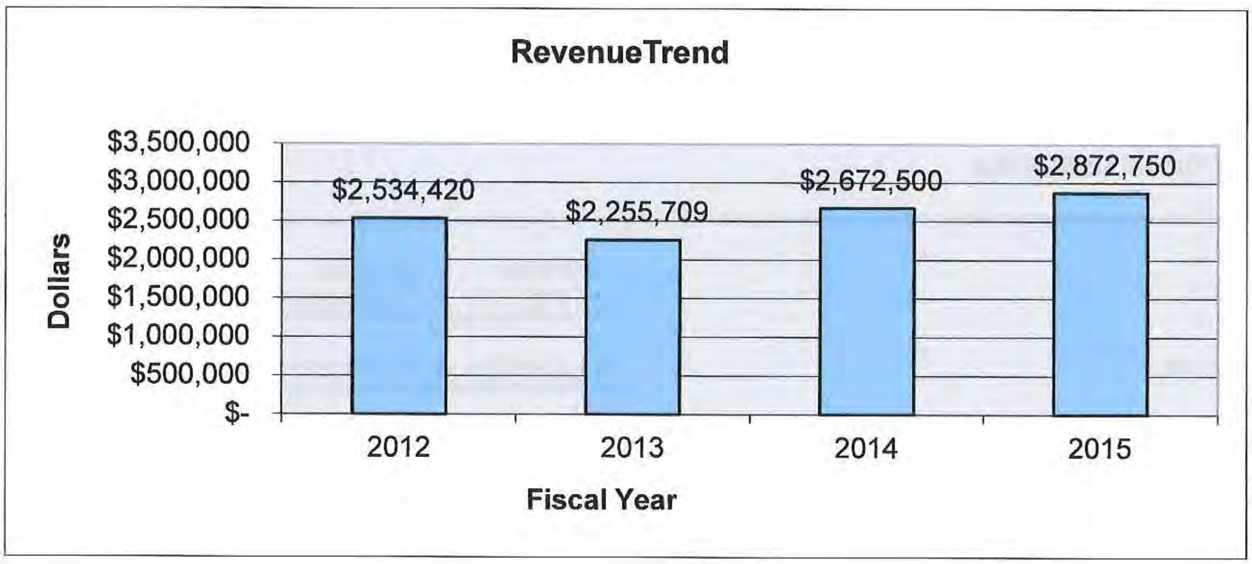
06/30/13 Fund Balance	(1,272,181)
2013-14 Fiscal Year	
Estimated Revenue	1,710,658
Transfers In	795,000
Estimated Funds Available	1,233,477
Estimated Expenditures	2,180,699
Transfers Out	102,800
Total Expenditures and Transfers Out	2,283,499
06/30/14 Estimated Fund Balance	(1,050,022)
06/30/14 Fund Balance	(1,050,022)
2014-15 Fiscal Year	
Estimated Revenue	1,837,750
Transfers In	1,035,000
Estimated Funds Available	1,822,728
Estimated Expenditures	2,782,949
Transfers Out	75,000
Total Expenditures and Transfers Out	2,857,949
06/30/15 Estimated Fund Balance	**-$1,035,221**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Unreserved	(1,272,181)	(1,050,022)	(1,035,221)
Fund Balances	**$ (1,272,181)**	**$ (1,050,022)**	**$ (1,035,221)**

REVENUE SUMMARY

AMBULANCE	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,379,251	1,620,000	1,600,000
Miscellaneous	110	500	-
Fire Med	18,067	14,000	15,000
Transfer in from Other Funds:			
General Fund for Fire Services	613,500	580,000	820,000
Capital Facility Fees-Fire/Amb	212,555	215,000	215,000
Grants:			
Homeland Security Grant	32,226	-	-
OES Grant	-		
Safer Grant (3 FF/Para)	-	243,000	222,750
Use of Money and Property			
Interest on Investments	-	-	-
TOTAL REVENUES	**$ 2,255,709**	**$ 2,672,500**	**$ 2,872,750**



EXPENDITURE DETAIL

AMBULANCE	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	1,001	1,000	750
Special Departmental Supplies	5,377	5,200	5,500
Medical Supplies-Ambulance	22,198	25,000	22,500
Printing/Advertising	3,335	-	-
Communications	2,752	3,500	4,000
Professional Services	38,900	40,000	30,000
Write Offs-Ambulance	91,688	250,000	250,000
Write Downs-Ambulance	743,423	750,000	700,000
Vehicle Maintenance-Ambulance	9,483	19,000	14,000
Fuels	18,692	17,500	16,000
Equipment Maintenance	8,604	10,000	8,000
Office Equip Maint-Ambulance	836	5,000	1,000
Conference/Meetings/Travel	621	1,000	1,500
Training & Education	2,638	3,000	3,000
Personnel /Medical	-	2,000	-
Insurance	3,106	8,000	8,000
Depreciation Expenses-Ambulance	97,538	115,000	115,000
Overhead-Ambulance	98,000	102,800	75,000
subtotal	1,148,192	1,358,000	1,254,250
Fire:			
Office Supplies	1,744	1,000	500
Special Departmental Supplies	-	-	-
Dept Tools & Supplies	21,553	20,000	18,000
Printing/Advertising	-	1,000	300
Communications	3,317	3,600	5,000
Utilities-Fire	21,349	19,000	19,500
Memberships-Fire	1,425	2,400	2,400
PCF Uniforms	23	2,500	2,500
Fuels	10,574	8,000	8,500
Equipment Maintenance	33,706	26,000	17,500
Fire Prevention Expenses	135	2,000	1,000
Conference/Meetings/Travel	3,695	1,000	1,500
Training & Education	690	1,300	1,500
Personnel Medical/Phys Exams	-	1,500	1,500
Insurance	5,656	7,500	6,000
Safety Personal Protection Equipment	816	1,000	1,000
subtotal	104,683	97,800	86,700
TOTAL MAINTENANCE & OPERATION	**$ 1,252,875**	**$ 1,455,800**	**$ 1,340,950**

DEBT SERVICE

Fire Station Bond Payments	137,555	138,905	136,205
TOTAL DEBT SERVICE	**$ 137,555**	**$ 138,905**	**$ 136,205**

CAPITAL OUTLAY DETAIL

Equipment Repair			5,000
Ambulance Purchase	-	-	240,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 245,000**

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

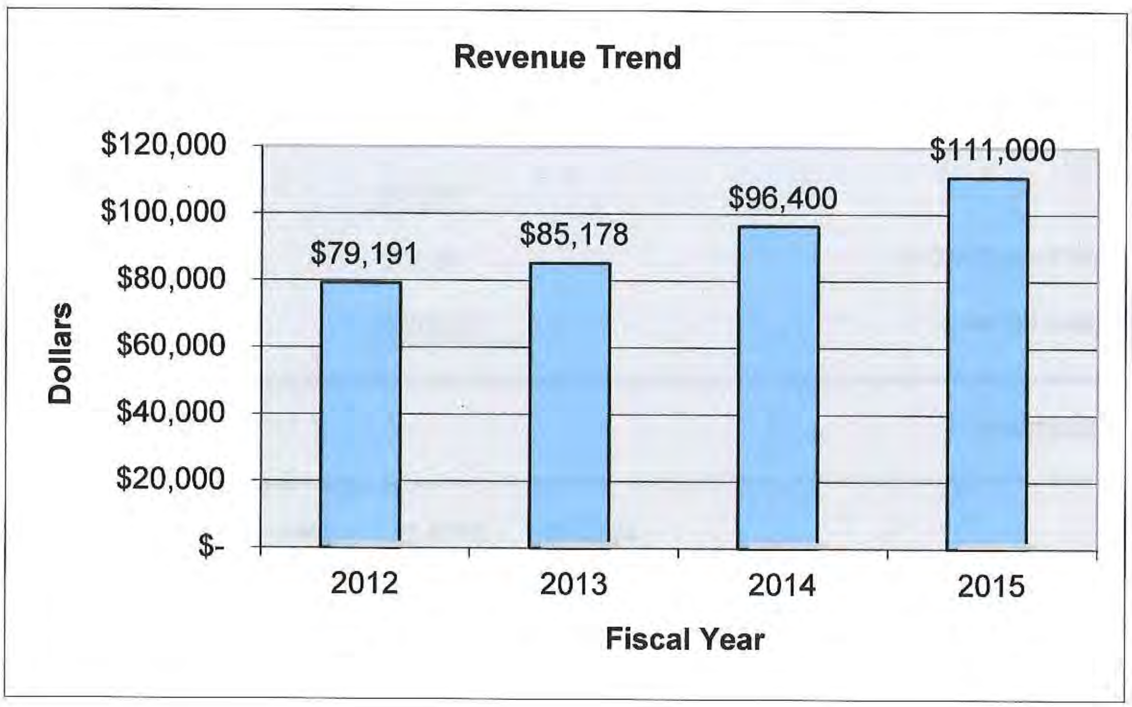
06/30/13 Fund Balance	(647,815)
2013-14 Fiscal Year	
Estimated Revenue	234,205
Transfers In	-
Estimated Funds Available	(413,610)
Estimated Expenditures	67,702
Transfers Out	-
Total Expenditures and Transfers Out	67,702
06/30/14 Estimated Fund Balance	(481,312)
06/30/14 Fund Balance	(481,312)
2014-15 Fiscal Year	
Estimated Revenue	111,000
Transfers In	-
Estimated Funds Available	(370,312)
Estimated Expenditures	-
Transfers Out	98,775
Total Expenditures and Transfers Out	98,775
06/30/15 Estimated Fund Balance	**(469,087)**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Unreserved	(647,815)	(481,312)	(469,087)
Fund Balances	**$ (647,815)**	**$ (481,312)**	**$ (469,087)**

