THE CITY OF KINGSBURG

FRESNO COUNTY

ADOPTED OPERATING & CAPITAL BUDGET

FISCAL YEAR 2025-2026

THE GEM OF THE VALLEY

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kingsburg
California

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION DISTINGUISHED BUDGET PRESENTATION AWARD

THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) PRESENTED A DISTINGUISHED BUDGET PRESENTATION AWARD TO THE CITY OF KINGSBURG FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2024. IN ORDER TO RECEIVE THIS AWARD, A GOVERNMENTAL UNIT MUST PUBLISH A BUDGET DOCUMENT THAT MEETS PROGRAM CRITERIA AS A POLICY DOCUMENT, AS A FINANCIAL PLAN, AS AN OPERATIONS GUIDE, AND AS A COMMUNICATIONS DEVICE.

THIS AWARD IS VALID FOR ONE YEAR ONLY. WE BELIEVE OUR CURRENT BUDGET CONTINUES TO CONFORM TO THE PROGRAM REQUIREMENTS, AND WE ARE SUBMITTING IT TO GFOA TO DETERMINE ELIGIBILITY FOR ANOTHER AWARD.

Years Awarded

FY 2015/16	FY 2016/17	FY 2017/18
FY 2018/19	FY 2019/20	FY 2020/21
FY 2021/22	FY 2022/23	FY 2023/24
	FY 2024/25	

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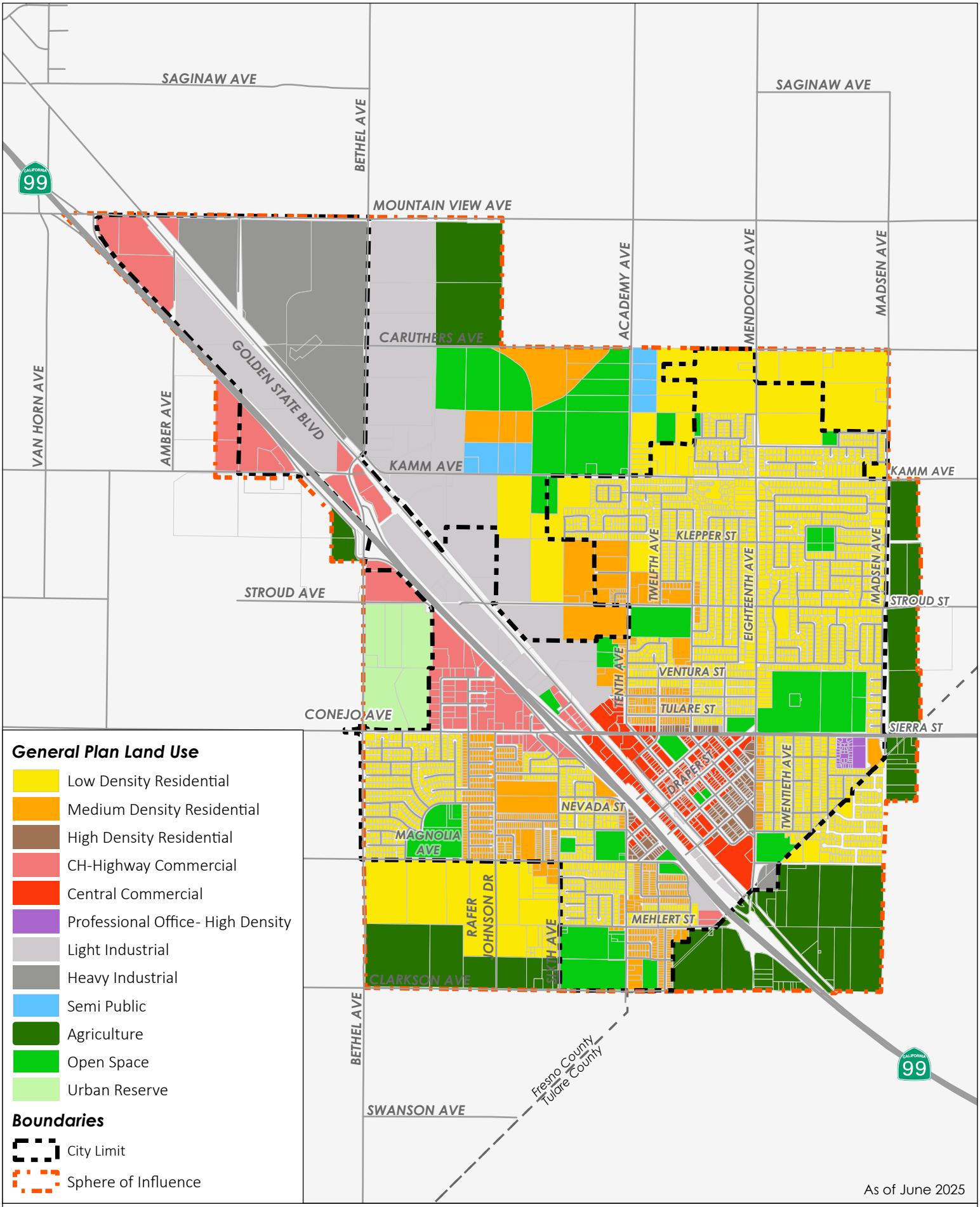


General Plan Land Use Map
City of Kingsburg

PROVOST& PRITCHARD

2025-2026 City of Kingsburg Leadership Group

ELECTED OFFICIALS

Brandon Pursell
Mayor
District 3

Vince Palomar
Mayor Pro-Tem
District 5

David M. Silva
Council Member
District 1

Laura North
Council Member
District 2

Staci Smith
Council Member
District 4

LARGE MANAGEMENT TEAM

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

PROFESSIONAL SERVICES: CONSULTANTS

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

Organizational Chart of

The City of Kingsburg

California

CITIZENS OF KINGSBURG

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

City Manager
Alexander Henderson

City Clerk
Abigail Palsgaard

Local Elections Official
Local Legislation Official
Licensing
Records Managment

City Attorney
Michael Noland

Assistant City Manager & Director of Administrative Services
Christina Windover

Human Resources
Administration Risk Management

Police Chief
Neil Dadian

Patrol
Investigations
Traffic
Records Property/Evidence

Fire Chief
Rodnie Roberts

Fire Response
EMS Community
Risk
Reduction Rescue Services

Finance Director
Alma Colado

Accounting
Budgeting
Utility Billing
Financials
Payroll

Public Works Director
Daniel Galvez

Facilities
Fleet & Street
Maintenance Park & Landscape
Maintenance
Water System

Community Development Director
Holly Owen

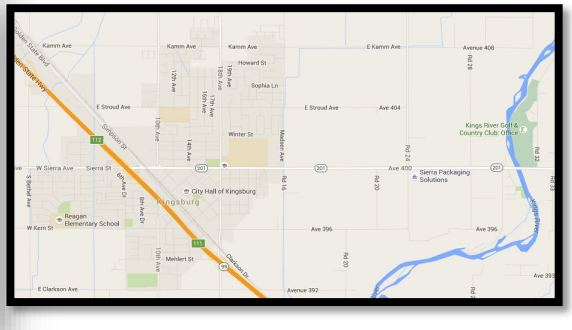
City Planning Building
Permits Building
Inspections
Code Enforcement

Community Services Director
Adam Castaneda

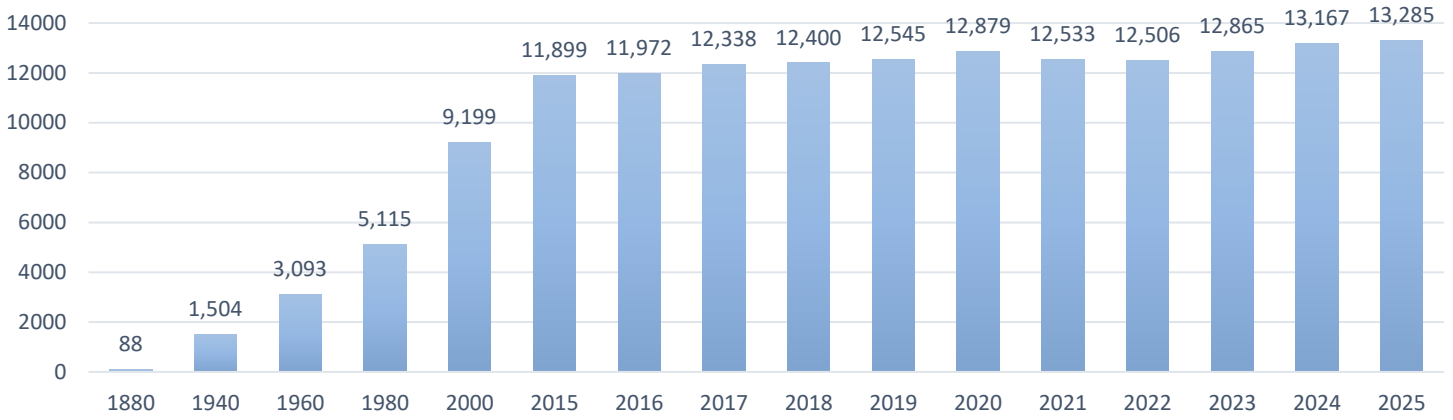
Parks
Pool
Senior Services
Community Events

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

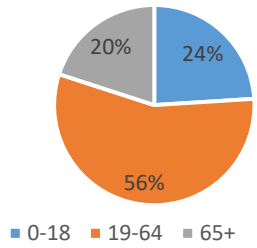
Kingsburg at a Glance



Population by Year

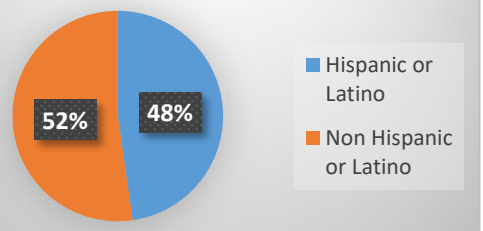


Population by Age

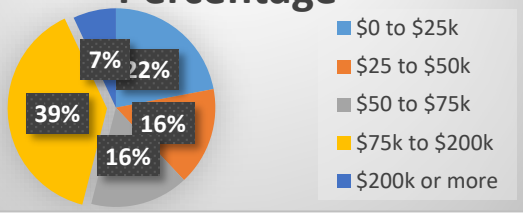


Household Information	
Persons per Household	2.81
Median Housing Value	$356,900
Total Households	4,445
Median Household Income	$82,562
Education (25 Years Old +)	
High School Graduate or higher	85.10%
Bachelor's or higher	19.80%

Ethnic Makeup

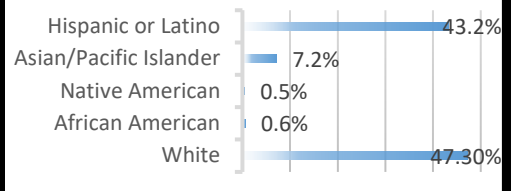


Household Income Percentage



Total Area: 3.72 sq. miles
Elevation: 302 ft.
Density: 3,330.6/sq. mile

RACIAL MAKEUP



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

A Kingsburg Tradition

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

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

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

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

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

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

Letter from the City Manager

June 18, 2025

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

In accordance with Section 2.08.090(G) of the City Charter, it is my pleasure to submit the 2025-2026 $29,861,766 All-Funds budget for your consideration. The budget presents in summary form the revenues and expenditures from each of the City's funds.

The annual budget serves as the blueprint for policy decisions and is a direct corollary to the City's strategic initiatives, adopted by City Council. The City of Kingsburg's Budget and Financial Management Policies and the Government Finance Officers Association (GFOA) "Best Practices" are the framework for the City's fiscal policies and the FY2025 Adopted Budget. The budget has been prepared within the framework of City Council's General Fund unencumbered reserve policy (relative to annual operating expenditures), as identified in our Financial Policy. The Public Hearing for the FY2026 Adopted Budget (Budget Resolution) occurred at the June 18, 2025, regular City Council meeting. The city's budget document has been recognized by the GFOA with the Distinguished Budget Award 18 total times, including the last ten years.

The Council recently updated the City's 5-year strategic plan, helping to chart the course for the near future, and continue to build upon the foundation and history that has helped Kingsburg persevere for over 100 years.

Mission

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

Vision

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

Strategic Goals

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

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

The FY26 budget process has been guided by these strategic principles and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that the City creates on an annual basis.

2025-2026 Strategic Priorities

Our efforts and budget are driven by all our Strategic Goals, which are a reflection of each, with highlights included below.

Preserve the Kingsburg Experience

Thoughtful Growth

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

The City remains committed to thoughtful, sustainable development that enhances the character of our community. Whether residential or commercial, new projects are carefully reviewed to ensure they align with our vision for a vibrant, well-planned city. The City Council plays a central role in upholding the community's expectations, thoughtfully evaluating proposals to maintain the high standards our residents value—preserving quality of life, promoting economic vitality, and ensuring responsible use of resources for generations to come.

General Plan Update

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

Council authorized the update of the city's General Plan as part of the FY24 budget, and the effort kicked-off in early 2024. The effort, which includes updates to new State mandated elements, has also included significant community outreach via public surveys, festival participation and regular workshops. The project is set for completion in the first half of FY26.

Financial Stability

Rate Study Implementation & Review

The Council has been steadfast in their direction regarding costs for services and the impact it has on residents and businesses. Two of our Enterprise Funds, Solid Waste and Water, are fee-driven services that require review of operations and capital expenditures to ensure we are appropriately billing to fund costs for service. In California, rate changes require a Prop. 218 protest ballot procedure. In 2022, the Council completed a rate study for Solid Waste services as the fund was

operating at a deficit. Subsequent rate changes have altered the fund's performance, and it has operated sustainably since.

In FY25, the Council completed a rate study for the water enterprise fund. Water rates, which were last increased in 2019, were no longer covering the costs for operations, maintenance and capital costs. Rate adjustments, set to take place on July 1, 2026, and each subsequent year thereafter (for five years), will help ensure the fund remains solvent and we can continue to provide safe, clean and fresh water to Kingsburg residents and businesses.

For FY26, the city will undertake another rate and nexus study – for development impact fees (DIF). California now requires that DIF be reviewed and substantiated by a rate study at least every eight years.

Support Businesses

Economic Development Incentives

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

Kingsburg has seen continued investment through public/private partnerships, especially through our robust incentive programs. Eligible projects, from existing businesses to new; can participate in nine different programs, including sales tax rebates, façade improvement grants, forgivable loans and more. In FY25, the city provided a $300,000 forgivable loan to help offset regulatory development costs for the former Bank of America building. This historically significant building in Downtown Kingsburg was left vacant after Bank of America ceased operations in 2018. Gold Standard Mortgage, a locally owned company, purchased and remodeled the building. The once vacant third floor was restored, and the first and second levels were completed in early 2025, bringing new life and commercial activity to an iconic Kingsburg building.

Community Engagement

Parks Master Plan

The City is in the process of updating its Parks Master Plan to guide future improvements, enhancements, and expansion of recreational spaces throughout the community. Public input is a vital part of this process, as the City values the voices of residents in shaping park priorities and ensuring that the plan reflects the needs and desires of those who use these spaces most. Parks and open spaces play a crucial role in community well-being, supporting physical health, providing gathering places for families and neighbors, and enhancing the overall quality of life for all ages.