REVENUE SUMMARY

BUILDING PERMIT	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Charges for Services			
Building Permits	43,369	50,000	62,000
Plumb/Elec/Air Cond Permits	17,114	18,000	15,000
Strong Motion-Res	659	700	-
Strong Motion-Comm		200	-
Energy Surcharge	2,402	3,500	4,500
Plan Check Fees	20,012	20,000	25,000
Grading & Inspection	-	2,000	2,500
BSC Fees	1,622	2,000	2,000
Transfer In from Other Fund	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 85,178**	**$ 96,400**	**$ 111,000**



PERSONNEL DETAIL

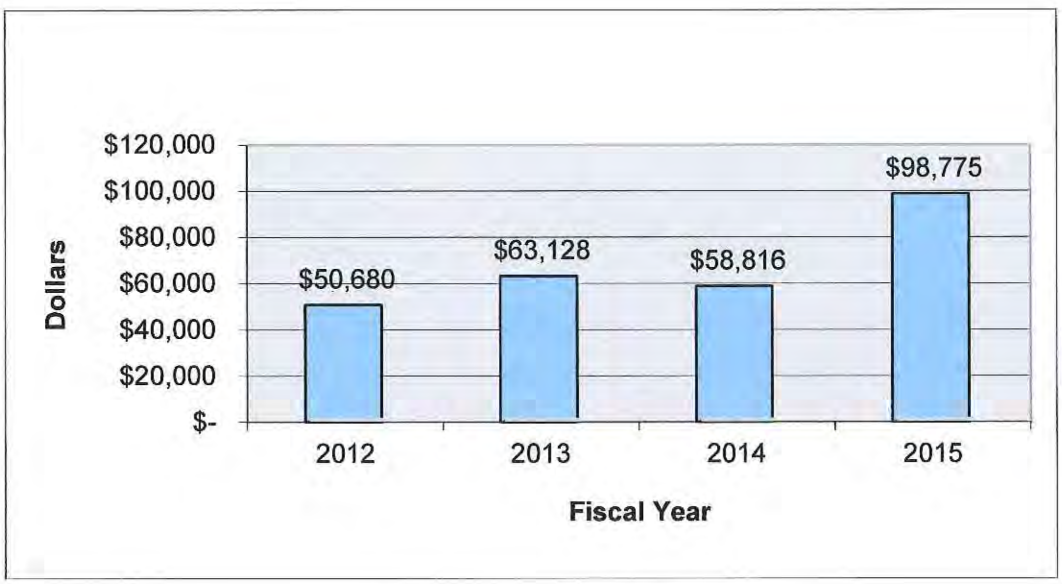
Building Permit	Total Positions 2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			14,503	13,500	56,734
Planning & Building Director	0	1			
Code Enforcement Officer	-	-			
Building Secretary I	0.25	0.25			
Overtime			-	-	200
Benefits*					
FICA			1,863	1,000	4,355
PERS			2,190	1,750	8,840
Med/Dent/Vision/Life			6,183	1,900	9,143
ERMA/EAP			1,355	153	561
Workers Comp			3,428	813	3,991
Unemployment			1,635	-	-
	0.25	**1.25**	**$ 31,157**	**$ 19,116**	**$ 83,825**

EXPENDITURE SUMMARY

BUILDING PERMIT	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	0.90	0.65	1.35
Personnel	31,157	19,116	83,825
Maintenance and Operation	31,971	39,700	14,950
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 63,128**	**$ 58,816**	**$ 98,775**

Description:
The Building Department Services include the issuance of permits, plan checks, and field inspections involving new and remodel building construction and enforcement of the Building and Safety Code.

Significant Changes:
The 2014-15 budget includes the restoration of a full-time Building Inspector. This Position is 70% funded by the Building Permit fund.



EXPENDITURE DETAIL

BUILDING PERMIT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	185	200	750
Communications	-	-	-
Tools & Supplies	95	100	-
Vehicle Maintenance	630	750	500
Fuel	312	350	350
Conf/Meeting/Travel	-	-	-
Dues	-	200	250
Special Professional	28,062	35,000	10,000
Strong Motion Tax	581	500	500
Depreciation	2,106	2,100	2,100
BCS Tax	-	500	500
TOTAL MAINTENANCE & OPERATION	**$ 31,971**	**$ 39,700**	**$ 14,950**

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Summary of Recreation Funds

2014-2015 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance 06/30/13		(75,780)	2,112	(73,668)
Estimated Beg Fund Balance 6/30/14		(71,824)	(943)	(72,767)
Revenues:				
	Charges for Service	50,539	7,000	57,539
	JPA Reimbursements	32,117	-	32,117
	Transfers In From Other Funds	77,000	37,000	114,000
	Grants		6,800	6,800
		-	-	-
	Total Revenue	159,656	50,800	210,456
Expenses:				
	Salaries and Benefits	39,329	37,012	76,341
	Office Supplies	850	4,200	5,050
	Tools and Supplies	20,000	800	20,800
	Utilities/Communications	45,750	5,500	51,250
	Fuel/Veh Maint	-	-	-
	Conf/Mtgs/Travel/Train-Ed/Dues	400	-	400
	Special Professional Services	26,000	350	26,350
	Concession Stand Supplies	6,500	-	6,500
	Safety Equipment	-	-	-
	Memberships/Uniforms	-	-	-
	Insurance-Equipment	-	-	-
	Equipment Maintenance	6,500	-	6,500
	Depreciation	-	-	-
	Transfer Out-Overhead	-	-	-
	Debt Service	-	-	-
	Capital Outlay	-	-	-
	Total Expenses	145,329	47,862	193,191
	Net Result	*14,327*	*2,938*	*17,265*
Projected 6/30/15	**Ending Fund Balance**	**(57,497)**	**1,995**	**(55,502)**

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 14/15

ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14/15 Proposed	Percent Change
POOL							
PUBLIC SWIMMING	19,582	17,817	30,000	9,239	15,000	15,000	-100%
RED CROSS LESSONS	13,210	10,950	13,500	6,120	10,000	10,000	-35%
LAP SWIMMING	5,355	4,453	0	1,999	1,999	1,999	100%
GROUP RENTALS	13,204	14,310	13,000	9,417	13,000	13,000	0%
CONCESSION STAND SAL	7,528	8,369	8,000	4,325	8,000	8,000	0%
AQUA AEROBICS	5,988	4,930	0	2,540	2,540	2,540	100%
POOL REIMB	17,293	33,480	21,000	32,117	32,117	32,117	35%
FROM GENERAL FUND	75,600	78,000	77,000	57,750	77,000	77,000	0%
TOTAL	157,760	172,309	162,500	123,507	159,656	159,656	
SENIOR CENTER							
SENIOR NUTRITION	4,572	6,289	6,800	5,140	6800	6,800	0%
LUNCH CONTRIBUTIONS	7,919	6,057	7,000	5,113	7000	7,000	0%
	12,491	12,346	13,800	10,253	13,800	13,800	
FROM GENERAL FUND	21,000	58,000	34,000	25,500	34000	37,000	
	191,251	242,655	210,300	159,260	207,456	210,456	