The Master Plan update began in earnest in late FY25, through a partnership with Fresno State University. The city expects to complete the update in early 2026.

Community Safety

Measure E Now and Future

In 2018, Kingsburg voters passed Measure E, a 1% transaction and use tax the supports public safety (Police & Fire). Initially, conservative estimates forecasted that Measure E would generate

~$1,000,000 annually. Fortunately, receipts have exceeded those estimates by more than double since the first full year. For FY25, revenues are expected to be ~$2.6mm. Since inception, the City has received over ~$14mm in cash receipts. The impact Measure E has had on our Police and Fire Departments is significant. Consistent with the Measure's initial intent, Measure E revenue has been used solely for activities related to public safety, including 15 new positions, capital equipment and projects, training and more.

Given the importance of the Measure, the Council has begun discussing the renewal effort and is planning to bring the item to Kingsburg voters during the Primary Election on June 2, 2026. Beginning in July, the city will undertake several procedural steps to place the measure on the ballot and will engage in community outreach leading up to the election. As such, the FY26 includes planned expenditures related to the renewal.

Conclusion & Acknowledgements

Thank you to Mayor Pursell Jr., City Council, City staff and all Kingsburg residents for your energy, effort, and passion to make Kingsburg the "Gem of the Valley." A special thank you to the City's Finance Director, Alma Colado, Assistant City Manager/Administrative Services Director, Christina Windover, Management Assistant, Stephanie Bennett, and our entire Large Management Team for your work in preparing the budget. This document could not have been completed without your assistance.

Respectfully,

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

CITY OF

Kingsburg

2024–2029 Strategic Plan

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CITY OF

Kingsburg

CALIFORNIA

Mission Statement

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

Vision Statement

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

Goals

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

Preserve

Preserve the Kingsburg Experience

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

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

Stability

Financial Stability

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

Stability

Financial Stability

Promote stability and transparency by submitting for and achieving:

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

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

Support

Support Businesses

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

Engagement

Community Engagement

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

Engagement

Community Engagement

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

Safety

Community Safety

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

Safety

Community Safety

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

City of Kingsburg

Goals and Performance Measures

Preserve the Kingsburg Experience

Performance Measures	2020	2021	2022	2023	2024	2025 Goal
Average number of days to issue a permit (21 day turnaround)	21	21	10	10	10	10
Total permits issued - commercial	7	7	38	39	53	39
Total permits issued - residential	495	798	250	377	450	377
New construction housing permits	14	85	70	32	55	32
Solar permits issued	127	216	267	97	97	97
Pool classes offered	6	6	6	*	6	6
Number of pool participants	2500	3000	2750	*	3000	2750
Number of pool/park rentals	103	251	295	*	312	300
Park space acres	21.79	22.16	22.16	22.16	22.16	23

Financial Stability

Performance Measures	2020	2021	2022	2023	2024	2025 Goal
Audit completed with no reportable conditions	Yes	Yes	Yes	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes	Yes
Measure E $ Collected - Annually	$2,316,997	$2,767,328	$265,354	$2,868,000	$2,727,688	$2,868,000
Number of new hires onboarded	34	42	23	26	22	15
Employee turnover - except seasonal separations/retirements	4	6	7	6	6	0
Number of worker's compensation claims (medical treatment sought)	31	34	13	9	14	0
Number of employee sick hours used	4617	4919	5083	5696.5	7,018.25	5000
Number of claims filed against the city- approved	3	1	0	0	0	0
Number of claims filed against the city- denied	6	9	7	5	11	0
CalPERS UAL contributions	$ 641,208	$ 676,866	$ 714,536	$ 608,823	$ 742,412	$ 608,823
Grant funding	$ 521,853	$ 3,493,777	$ 1,664,789	$ 3,050,335	$ 2,459,794	$ 3,050,335

Support Businesses

Performance Measures	2020	2021	2022	2023	2024	2025 Goal
Upper Floor Improvement Program	0	0	0	0	$100,000	0
Façade Alley Program Funding	$48,200.00	$23,450.00	$25,969.00	$20,000.00	$12,477.50	$30,000.00
Micro-grant Program reimbursements	$8,663	$0	$0	$0	$15,000	$0
Forgivable loan program fund	$0	$0	$60,000	$139,966	$250,000	$300,000
New business licenses issued	145	161	135	135	212	N/A
New brick and mortar businesses opened	17	29	16	30	26	N/A
Number of business licenses renewed	891	1089	1064	1064	1081	1064
Number of Downtown Business Improvement District meetings	14	15	12	14	15	$12
Informational booth at community event(s)	Yes	Yes	Yes	Yes	Yes	Yes

Community Engagement

Performance Measures	2020	2021	2022	2023	2024	2025 Goal
Number of social media pages archived	12	12	12	12	12	10
Number of Carrier subscribers	2479	2888	3200	3547	3865	3980.95
Carrier open rates	45	51	60	55%	63%	100
Number of Facebook followers	3345	3800	4100	4850	5055	5206.65
Number of Instagram followers	1617	1840	2130	2419	2643	2722.29
Number of X/Twitter followers	441	499	519	529	526	541.78
How am I doing survey - Excellent/Good reviews (as a %)	97%	80%	90%	93%	93%	100
Number of public meetings	67	66	50	66	74	66
City Council meetings	24	24	26	22	22	22
Planning Commission meetings	12	6	6	7	12	12
Finance Committee meetings	5	6	11	11	12	12
Community Services meetings	5	5	6	6	12	12

Community Safety

Performance Measures	2020	2021	2022	2023	2024	2025 Goal
Number of dog licenses issued	174	178	10	90	73	178
Number of BSFE Inspections	49	40	52	65	65	65
Number of playground inspections per year	1	1	1	1	1	1
Number of pool inspections per year	1	2	2	2	2	2
Number of Fire Calls	353	78	61	90	576	61
Number of EMS Calls	2408	2379	2521	2500	2432	2379
Fire/EMS Training Hours	10500	12000	11478	11500	5275	11500
Code Enforcement Complaints - submitted	132	208	171	655	722	655
Code Enforcement Complaints - closed	111	157	198	596	715	655
Percent of complaints - closed (+100% = closed cases from prior year)	84%	75%	116%	91%	99%	100%
Public Works Requests/Violations	83	93	101	171	168	100
Dogs Transported to Selma by Public Works staff	102	67	81	101	24	100
Commercial Water Service Connections	258	261	260	262	262	262
Residential Water Service Connections	3463	3505	3634	3746	3799	3746
Residential Multi-family Water Service Connections	155	193	157	76	76	76
Water Consumption Reduction (average since 2013)	26	22	23	25	28	30
Vehicles maintained	61	48	65	65	66	65
Arrests	165	286	310	414	353	N/A
Part 1 Crimes	185	260	294	229	200	N/A
Part 1 Crimes Cleared	28%	27%	34%	33%	35%	40%
Priority Calls for Service - Average Response Time	5.1	5.1	5.17	4.71	5.3	5
Speed Trailer - Days Deployed	174	156	26	44	73	180
Traffic Enforcement Hours	178	801	1880	1383	1372	1880
Police Initiated Calls for Service	2883	3230	4279	6374	7609	50%
Citizen Initiated Calls for Service	5716	5923	6494	6735	6135	50%

* Pool season for the 23/24 fiscal year ends on June 30, 2024. We will have incomplete data until July 1, 2024

** GFOA and Audit awards are not available for the current fiscal year. We anticipate receiving notice of awards in early 2025

City of Kingsburg

Preserve the Kingsburg Experience

Strategic Plan - Department Goals	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Administration					
Adhere to the Community's adopted growth management ordinance	✓	✓			
Promote & preserve the Swedish theme as outlined in the downtown revitalization plan	✓	✓			
Invest in all city personnel through leadership development, job training, and providing the resources necessary to perform their job	✓	✓			
Examine financing alternatives to support construction of a new municipal facility	✓	✓			
Maintain positive working relationships with representatives of the community organizations, state/local agencies, and the public	✓	✓			
Community Development					
Update the General Plan by the end of 2026	In Progress	In Progress	Target Completion		
Ensure property standards are enforced to ensure property values are protected	✓	✓			
Adopt objective design standards-multi-family residential	Q1 - Target Completion	✓			
Planning and City Engineer work on North Specific Planning map to commence by the end of 2023	Target Completion	✓			
Community Services					
Update and preserve two parks/landmarks as identified by the CSC	-	✓			Target Completion
Promote and support community events	✓	✓			
Complete renovations to the Senior Center to provide a resource filled gathering place for our aging population	In Progress	In Progress			
Support community and cultural events by working with our community to problem solve issues to ensure successful events	✓	✓			
Enhance public spaces*	✓	✓			
Finance					
Implement 3 sustainability initiatives - eco-friendly	-	-			Target Completion
Fire					
Complete the Fire Community Risk Assessment/Standard of Cover	Target Completion	✓			

City of Kingsburg

Financial Stability

Strategic Plan - Long-term Department Goals	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Administration					
Maintain Unfunded Accrual Liability Fund to offset volatility of city contributions dependent upon CalPERS return on investments	✓	✓			
Implement energy-efficient practices and technologies in municipal facilities, operations, and maintenance to reduce energy consumption and greenhouse gas emissions	✓	✓			
Actively seek grant funding for organizational capacity, increased services, and long-range planning needs	✓	✓			
City Clerk					
Keep business licenses up to date, to support services including the BID	✓	✓			
Community Services					
Identify three new revenue sources for the CSD to generate $250k	In Progress	In Progress			Target Completion
Finance					
Achieve annual budget surplus of at least 5%	✓	✓			
Examine Finance Department goals, objectives, policies, procedures for best practices	✓	✓			
Maintain administrative and financial internal control to ensure audit compliance and remove fraud risk	✓	✓			
Fire					
Increase revenue by 5% annually from additional diverse streams by offering unique, for-profit training, establishing a fee for Community Risk Reduction, and increasing returns from operational resource deployment to CA Wildland incidents	Cost neutral training implemented	In Progress			
Increase ambulance enterprise revenue streams by 10% by the end of FY 2024 through increased efficiency in operations, best utilization of part-time Firefighter EMT and BLS unit utilization, and ambulance fee adjustments.		PP-FEMT Program will generate additional revenue			
Successfully utilize grant writers to obtain supporting grants for needed fire and ambulance equipment and apparatus annually	✓	✓			
Public Works					
Invest in solar at city facilities and water wells to offset rising utility rates	In Progress	In Progress			
Prioritize preventative maintenance to extend the life of assets to minimize emergency repair and replacements	In Progress	In Progress			

City of Kingsburg

Support Businesses

Strategic Plan - Long-term Department Goals	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Administration					
Provide support to Business Improvement District to maintain less than 10% vacancy rate in the district	✓	✓			
Continue to fund local business incentives; notify business owners of incentives and provide up-to-date marketing materials	✓	✓			
Establish partnerships with the Chamber, BID, and local businesses for collaboration on special events and local business promotion	✓	✓			
Partner with Fresno Economic Development Corporation to aid in business expansion and retention	✓	✓			
Community Development					
Staff information booth at community events	✓	✓			
Update Development Impact Fee Nexus Study to ensure we remain market competitive when attracting new commercial development	In Progress	Target completion			
Community Services					
Partner with the District Chamber of Commerce to provide necessary support for community events	✓	✓			
Fire					
14 day turn-around on Fire related Plan Checks beginning FY2024	✓	✓			
Provide additional FAQs for Fire related permits, fees, and inspection processes on departmental web page by the end of 2024	In progress	In progress			
Reach 100% of BSFE inspections by the end of FY 2024	In progress	In progress			
Improve ISO Rating from a 2 to a 1 over the next 5-year ISO rating cycle	In progress	In progress			Target completion
Police					
Police Officers conduct foot patrols and interactions with business owners in the business and commercial areas*	✓	Completed			
Hosted Conchas with a Cop, Starbuck's Fundraiser for the Special Olympics	✓	Completed			

City of Kingsburg

Community Engagement

Strategic Plan - Long-term Department Goals	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Administration					
Publish the Carrier (E-newsletter) weekly	✓	✓			
Grow the Carrier contacts/subscribers list by 3% annually	✓	✓			
Grow the Kingsburg social media contacts/engagement	✓	✓			
Provide opportunities for in-person engagement, Coffee with a Cop, LMT/staff volunteer days, Trunk or Treat	✓	✓			
Update and maintain city website	✓	✓			
Develop photo library in conjunction with Fresno County and local photography efforts	Developing photo library internally	Developing photo library internally			
Continue to be a resource for community members and businesses of new projects and provide pertinent information in various formats	✓	✓			
Promote public/private Kingsburg Fiber optic broadband network as an affordable alternative for all residents and businesses	✓	✓			
Community Development					
Provide education opportunities to residents, business owners, and stakeholders on City development standards	✓	✓			
Implement planning and building GovPilot modules by the end of 2023 to improve end user experience	✓	✓			
Community Services					
Collaborate with local organizations and develop a comprehensive annual calendar of community events and activities in Kingsburg with at least 25 events, including cultural festivals, sports tournaments, and family-oriented activities	✓	Target completion			
Finance					
Ensure communication with customers regarding utilities	✓	✓			
Have front-facing staff complete customer service training	✓	✓			
Fire					
Increase Fire MED subscriber list by 5% annually over the next 3 yers to offset increases in ambulance costs	Raised rates to increase revenue	In Progress			
Increase fire prevention outreach by 10% via safety trailer and Community Risk Reduction group at all large community events, all public schools, and by request annually	Target Q2 2024	Target Q2 2024			
Complete Image Trend software integration into department web page to increase transparency of response times, call types and time on task for department personnel and equipment by the end of FY 2024	In progress	Target			
Police					
All police department staff participate in at least two community engagement opportunities each year	In progress	In Progress			
Public Works					
Create interactive online maps (GIS) or tools that allow residents to explore infrastructure projects, construction schedules, and maintenace activities in the city	Target	In Progress			
Create opportunities for community members to participate in volunteer clean-up events, tree planting, or maintenance activities in partnership with Public Works Adopt a Trail-Park-Walkway	✓	In Progress			
Communicate with the public on Public Works projects, plans, and activities through multiple channels, newsletters, and social media	✓	Target completion			