Revenues	207,456	210,456
Expenses	206,555	193,201
	901	17,255

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14/15 Proposed	Percent Change
	POOL							
021-9100-529.51-01	SALARIES	0	0	0	0	0	0	0%
021-9100-529.51-02	OVERTIME	0	0	0	0	0	0	0%
021-9100-529.51-04	PARTTIME	377	94	46,000	271	271	0	0%
021-9100-529.51-07	POOL MANAGER	202	0	0	0	0	0	0%
021-9100-529.51-08	LIFEGUARDS	39,560	41,750	0	23,326	40000	34000	100%
021-9100-529.51-09	CASHIER	0	0	0	0	0	0	0%
021-9100-529.51-10	RED CROSS LESSONS	0	0	0	0	0	0	0%
021-9100-529.51-11	AQUA AEROBICS	3,489	3,273	0	2,588	2588		0%
021-9100-529.51-21	FICA	3,309	3,445	3,550	1,982	3550	2,601	-36%
021-9100-529.51-23	PERS	0	0	0	0	0	-	0%
021-9100-529.51-25	MEDICAL	0	0	0	0	0	0	0%
021-9100-529.51-27	WORKERS COMP	2,176	2,651	2,770	2,770	2770	2,392	-16%
021-9100-529.51-31	ERMA/EAP	861	819	521	0	521	336	-55%
021-9100-529.52-01	OFFICE SUPPLIES/POSTAGE	1,000	814	850	749	850	850	0%
021-9100-529.52-10	DEPT TOOLS & SUPPLIES	18,941	17,988	20,000	17,268	20000	20,000	0%
021-9100-529.52-13	CONCESSION STAND SUPPLIE	7,717	7,441	6,500	4,523	6500	6,500	0%
021-9100-529.52-16	COMMUNICATIONS	606	876	750	671	750	750	0%
021-9100-529.52-18	UTILITIES	43,093	45,130	45,000	42,776	45000	45,000	0%
021-9100-529.52-22	VEHICLE MAINTENANCE	0	0	0	0	0	0	0%
021-9100-529.52-24	FUELS	0	0	0	0	0	0	0%
021-9100-529.52-26	EQUIPMENT MAINTENANCE	4,263	7,293	10,000	5,195	6500	6,500	-54%
021-9100-529.52-70	PROFESSIONAL SERVICES	26,896	27,312	26,000	23,725	26000	26,000	0%
021-9100-529.52-91	CONF/MEETINGS/TRAVEL	124	187	400	0	400	400	0%
021-9100-529.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0%
021-9100-529.55-20	EQUIP RES	0	0	0	0	0	0	0%
021-9100-529.57-01	CAPITAL OUTLAY	0	0	0	0	0	0	0%
	TOTAL	152,614	159,073	162,341	125,844	155,700	145,329	
	SENIOR CENTER-OUTREACH							0%
022-7100-529.51-01	SALARIES	28,714	0	0	0	0	0	0%
022-7100-529.51-02	OVERTIME	0	0	0	0	0	0	0%
022-7100-529.51-04	PARTTIME	4,283	18,783	19,000	14,836	19000	19,000	0%
022-7100-529.51-21	FICA	1,485	1,373	1,455	1,063	1455	1454	0%
022-7100-529.51-23	PERS	2,772	0	0	0	0	0	100%
022-7100-529.51-25	MEDICAL	3,449	0	0	0	0	0	100%
022-7100-529.51-27	WORKERS COMP	1,208	1,049	1,144	1,144	1144	1,336	0%
022-7100-529.51-30	ERMA/EAP	0	0	215	0	215	188	0%
022-7100-529.51-31	ERMA/EAP	478	324	0	0	0	0	0%
022-7100-529.52-10	DEPT TOOLS & SUPPLIES	2,104	1,176	2,000	795	1200	800	0%
	TOTAL	44,493	22,705	23,814	17,838	23,014	22,778	
	SENIOR CENTER-NUTRITION							
022-7200-529.51-01	SALARIES	11,131	10,890	11,330	8,423	11330	11529	2%
022-7200-529.51-21	FICA	896	891	895	729	895	882	-1%
022-7200-529.51-23	PERS	559	1,497	1,520	1,103	1520	1689	10%
022-7200-529.51-25	MEDICAL	127	-410	20	30	30	9	-122%
022-7200-529.51-27	WORKERS COMP	1,763	580	682	682	682	811	16%
022-7200-529.51-31	ERMA/EAP	697	0	128	0	128	114	0%
022-7200-529.51-32	UNEMPLOYMENT	0	0	0	0	0		0%
022-7200-529.52-10	DEPT TOOLS & SUPPLIES	4,942	4,831	5,000	3,657	4200	4,200	-19%
022-7200-529.52-16	COMMUNICATIONS	1,495	1,533	1,500	1,147	1500	1,500	0%
022-7200-529.52-18	UTILITIES	2,347	4,488	2,500	7,196	7196	4,000	38%
022-7200-529.52-70	PROFESSIONAL SERVICES	1,670	1,197	2,000	350	350	350	-471%
022-7200-529.52-91	CONF/MEETINGS/TRAVEL	136	144	0	10	10	10	100%
	TOTAL	25,763	25,641	25,575	23,327	27,841	25,094	
		222,870	207,419	211,730	167,009	206,555	193,201	
				Revenues		207,456	210,456	
				Expenses		206,555	193,201	
						901	17,255	

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POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(75,780)
2013-14 Fiscal Year	
Estimated Revenue	82,656
Transfers In	77,000
Estimated Funds Available	83,876
Estimated Expenditures	155,700
Transfers Out	-
Total Expenditures and Transfers Out	155,700
06/30/14 Estimated Fund Balance	(71,824)
06/30/14 Fund Balance	(71,824)
2014-15 Fiscal Year	
Estimated Revenue	82,656
Transfers In	77,000
Estimated Funds Available	87,832
Estimated Expenditures	145,329
Transfers Out	-
Total Expenditures and Transfers Out	145,329
06/30/15 Estimated Fund Balance	**-$57,497**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Fund Balances	**$ (75,780)**	**$ (71,824)**	**$ (57,497)**

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REVENUE SUMMARY

POOL	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Charges for Services			
Public Swimming	17,817	30,000	15,000
Red Cross Lessons	20,333	13,500	14,539
Group Rentals	14,310	13,000	13,000
Concession Stand	8,369	8,000	8,000
Total Charges for Services	60,829	64,500	50,539
	-	-	-
Other Revenue			
JPA Reimbursements (KHS & KES)	33,480	21,000	32,117
Transfer from Other Funds	-	-	-
Transfer from General Fund	78,000	77,000	77,000
TOTAL REVENUES	**$ 172,309**	**$ 162,500**	**$ 159,656**

EXPENDITURE SUMMARY

POOL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1.5	1.50	1.50
Personnel	52,032	52,841	39,329
Maintenance and Operation	107,041	109,500	106,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 159,073**	**$ 162,341**	**$ 145,329**

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

Significant Changes:
The City continues to use a contractor to perform the required ongoing maintenance of the pool chemicals and operations. The Public Works department performs the landscape maintenance for cost savings.

NET COST SUMMARY:

	2012-13 Actual	2013-14 Estimate	2014-15 Proposed Budget
Charges for Services	60,829	64,500	50,539
JPA Reimbursements	33,480	21,000	32,117
	-	-	-
Total	94,309	85,500	82,656
Total Expenditures	159,073	162,341	145,329
Net Cost to General Fund	**$ (64,764)**	**$ (76,841)**	**$ (62,673)**

PERSONNEL DETAIL

Pool	Total Positions 2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay			-	-	-
Pool Maintenance Worker	.0	-			
Overtime			-	-	-
Extra Help:					
Lifeguards & Instructors	1.5	1.5	45,117	46,000	34,000
Benefits*					
FICA			3,445	3,550	2,601
PERS			-	-	-
Med/Dent/Vision/Life			-	-	-
ERMA/EAP			819	521	336
Workers Comp			2,651	2,770	2,392
	1.5	**1.50**	**$ 52,032**	**$ 52,841**	**$ 39,329**

EXPENDITURE DETAIL

POOL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	814	850	850
Dept Tool & Supplies	17,988	20,000	20,000
Communications	876	750	750
Utilities	45,130	45,000	45,000
Vehicle Maintenance	-	-	-
Equipment Maintenance	7,293	10,000	6,500
Fuel	-	-	-
Professional Services	27,312	26,000	26,000
Conference/Meetings/Travel/Training Educ.	187	400	400
Concession Stand Supplies	7,441	6,500	6,500
TOTAL MAINTENANCE & OPERATION	**$ 107,041**	**$ 109,500**	**$ 106,000**

REVENUE SUMMARY

SENIOR CENTER	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Contributions			
Lunch Contributions	6,057	7,000	7,000
Homebound Lunch Contributions	-	-	-
Grants			
Fresno/Madera Outreach	-	-	-
Fresno/Madera Nutrition	6,289	6,800	6,800
Stimulus Grant	-	-	-
Other Revenue			
Transfer from General Fund	58,000	34,000	37,000
TOTAL REVENUES	**$ 70,346**	**$ 47,800**	**$ 50,800**

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	2,112
2013-14 Fiscal Year	
Estimated Revenue	13,800
Transfers In	34,000
Estimated Funds Available	49,912
Estimated Expenditures	50,855
Transfers Out	-
Total Expenditures and Transfers Out	50,855
06/30/14 Estimated Fund Balance	(943)
06/30/14 Fund Balance	(943)
2014-15 Fiscal Year	
Estimated Revenue	13,800
Transfers In	37,000
Estimated Funds Available	49,857
Estimated Expenditures	47,872
Transfers Out	-
Total Expenditures and Transfers Out	47,872
06/30/15 Estimated Fund Balance	**$1,985**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Contingencies	$ 2,112	$ (943)	$ 1,985
Fund Balances	**$ 2,112**	**$ (943)**	**$ 1,985**

EXPENDITURE SUMMARY

SENIOR CENTER	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	1.8	1.05	1.05
Personnel	34,977	36,389	37,012
Maintenance and Operation	13,369	13,000	10,860
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 48,346**	**$ 49,389**	**$ 47,872**

Description:
The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement the funding for these services.

Significant Changes:
The Recreation Coordinator runs the day to day operations of the Senior Center.
The Nutrition function is now staffed by two parttime employees who work a combined 35 hours per week.
The new MOU"s were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.

PERSONNEL DETAIL

Senior Center	Total Positions 2013-14 ACTUAL	2014-15 ADOPTED BUDGET	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Regular Positions Pay					
Senior Center Coordinator	0.25	0.25	10,890	11,330	11,529
Nutrition Coordinator/Parttime (2)	0.7	0.7	18,783	19,000	19,000
Benefits*					
FICA			2,264	2,350	2,335
PERS			1,497	1,520	1,689
Med/Dent/Vision/Life			(410)	20	9
ERMA/EAP-Nutrition			-	215	188
ERMA/EAP-Outreach			324	128	114
Workers Comp-Nutrition			580	1,144	1,336
Workers Comp-Outreach			1,049	682	811
Unemployment			-	-	-
	0.95	**0.95**	**$ 34,977**	**$ 36,389**	**$ 37,012**

EXPENDITURE DETAIL

SENIOR CENTER	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	1,176	2,000	800
Information & Referral			
Office Supplies, Equipment	4,831	5,000	4,200
Communications	1,533	1,500	1,500
Utilities	4,488	2,500	4,000
Meetings/Travel Exp	144	-	10
Professional Services	1,197	2,000	350
TOTAL MAINTENANCE & OPERATION	**$ 13,369**	**$ 13,000**	**$ 10,860**

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14-15 Proposed	Percent Change
	VEHICLE ABATEMENT							
107-0000-403.09-00	VEHICLE ABATEMENT	2,108	3,472	3,000	1,512	3,000	3,000	0%
107-0000-451.01-01	INTEREST	0	0	0			0	0%
	TOTAL ABANDONED VEHICLE	2,108	3,472	3,000	1,512	3,000	3,000	

Revenues	3,000	3,000
Expenses	5,000	3,000
	-2,000	0

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CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected Year End	FY 14-15 Proposed	Percent Change
	VEHICLE ABATEMENT							
107-9100-549.53-10	VEHICLE ABATEMENT COST!	5,421	0	5,000	0	5,000	3,000	0%
107-9100-549.55-05	TRANSFER TO OTHER FUND	3,224	0	0		0	0	0%
107-9100-549.57-01	CAPITAL OUTLAY	0	0	0		0	0	-67%
		8,645	0	5,000	0	5,000	3,000	

Revenues	3,000	3,000
Expenses	5,000	3,000
	-2,000	0

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ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	14,404
2013-14 Fiscal Year	
Estimated Revenue	3,000
Transfers In	-
Estimated Funds Available	17,404
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/14 Estimated Fund Balance	12,404
06/30/14 Fund Balance	12,404
2014-15 Fiscal Year	
Estimated Revenue	3,000
Transfers In	-
Estimated Funds Available	15,404
Estimated Expenditures	3,000
Transfers Out	-
Total Expenditures and Transfers Out	3,000
06/30/15 Estimated Fund Balance	**$ 12,404**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Capital Improvements	14,404	12,404	12,404
Fund Balances	**$ 14,404**	**$ 12,404**	**$ 12,404**

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
OTHER REVENUE			
Allocation	3,472	3,000	3,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 3,472**	**$ 3,000**	**$ 3,000**

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	5,000	3,000
Total	**$ -**	**$ 5,000**	**$ 3,000**

Description:
This fund accounts for the abandoned vehicle abatement program in which the City receives funds from the Council of Fresno County Governments. These funds will be used to abate any abandoned vehicles in the City of Kingsburg.