City of Kingsburg

Community Safety

Strategic Plan - Long-term Department Goals	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Administration - City Manager, ACM, Etc.					
Ensure Measure E funds are utilized for public safety efforts as outlined by Kingsburg voters	✓	✓			
Organization-wide effort to renw Measure E to protect existing investments and ensure long-term public safety	✓	✓			
Community Development					
Respond to customer service requests within 2 business days of receiving reports of concern by the public in the Community Development Department	✓	✓			
Fire					
Provide emergency response training to 80% of city staff and residents, which includes basic first aid and CPR within the next five years	In progress	In progress			Target Completion
Increase free smoke detection installation by 50% or 260 Kingsburg households by the end of FY2024	In progress	In progress			
Increase safety at fire, rescue and EMS incidents with addition of assigned Safety Officer/Chief Officer on all scenes within 5 minutes by end of FY 2024	No longer applicable	-	-	-	-
Decrease fire response times in 93631 area code by 5% or 13 seconds by the end of FY 2024	Target Completion	In progress			
Decrease outside agency answering of ALS/paramedic calls in 93631 area code by 25% or 25 calls in FY 2024	✓	In progress			
Police					
Support the Public Safety Committee through membership coordination and public outreach of their purpose	In progess	Completed			
Take measures to increase the representation of women in all ranks of law enforcement	In progess	In progress			
Have detective clearance rates of 60% of all assigned cases	In progess	54%			
Conduct operational audit every year (ex: property & evidence, case clearance, response times, weapons/tools/other critical property inventory)	✓	Not initiated			
Install security cameras in key areas of Kingsburg parks to deter and monitor suspicious activity within 5 years	In progress	In progress			Target Completion
Public Works					
Repair and replace pedestrian tripping hazards in the city right-of-way within 90 days of notice, depending upon the severity of the hazard	In progess	Ongoing			
Invest in solar lighting at parks, public parking lots, and other public areas		Q4			
Ensure that public infrastructure, roads, sidewalks, and utilities are well maintained and in good condition to facilitate smooth transportation and access to businesses	Ongoing	Ongoing			
Continue to develop and implement disaster preparedness plans to minimize disruptions to businesses during emergencies and support recovery efforts	Ongoing	Ongoing			
Complete necessary testing and monitoring of city water to ensure all State and Federal guidelines are met	Ongoing	Ongoing			
Install new water lines in identifited neighborhoods to meet updated fire flow requirements*	Ongoing	Completed			
Explore groundwater recharge opportunities to protect groundwater supplies	In progess	In progress			
Maintain 24/7 reliable water system operation for the community	Ongoing	Ongoing			
*Efficiency testing. Rehab Well 13. Replaced a flow meter. Will replace others. Replacing residential water meters as they breakdown	In progess	Completed			
**Draper, 15th, 16th, 17th		Completed			

Basis of Accounting and Budget

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

Governmental Funds:

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

Proprietary Funds and Fiduciary Funds:

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

The City's fund structure contains the following funds:

1. General Fund
2. Recreation Fund (Senior Center & Pool)
3. Special Revenue Fund – Transportation
4. Special Revenue Fund – Measure E Public Safety
5. Enterprise Fund
6. Development Impact Fees
7. Risk Management/Internal Service Fund
8. Grant Fund
9. Finance Authority
10. Redevelopment Successor Agency
11. Landscape and Lighting District 93-01
12. Community Facilities Districts
13. Economic Stabilization
14. CalPERS UAL
15. Equipment Reserve

Major fund summaries:

1. **General Fund and Recreation Funds**: The General Fund is the chief operating fund of the City. This fund accounts for the normal activities of the City (i.e. police, public works, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government. The Recreation Fund is a sub-set of the General Fund, which funds of the Senior Center and Crandell Swim Complex, along with revenues from fees for service and JPA reimbursements.
2. **Special Revenue Fund - Transportation**: The Special Revenue Fund is comprised of revenues from state and local government programs such as: Highway User Tax revenues (Gas Taxes from California Senate Bill 1), and Local Transportation Funds 3, and 8, and Measure C (County funds for road and sidewalk repair). The Special Revenue Fund accounts for the maintenance and improvement of the City's roads, streets, sidewalks, and traffic-related improvement projects.

3. **Special Revenue Fund – Measure E Public Safety**: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety related activities (police, fire/EMS & related admin).
4. **Enterprise Funds**: The Enterprise Fund is generally supported by fees for services from three separate individual funds, including:
   - Water utility
   - Solid waste, recycling, green waste, and street sweeping charges
   - Ambulance charges through an enterprise fund has the advantage of allowing the public to see how much it costs to provide services, and why the fees are set at certain levels.
5. **Risk Management/Internal Service Funds:** The Internal Service Funds is a newly created fund that was established to account for any activity that provides services/goods to other funds and departments. The City's Internal Fund comprises of the risk management expenses and revenues that each department/fund incurs on an annual basis. The primary expenditures to this account are for worker's compensation premiums and general liability insurance premiums.
6. **Grant Funds:** The City's Grant Fund includes various local and federally funded community improvement projects such as Community Development Block Grants, road/sidewalk repairs, and clean air/sustainable community Grants. Grant funds are also supplemented by matching City funds.
7. **Capital Improvement Fund:** City staff determines capital improvement investment based on community need to proactively address citizens' concerns, invest in the City's infrastructure, and to provide new quality of life advancements that enhance Kingsburg. City staff provides a Capital Improvement Plan (CIP) on an annual basis that serves as a five-year plan for planning processes. Capital improvement projects include infrastructure repair/improvements, equipment purchases, economic development initiatives and programs, and more. This fund includes budgets from the General Fund, Pool, Federal Grants, Local Transportation, Measure C, Water and Ambulance Enterprise.

CITY OF KINGSBURG
PERSONNEL SUMMARY
FISCAL YEAR 2025-26

DEPARTMENT	POSITION		2023-2024 Prior Year	2024-2025 Current Year	2025-2026 Proposed Budget
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total, City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
	Management Intern	Part-time	0.40	0.40	0.45
	Total, City Manager		1.40	1.40	1.45
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Total, City Clerk		1.00	1.00	1.00
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Accountant	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Payroll Specialist	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	2.00	2.00	2.00
	Clerical	Part-time	-	-	-
	Total, Finance		7.00	7.00	7.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	Management Assistant	Full-time	0.64	0.45	1.00
	Total, Human Resources		1.61	1.45	2.00
COMMUNITY DEVELOPMENT	Community Development Director	Full-time	1.00	1.00	1.00
	Building Official	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Neighborhood Improvement Officer	Part-time	0.71	0.45	0.48
	Total, Community Development		3.71	3.45	3.48
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	2.60	1.69	2.26
	Summer/After School Leaders	Part-time	3.59	0.00	0.00
	Total, Community Services		7.19	2.69	2.26
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Sergeants	Full-time	4.00	4.00	5.00
	Officers	Full-time	18.00	18.00	17.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	2.00	2.00	2.00
	Lieutenant	Full-time	-	1.00	2.00
	Total, Police		27.00	28.00	29.00
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighters/Engineers	Full-time	15.00	15.00	15.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Reserve Officers/Non-Safety	Part-time	2.50	1.16	2.16
	Account Clerk I	Part-time			0.45
	Total, Fire & Ambulance		22.50	21.16	22.61
PUBLIC WORKS	Director of Public Works	Full-time	1.00	1.00	1.00
	Superintendent	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	-	-	1.00
	Maint Worker I	Full-time	2.00	2.00	1.00
	Mechanic	Full-time	0.00	0.00	0.00
	Water Operator	Full-time	3.00	3.00	3.00
	Trolley Driver	Part-time	0.00	0.00	0.04
	Total, P.W. Admin & Engin		10.00	10.00	10.04
SENIOR CENTER	Nutrition Coordinator	Part-time	1.65	1.45	1.88
	Total, Senior Center		1.65	1.45	1.88
TOTAL-ALL DEPARTMENTS	**Total Employees (F.T.E.)***	**Full-time**	70.00	72.00	74.00
		Part-time	12.09	3.91	5.46
			86.99	75.91	80.17
	GRAND TOTAL	**Elected**	5.00	5.00	5.00
			91.99	**80.91**	**84.46**

* Full time equivalent

2025-2026 City of Kingsburg Budget Schedule

February 2025

11 Special Finance Committee meeting. Recommend Budget Schedule to City Council.

11 Begin personnel costing worksheets and 2024-2025 year-end revenue projections.

13 2025-2026 Capital Improvement Plan (CIP) documents distributed to department heads from Finance Dept. for review and update.

19 Regular City Council meeting. 2025-2026 budget schedule approved by the City Council.

24 Regular Finance Committee meeting. Possible Recommendations for mid-year 2024-2025 adjustments made to City Council.

March 2025

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

24 Regular Finance Committee meeting.

April 2025

3 Personnel costing worksheets and 2024-2025 revenue projections due from Finance Director.

10 Department Heads complete 2024-2025 year to date and year end revenue and expenditure projections. Department budget requests 2025-2026 due from Department Heads.

14-30 Departmental meetings to discuss individual projections and 2025-2026 operational and CIP requests.

28 Regular Finance Committee meeting.

May 2025

7 Regular City Council meeting. City Council approval of budget guidelines and parameters; review of City Financial Policies. First review and input on 2025-2026 capital improvement projects.

13 Measure E Public Safety Tax Oversight Committee meeting to review 2024-2025 expenditures and 2025-2026 proposed budget. (Final Date TBD by Committee)

21 Regular City Council meeting. City Council review and consideration of special funds (Measure E, CalPERS, Economic Development)

30 Distribution of the City Manager's 2025-2026 recommended budget.

June 2025

3 Regular City Council meeting (note it is a Tuesday). First reading of City Manager's recommended budget to the City Council.

18 Regular City Council meeting. Public hearing, final consideration, and approval of 2025-2026 All-Funds City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.

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

CalPERS Update

March 19, 2025

Pension Funding

Contributions

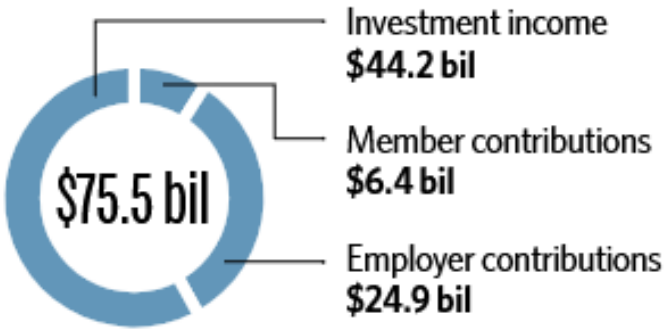
(Employer and Employee, calc'd by Actuary)

Interest Earnings

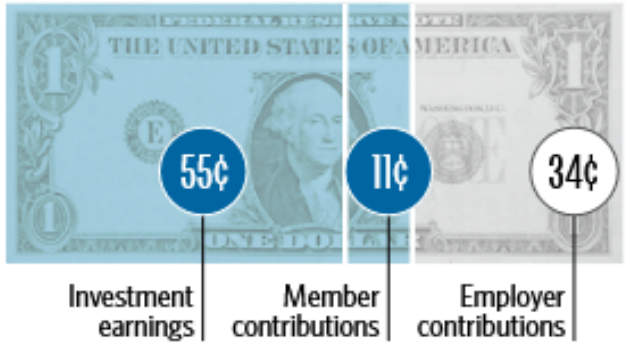
(estimated by CalPERS – can be extremely volatile)

Contributions to the Fund

Funding by Source *(FY 2023-24)*



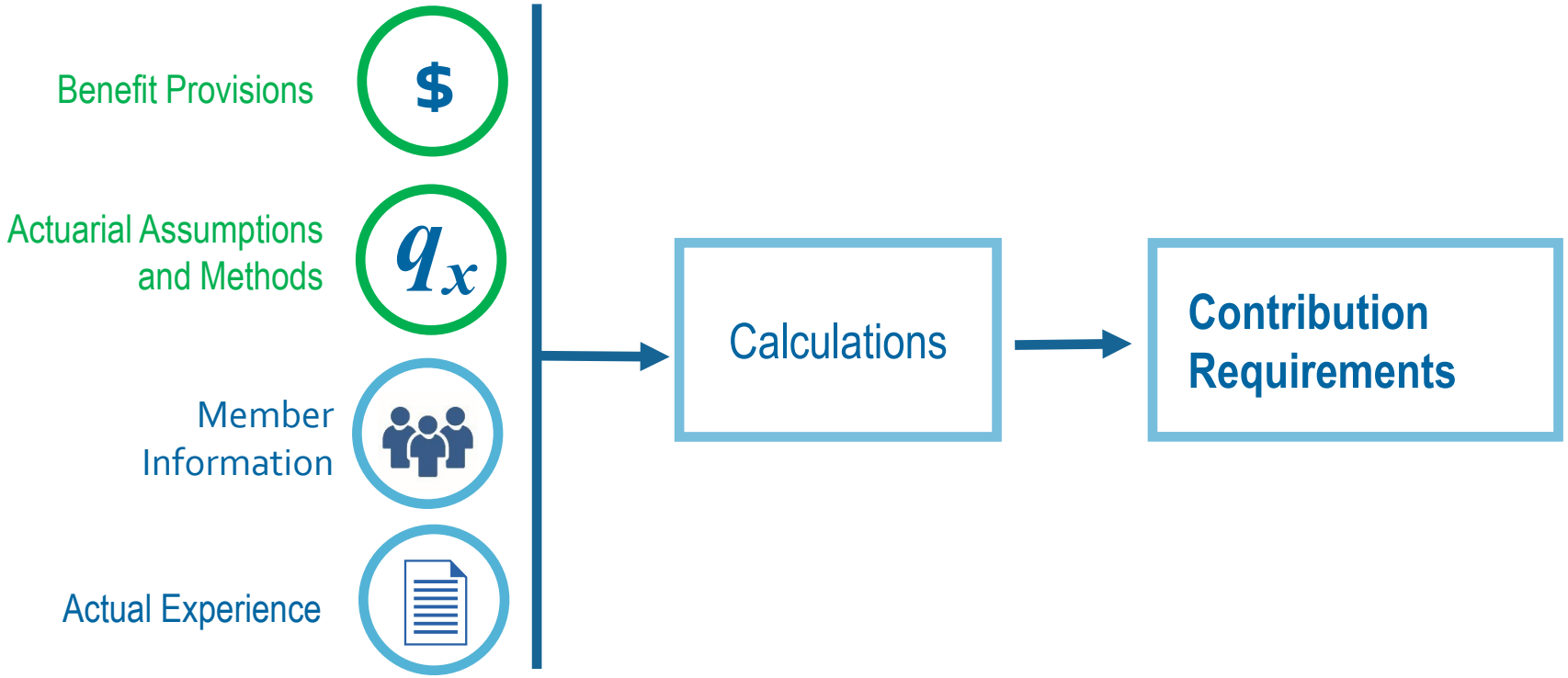
How Public Employee Pensions Are Funded[2] *(20-year average)*



Every public employee pension dollar paid to CalPERS retirees comes from three sources, with 66 cents coming from CalPERS investment earnings and member contributions.[2]

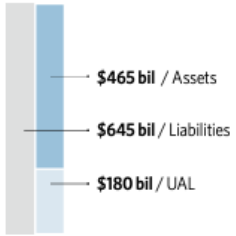
Contribution Requirements

What Goes into Employer Contribution Requirements



Assets & Liabilities of the Fund

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



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

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

Actuarial Value of Assets *UAL* *Accrued Liabilities*

June 30[2]	Assets	+	UAL	=	Liabilities
2022[3]	$439.4	+	$179.9	=	$619.3
2021	$477.3	+	$110.6	=	$587.9
2020	$391.4	+	$163.3	=	$554.7
2019	$372.8	+	$158.4	=	$531.2
2018	$354.6	+	$150.4	=	$505.0