Significant Changes:
None.

EXPENDITURE DETAIL

ABANDONED VEHICLE ABATEMENT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	-	5,000	3,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ 5,000**	**$ 3,000**

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Summary of Grant Funds

2014-2015 Fiscal Year Budget

		Est Beg Fund Balance 6/30/14	Grant Funds CMAQ	Transfers from other Funds	Total Revenue	Capital Projects	Total Expenses	Net Result	Projected End Fund Balance 6/30/15
	CDBG								
030	20th Street Project	(20,015)	85,000	-	85,000	64,985	64,985	20,015	0
	CMAQ	-							
037	Madsen Ave Bikepath	(106,186)	185,039	23,973	209,012	209,012	209,012	-	(106,186)
	TE Project								
	Sierra Street Median	-	-	-	-	-	-	-	-
038	**Sierra St. Signals Synchronization**	(18,137)	221,437	28,690	250,127	250,127	250,127	0	(18,137)
		-							
039	**Sierra St. Transit Stop**	(1,360)	48,250	6,252	54,502	54,502	54,502	-	(1,360)
040	**14th Avenue Bikelanes**	1,950	279,684	36,235	315,919	315,919	315,919	-	1,950
041	**Sierra St. Sidewalk (Lincoln to Ellis)**	-	-	-	-	-	-	-	-
042	**Lincoln St Reconstruction**	(6,400)	127,186	16,479	143,665	143,665	143,665	0	(6,400)
043	**Sierra St. Reconstruction**	(15,962)	198,835	25,761	224,596	224,596	224,596	-	(15,962)
								-	
045	**Rafer Johnson Drive/Sierra St.**	-	55,499	7,191	62,690	62,690	62,690	-	-
		-							
044	**10th and Union Lighted Crosswalk**	(1,120)	55,926	7,246	63,172	63,172	63,172	-	(1,120)
		-							
046	**Earl St. Reconstruction**	(192)	115,007	14,900	129,907	129,907	129,907	-	(192)
048	**Sierra St. Sidewalk 16th to 18th**	(8,017)	139,213	18,037	157,250	157,250	157,250	(0)	(8,017)
		-							
049	**6th Avenue Reconstruction**	(1,280)	163,051	21,125	184,176	184,176	184,176	-	(1,280)
		-							
034	**COPS SLESF**	-	100,000	-	100,000	100,000	100,000	-	-
		-							
050	**Historic Train Depot Restoration**	-	926,920	-	926,920	926,920	926,920	-	-
		-							
053	**10TH Avenue Reconstruction**	-	46,956	6,083	53,039	53,039	53,039	0	0
		-							
054	**18th/Kern Lighted Crosswalk**	-	7,101	920	8,021	8,021	8,021	-	-

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14-15 Proposed	Percer Chang
CDBG								
030-0000-423.05-03	19TH, 20TH & 21ST PROJEC	5,200	117,682	15,000	0	0	$ 85,000	0%
030-0000-471.01-01	FROM OTHER FUNDS	0	19,699	0	0	0		0%
		5,200	137,381	15,000	0	0	$ 85,000	
COPS SLESF								
034-0000-421.01-06	COPS SLESF GRANT	100,069	100,025	100,000	70,000	100000	$ 100,000	0%
034-0000-451.01-01	INTEREST	69	0	0	0	0		0%
		100,138	100,025	100,000	70,000	100,000	$ 100,000	
RSTP DOWNTOWN OVERLAYS-TE								0%
035-0000-423.06-03	RSTP GRANTS	7,842	0	0	0	0	$ -	0%
035-0000-424.06-01	TE GRANT	2,030	6,225	0	0	0	$ -	0%
035-0000-471.01-03	FROM LTF ART 8	0	0	29,983	0	0	$ -	0%
		9,872	6,225	29,983	0	0	$ -	
CMAQ Madsen Ave Bike								
036-0000-423.06-04	CMAQ GRANTS	2,820	-43341	0	39,854	39854		0%
036-0000-471.01-01	FROM OTHER FUNDS	0	0	0	0	0		0%
		2,820	-43,341	0	39,854	39,854	$ -	
CML GRANTS								
037-0000-423-06.07	CML GRANTS	96,137	690,296	261,000	181,822	261000	$ 185,039	0%
037-0000-423.07-01	STREET GRANTS	0	0	0	0	0		0%
037-0000-471.01-01	FROM OTHER FUNDS	339,305	169,547	50,000	0	0	$ 23,973	
		435,442	859,843	311,000	181,822	261,000	$ 209,012	
SIERRA ST SIGNAL SYNCHRO								
038-0000-423.06-07	CMAQ GRANTS	0	17,341	236,900	41,613	236900	$ 221,437	0%
038-0000-471.01-01	FROM OTHER FUNDS	0	0	40,255	0	0	$ 28,690	0%
		0	17,341	277,155	41,613	236,900	$ 250,127	
SIERRA ST TRANSIT STOP								
039-0000-423.06-07	CMAQ GRANTS	0	4,489	96,800	640	0	$ 48,250	0%
039-0000-471.01-01	FROM OTHER FUNDS	0	0	14,093	0	0	$ 6,252	0%
		0	4,489	110,893	640	0	$ 54,502	
14TH AVENUE BIKELINES								
040-0000-423.06-07	CML GRANTS	0	36,043	125,145	18,714	125145	$ 279,684	0%
040-0000-471.01-01	FROM OTHER FUNDS	0	0	13,900	0	0	$ 36,235	0%
		0	36,043	139,045	18,714	125,145	$ 315,919	
SIERRA ST SIDE LINC TO EL								
041-0000-423.06-07	CML GRANTS	0	1,017	26,692	0	26692	$ -	0%
041-0000-471.01-01	FROM OTHER FUNDS	0	0	3,458	0	0	$ -	0%
		0	1,017	30,150	0	26,692	$ -	
LINCOLN ST RECONSTRUCT								
042-0000-423.06-08	RSTP GRANTS	0	18,053	140,000	2,918	0	$ 127,186	0%
042-0000-471.01-01	FROM OTHER FUNDS	0	0	18,840	0	0	$ 16,479	0%
		0	18,053	158,840	2,918	0	$ 143,665	
SIERRA ST RECON RAF TO 99								
043-0000-423-06-08	STPL GRANTS	0	13,760	208,200	20,489	0	$ 198,835	0%
043-0000-471.01-01	FROM OTHER FUNDS	0	0	33,739	0	0	$ 25,761	0%
		0	13,760	241,939	20,489	0	$ 224,596	
10TH AND UNION LIGHTED CR								
044-0000-423-06-07	CMAQ GRANTS	0	3,127	56,925	800	0	$ 55,926	0%
044-0000-471.01-01	FROM OTHER FUNDS	0	0	7,695	0	0	$ 7,246	0%
		0	3,127	64,620	800	0	$ 63,172	
RAF/SIERRA ST LIGHTED CROSSWALK								
	CMAQ GRANTS						$ 55,499	
045-0000-423.06-07	FROM OTHER FUNDS	0	3,769	0	640	0	$ 7,191	0%
							$ 62,690	
EARL ST RECONSTRUCT								
046-0000-423.06-08	STPL GRANTS	0	1,080	21,404	4,577	21404	$ 115,007	0%
	FROM OTHER FUNDS	0	0	0	0	0	$ 14,900	
							$ 129,907	
SIERRA ST SIDEWALK 16-18								
048-0000-423.06-07	CML GRANTS	0	1088	26060	0	26060	$ 139,213	
048-0000-471.01-01	FROM OTHER FUNDS	0	0	0	0		$ 18,037	
				26060		26060	$ 157,250	83%
6TH ST RECONSTRUCT								
049-0000-423.06-08	RSTP GRANTS	0	13,159	167,423	960	0	$ 163,051	0%
049-0000-471.01-01	FROM OTHER FUNDS	0	0	22,097	0	0	$ 21,125	0%
		0	13159	189520	960	0	$ 184,176	
HISTORIC DEPOT PROJECT								
050-0000-423.06-09	TE	0	0	0	5,791	5791	$ 926,920	0%
10th AVENUE RECONSTRUCT								
053-0000-423.06-09	RSTP GRANTS						$ 46,956	
	FROM OTHER FUNDS						$ 6,083	
		0	0	0	0	0	$ 53,039	0%
18TH/KERN LIGHTED CROSSWALK							$ 7,101	
054-0000-423.06-09	CMAQ GRANTS						$ 920	
054-0000-471.01-01	FROM OTHER FUNDS	0	0	0	0	0	$ 8,021	0%
				1,715,609	388,818	842,846	$ 2,836,537	
					Revenues	842,846	$ 2,836,537	
					Expenses	122,818	$ 2,906,934	
						720,028	$ (70,397)	