Net Position of the Fund

Net Position *(FY 2022–23)*

$464.6 bil

Fund balance after all payments

↑5.6% change from previous FY

Net Position Progress *(in billions)*

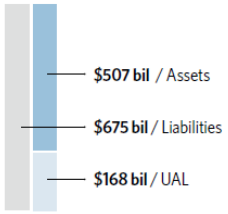
FY	Net Position
2022–23	**$464.6**
2021–22	$439.4
2020–21	$477.3
2019–20	$392.5
2018–19	$372.6

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

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

Assets & Liabilities of the Fund

Assets, Liabilities, and UAL Estimate *(June 30, 2024)*



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

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

Actuarial Value of Assets *UAL* *Accrued Liabilities*

June 30[2]	Assets	+	UAL	=	Liabilities
2023[3]	$464.5	+	$186.3	=	$650.8
2022	$439.4	+	$179.9	=	$619.3
2021	$477.3	+	$110.6	=	$587.9
2020	$391.4	+	$163.3	=	$554.7
2019	$372.8	+	$158.4	=	$531.2

Net Position of the Fund

Net Position *(FY 2023–24)*

$506.6 bil

Fund balance after all payments

↑9.0% change from previous FY

Net Position Progress *(in billions)*

FY	Net Position
2023–24	**$506.6**
2022–23	$464.6
2021–22	$439.4
2020–21	$477.3
2019–20	$392.5

[2] *Based on a 6.8% discount rate (DR) as of June 30, 2022 and June 30, 2023. Based on a 7% DR as of June 30, 2019 and June 30, 2020. Also includes the TAP and 1959 Survivor Benefit Plan.*

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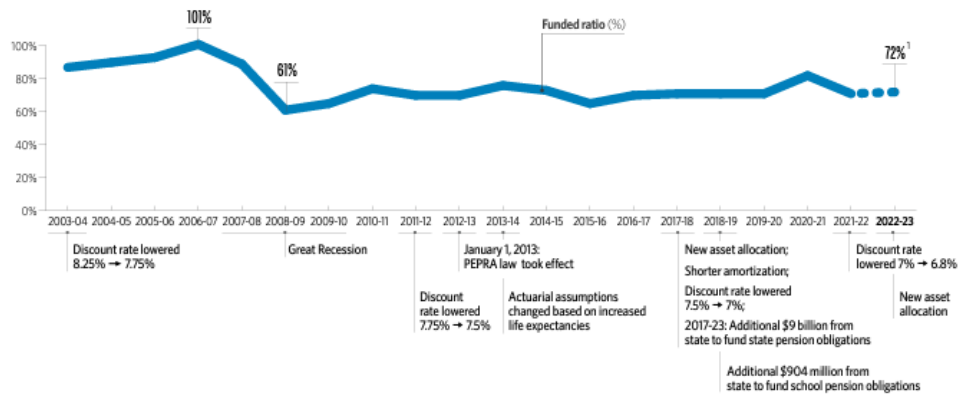
Additional information can be found in the *Annual Comprehensive Financial Report* at **www.calpers.ca.gov.**

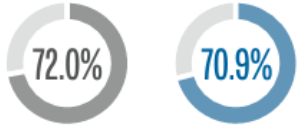
Funding

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



Status of the Fund

Funded Status



Funded Status by Employer

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

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

Continued »

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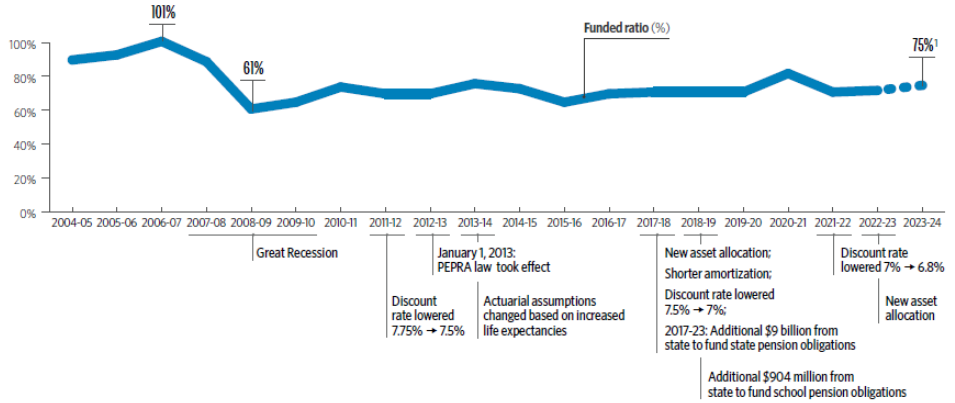
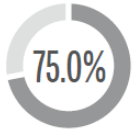
Funding

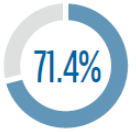
The financial landscape may change, but our focus remains on paying promised benefits.



Status of the Fund

Funded Status





Funded Status by Employer

June 30[2]	State	School	Public Agency	Total Fund
2023	**72.0%**	**67.5%**	**72.3%**	**71.4%**
2022	70.3%	67.9%	72.7%	70.9%
2021	80.7%	78.3%	82.6%	81.2%
2020	70.6%	68.6%	71.1%	70.6%
2019	70.0%	68.5%	70.8%	70.2%

[1] *The funding status for June 30, 2024 is an estimate only. The final funding status will be available in December 2025 when the FY 2024-25 ACFR is released.*
[2] *Based on a 6.8% discount rate (DR) as of June 30, 2021, June 30, 2022, and June 30, 2023. Based on a 7% DR as of June 30, 2019 and June 30, 2020. Also includes the TAP and 1959 Survivor Benefit Plan.*

Continued »

PERS Investment History

- Financial crisis saw total funded status drop from 101% in FY07 to 61% in FY09.
- January 1, 2013 – Pension Reform (PEPRA) takes effect for all new hires.
- Dec 2016 – CalPERS board lowers discount rate to 7.0%, phased in over 3 years.
- FY21 – 21.3% ROI triggers automatic discount rate reduction; adds ~$85B in value, funded status jumps ~10%.
- CalPERS Board affirms/lowers discount rate to 6.8%.
- Fund loses 6.1% in FY2022; first loss since Great Recession.
- CalPERS reports return of 5.8% in FY23.
- CalPERS reports initial return of 9.3% in FY24.

Preliminary total fund annualized returns for the five-year period ending June 30, 2024, is at 6.6%; the 10-year period at 6.2%; and the 20-year period at 6.7%.

Kingsburg CalPERS Pension Plans

The City maintains six pensions plans for its employees

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

Pension Reform

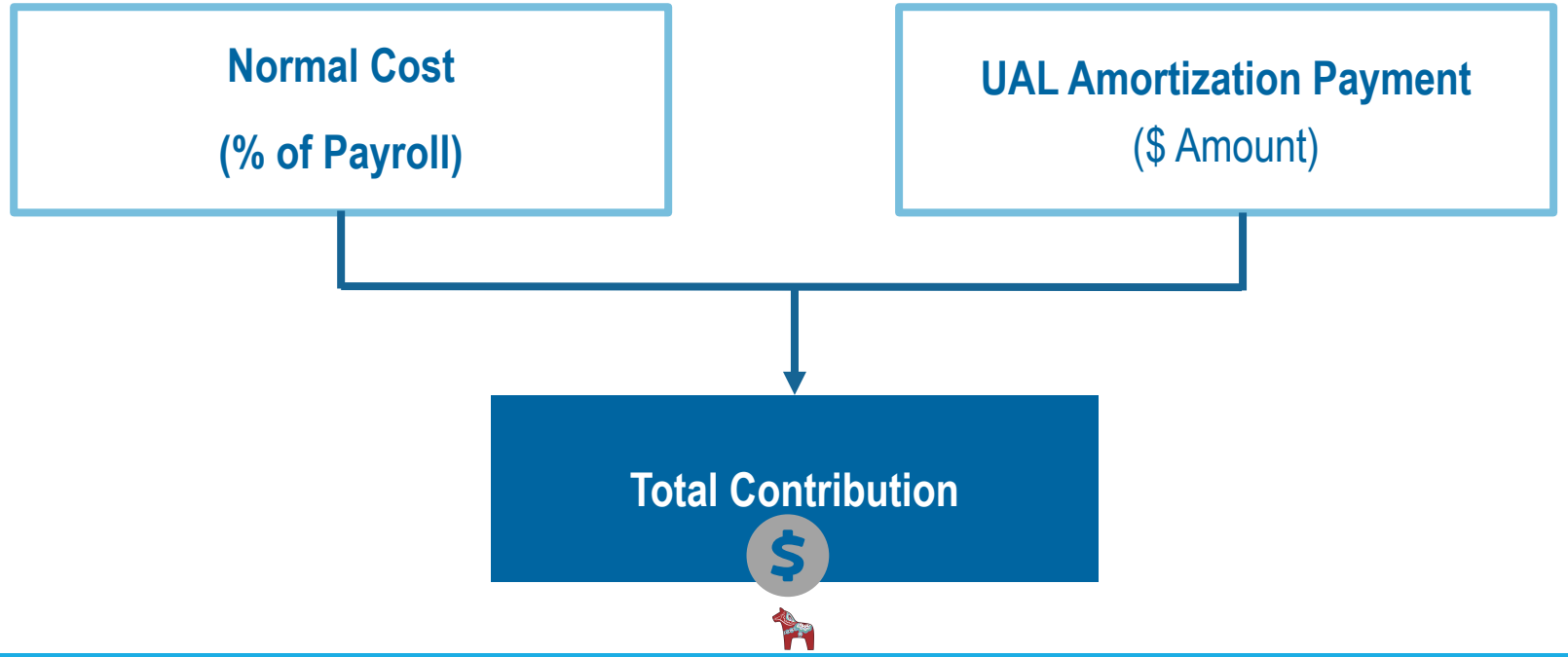
- CA Public Employee's Pension Reform (PEPRA) approved in 2012, into effect 1/1/13
  - Reduced benefits for new members (non-safety): 2% @ 62
  - Created new maximum benefit for safety
  - Lower cap of salary that is pensionable ($151,446 for 2024; $345,000 Classic)
  - Required employees to share equally in cost
  - Disallowed Employer-Paid Member Contributions
  - Required Three-Year Final Compensation Calculation (No 1-year bump)
  - Placed restrictions on retirees returning to work for CalPERS agency; Max. hours worked, etc.

Nearly 64% of all CalPERS active members are PEPRA members.
For Kingsburg: 74% of active members across the organization are PEPRA members.

Employer Contributions

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

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



Normal Costs (Payroll of Active Employees)

Employee Contributions (Normal Costs):

1. Implemented Pension Reform: All PEPRA Employees are required to pay 50% of their normal cost per law. For FY24, employee contribution rates increased 1% for MISC. and .75% for Public Safety (PEPRA employees only).
2. Police CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through MOU negotiations. Safety Police normal cost per FY23 valuation is 32.05% of payroll, meaning employees pay ~37% of normal contribution rate (city pays 20.05% or 63%).
3. Fire CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future MOU negotiations. Safety Fire normal cost per FY23 valuation is 32.05% of payroll, meaning employees pay ~37% of normal contribution rate (city pays 20.05% or 63%).
4. Misc. CLASSIC members contribute ~7% of normal cost rate. MISC normal cost per FY23 valuation is ~18.87% of payroll; meaning employees pay ~37% of normal contribution rate (city pays 11.94% or 63%).

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

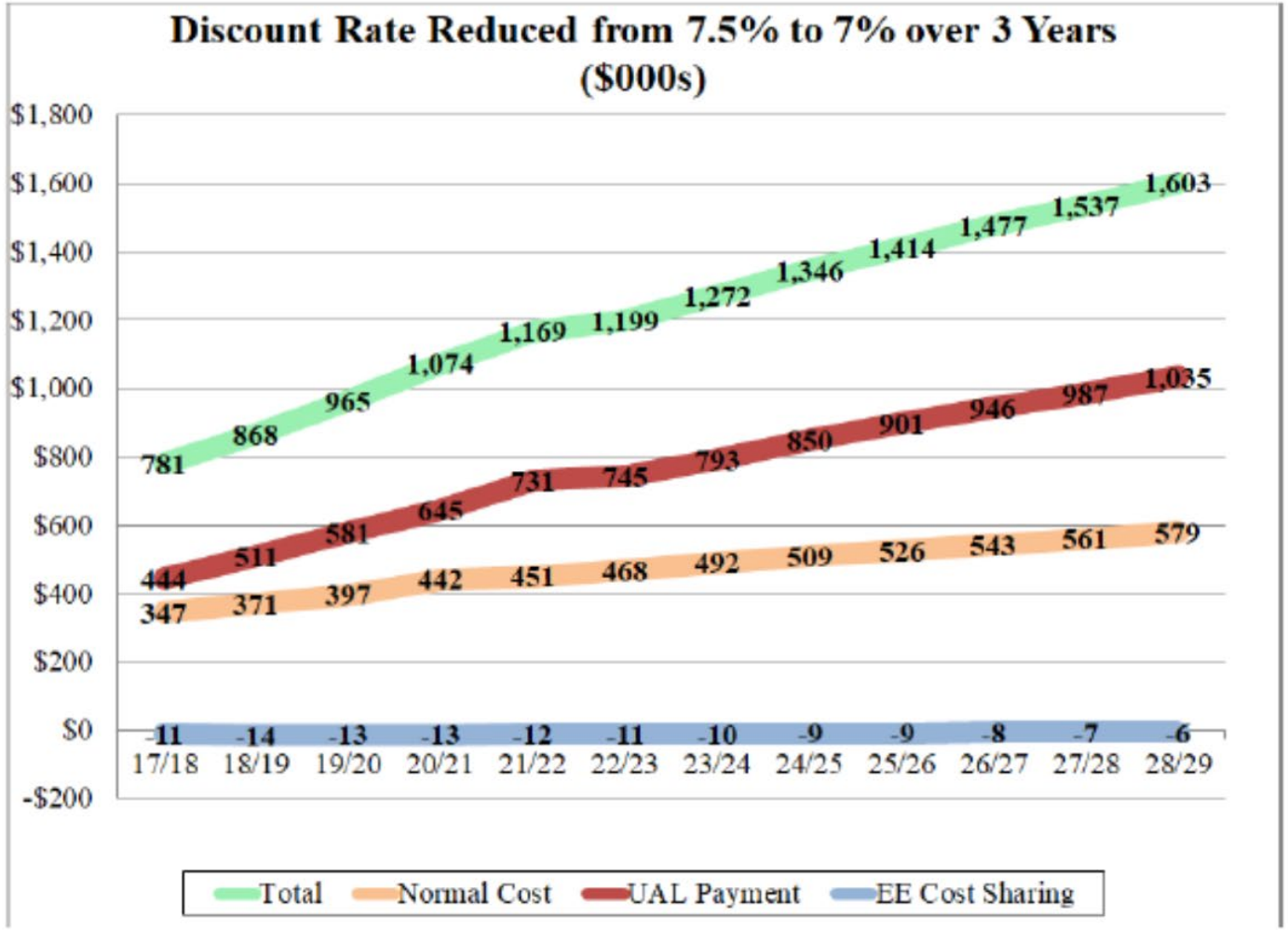
Unfunded Accrued Liability

UAL Annual Payment

- Calculated annually by CalPERS; difference between the accrued liability and asset values.
- Changes each year based upon actuarial factors
  - Investment Return
  - Mortality Rates
  - Number of Retirees
- The primary drivers of UAL are increased life expectancy, investment loss, inflation, retroactive benefit design enhancements, and salary increases.
- Mortgage balance with a moving target.
- Annual payments made in July of each year or monthly. Lump sum prepayment saves one month of interest (3.4%).
  - Staff evaluated the possibility of making monthly payments and to keep higher balances in city investments (based upon current interest rate returns), and it still is most economical to make a lump sum payment.