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-EXPENSE
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14-15 Proposed	Percent Change
CDBG								
030-9100-549.57-28	SIERRA ST. SIDEWALK-LINC	0	0	0	0	0	0	0%
030-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	0	0	0	0	0	0	0%
030-9100-549.57-30	19TH, 20TH & 21ST	13,821	128,847	15,000	19,928	19928	85,000	0%
	TOTAL	13,821	128,847	15,000	19,928	19,928	85,000	
COPS SLESF								
034-9100-549.55-05	TRANSFER TO OTHER FUNDS	100,000	100,025	100,000	100000	100000	100000	
RSTP DOWNTOWN OVERLAYS-TE								
035-9100-549.55-05	TRANSFER TO OTHER FUNDS	0	0	0	0	0		0%
035-9100-549.57-01	CAPITAL OUTLAY	6,947	424,132	0	0	0		0%
035-9100-549.57-34	LINCOLN ST RECON	0	0	0	0	0		0%
035-9100-549.57-35	SIERRA ST RECON RJD	720	0	0	0	0		0%
	TOTAL	7,667	424,132	0	0	0	0	
CMAQ TULARE ST SIDEWALK								
036-9100-549.57-02	PROJECT	6,946	0	0	0	0		
CML GRANTS								
037-9100-549.57-02	PROJECT	800,354	44,408	0	0	0		0%
037-9100-549.57-21	MADSEN AVE BIKE-PED KAMM/	400	1,797	211,000	2,890	2890	209012	0%
037-9100-549.57-22	LEWIS ST BIKE -CAL/18TH	548	-7,658	0	0	0		0%
037-9100-549.57-23	SIERRA ST R/R CROSSING	260,132	150	0	0	0		0%
		1,061,434	38,697	211,000	2,890	2,890	209,012	
SIERRA ST SIGNAL SYNCHRO								
038-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	9,155	35,479	268,000	16,170	0	250127	0%
SIERRA ST TRANSIT STOP								
039-9100-549.57-31	SIERRA ST TRANSIT STOP	3,118	2,730	109,400	120	0	54502	0%
14TH AVENUE BIKELINES								
040-9100-549.57-32	14TH AVE BIKELINES	4,515	43,478	139,045	7,414	0	315919	0%
SIERRA ST SIDE LINC TO EL								
041-9100-549.57-33	SIERRA ST SIDE LINC TO EL	960	6,457	30,150	680	0		0%
LINCOLN ST RECONSTRUCT								
042-9100-549.57-34	LINCOLN ST RECON	3,232	16,020	158,200	2,528	0	143665	0%
SIERRA ST RECON RAF TO 99								
043-9100-549.57-35	SIERRA ST RECON RJD	12,671	22,958	235,175	144	0	224596	0%
10TH AND UNION LIGHTED CR								
044-9100-549.57-36	10TH & UNION LIGHTED CROS	320	3,927	64,300	360	0	63172	0%
SIERRA ST LIGHTED CROSSWALK								
045-9100-549.57-42	SIERRA ST LIGHTED CROSSWA	320	4,409	0	180	180	62690	0%
EARL ST RECONSTRUCT								
046-9100-549.57-38	EARL ST RECONSTRUCT	0	1,272	21,404	4,451	4451	129906	0%
SIERRA ST SIDEWALK 16-18								
048-9100-549.57-40	SIERRA ST SIDEWALK 16-18	320	8,785	50,671	65,620	0	157249	0%
6TH ST RECONSTRUCT								
049-9100-549.57-41	6TH ST RECONSTRUCT	320	14,119	189,200	200	0	184176	0%
HISTORIC DEPOT PROJECT								
050-9100-549.57-45	HISTORIC TRAIN DEPOT	0	70,061	0	116,146	0	926920	0%
		1,224,799	921,396	1,591,545	336,831	127,449	2,906,934	
10th AVENUE RECONSTRUCT								
053-9100-549.57-48	10TH AVE RECONSTRUCT	0	0	0	0	0	53040	0%
		0	0	0	0	0	0	
18TH/KERN LIGHTED CROSSWALK								
054-9100-549.57-49	18TH/KERN LIGHTED CROSSWALK	0	0	0	0	0	8021	0%
		0	0	0	0	0	0	
					Revenues	842,846	2,836,537	
					Expenses	127,449	2,906,934	
						715,397	-70,397	

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Type of Funding	Project Title	Limits	Phase	Project Budget (including local match)	Federal Funds	Amount Spent to Date	Remaining Budget	Local Match
CMAQ	Madsen Avenue Bike Path	Sierra St to Stroud Ave	PRELIMINARY ENGINEERING	$30,724.00	$27,200.00	$26,511.33	**$4,212.67**	**$483.19**
			CONSTRUCTION ENGINEERING	$20,480.00	$18,130.00	$0.00	**$20,480.00**	**$2,349.06**
			CONSTRUCTION	$184,320.00	$163,170.00	$0.00	**$184,320.00**	**$21,141.50**
			TOTAL:	**$235,524.00**	**$208,500.00**	**$26,511.33**	**$209,012.67**	**$23,973.75**
RSTP	Sierra Street Reconstruction	Rafer Johnson Drive to Sixth Ave Drive	PRELIMINARY ENGINEERING	$52,107.00	$52,107.00	$35,688.63	**$16,418.37**	**$1,883.19**
			CONSTRUCTION ENGINEERING	$20,818.00	$18,430.00	$0.00	**$20,818.00**	**$2,387.82**
			CONSTRUCTION	$187,360.00	$165,870.00	$0.00	**$187,360.00**	**$21,490.19**
			TOTAL:	**$260,285.00**	**$236,407.00**	**$35,688.63**	**$224,596.37**	**$25,761.20**
RSTP	Lincoln Street Reconstruction	Sierra St to 18th Avenue	PRELIMINARY ENGINEERING	$25,846.00	$25,846.00	$22,420.79	**$3,425.21**	**$392.87**
			CONSTRUCTION ENGINEERING	$14,024.00	$12,415.00	$0.00	**$14,024.00**	**$1,608.55**
			CONSTRUCTION	$126,216.00	$111,739.00	$0.00	**$126,216.00**	**$14,476.98**
			TOTAL:	**$166,086.00**	**$150,000.00**	**$22,420.79**	**$143,665.21**	**$16,478.40**
CMAQ	Sierra Street Transit Stop	Sierra Street / Rafer Johnson Drive	PRELIMINARY ENGINEERING	$12,125.00	$12,125.00	$5,968.55	**$6,156.45**	**$706.14**
			CONSTRUCTION ENGINEERING	$4,835.00	$4,280.00	$0.00	**$4,835.00**	**$554.57**
			CONSTRUCTION	$43,511.00	$38,520.00	$0.00	**$43,511.00**	**$4,990.71**
			TOTAL:	**$60,471.00**	**$54,925.00**	**$5,968.55**	**$54,502.45**	**$6,251.43**
CMAQ	14th Avenue Bike Lanes	Sierra Street to Stroud Avenue	PRELIMINARY ENGINEERING	$58,295.00	$58,295.00	$55,406.45	**$2,888.55**	**$331.32**
			CONSTRUCTION ENGINEERING	$40,830.00	$36,147.00	$0.00	**$40,830.00**	**$4,683.20**
			CONSTRUCTION	$272,201.00	$240,980.00	$0.00	**$272,201.00**	**$31,221.45**
			TOTAL:	**$371,326.00**	**$335,422.00**	**$55,406.45**	**$315,919.55**	**$36,235.97**
CMAQ	Sierra Street Traffic Signal Synchronization	Sixth Avene Drive to 18th Avenue	PRELIMINARY ENGINEERING	$74,031.00	$74,031.00	$60,803.94	**$13,227.06**	**$1,517.14**
			CONSTRUCTION ENGINEERING	$30,900.00	$27,356.00	$0.00	**$30,900.00**	**$3,544.23**
			CONSTRUCTION	$206,000.00	$182,372.00	$0.00	**$206,000.00**	**$23,628.20**
			TOTAL:	**$310,931.00**	**$283,759.00**	**$60,803.94**	**$250,127.06**	**$28,689.57**
RSTP	Earl Street Reconstruction	California Street to 18th Avenue	PRELIMINARY ENGINEERING	$21,404.00	$21,404.00	$5,657.10	**$15,746.90**	**$1,806.17**
			CONSTRUCTION ENGINEERING	$14,890.00	$13,182.00	$0.00	**$14,890.00**	**$1,707.88**
			CONSTRUCTION	$99,270.00	$87,884.00	$0.00	**$99,270.00**	**$11,386.27**
			TOTAL:	**$135,564.00**	**$122,470.00**	**$5,657.10**	**$129,906.90**	**$14,900.32**
RSTP	Sixth Street Reconstruction	Sierra Street to Kern Street	PRELIMINARY ENGINEERING	$31,392.00	$31,392.00	$14,638.72	**$16,753.28**	**$1,921.60**
			CONSTRUCTION ENGINEERING	$16,742.00	$16,742.00	$0.00	**$16,742.00**	**$1,920.31**
			CONSTRUCTION	$150,681.00	$150,681.00	$0.00	**$150,681.00**	**$17,283.11**
			TOTAL:	**$198,815.00**	**$198,815.00**	**$14,638.72**	**$184,176.28**	**$21,125.02**

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Type of Funding	Project Title	Limits	Phase	Project Budget (including local match)	Federal Funds	Amount Spent to Date	Remaining Budget	Local Match
CMAQ	10th / Union Lighted Crosswalk	10th Avenue / Union Street	PRELIMINARY ENGINEERING	$10,673.00	$10,673.00	$4,426.51	**$6,246.49**	**$716.47**
			CONSTRUCTION ENGINEERING	$5,693.00	$5,693.00	$0.00	**$5,693.00**	**$652.99**
			CONSTRUCTION	$51,233.00	$51,233.00	$0.00	**$51,233.00**	**$5,876.43**
			TOTAL:	**$67,599.00**	**$67,599.00**	**$4,426.51**	**$63,172.49**	**$7,245.88**
CMAQ	Rafer Johnson Drive / Sierra Street Lighted Crosswalk	Rafer Johnson Drive / Sierra Street	PRELIMINARY ENGINEERING	$10,673.00	$10,673.00	$4,909.00	**$5,764.00**	**$661.13**
			CONSTRUCTION ENGINEERING	$5,693.00	$5,693.00	$0.00	**$5,693.00**	**$652.99**
			CONSTRUCTION	$51,233.00	$51,233.00	$0.00	**$51,233.00**	**$5,876.43**
			TOTAL:	**$67,599.00**	**$67,599.00**	**$4,909.00**	**$62,690.00**	**$7,190.54**
TE	Historic Train Depot Restoration	Historic Train Depot Restoration	PRELIMINARY ENGINEERING	$180,100.00	$50,000.00	$180,079.78	**$20.22**	**$0.00**
			CONSTRUCTION ENGINEERING	$100,000.00	$144,391.00	$0.00	**$100,000.00**	**$0.00**
			CONSTRUCTION	$826,900.00	$962,609.00	$0.00	**$826,900.00**	**$0.00**
			TOTAL:	**$1,107,000.00**	**$1,157,000.00**	**$180,079.78**	**$926,920.22**	**$0.00**
CMAQ	18th Avenue Sidewalks	18th Avenue Sidewalks	PRELIMINARY ENGINEERING	$33,465.00	$33,465.00	$10,075.61	**$23,389.39**	**$2,682.76**
			CONSTRUCTION ENGINEERING	$20,079.00	$17,776.00	$0.00	**$20,079.00**	**$2,303.06**
			CONSTRUCTION	$113,781.00	$100,730.00	$0.00	**$113,781.00**	**$13,050.68**
			TOTAL:	**$167,325.00**	**$151,971.00**	**$10,075.61**	**$157,249.39**	**$18,036.51**
RSTP	10th Avenue Reconstruction	Sierra St to Stroud Ave	PRELIMINARY ENGINEERING	$53,040.00	$46,956	$0.00	**$53,040.00**	**$6,083.69**
			CONSTRUCTION ENGINEERING	$44,200.00	$39,130	$0.00	**$44,200.00**	**15/16**
			CONSTRUCTION	$309,402.00	$273,914	$0.00	**$309,402.00**	**15/16**
			TOTAL:	**$406,642.00**	**$360,000.16**	**$0.00**	**$406,642.00**	**$6,083.69**
CMAQ	18th / Kern Lighted Crosswalk	18th Ave/ Kern St	PRELIMINARY ENGINEERING	$8,021.00	$7,101	$0.00	**$8,021.00**	**$920.01**
			CONSTRUCTION ENGINEERING	$6,684.00	$5,917	$0.00	**$6,684.00**	**15/16**
			CONSTRUCTION	$46,791.00	$41,424	$0.00	**$46,791.00**	**15/16**
			TOTAL:	**$61,496.00**	**$54,442.41**	**$0.00**	**$61,496.00**	**$920.01**
			GRAND TOTAL:					**$211,972.30**

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Summary of Finance Authority Funds

2014-2015 Fiscal Year Budget

		Finance Authority	Spec Asst Dist 1991-1	Spec Asst Dist 1991-1 supp	Spec Asst Dist 1992-1	Spec Asst Dist 1992-2	Total
Actual Fund Balance 06/30/13		5,575,957	(439,788)	(12,208)	(180,789)	(151,539)	
Estimated Beg Fund Balance 6/30/14		5,248,269	(408,788)	(11,908)	(162,679)	(125,405)	4,539,489
Revenues:							
	Special Assessments	-	74,400	2,500	43,200	49,574	169,674
	Interest	291,000	-	-	10	10	291,020
	Total Revenue	291,000	74,400	2,500	43,210	49,584	460,694
Expenses:							
	Fiscal Agent Fees	11,000	-				11,000
	Principle Retirement	270,000		-			270,000
	Interest and Fiscal charges	337,588	47,090	2,843	26,698	25,663	439,882
							-
	Total Expenses	618,588	47,090	2,843	26,698	25,663	720,882
	Net Result	*(327,588)*	*27,310*	*(343)*	*16,512*	*23,921*	*(260,188)*
Projected 6/30/15	**Ending Fund Balance**	**4,920,681**	**(381,478)**	**(12,251)**	**(146,167)**	**(101,484)**	**4,279,301**

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	FINANCE AUTHORITY							
750-0000-451.01-01	INTEREST	377,814	369,091	291,000	154,439	291,000	291,000	0%
	TOTAL	377,814	369,091	291,000	154,439	291,000	291,000	0%
	SPECIAL ASSESS DIST 1991-1							
754-0000-451.01-01	INTEREST	190	0	200	0	200	200	0%
754-0000-491.02-01	ASSESSEMENTS RECEIVED	68,375	59,448	74,200	60,382	74,200	74,200	0%
754-0000-495.00-00	PREPAYMENT REV	22,493	0	0	10,326	10,326	0	0%
	TOTAL	91,058	59,448	74,400	70,708	84,726	74,400	0%
	SPECIAL ASSESS 91-1 SUPP							
755-0000-451.01-01	INTEREST	2	1	0	0	0	0	0%
755-0000-491.02-01	ASSESSMENTS RECEIVED	3,141	2,986	2,500	6,423	6,423	2,500	0%
	TOTAL	3,143	2,987	2,500	6,423	6,423	2,500	0%
	SPECIAL ASSESS 92-1							
756-0000-451.01-01	INTEREST	75	0	10	0	0	10	0%
756-0000-491.02-01	ASSESSMENTS RECEIVED	48,834	53,875	43,200	38,667	43,200	43,200	0%
	TOTAL SPEC ASSESS 92-1	48,909	53,875	43,210	38,667	43,200	43,210	0%
	SPECIAL ASSESS 92-2 AGENCY							
757-0000-451.01-01	INTEREST	19	0	10	0	10	10	0%
757-0000-491-02-01	ASSESSMENTS RECEIVED	47,457	46,413	40,850	49,574	49,574	49,574	18%
757-0000-495.00-00	PREPAYMENT REV	0	21,794	0	0	0		0%
	TOTAL SPEC ASSESS 92-2	47,476	68,207	40,860	49,574	49,584	49,584	
		568,400	553,608	451,970	319,811	474,933	460,694	

553,608	451,970	Revenues		460,694
766,147	712,838	Expenses		721,862
-212,539	-260,868			-261,168

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	FINANCE AUTHORITY							
750-9100-519.52-80	MISC BOND FEES	10,572	12,134	11,000	10,584	11000	11,000	0%
750-9100-519.54-74	BOND PRINCIPAL EXPENSE	620,000	265,000	270,100	85,000	270100	270,000	0%
750-9100-519.54-75	INTEREST EXPENSE	383,139	382,795	337,588	302,610	337588	337,588	0%
	TOTAL	1,013,711	659,929	618,688	398,194	618,688	618,588	0%
	SPEC ASSESS 92-1 CAP PROJ							
751-9100-519.52-80	MISC BOND FEES	1,903	2,030	0	760	760	760	100%
751-9100-519.57-01	CAPITAL OUTLAY	1,100	220	0	220	220	220	100%
	TOTAL	3,003	2,250	0	980	980	980	100%
	SPEC ASSESS 91-1 AGENCY							
754-9100-519.52-80	MISC BOND FEES	4,264	4,737	0	3,690	0	3690	100%
754-9100-519.56-20	ASSESSMENT BOND PAYMENTS	44,693	42,038	43,400	20,355	43400	43,400	0%
	TOTAL	48,957	46,775	43,400	24,045	43,400	47,090	8%
	SPEC ASSESS 91-1 SUPP AGEN							
755-9100-519.52-80	MISC BOND FEES	739	837	0	643	0	643	100%
755-9100-519.56-20	ASSESSMENT BOND PAYMENTS	1,637	1,549	2,200	752	2200	2200	0%
	TOTAL	2,376	2,386	2,200	1,395	2,200	2,843	23%
	SPEC ASSESS 92-1 AGENCY							
756-9100-519.52-80	MISC BOND FEES	1,849	2,084	0	1,598	1598	1598	100%
756-9100-519.56-20	ASSESSMENT BOND PAYMENTS	42,875	24,719	25,100	12,031	25100	25,100	0%
	TOTAL	44,724	26,803	25,100	13,629	26,698	26,698	6%
	SPEC ASSESS 92-2 AGENCY							
757-9100-519.52-80	MISC BOND FEES	2,571	2,929	0	2,213	0	2213	100%
757-9100-519.56-20	ASSESSMENT BOND PAYMENTS	26,775	25,075	23,450	10,838	23450	23,450	0%
	TOTAL	29,346	28,004	23,450	13,051	23,450	25,663	9%
		1,142,117	766,147	712,838	451,294	715,416	721,862	

Revenues	474,933	460,694
Expenses	715,416	721,862
	-240,483	-261,168

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FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	5,575,957
2013-14 Fiscal Year	
Estimated Revenue	291,000
Transfers In	-
Estimated Funds Available	5,866,957
Estimated Expenditures	618,688
Transfers Out	-
Total Expenditures and Transfers Out	618,688
06/30/14 Estimated Fund Balance	5,248,269
06/30/14 Fund Balance	5,248,269
2014-15 Fiscal Year	
Estimated Revenue	291,000
Transfers In	-
Estimated Funds Available	5,539,269
Estimated Expenditures	618,588
Transfers Out	-
Total Expenditures and Transfers Out	618,588
06/30/15 Estimated Fund Balance	**4,920,681**

EXPLANATION OF RESERVES

	2012-13	**2013-14**	**2014-15**
Reserve for Future Debt Service	5,575,957	5,248,269	4,920,681
Fund Balances	**$ 5,575,957**	**$ 5,248,269**	**$ 4,920,681**

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REVENUE SUMMARY

FINANCE AUTHORITY	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Use of Money and Property			
Interest	369,091	291,000	291,000
TOTAL REVENUES	**$ 369,091**	**$ 291,000**	**$ 291,000**

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	659,929	618,688	618,588
Capital Outlay	-	-	-
Total	**$ 659,929**	**$ 618,688**	**$ 618,588**

Description:
The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds. It then makes the payments that are due for the Marks-Roos bonds each year. This fund can be used for any future bond issues of the City.