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

Liability and Contribution Summary



CALPERS UAL									
	FY 21/22	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 25/26
Plan	Lump Sum	ADPs Dec 27, 2021	Lump Sum	Lump Sum	Lump Sum	Payments	Lump Sum	Savings-lump sum	Difference from FY25
Miscellaneous	$ 238,928	$ 300,000	$ 192,471	$ 182,144	$ 227,305	$ 278,932	$ 269,906	$ 9,026	$ 42,601
PEPRA Misc.	$ 5,385		$ 5,891	$ -	$ 3,263	$ 7,456	$ 7,215	$ 241	$ 3,952
Safety Fire	$ 119,505	$ 150,000	$ 121,616	$ 119,805	$ 143,126	$ 169,104	$ 163,632	$ 5,472	$ 20,506
PEPRA Safety Fire	$ 4,621		$ 5,213	$ -	$ 5,199	$ 11,243	$ 10,879	$ 364	$ 5,680
Safety Police	$ 298,696	$ 300,000	$ 307,581	$ 306,874	$ 355,538	$ 411,213	$ 397,907	$ 13,306	$ 42,369
PEPRA Safety Police	$ 9,731		$ 10,859	$ -	$ 7,981	$ 17,261	$ 16,702	$ 559	$ 8,721
Total	**$ 676,866**	**$ 750,000**	**$ 643,631**	**$ 608,823**	**$ 742,412**	**$ 895,209**	**$ 866,241**	**$ 28,968**	**$ 123,829**

5 YEAR PAYMENTS - UAL ONLY

For reference, the city's FY17/18 payment was $428,028 in UAL payments. The FY25/26 payment of $866,241 represents a 102.38% increase in 8 years.

Steps to Address

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

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

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

Employee Cost Sharing

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

Prepay UAL in July each year (lump sum)

- ~$25k savings in FY25
- ~$29K savings in FY26

Steps to Address

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

Made Additional Discretionary Payment (ADP) for UAL:

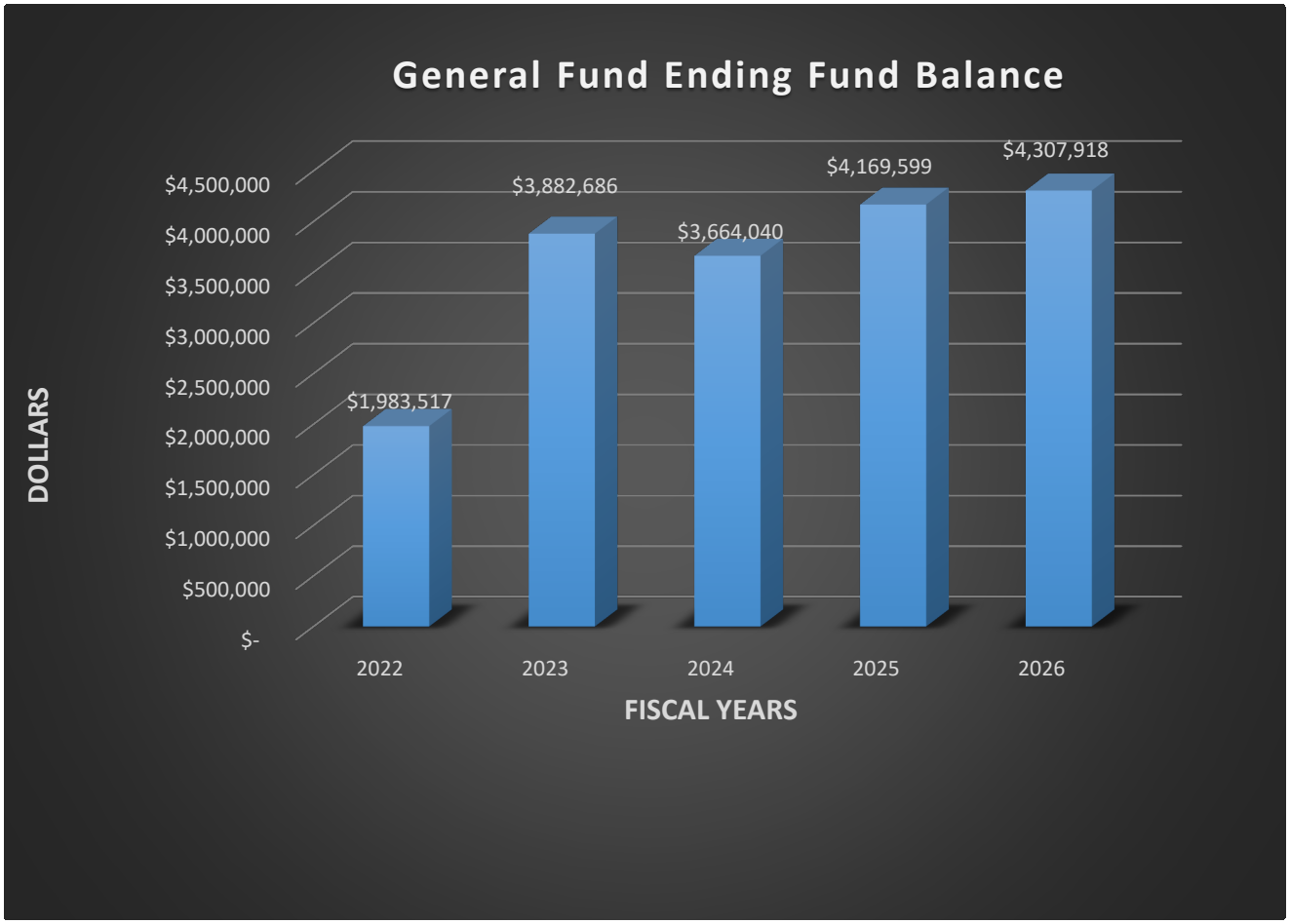
- $850,000 in Oct. 2019
- $750,000 in Dec. 2021
  - Payments made from UAL waterfall account.
  - Payment made to long-term plans (largest savings)
  - $1.6M total ADPs provides estimated interest savings totaling $1.8M (including payments) over the life of required payments.

Next Steps…

- Await Updated June 30, 2024, Actuarial Documents (Aug. 2025). Once finalized, fiscal year performance returns are used to set contribution levels for the State of California and school districts in the 2025-26 fiscal year and for contracting counties, cities, and special districts in the 2026-27 fiscal year.
- Continue to monitor CalPERS returns.
- CalPERS FY 2023-24 estimated 9.3% total fund annual investment rate of return.
- Continue to examine and potentially utilize ADPs and fund savings to offset rising contributions to avoid alterations to existing services/staffing levels.

CITY OF KINGSBURG
FUND BALANCE PROJECTION
2025-2026 FISCAL YEAR BUDGET

	FUNDS	EST FUND BALANCE 7/1/2025	2025-2026 ESTIMATED REVENUE	2025-2026 OPERATING BUDGET	2025-2026 DEBT SERVICE	2025-2026 CAPITAL OUTLAY	2025-2026 TOTAL BUDGET	EST FUND BALANCE 6/30/2026	Percent Change
001	**GENERAL**	**4,217,166**	**7,573,323**	**7,378,789**	**-**	**194,000**	**7,572,789**	**4,217,700**	**0.01%**
	RECREATION								
021	Pool	(180,880)	304,000	263,313	-	37,000	300,313	(177,193)	2.04%
022	Senior Center	(335,573)	233,000	232,603	-	-	232,603	(335,176)	0.12%
	TOTAL, RECREATION	**(516,453)**	**537,000**	**495,916**	**-**	**37,000**	**532,916**	**(512,369)**	**0.79%**
	SPECIAL REVENUE								
102	Gas Tax	794,460	716,724	375,806	-	345,718	721,524	789,660	-0.60%
103	LTF Article 3	113,942	17,570	10,000	-	-	10,000	121,512	6.64%
104	LTF Article 8	1,046,830	547,398	264,639	-	436,954	701,593	892,635	-14.73%
105	Measure C	426,180	530,148	391,578	-	166,035	557,613	398,715	-6.44%
	SPECIAL REVENUE-PUBLIC SAFETY								
106	Measure E	369,442	2,915,253	2,898,344	-	225,000	3,123,344	161,351	-56.33%
	TOTAL, SPECIAL REVENUE	**2,750,854**	**4,727,093**	**3,940,367**	**-**	**1,173,707**	**5,114,074**	**2,363,873**	**-14.07%**
	ENTERPRISE								
318	Water	6,095,228	3,091,700	2,516,323	229,799	140,000	2,886,122	6,300,806	3.37%
319	Solid Waste	(250,394)	3,574,655	3,441,636	-	16,000	3,457,636	(133,375)	46.73%
320	Ambulance/Fire	520,290	5,030,942	4,762,608	48,638	180,000	4,991,246	559,986	-7.63%
	TOTAL, ENTERPRISE	**6,365,124**	**11,697,297**	**10,720,567**	**278,437**	**336,000**	**11,335,004**	**6,727,417**	**5.69%**
	FEDERAL PROJECTS								
030	Community Development Block Grant	30,632	-	-	-	-	-	30,632	0.00%
056	Madsen Ave Recons Sierra to Stroud	(666,571)	-	-	-	-	-	(666,571)	0.00%
058	Bethel /Sierra Roundabout	1,467	-	-	-	-	-	1,467	0.00%
059	Mehlert Ave Reconstruction	(29,396)	259,000	-	-	259,000	259,000	(29,396)	
063	18th Ave Reconstruction	-	32,755	-	-	32,755	32,755	-	
064	20th/21st Alley Improvements	-	279,000	-	-	279,000	279,000	-	
065	Gilroy/Mariposa/18th Roundabout	-	136,000	-	-	136,000	136,000	-	
066	Electric Vehicle Charging Stations	-	24,800	-	-	24,800	24,800	-	
067	Various RRFB Enhancements	-	13,600	-	-	13,600	13,600	-	
	TOTAL, FEDERAL PROJECTS	**(663,868)**	**745,155**	**-**	**-**	**745,155**	**745,155**	**(663,868)**	
	GRANTS								
031	Park Improvement Grants	(347,881)	-	-	-	-	-	(347,881)	
034	SLESF Cops Grant	70,828	178,000	245,828	-	-	245,828	3,000	-95.76%
036	ARPA Fund	-	-	-	-	-	-	-	0.00%
108	ACT Task Force Grant	31,938	204,785	204,785	-	-	204,785	31,938	0.00%
110	KJUHSD School Resource Officer	10,534	170,153	170,153	-	-	170,153	10,534	
111	Elementary School Resource Officer	7,877	191,361	191,361	-	-	191,361	7,877	
	TOTAL, GRANTS	**(226,704)**	**744,299**	**812,127**	**-**	**-**	**812,127**	**(294,532)**	
210	Capital Facilities-Traffic	1,947,204	63,000	238,919	-	-	238,919	1,771,285	-9.03%
210	Capital Facilities-Public Safety	(423,210)	85,000	-	-	-	-	(338,210)	20.08%
210	Capital Facilities-Special Recreation	582,370	25,000	142,500	-	-	142,500	464,870	-20.18%
210	Capital Facilities-Water Facilities	1,374,425	79,000	51,000	-	-	51,000	1,402,425	2.04%
210	Capital Facilities-General Government	1,404,406	61,900	65,000	-	-	65,000	1,401,306	-0.22%
	SUB-TOTAL, CAPITAL FACILITIES	**4,885,195**	**313,900**	**497,419**	**-**	**-**	**497,419**	**4,701,676**	
211	Sewer Connection	1,619,936	94,000	56,000	-	-	56,000	1,657,936	2.35%
212	Storm Drain	104,128	5,500	30,581	-	-	30,581	79,047	-24.09%
214	Parks & Recreation - Neighborhood	400,547	15,000	50,000	-	-	50,000	365,547	-8.74%
214	Parks & Recreation - Community	239,489	15,000	-	-	-	-	254,489	6.26%
216	Traffic Impact Zone	14,005	370	-	-	-	-	14,375	2.64%
243	Equipment Reserve	26,566	700	-	-	-	-	27,266	2.63%
	TOTAL, DEVELOPMENT IMPACT FEES	**7,289,866**	**444,470**	**634,000**	**-**	**-**	**634,000**	**7,100,336**	**-2.60%**
	INTERNAL SERVICE								
501	Risk Management	429,244	1,417,522	1,417,522	-	-	1,417,522	429,244	0.00%
502	CalPERS UAL Fund	1,159,672	-	304,800	-	-	304,800	854,872	-26.28%
503	Economic Stabilization Fund	2,417,417	-	350,500	-	-	350,500	2,066,917	-14.50%
504	Equipment Reserve Fund	379,853	-	150,000	-	-	150,000	229,853	-39.49%
505	Forgivable Loan Program Fund	465,993	130,000	75,000	-	-	75,000	520,993	
	TOTAL, INTERNAL SERVICE	**4,852,179**	**1,547,522**	**2,297,822**	**-**	**-**	**2,297,822**	**4,101,879**	**-15.46%**
	FINANCE AUTHORITY							-	
750	Finance Authority	1,544,072	-	-	187,273	-	187,273	1,356,799	-12.13%
	TOTAL, FINANCE AUTHORITY	**1,544,072**	**-**		**187,273**	**-**	**187,273**	**1,356,799**	**-12.13%**
	REDEVELOPMENT SUCCESSOR AGENCY							-	
740	RDA Successor Agency	70,801	-	-	-	-	-	70,801	0.00%
	TOTAL, SUCCESSOR AGENCY	**70,801**	**-**		**-**	**-**	**-**	**70,801**	0.00%
759	**LANDSCAPING & LIGHTING DISTRICT**	**2,777**	**116,841**	**116,841**	**-**	**-**	**116,841**	**2,777**	0.00%
760	**COMMUNITY FACILITIES DISTRICT**	**698,881**	**513,763**	**513,765**	**-**	**-**	**513,765**	**698,879**	0.00%
	GRAND TOTAL	**$ 26,384,695**	**$ 28,646,763**	**$ 26,910,194**	**$ 465,710**	**$ 2,485,862**	**$ 29,861,766**	**$ 25,169,692**	**-4.60%**


General Fund Ending Fund Balance
DOLLARS
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$1,983,517
$3,882,686
$3,664,040
$4,169,599
$4,307,918
2022
2023
2024
2025
2026
FISCAL YEARS