Significant Changes:
None.

EXPENDITURE DETAIL

FINANCE AUTHORITY	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE		2014-15 CITY MNGR. PROPOSAL	
DEBT SERVICE					
Fiscal Agent Fees	12,134	11,000		11,000	
Principal Retirement	265,000	270,100		270,000	
Interest and Fiscal Charges	382,795	337,588		337,588	
TOTAL DEBT SERVICE	**659,929**	**618,688**	-	**618,588**	-
CAPITAL OUTLAY DETAIL					
	-	-		-	
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**		**$ -**	

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(439,788)
2013-14 Fiscal Year	
Estimated Revenue	74,400
Transfers In	-
Estimated Funds Available	(365,388)
Estimated Expenditures	43,400
Transfers Out	-
Total Expenditures and Transfers Out	43,400
06/30/14 Estimated Fund Balance	(408,788)
06/30/14 Fund Balance	(408,788)
2014-15 Fiscal Year	
Estimated Revenue	74,400
Transfers In	-
Estimated Funds Available	(334,388)
Estimated Expenditures	47,090
Transfers Out	-
Total Expenditures and Transfers Out	47,090
06/30/15 Estimated Fund Balance	**-$381,478**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Debt	(439,788)	(408,788)	(381,478)
Fund Balances	**$ (439,788)**	**$ (408,788)**	**$ (381,478)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
TAXES			
Special Assessments	59,448	74,200	74,200
Prepaid Assessments	-	-	-
Use of Money and Property			
Interest	-	200	200
TOTAL REVENUES	**$ 59,448**	**$ 74,400**	**$ 74,400**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	46,775	43,400	47,090
Capital Outlay	-	-	-
Total	**$ 46,775**	**$ 43,400**	**$ 47,090**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1991-1	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	46,775	43,400	47,090
TOTAL DEBT SERVICE	**46,775**	**43,400**	**47,090**

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(12,208)
2013-14 Fiscal Year	
Estimated Revenue	2,500
Transfers In	-
Estimated Funds Available	(9,708)
Estimated Expenditures	2,200
Transfers Out	-
Total Expenditures and Transfers Out	2,200
06/30/14 Estimated Fund Balance	(11,908)
06/30/14 Fund Balance	(11,908)
2014-15 Fiscal Year	
Estimated Revenue	2,500
Transfers In	-
Estimated Funds Available	(9,408)
Estimated Expenditures	2,843
Transfers Out	-
Total Expenditures and Transfers Out	2,843
06/30/15 Estimated Fund Balance	**-$12,251**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Debt	(12,208)	(11,908)	(12,251)
Fund Balances	**$ (12,208)**	**$ (11,908)**	**$ (12,251)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
TAXES			
Special Assessments	2,986	2,500	2,500
Prepaid Assessments	-	-	-
Use of Money and Property			
Interest	1	-	-
TOTAL REVENUES	**$ 2,987**	**$ 2,500**	**$ 2,500**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	2,386	2,200	2,843
Capital Outlay	-	-	
Total	**$ 2,386**	**$ 2,200**	**$ 2,843**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	2,386	2,200	2,843
TOTAL DEBT SERVICE	**2,386**	**2,200**	**2,843**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(180,789)
2013-14 Fiscal Year	
Estimated Revenue	43,210
Transfers In	-
Estimated Funds Available	(137,579)
Estimated Expenditures	25,100
Transfers Out	-
Total Expenditures and Transfers Out	25,100
06/30/14 Estimated Fund Balance	(162,679)
06/30/14 Fund Balance	(162,679)
2014-15 Fiscal Year	
Estimated Revenue	43,210
Transfers In	-
Estimated Funds Available	(119,469)
Estimated Expenditures	26,698
Transfers Out	-
Total Expenditures and Transfers Out	26,698
06/30/15 Estimated Fund Balance	**-$146,167**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Debt	(180,789)	(162,679)	(146,167)
Fund Balances	**$ (180,789)**	**$ (162,679)**	**$ (146,167)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
TAXES			
Special Assessments	53,875	43,200	43,200
Prepaid Assessments	-	-	-
Use of Money and Property			
Interest	-	10	10
TOTAL REVENUES	**$ 53,875**	**$ 43,210**	**$ 43,210**

CAPITAL OUTLAY DETAIL

	-	-	-
EXPENDITURE SUMMARY			
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPECIAL ASSESSMENT DISTRICT 1992-1	**2012-13 ACTUAL EXPENSE**	**2013-14 ESTIMATED EXPENSE**	**2014-15 CITY MNGR. PROPOSAL**
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	26,803	25,100	26,698
Capital Outlay	-	-	-
Total	**$ 26,803**	**$ 25,100**	**$ 26,698**

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

Significant Changes:
In the 2010-11 Fiscal Year the Brucker Estates project bonds were paid off by the KRDA. The project is now a proposed Low/Mod Senior Housing Project.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	**2012-13 ACTUAL EXPENSE**	**2013-14 ESTIMATED EXPENSE**	**2014-15 CITY MNGR. PROPOSAL**
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	26,803	25,100	26,698
TOTAL DEBT SERVICE	**26,803**	**25,100**	**26,698**

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(180,789)
2013-14 Fiscal Year	
Estimated Revenue	40,860
Transfers In	-
Estimated Funds Available	(139,929)
Estimated Expenditures	23,450
Transfers Out	-
Total Expenditures and Transfers Out	23,450
06/30/14 Estimated Fund Balance	(163,379)
06/30/14 Fund Balance	(163,379)
2014-15 Fiscal Year	
Estimated Revenue	49,584
Transfers In	-
Estimated Funds Available	(113,795)
Estimated Expenditures	25,663
Transfers Out	-
Total Expenditures and Transfers Out	25,663
06/30/15 Estimated Fund Balance	**-$139,458**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Debt	(180,789)	(163,379)	(139,458)
Fund Balances	**$ (180,789)**	**$ (163,379)**	**$ (139,458)**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	26,803	25,100	26,698
Capital Outlay	-	-	-
Total	**$ 26,803**	**$ 25,100**	**$ 26,698**

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

Significant Changes:
In the 2010-11 Fiscal Year the Brucker Estates project bonds were paid off by the KRDA. The project is now a proposed Low/Mod Senior Housing Project.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	26,803	25,100	26,698
TOTAL DEBT SERVICE	**26,803**	**25,100**	**26,698**

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(151,539)
2013-14 Fiscal Year	
Estimated Revenue	49,584
Transfers In	-
Estimated Funds Available	(101,955)
Estimated Expenditures	23,450
Transfers Out	-
Total Expenditures and Transfers Out	23,450
06/30/14 Estimated Fund Balance	(125,405)
06/30/14 Fund Balance	(125,405)
2014-15 Fiscal Year	
Estimated Revenue	49,584
Transfers In	-
Estimated Funds Available	(75,821)
Estimated Expenditures	25,663
Transfers Out	-
Total Expenditures and Transfers Out	25,663
06/30/15 Estimated Fund Balance	**-$101,484**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Debt	(151,539)	(125,405)	(101,484)
Fund Balances	**$ (151,539)**	**$ (125,405)**	**$ (101,484)**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	28,004	23,450	25,663
Capital Outlay	-	-	-
Total	**$ 28,004**	**$ 23,450**	**$ 25,663**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-2	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement			
Interest and Fiscal Charges	28,004	23,450	25,663
TOTAL DEBT SERVICE	**28,004**	**23,450**	**25,663**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
TAXES			
Special Assessments	68,207	40,850	49,574
Prepaid Assessments	-	-	
Use of Money and Property			
Interest	-	10	10
TOTAL REVENUES	**$ 68,207**	**$ 40,860**	**$ 49,584**

Summary of Redevelopment Successor Agency Funds

2014-2015 Fiscal Year Budget

		RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance 06/30/13		(626,230)	(77,447)	(703,677)
Estimated Beg Fund Balance 6/30/14		(634,002)	(77,447)	(711,449)
Revenues:				
	Tax Increment	165,210	-	165,210
	Interest	-	-	-
	Total Revenue	165,210	-	165,210
Expenses:				
	SERAF Property Tax Shift	-		-
	County Admin Fees/Pass Throughs	-	-	-
	City Admin Fees	15,544	-	15,544
	Special Professional	-	-	-
	Bond Retirement	42,910	-	42,910
	Ciedb Loan payment	112,190	-	112,190
	Eligible Projects-Gong/Brucker		-	-
	Total Expenses	170,644	-	170,644
	Net Result	*(5,434)*	-	*(5,434)*
Projected 6/30/15	**Ending Fund Balance**	**(639,436)**	**(77,447)**	**(716,883)**