CITY OF KINGSBURG
ALL TRANSFERS
FISCAL YEAR 2025-26

Fund		Transfers Out	Fund		Transfers In
Overhead Transfers					
Water Fund	318	210,159	General Fund	001	210,159
Solid Waste Fund	319	232,082	General Fund	001	232,082
Gas Tax Fund	102	29,484	General Fund	001	29,484
LTF Art 8 Fund	104	17,139	General Fund	001	17,139
Measure C Fund	105	19,078	General Fund	001	19,078
Total Overhead Transfers		507,942			507,942
Operational Transfers					
General Fund	001	475,000	Ambulance Fund	320	475,000
General Fund	001	140,000	Senior Center Fund	022	140,000
General Fund	001	140,000	Pool Fund	021	140,000
COPS Grant Fund	034	245,828	General Fund	001	245,828
Measure E Fund	106	15,000	SRO Fund	110	15,000
Measure E Fund	106	15,000	SRO Fund	111	15,000
CalPERS UAL Fund	502	91,800	Ambulance Fund	320	91,800
CalPERS UAL Fund	502	83,000	Measure E Fund	106	83,000
Landscape & Lighting Fund	759	90,862	General Fund	001	90,862
Landscape & Lighting Fund	759	17,416	Water fund	318	17,416
CFD Fund	760	77,065	General Fund-Police	001	77,065
CFD Fund	760	52,860	General Fund-PW	001	52,860
CFD Fund	760	25,689	General Fund-Admin	001	25,689
CFD Fund	760	77,065	Ambulance Fund	320	77,065
CFD Fund	760	51,376	Measure E Fund-Police	106	51,376
CFD Fund	760	51,376	Measure E Fund-Fire	106	51,376
Total Operational Transfers		1,649,337			1,649,337
Total Transfers Out		**$ 2,157,279**	***Total Transfers In***		**$ 2,157,279**

CITY OF KINGSBURG
Summary of General Fund Segments

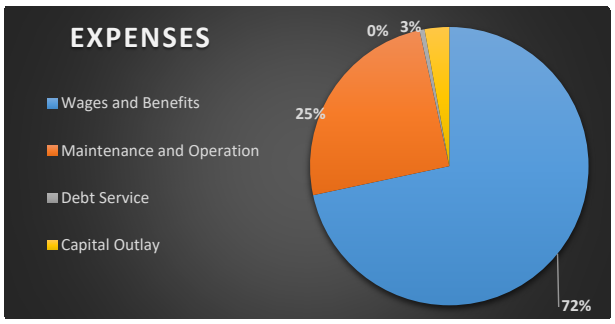
2025-26 Fiscal Year Budget

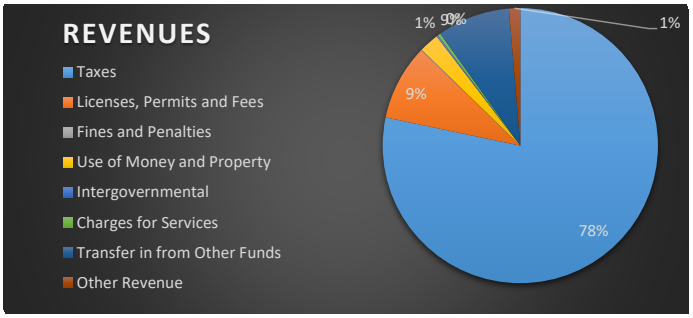
		General Fund	Pool Fund	Senior Center Fund	Total
Actual Fund Balance,	**June 30, 2024**	3,664,040	(156,676)	(353,780)	3,153,584
Estimated Fund Balance,	**June 30, 2025**	4,217,166	(180,880)	(335,573)	3,700,714
Revenues:					
	Taxes	5,929,236			5,929,236
	Licenses, Permits and Fees	675,200			675,200
	Fines and Penalties	6,000			6,000
	Use of Money and Property	175,380			175,380
	Intergovernmental	14,400			14,400
	Charges for Services	25,430	59,000	73,000	157,430
	JPA Reimbursements		105,000		105,000
	Other Revenue	100,375		20,000	120,375
	Transfer in from General Fund		140,000	140,000	280,000
	Transfer in from Other Funds	647,303			647,303
	Total Revenues	7,573,323	304,000	233,000	8,110,323
Expenses:					
	Wages & Benefits	4,885,139	102,095	143,714	5,130,948
	Maintenance and Operation	1,698,474	161,218	88,889	1,948,581
	Debt Service				-
	Capital Outlay	194,000	37,000		231,000
	Transfers Out	755,000			755,000
	Total Expenses	7,572,789	300,313	232,603	8,105,704
	Projected Net Result	*534*	*3,687*	*397*	*4,619*
Projected Fund Balance,	**June 30, 2026**	**4,217,700**	**(177,192)**	**(335,175)**	**3,705,332**

GENERAL FUND SUMMARY

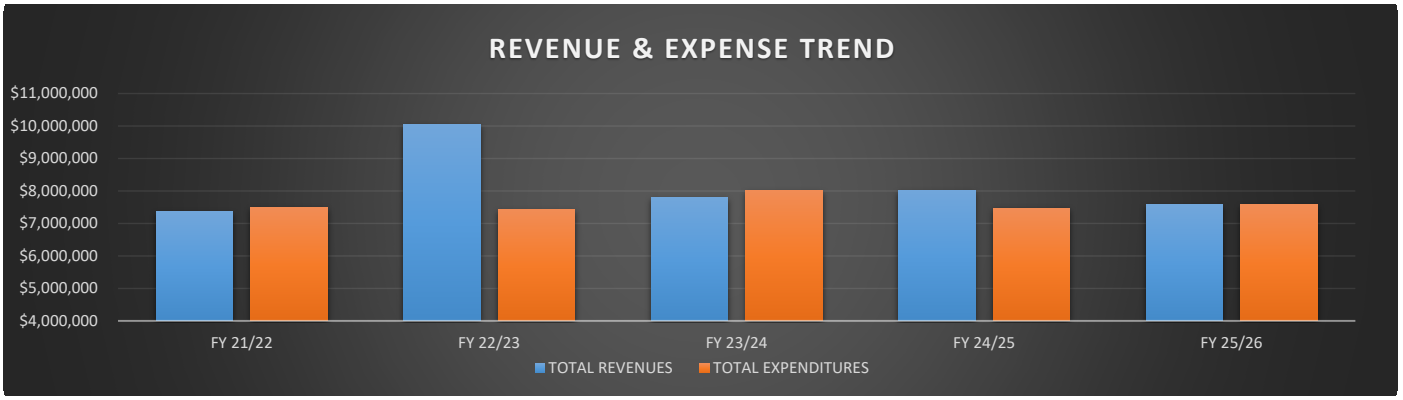
Description: The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

Budget Highlights: The general fund is expected to continue to hold a healthy fund balance through at the end of the 2026 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.





GENERAL FUND	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Taxes	$ 5,339,515	$ 5,521,415	$ 5,841,799	$ 5,634,950	$ 5,797,659	$ 5,929,236	5.22%
Licenses, Permits and Fees	$ 1,374,760	$ 1,018,570	$ 866,486	$ 597,750	$ 1,147,257	$ 675,200	12.96%
Fines and Penalties	$ 17,327	$ 6,696	$ 23,979	$ 5,000	$ 13,975	$ 6,000	20.00%
Use of Money and Property	$ 18,604	$ 35,543	$ 258,844	$ 62,155	$ 305,130	$ 175,380	182.17%
Intergovernmental	$ 56,342	$ 34,502	$ 78,394	$ 49,400	$ 35,723	$ 14,400	-70.85%
Charges for Services	$ 39,182	$ 32,194	$ 26,198	$ 29,430	$ 60,630	$ 25,430	-13.59%
Other Revenue	$ 159,289	$ 117,941	$ 148,263	$ 74,000	$ 115,185	$ 100,375	35.64%
Transfer in from Other Funds	$ 358,184	$ 3,292,476	$ 560,802	$ 532,418	$ 548,217	$ 647,303	21.58%
TOTAL REVENUES	**$ 7,363,205**	**$ 10,059,338**	**$ 7,804,765**	**$ 6,985,103**	**$ 8,023,776**	**$ 7,573,323**	7.77%
EXPENDITURES							
Wages & Benefits	$ 4,102,588	$ 4,062,216	$ 3,926,743	$ 4,442,098	$ 4,620,649	$ 4,885,139	9.97%
Maintenance and Operation	$ 1,627,829	$ 1,690,605	$ 1,765,911	$ 1,700,610	$ 1,936,090	$ 1,698,474	-0.13%
Debt Service	$ -	$ -	$ 144,596	$ -	$ 46,851	$ 40,175	
Capital Outlay	$ 203,249	$ 391,539	$ 1,588,161	$ 181,500	$ 219,060	$ 194,000	6.89%
Transfers Out	$ 1,572,439	$ 1,275,405	$ 598,000	$ 648,000	$ 648,000	$ 755,000	16.51%
TOTAL EXPENDITURES	**$ 7,506,105**	**$ 7,419,765**	**$ 8,023,410**	**$ 6,972,208**	**$ 7,470,650**	**$ 7,572,789**	8.61%
Net Revenue/(Expenditures)	$ (142,901)	$ 2,639,573	$ (218,645)	$ 12,895	$ 553,126	$ 534	-95.86%
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (142,901)	$ 2,639,573	$ (218,645)	$ 12,895	$ 553,126	$ 534	
Beginning Fund Balance July 1	$ 2,958,857	$ 1,983,518	$ 3,882,686	$ 3,664,040	$ 3,664,040	$ 4,217,166	15.10%
Adjustment in Fund Balance to Actual	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer Surplus to Reserve Funds	$ (832,439)	$ (740,405)	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	**$ 1,983,517**	**$ 3,882,686**	**$ 3,664,040**	**$ 3,676,936**	**$ 4,217,166**	**$ 4,217,700**	14.71%



CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2025/26

GENERAL FUND REVENUE ADDOUNTS	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	1,293,434	1,401,530	1,570,468	1,497,563	1,558,841	1,601,310
Supplemental Prop Tax	33,360	50,048	55,439	28,000	20,137	34,000
Real Prop Transfer	66,187	64,697	34,406	34,000	27,400	26,000
Other Tax						
Homeowner Property Tax Relief	10,237	10,349	10,223	10,300	10,300	10,300
Residual Property Tax	119,351	-	-	-	-	-
Sales Tax	561,959	642,945	670,031	573,352	724,898	682,500
Sales Tax in-lieu	977,475	920,810	932,418	952,764	839,335	942,500
Franchises	539,719	610,913	623,693	600,000	600,000	605,000
Motor Vehicle-In-Lieu-of Fees	1,265,202	1,359,674	1,508,971	1,508,971	1,587,748	1,603,625
Sales Tax/Local Public Safety	36,152	40,474	34,803	25,000	29,000	29,000
Transient Occupancy Tax	436,439	419,975	401,349	405,000	400,000	395,000
Licenses, Permits and Fees						
Business Licenses	234,654	223,919	222,592	211,000	266,970	216,000
SB 1186 Fee	(462)	(245)	(417)	-	(150)	-
Dog Licenses	(4,028)	150	25	-	260	-
Park Reservation Fees	5,583	6,920	6,116	4,500	6,300	6,000
Summer Program Fees	44,670	20,550	920	-	-	-
After School Program Fees	98,153	105,768	-	-	-	-
Home Occupation/Conditional Use Permit	1,950	3,321	2,300	1,500	1,500	1,500
Encroachments	35,857	38,360	33,898	18,000	29,455	24,000
Planning & Zoning Fees	6,525	3,350	5,500	2,000	6,750	3,200
Site Plan Review/Parcel Maps/Tract Maps	-	26,400	17,898	-	-	-
Subdivision Monuments	-	-	(10,000)	-	-	-
Misc Planning Fees	3,525	875	20,939	7,500	77,000	6,500
Construct & Debris Demo	27,474	4,660	16,217	3,500	20,100	8,000
Building Permits	612,724	391,829	359,864	255,000	435,000	290,000
Plumb Elec/Air Conditioning	30,008	16,238	851	-	732	-
Strong Motion Tax-Resident	4,900	3,112	3,150	2,200	3,525	2,400
Strong Motion Tax-Comm\	2,844	2,279	1,656	1,200	4,715	2,400
Energy Surcharge	16,629	19,374	19,625	7,500	39,000	24,000
Plan Check Fee	173,697	111,339	146,225	75,000	125,100	75,000
Grading & Inspec-Comm	54,901	7,586	13,663	5,000	131,000	15,000
BSC Fees	1,284	1,617	1,722	1,350	-	1,200
Fire Sprinkler	23,875	7,840	3,742	2,500	-	-
Technology Fee	-	23,328	38,360	24,000	49,000	35,000
Fines and Penalties						
Police Fines	17,188	6,236	12,721	5,000	9,700	5,000
Police Grants	-	-	11,059	-	-	-
Parking Fines	139	460	199	-	4,275	1,000
Use of Money and Property						
Interest on Investments	-	21,135	213,201	48,775	130,000	100,000
Rents	11,373	14,409	8,740	13,380	13,380	13,380
Sale of Property	7,231	-	36,903	-	1,750	-
Business Park Sign	-	-	-	-	160,000	62,000
Intergovernmental						
OES Grant	31,141	7,974	9,479	-	-	-
Other	15,466	15,953	20,469	49,400	33,865	14,400
State Homeland Security Grant	9,701	5,187	38,624	-	-	-
DOJ Grants	34	5,388	9,822	-	1,858	-
Charges for Services						
Garage	3,224	-	-	-	-	-
State Route 201 Maint	6,788	5,430	5,430	5,430	5,430	5,430
Police Services	29,171	26,764	20,768	24,000	55,200	20,000
Other Revenue						
POST Reimbursement	11,262	24,828	15,177	20,000	16,500	16,000
Miscellaneous	140,312	66,566	90,788	25,500	46,185	46,175
FIBER OPTIC LOAN	-	-	-	-	-	-
CCARD FEES	7,715	6,547	3,938	4,500	3,500	3,200
Police Wellness Program	-	20,000	-	-	-	-
Transfers In	-	2,500,000	-	-	-	-
Transfer-In-From General Fund balance	60,000	-	100,000	-	-	155,000

CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2025/26

GENERAL FUND REVENUE ADDOUNTS	2021/22 ACTUAL	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
Transfer In from LLMD & CFD	-	330,968	167,738	218,072	316,375	246,475
CALPERS UAL Fund Balance	148,184	111,346	131,064	159,346	-	-
Transfer In-Other	150,000	350,162	162,000	155,000	231,842	245,828
TOTAL REVENUES	**$ 7,363,205**	**$ 10,059,338**	**$ 7,804,765**	**$ 6,985,103**	**$ 8,023,776**	**$ 7,573,323**

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
001-0000-401-0100	PROPERTY TAX TEETER	$ 1,228,806	$ 1,323,247	$ 1,483,613	$ 1,422,563	$ 1,470,816	$ 1,513,285	6.38%
001-0000-401-0201	UNSECURED/CURRENT	$ 64,628	$ 78,283	$ 86,855	$ 75,000	$ 88,025	$ 88,025	17.37%
001-0000-401-0301	SUPPLEMENTAL/CURRENT	$ 30,813	$ 34,607	$ 49,754	$ 28,000	$ 20,137	$ 34,000	21.43%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	$ 2,547	$ 15,441	$ 5,685	$ -	$ -	$ -	
001-0000-401-0400	REAL PROPERTY TRANSFER TAX	$ 66,187	$ 64,697	$ 34,406	$ 34,000	$ 27,400	$ 26,000	-23.53%
001-0000-401-0500	HOMEOWNERS	$ 10,237	$ 10,349	$ 10,223	$ 10,300	$ 10,300	$ 10,300	0.00%
001-0000-401-0600	RESIDUAL PROPERTY TAX	$ 119,351	$ -	$ -	$ -	$ -	$ -	
001-0000-402-0101	SALES TAX	$ 561,959	$ 642,945	$ 670,031	$ 573,352	$ 724,898	$ 682,500	19.04%
001-0000-402-0102	IN-LIEU SALES TAX	$ 977,475	$ 920,810	$ 932,418	$ 952,764	$ 839,335	$ 942,500	-1.08%
001-0000-402-0103	LOCAL PUBLIC SAFETY	$ 36,152	$ 40,474	$ 34,803	$ 25,000	$ 29,000	$ 29,000	16.00%
001-0000-403-0101	MVLF	$ 1,265,202	$ 1,359,674	$ 1,508,971	$ 1,508,971	$ 1,587,748	$ 1,603,625	6.27%
001-0000-403-0200	FRANCHISE TAX	$ 539,719	$ 610,913	$ 623,693	$ 600,000	$ 600,000	$ 605,000	0.83%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	$ 436,439	$ 419,975	$ 401,349	$ 405,000	$ 400,000	$ 395,000	-2.47%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	$ 205,359	$ 194,788	$ 188,307	$ 180,000	$ 186,800	$ 184,000	2.22%
001-0000-411-0102	BUSINESS LICENSES-BUS IMP DIST	$ 29,295	$ 29,132	$ 34,285	$ 31,000	$ 80,170	$ 32,000	3.23%
001-0000-411-0103	SB1186 FEE	$ (462)	$ (245)	$ (417)	$ -	$ (150)	$ -	
001-0000-411-0200	DOG LICENSES	$ (4,028)	$ 150	$ 25	$ -	$ 260	$ -	
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-421-0110	DOJ GRANTS	$ 34	$ 5,388	$ 9,822	$ -	$ 1,858	$ -	
001-0000-421-0201	OES GRANTS	$ 31,141	$ 7,974	$ 9,479	$ -	$ -	$ -	
001-0000-421-0202	HOMELAND SECURITY-POLICE	$ 9,701	$ 5,187	$ 38,624	$ -	$ -	$ -	
001-0000-422-0101	PEG MONEY	$ 14,406	$ 14,148	$ 18,331	$ 14,000	$ 13,465	$ 14,000	0.00%
001-0000-431-0105	HOME OCCUPATION	$ 1,950	$ 3,321	$ 2,300	$ 1,500	$ 1,500	$ 1,500	0.00%
001-0000-431-0107	SITE PLAN REVIEW	$ 6,525	$ 3,350	$ 5,500	$ 2,000	$ 6,750	$ 3,200	60.00%
001-0000-431-0109	TRACT MAPS	$ -	$ 26,400	$ 17,898	$ -	$ -	$ -	
001-0000-431-0110	ENCROACHMENTS	$ 35,857	$ 38,360	$ 33,898	$ 18,000	$ 29,455	$ 24,000	33.33%
001-0000-431-0112	SUBDIVISION MONUMENTS	$ -	$ -	$ (10,000)	$ -	$ -	$ -	
001-0000-431-0115	MISC PLANNING FEES	$ 3,525	$ 875	$ 20,939	$ 7,500	$ 76,000	$ 6,500	
001-0000-431-0117	POOL BOND BUILDING	$ -	$ -	$ -		$ 1,000	$ -	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	$ 27,474	$ 4,660	$ 16,217	$ 3,500	$ 20,100	$ 8,000	128.57%
001-0000-431-0120	ENVIRONMENTAL	$ -	$ -	$ -	$ 34,000	$ 20,000	$ -	
001-0000-431-0130	BUILDING PERMITS	$ 612,724	$ 391,829	$ 359,864	$ 255,000	$ 435,000	$ 290,000	13.73%
001-0000-431-0131	PLUMB ELEC/AIR COND	$ 30,008	$ 16,238	$ 851	$ -	$ 732	$ -	
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	$ 4,900	$ 3,112	$ 3,150	$ 2,200	$ 3,525	$ 2,400	9.09%
001-0000-431-0133	STRONG MOTION TAX-COMM	$ 2,844	$ 2,279	$ 1,656	$ 1,200	$ 4,715	$ 2,400	100.00%
001-0000-431-0134	ENERGY SURCHARGE	$ 16,629	$ 19,374	$ 19,625	$ 7,500	$ 39,000	$ 24,000	220.00%
001-0000-431-0135	PLAN CHECK FEE	$ 171,517	$ 109,839	$ 121,105	$ 65,000	$ 125,000	$ 75,000	15.38%
001-0000-431-0136	GRADING & INSPECTION-COMM	$ 54,901	$ 7,586	$ 13,663	$ 5,000	$ 131,000	$ 15,000	200.00%
001-0000-431-0137	BSC FEES	$ 1,284	$ 1,617	$ 1,722	$ 1,350		$ 1,200	-11.11%
001-0000-431-0138	FIRE SPRINKLER	$ 23,875	$ 7,840	$ 3,742	$ 2,500	$ -	$ -	-100.00%
001-0000-431-0140	ENGINEERING PLAN CHECK	$ 2,180	$ 1,500	$ 25,120	$ 10,000	$ 100	$ -	-100.00%
001-0000-431-0141	TECHNOLOGY FEE	$ -	$ 23,328	$ 38,360	$ 24,000	$ 49,000	$ 35,000	45.83%
001-0000-432-0101	POLICE FINES	$ 17,188	$ 6,236	$ 12,721	$ 5,000	$ 9,700	$ 5,000	0.00%
001-0000-432-0102	POLICE SERVICES	$ 29,171	$ 26,764	$ 20,768	$ 24,000	$ 55,200	$ 20,000	-16.67%
001-0000-432-0104	PARKING FINES	$ 139	$ 460	$ 199	$ -	$ 4,275	$ 1,000	0.00%
001-0000-432-0105	POST REIMBURSEMENT	$ 11,262	$ 24,828	$ 15,177	$ 20,000	$ 16,500	$ 16,000	-20.00%
001-0000-432-0106	POLICE GRANTS	$ -	$ -	$ 11,059	$ -	$ -	$ -	0.00%
001-0000-433-0101	PARK RESERVATION FEES	$ 5,583	$ 6,920	$ 6,116	$ 4,500	$ 6,300	$ 6,000	33.33%
001-0000-433-0102	SUMMER PROGRAM FEES	$ 44,670	$ 20,550	$ 920	$ -	$ -	$ -	
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	$ 98,153	$ 105,768	$ -	$ -	$ -	$ -	
001-0000-433-0302	SPEC EVENTS INS CITY FEE	$ 1,060	$ 1,805	$ 2,138	$ 1,400	$ 400	$ 400	-71.43%
001-0000-434-0100	GARAGE	$ 3,224	$ -	$ -	$ -	$ -	$ -	
001-0000-451-0101	INTEREST	$ -	$ 21,135	$ 213,201	$ 48,775	$ 130,000	$ 100,000	105.02%
001-0000-452-0101	SALE OF PROPERTY	$ 7,231	$ -	$ 36,903		$ 1,750	$ -	
001-0000-453-0100	RENTS	$ 11,373	$ 14,409	$ 8,740	$ 13,380	$ 13,380	$ 13,380	0.00%
001-0000-453-0102	BUSINESS PARK SIGN	$ -	$ -	$ -	$ -	$ 160,000	$ 62,000	
001-0000-453-0120	SOLAR ENERGY REBATE	$ -	$ -	$ -	$ -	$ -	$ 40,175	
001-0000-440-0101	PROCEEDS FROM SBITA		$ 67,275	$ -	$ -	$ -	$ -	
001-0000-462-0100	MISCELLANEOUS-OTHER	$ 92,277	$ (5,517)	$ 41,587	$ 25,000	$ 20,000	$ 4,000	-100.00%
001-0000-462-0130	FIBER OPTIC LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
001-0000-462-0110	FROM LLMD ASSESSMENTS	$ -	$ 330,968	$ 167,738	$ 89,467	$ 89,467	$ 90,862	1.56%
001-0000-462-0115	FROM CFD ASSESSMENTS-POLICE	$ -	$ -	$ -	$ 68,704	$ 68,706	$ 77,064	12.17%
001-0000-462-0116	FROM CFD ASSESSMENTS-PW	$ -	$ -	$ -	$ 37,000	$ 34,534	$ 52,860	42.87%
001-0000-462-0117	FROM CFD ASSESSMENTS-ADMIN	$ -	$ -	$ -	$ 22,901	$ 123,668	$ 25,688	12.17%
001-0000-462-0160	CCARD FEES	$ 7,715	$ 6,547	$ 3,938	$ 4,500	$ 3,500	$ 3,200	-28.89%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	$ 47,575	$ 4,056	$ 44,335	$ -	$ 21,985	$ -	
001-0000-463-0101	ST ROUTE 201 MAINT	$ 6,788	$ 5,430	$ 5,430	$ 5,430	$ 5,430	$ 5,430	0.00%
001-0000-463-0120	POLICE WELLNESS PROGRAM	$ -	$ 20,000	$ -	$ -	$ -	$ -	
001-0000-464-0100	TROLLEY RENTAL	$ 460	$ 752	$ 4,865	$ 500	$ 4,200	$ 2,000	300.00%
001-0000-471-0101	FROM COPS GRANT	$ 150,000	$ 350,162	$ 162,000	$ 155,000	$ 231,842	$ 245,828	58.60%
001-0000-471-0103	FROM LTF ART 8	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0104	FROM MEASURE C	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0105	FROM AMBULANCE	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0106	FROM GAS TAX	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0108	FROM WATER	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	
001-0000-471-0109	FROM SOLID WASTE	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0111	FROM GEN FUND BALANCE	$ 60,000	$ -	$ 100,000	$ -	$ -	$ 155,000	
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	$ 148,184	$ 111,346	$ 131,064	$ 159,346	$ -	$ -	-100.00%
		$ 7,363,205	**$10,059,338**	**$ 7,804,765**	**$ 6,985,103**	**$ 8,023,776**	**$ 7,573,323**	8.42%
	Revenues	**$ 7,363,205**	**$10,059,338**	**$ 7,804,765**	**$ 6,985,103**	**$ 8,023,776**	**$ 7,573,323**	8.42%
	Expenses	**$ 7,506,105**	**$ 7,419,765**	**$ 8,023,410**	**$ 6,972,208**	**$ 7,470,650**	**$ 7,572,789**	8.61%
		$ (142,901)	**$ 2,639,573**	**$ (218,645)**	**$ 12,895**	**$ 553,126**	**$ 534**	