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	SUCCESSOR AGENCY RDA							
740-0000-401.06-01	AREA #1	-710,514	306,784	163,216	23,373	165210	165,210	1%
740-0000-401.06-02	AREA #2	0	0	0	0	0		0%
740-0000-451.01-01	INTEREST	1	-100	0	0	0		0%
	TOTAL	-710,513	306,684	163,216	23,373	165,210	165,210	

Expenses	171,185	170,644
Revenues	165,210	165,210
	5,975	5,434

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	SUCCESSOR AGENCY RDA							
740-9100-519.52-14	PRINTING & ADVERTISING	0	670	0	197	197	0	0%
740-9100-519.52-70	PROFESSIONAL SERVICES	0	29,079	15,544	13,937	15,544	15544	0%
740-9100-519.52-91	CONF/MEETINGS/TRAVEL	0	0	0	0	0		0%
740-9100-519.52-92	MEMBERSHIPS/DUES	0	0	0	0	0		0%
740-9100-519.53-05	LIBRARY/MOSQUITO DISTRICT	84,428	0	0	0	0		0%
740-9100-519.53-06	ERAF PROP TAX SHIFT	0	0	0	0	0		0%
740-9100-519.56-06	RDA BOND RETIREMENT	11,841	31,393	42,910	22,910	42,910	42910	0%
740-9100-519.56-15	CIEDB POLICE FACILITY LOA	6,907	18,374	112,534	11,774	112,534	112,190	0%
740-9100-519.56-16	CITY ADMIN FEES LOAN PAYB	13,908	0	0	0	0		0%
740-9100-519.57-01	CAPITAL OUTLAY	0	25,801	0	0	0		0%
	TOTAL	117,084	105,317	170,988	48,818	171,185	170,644	

Expenses	171,185	170,644
Revenues	165,210	165,210
	5,975	5,434

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CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(626,230)
2013-14 Fiscal Year	
Estimated Revenue	163,216
Transfers In	-
Estimated Funds Available	(463,014)
Estimated Expenditures	155,444
Transfers Out	15,544
Total Expenditures and Transfers Out	170,988
06/30/14 Estimated Fund Balance	(634,002)
06/30/14 Fund Balance	(634,002)
2014-15 Fiscal Year	
Estimated Revenue	165,210
Transfers In	-
Estimated Funds Available	(468,792)
Estimated Expenditures	155,100
Transfers Out	15,544
Total Expenditures and Transfers Out	170,644
06/30/15 Estimated Fund Balance	**-$639,436**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Debt Service	(626,230)	(634,002)	(639,436)
Fund Balances	**$ (626,230)**	**$ (634,002)**	**$ (639,436)**

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REVENUE SUMMARY

CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Property Tax			
Tax Increment	306,684	163,216	165,210
		-	-
		-	-
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	**$ 306,684**	**$ 163,216**	**$ 165,210**

EXPENDITURE SUMMARY

RDA SUCCESSOR AGENCY	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	29,749	15,544	15,544
Debt Service	49,767	155,444	155,100
Capital Outlay	25,801	-	-
Total	**$ 105,317**	**$ 170,988**	**$ 170,644**

Description:
This is a new 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 increment to cover the recognized debt of the Agency. All of debt will be accounted for in this fund until it is retired. At that time the Fund will be ended.

Significant Changes:
See above.

EXPENDITURE DETAIL

RDA SUCCESSOR AGENCY	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	670	-	-
County Pass-Thru Agreements	-	-	-
City Admin Fees	29,079	15,544	15,544
TOTAL MAINTENANCE & OPERATION	**$ 29,749**	**$ 15,544**	**$ 15,544**
DEBT SERVICE DETAIL			
Bond Retirement	31,393	42,910	42,910
CIEDB Loan-New Police Facility	18,374	112,534	112,190
TOTAL DEBT SERVICE	**$ 49,767**	**$ 155,444**	**$ 155,100**

CITY OF KINGSBURG RDA
LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	(77,447)
2013-14 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(77,447)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	(77,447)
06/30/14 Fund Balance	(77,447)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(77,447)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**-$77,447**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Future Projects	(77,447)	(77,447)	-
Fund Balances	**$ (77,447)**	**$ (77,447)**	**$ -**

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
Property Tax			
Tax Increment	-	-	-
		-	-
Use of Money and Property			
Interest	720	-	-
TOTAL REVENUES	**$ 720**	**$ -**	**$ -**

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	4,255	-	-
Debt Service	-	-	-
Capital Outlay	845,904	-	-
Total	**$ 850,159**	**$ -**	**$ -**

Description:
The former RDA was required by law to set aside 20% of the total tax increment received in the Kingsburg proje area into a low/moderate income housing fund. The 20% set aside was to be used to increase and or maintain the supply of low and moderate income housing.
This has now changed to the Successor Housing Agency and no new funds will be received. Pending the adoption of proposed legislation the Successor Agency will be able to use these funds per Low/Mod rules until they are all dispersed.

Significant Changes:
See above.

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	4,255	-	-
TOTAL MAINTENANCE & OPERATION	**$ 4,255**	**$ -**	**$ -**
CAPITAL OUTLAY DETAIL			
Apartment Project-*Gong*	845,904	-	-
Senior Housing Project	-	-	-
TOTAL CAPITAL OUTLAY	**$ 845,904**	**$ -**	**$ -**

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	LANDSCAPE & LIGHT DIST 93-01							
759-0000-491.02-01	ASSESSMENTS RECEIVED	78,899	80,529	82,008	77,813	82,008	83,425	2%
	TOTAL LANDSCAPE & LIGHT	78,899	80,529	82,008	77,813	82,008	83,425	2%

Revenues	82,008	83,425
Expenses	82,008	83,425
	0	0

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CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 ACTUALS	Projected to Budget	FY 14/15 Proposed	Percent Change
	LANDSCAPE & LIGHT DIST 93-01							
759-9100-549.54-81	ZONE 1 MAINTENANCE	5,879	5,933	5,933	494	5933	5,933	0%
759-9100-549.54-82	ZONE 2 MAINTENANCE	2,480	2,499	2,499	174	2499	2,498	0%
759-9100-549.54-83	ZONE 3 MAINTENANCE	5,977	6,026	6,026	444	6026	6,026	0%
759-9100-549.54-84	ZONE 4 MAINTENANCE	5,029	3,492	5,069	388	5069	5,069	0%
759-9100-549.54-85	ZONE 5 MAINTENANCE	4,388	4,421	4,421	268	4421	4,421	0%
759-9100-549.54-86	ZONE 6 MAINTENANCE	5,899	2,846	2,915	168	2915	2,986	2%
759-9100-549.54-87	ZONE 7 MAINTENANCE	2,725	6,096	6,245	343	6245	6,397	2%
759-9100-549.54-88	ZONE 8 MAINTENANCE	5,158	5,346	5,477	303	5477	5,611	2%
759-9100-549.54-89	ZONE 9 MAINTENANCE	19,952	20,685	21,190	1,153	21190	21,707	2%
759-9100-549.54-90	ZONE 10 MAINTENANCE	6,775	7,014	7,186	320	7186	7,362	2%
759-9100-549.54-91	ZONE 11 MAINTENANCE	8,393	8,681	8,893	900	8893	9,111	2%
759-9100-549.54-92	ANNEXATION NO 12	5,832	6,007	6,154	0	6154	6,304	2%
	TOTAL	78,487	79,046	82,008	4,955	82,008	83,425	

Revenues	82,008	83,425
Expenses	82,008	83,425
	0	0

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Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/13 Fund Balance	2,847
2013-14 Fiscal Year	
Estimated Revenue	82,008
Transfers In	-
Estimated Funds Available	84,855
Estimated Expenditures	82,008
Transfers Out	-
Total Expenditures and Transfers Out	82,008
06/30/14 Estimated Fund Balance	2,847
06/30/14 Fund Balance	2,847
2014-15 Fiscal Year	
Estimated Revenue	83,425
Transfers In	-
Estimated Funds Available	86,272
Estimated Expenditures	83,425
Transfers Out	-
Total Expenditures and Transfers Out	83,425
06/30/15 Estimated Fund Balance	**2,847**

EXPLANATION OF RESERVES

	2012-13	2013-14	2014-15
Reserve for Repair & Improvement	$ 2,847	$ 2,847	$ 2,847

REVENUE SUMMARY

Landscape & Lighting District 93-01	2012-13 ACTUAL	2013-14 ESTIMATE	2014-15 ESTIMATE
TAXES			
Assessments	80,529	82,008	83,425
TOTAL REVENUES	**$ 80,529**	**$ 82,008**	**$ 83,425**

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	79,046	82,008	83,425
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 79,046**	**$ 82,008**	**$ 83,425**

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.

Significant Changes:
None.

EXPENDITURE DETAIL

LANDSCAPE & LIGHTING DISTRICT 93-01	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	5,933	5,933	5,933
Zone 2-Goldcreek	2,499	2,499	2,498
Zone 3-Pheasant Grove 3 & 4	6,026	6,026	6,026
Zone 4-Kng. Country Estates 1 & 2	3,492	5,069	5,069
Zone 5-Sierra Ranch West 1	4,421	4,421	4,421
Zone 6-Kng. Country Estates 3	2,846	2,915	2,986
Zone 7-Sierra Ranch West 2	6,096	6,245	6,397
Zone 8-Sierra Ranch West 3	5,346	5,477	5,611
Zone 9-Business Park	20,685	21,190	21,707
Zone 10-Tract 5087	7,014	7,186	7,362
Zone 11-Tract 5610	8,681	8,893	9,111
Zone 12-Weibe/Crinklaw	6,007	6,154	6,304
TOTAL MAINTENANCE & OPERATION	**$ 79,046**	**$ 82,008**	**$ 83,425**

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