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
City Council								
001-1000-519-5101	SALARIES	$ 18,196	$ 13,671	$ 14,309	$ 26,400	$ 26,400	$ 36,600	38.64%
001-1000-519-5121	FICA	$ 1,502	$ 937	$ 1,079	$ 1,193	$ 2,020	$ 2,800	134.69%
	TOTAL WAGES & BENEFITS	$ 19,698	$ 14,608	$ 15,388	$ 27,593	$ 28,420	$ 39,400	42.79%
001-1000-519-5200	OVERHEAD REIMBURSEMENTS	$ (1,540)	$ (1,461)	$ (3,093)	$ (2,469)	$ (2,469)	$ (3,680)	
001-1000-519-5261	LIABILITY INSURANCE	$ 474	$ 550	$ 832	$ 1,166	$ 1,166	$ 1,160	-0.51%
001-1000-519-5262	PROPERTY INSURANCE	$ 148	$ 192	$ 296	$ 519	$ 519	$ 383	-26.20%
001-1000-519-5264	ERMA	$ 144	$ 135	$ 131	$ 129	$ 129	$ 116	-10.08%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	$ 7	$ 1	$ 12	$ 19	$ 19	$ 20	5.26%
001-1000-519-5270	PROFESSIONAL SERVICES	$ 1,395	$ 3,851	$ 12,334	$ 3,000	$ 75	$ 2,500	-16.67%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	$ 12,840	$ 19,323	$ 6,716	$ 7,500	$ 5,500	$ 6,000	-20.00%
001-1000-519-5292	MEMBERSHIPS/DUES	$ 6,686	$ 6,710	$ 6,961	$ 7,000	$ 7,118	$ 7,118	1.69%
	TOTAL MAINT. & OPERATIONS	$ 20,154	$ 29,301	$ 24,190	$ 16,864	$ 12,057	$ 13,617	-19.25%
	TOTAL, CITY COUNCIL	**$ 39,852**	**$ 43,909**	**$ 39,578**	**$ 44,457**	**$ 40,477**	**$ 53,017**	**19.25%**
City Attorney								
001-1200-519-5200	OVERHEAD REIMBURSEMENTS	$ (1,666)	$ (1,581)	$ -	$ -	$ -	$ -	
001-1200-519-5270	PROFESSIONAL SERVICES	$ 54,781	$ 81,588	$ 114,396	$ 95,000	$ 95,000	$ 95,000	0.00%
	TOTAL, CITY ATTORNEY	**$ 53,115**	**$ 80,007**	**$ 114,396**	**$ 95,000**	**$ 95,000**	**$ 95,000**	**0.00%**
Non-Departmental								
001-1400-519-5200	OVERHEAD REIMBURSEMENTS	$ (40,015)	$ (37,962)	$ (59,116)	$ (66,766)	$ (66,766)	$ (60,502)	
001-1400-519-5202	CITIZEN ENGAGEMENT	$ 5,624	$ 10,622	$ 7,139	$ 11,000	$ 11,000	$ 22,500	104.55%
001-1400-519-5215	CALPERS UAL ADMIN	$ -	$ 92,788	$ 151,239	$ 141,502	$ 141,502	$ 167,968	18.70%
001-1400-519-5216	COMMUNICATIONS	$ 4,630	$ 15,667	$ 10,851	$ 17,500	$ 7,000	$ 7,400	-57.71%
001-1400-519-5218	UTILITIES	$ 15,271	$ 19,328	$ 19,488	$ 17,500	$ 20,961	$ 20,000	14.29%
001-1400-519-5231	COUNCIL CHAMBER LEASE	$ 28,600	$ 31,200	$ 31,200	$ 31,200	$ 33,867	$ 34,000	8.97%
001-1400-519-5232	OTHER LEASES	$ 6,759	$ 5,628	$ 5,796	$ 7,428	$ 7,428	$ 7,428	0.00%
001-1400-519-5233	PROPERTY TAXES	$ 5,826	$ 4,831	$ 4,948	$ 5,500	$ 5,262	$ 5,500	0.00%
001-1400-519-5270	PROFESSIONAL SERVICES	$ 78,549	$ 111,646	$ 95,962	$ 52,000	$ 70,000	$ 65,000	25.00%
001-1400-519-5280	BUSINESS IMPROVEMENT DISTRICT	$ 26,600	$ 11,330	$ 28,349	$ 30,000	$ 78,547	$ 32,000	6.67%
001-1400-519-5320	EDUCATION ASSISTANCE PROGRAM	$ -	$ 7,842	$ 4,955	$ 5,500	$ 1,908	$ 2,500	-54.55%
001-1400-519-5340	MISCELLANEOUS	$ 5,401	$ (6,625)	$ 9,728	$ 6,000	$ 4,500	$ 6,000	0.00%
001-1400-519-5341	COVID-19	$ 7,433	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5342	BUSINESS PARK SIGN	$ -	$ -	$ -	$ -	$ 146,221	$ 25,360	
001-1400-519-5345	FIRE TRANSITION FEES	$ 142,498	$ 146,672	$ 149,605	$ 151,090	$ 151,090	$ -	-100.00%
001-1400-519-5401	UTILITIES SERVICES	$ 1,205	$ 873	$ 791	$ 1,200	$ 2,200	$ 2,200	83.33%
001-1400-519-5480	CHAMBER SERVICES	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 35,000	$ 30,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 318,380	$ 443,839	$ 490,935	$ 440,654	$ 649,719	$ 367,354	-16.63%
001-1400-519-5701	CAPITAL OUTLAY	$ 6,188	$ 7,628	$ 1,186,687	$ 12,000	$ 40,000	$ 20,000	66.67%
001-1400-519-5708	COMPUTER REPLACEMENTS	$ -	$ 6,087	$ 1,751	$ 4,000	$ 1,412	$ 2,000	-50.00%
001-1400-519-5710	FIBER OPTIC LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
001-1400-519-5711	CC CHAMBER TECH IMPROVS	$ -	$ -	$ 26,824	$ -		$ 3,500	-
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	$ 12,210	$ 438	$ (1,226)	$ -	$ 8,549	$ 8,500	
001-1400-519-5749	CITY HALL CAMERA/SECURITY	$ -	$ 1,630	$ -	$ -	$ -	$ -	
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	$ -	$ -	$ 100,000	$ -	$ -	$ -	
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	$ 23,450	$ 25,969	$ 25,000	$ 30,000	$ 27,000	$ 15,000	-50.00%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	$ 9,753	$ 29,963	$ -	$ 10,000	$ 10,000	$ 10,000	0.00%
001-1400-519-5782	50% SALES TAX REBATE	$ 250	$ -	$ 21,940	$ 25,000	$ 25,000	$ 25,000	0.00%
001-1400-519-5783	50% PROPERTY TAX REBATE	$ -	$ 162	$ 296	$ 500	$ -	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ 51,851	$ 71,877	$ 1,361,272	$ 81,500	$ 111,961	$ 84,000	3.07%
001-1400-519-5302	INTEREST (SBITA)	$ -	$ -		$ -	$ -	$ -	
001-1400-519-5902	COST OF ISSUANCE	$ -	$ -	$ 58,269	$ -	$ -	$ -	
001-1400-519-5607	SOLAR EQUIPMENT INTEREST	$ -	$ -	$ 86,327	$ -	$ 23,425	$ 23,225	
001-1400-519-5608	SOLAR EQUIPMENT PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ 16,950	
	TOTAL DEBT SERVICE	$ -	$ -	$ 144,596	$ -	$ 23,425	$ 40,175	
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	$ 832,439	$ 740,405	$ -	$ -	$ -	$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	$ 575,000	$ 350,000	$ 350,000	$ 400,000	$ 400,000	$ 475,000	18.75%
	TOTAL TRANSFERS OUT	$ 1,407,439	$ 1,090,405	$ 350,000	$ 400,000	$ 400,000	$ 475,000	**18.75%**
	TOTAL, NON-DEPARTMENTAL	**$ 1,777,670**	**$ 1,606,122**	**$ 2,346,802**	**$ 922,154**	**$ 1,185,106**	**$ 966,529**	**4.81%**
City Manager								
001-1600-519-5101	SALARIES	$ 246,875	$ 204,856	$ 238,413	$ 233,129	$ 252,000	$ 244,447	4.85%
001-1600-519-5104	MANAGEMENT INTERN	$ 16,088	$ 17,929	$ 18,356	$ 15,000	$ 15,000	$ 17,000	13.33%
001-1600-519-5121	FICA	$ 14,248	$ 13,618	$ 16,762	$ 18,982	$ 20,426	$ 20,001	5.37%
001-1600-519-5122	PERS - UAL	$ 24,730	$ -	$ -	$ -	$ -	$ -	
001-1600-519-5123	PERS - PAYROLL	$ 10,316	$ 10,345	$ 12,527	$ 11,494	$ 10,510	$ 11,625	1.14%
001-1600-519-5125	MEDICAL	$ 18,168	$ 15,341	$ 17,418	$ 17,438	$ 16,278	$ 20,000	14.69%
001-1600-519-5127	WORKERS COMP	$ 698	$ 781	$ 699	$ 764	$ 764	$ 896	17.28%
001-1600-519-5131	EAP	$ 28	$ 30	$ 29	$ 25	$ 25	$ 27	8.00%
001-1600-519-5133	LIFE INSURANCE	$ 1,151	$ (474)	$ 35	$ 36	$ 36	$ 36	0.00%
001-1600-519-5140	AUTO ALLOWANCE	$ 6,034	$ 5,917	$ 5,818	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 338,335	$ 268,343	$ 310,057	$ 302,868	$ 321,039	$ 320,032	5.67%
001-1600-519-5200	OVERHEAD REIMBURSEMENTS	$ (10,062)	$ (9,545)	$ (17,421)	$ (22,599)	$ (22,599)	$ (22,840)	1.07%
001-1600-519-5216	COMMUNICATIONS	$ 1,143	$ 1,621	$ 1,352	$ 2,000	$ 3,282	$ 3,350	67.50%
001-1600-519-5261	LIABILITY INSURANCE	$ 3,731	$ 4,688	$ 4,629	$ 6,552	$ 6,552	$ 8,141	24.25%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
001-1600-519-5262	PROPERTY INSURANCE	$ 1,167	$ 1,639	$ 1,649	$ 2,917	$ 2,917	$ 2,686	-7.92%
001-1600-519-5264	ERMA	$ 1,132	$ 1,155	$ 729	$ 722	$ 722	$ 813	12.60%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	$ 55	$ 8	$ 69	$ 105	$ 105	$ 139	32.38%
001-1600-519-5270	PROFESSIONAL SERVICES	$ 16,289	$ 10,727	$ 8,924	$ 10,000	$ 9,000	$ 8,000	-20.00%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	$ 3,910	$ 4,943	$ 4,977	$ 5,500	$ 5,000	$ 5,000	-9.09%
001-1600-519-5292	MEMBERSHIPS/DUES	$ 2,266	$ 1,385	$ 1,200	$ 2,200	$ 1,200	$ 1,250	-43.18%
	TOTAL MAINT. & OPERATIONS	$ 19,630	$ 16,621	$ 6,108	$ 7,397	$ 6,179	$ 6,539	-11.60%
	TOTAL, CITY MANAGER	**$ 357,965**	**$ 284,964**	**$ 316,165**	**$ 310,265**	**$ 327,218**	**$ 326,571**	**5.26%**
City Clerk								
001-1800-519-5101	SALARIES	$ 107,681	$ 116,146	$ 119,842	$ 126,255	$ 125,997	$ 130,659	3.49%
001-1800-519-5121	FICA	$ 8,201	$ 8,872	$ 9,436	$ 9,659	$ 9,639	$ 9,995	3.49%
001-1800-519-5122	PERS - UAL	$ 13,002	$ 37,115	$ (37,115)	$ -	$ -	$ -	
001-1800-519-5123	PERS - PAYROLL	$ 10,117	$ 11,889	$ 14,016	$ 14,999	$ 14,999	$ 15,601	4.01%
001-1800-519-5125	MEDICAL	$ 16,852	$ 26,963	$ 32,110	$ 20,646	$ 19,901	$ 23,000	11.40%
001-1800-519-5127	WORKERS COMP	$ 698	$ 781	$ 699	$ 764	$ 764	$ 896	17.28%
001-1800-519-5131	EAP	$ 18	$ 20	$ 17	$ 16	$ 16	$ 17	6.25%
001-1800-519-5133	LIFE INSURANCE	$ 132	$ (61)	$ 35	$ 36	$ 36	$ 36	0.00%
001-1800-519-5140	AUTO ALLOWANCE	$ -	$ 4,154	$ 5,818	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 156,701	$ 205,880	$ 144,859	$ 178,375	$ 177,352	$ 186,204	4.39%
001-1800-519-5200	OVERHEAD REIMBURSEMENTS	$ (11,502)	$ (10,912)	$ (11,333)	$ (14,186)	$ (14,186)	$ (14,222)	0.25%
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	$ 223	$ 1,795	$ 2,252	$ 2,200	$ 1,000	$ 1,200	-45.45%
001-1800-519-5214	PRINTING & RECORDING	$ 8,603	$ 5,285	$ 9,755	$ 6,000	$ 4,500	$ 5,500	-8.33%
001-1800-519-5216	COMMUNICATIONS	$ 961	$ 1,281	$ 1,730	$ 1,440	$ 3,626	$ 3,850	167.36%
001-1800-519-5261	LIABILITY INSURANCE	$ 2,409	$ 3,186	$ 2,760	$ 4,262	$ 4,262	$ 5,054	18.58%
001-1800-519-5262	PROPERTY INSURANCE	$ 753	$ 1,114	$ 983	$ 1,898	$ 1,898	$ 1,667	-12.17%
001-1800-519-5263	VEHICLE INSURANCE	$ 318	$ 306	$ 156	$ 160	$ 160	$ 191	19.38%
001-1800-519-5264	ERMA	$ 731	$ 785	$ 434	$ 470	$ 470	$ 505	7.45%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	$ 35	$ 5	$ 41	$ 69	$ 69	$ 86	24.64%
001-1800-519-5270	PROFESSIONAL SERVICES	$ 6,051	$ 25	$ 1,188	$ 3,000	$ 3,000	$ 3,200	6.67%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	$ 4,477	$ 4,109	$ 4,491	$ 5,000	$ 7,000	$ 7,000	40.00%
001-1800-519-5292	MEMBERSHIPS/DUES	$ 750	$ 560	$ 690	$ 690	$ 690	$ 700	1.45%
001-1800-519-5360	ELECTION EXPENSE	$ 23,000	$ 2,482	$ -	$ 4,000	$ 900	$ -	0.00%
	TOTAL MAINT. & OPERATIONS	$ 36,808	$ 10,021	$ 13,147	$ 15,003	$ 13,389	$ 14,731	-1.81%
	TOTAL, CITY CLERK	**$ 193,509**	**$ 215,901**	**$ 158,006**	**$ 193,378**	**$ 190,740**	**$ 200,935**	**3.91%**
Finance								
001-2000-519-5101	SALARIES	$ 133,151	$ 162,954	$ 175,031	$ 180,775	$ 186,324	$ 189,588	4.88%
001-2000-519-5121	FICA	$ 10,036	$ 12,226	$ 13,267	$ 13,829	$ 14,254	$ 14,503	4.88%
001-2000-519-5122	PERS - UAL	$ 15,617	$ -	$ -	$ -	$ -	$ -	
001-2000-519-5123	PERS - PAYROLL	$ 11,968	$ 15,571	$ 18,642	$ 20,443	$ 20,423	$ 21,476	5.05%
001-2000-519-5125	MEDICAL	$ 35,883	$ 27,479	$ 42,226	$ 28,908	$ 28,908	$ 33,000	14.16%
001-2000-519-5127	WORKERS COMP	$ 663	$ 742	$ 664	$ 978	$ 978	$ 1,147	17.28%
001-2000-519-5131	EAP	$ 24	$ 23	$ 25	$ 25	$ 25	$ 26	4.00%
001-2000-519-5133	LIFE INSURANCE	$ 316	$ (240)	$ 46	$ 46	$ 46	$ 46	-0.17%
001-2000-519-5140	AUTO ALLOWANCE	$ -	$ 3,946	$ 5,527	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 207,657	$ 222,702	$ 255,428	$ 251,004	$ 256,958	$ 265,786	5.89%
001-2000-519-5200	OVERHEAD REIMBURSEMENTS	$ (18,515)	$ (17,565)	$ (16,993)	$ (21,121)	$ (21,121)	$ (19,691)	-6.77%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	$ 144	$ 1,236	$ 1,065	$ 1,200	$ 1,200	$ 1,200	0.00%
001-2000-519-5216	COMMUNICATIONS	$ 541	$ 1,444	$ 1,681	$ 1,500	$ 4,389	$ 4,500	200.00%
001-2000-519-5225	OFFICE EQUIP MAINT	$ 7,988	$ 8,756	$ 8,853	$ 9,000	$ 9,116	$ 9,389	4.33%
001-2000-519-5261	LIABILITY INSURANCE	$ 3,215	$ 3,560	$ 3,888	$ 6,414	$ 6,414	$ 7,765	21.06%
001-2000-519-5262	PROPERTY INSURANCE	$ 1,005	$ 1,245	$ 1,385	$ 2,856	$ 2,856	$ 2,561	-10.33%
001-2000-519-5264	ERMA	$ 975	$ 877	$ 612	$ 707	$ 707	$ 775	9.62%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	$ 47	$ 6	$ 58	$ 104	$ 104	$ 133	27.88%
001-2000-519-5270	PROFESSIONAL SERVICES	$ 5,465	$ 19,270	$ 30,465	$ 12,000	$ 12,000	$ 12,000	0.00%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	$ 5,780	$ 4,736	$ 5,213	$ 6,500	$ 4,500	$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	$ 300	$ 808	$ 509	$ 750	$ 805	$ 850	13.33%
001-2000-519-5294	AUDIT	$ 11,714	$ 13,656	$ 17,347	$ 25,520	$ 25,520	$ 25,080	-1.72%
	TOTAL MAINT. & OPERATIONS	$ 18,659	$ 38,029	$ 54,084	$ 45,430	$ 46,490	$ 51,062	12.40%
	TOTAL, FINANCE	**$ 226,316**	**$ 260,731**	**$ 309,512**	**$ 296,434**	**$ 303,447**	**$ 316,849**	**6.89%**
Administrative Services								
001-2200-519-5101	SALARIES	$ 108,442	$ 136,077	$ 152,534	$ 166,991	$ 176,880	$ 250,507	50.01%
001-2200-519-5104	PART TIME	$ -	$ 18,510	$ 33,221	$ 22,000	$ 31,244	$ -	-100.00%
001-2200-519-5121	FICA	$ 8,264	$ 11,954	$ 14,650	$ 14,458	$ 15,921	$ 19,164	32.55%
001-2200-519-5122	PERS - UAL	$ 13,320	$ -	$ -	$ -	$ -	$ -	
001-2200-519-5123	PERS - PAYROLL	$ 7,430	$ 9,938	$ 12,337	$ 12,953	$ 15,350	$ 19,558	50.99%
001-2200-519-5125	MEDICAL	$ 4,090	$ 3,254	$ 1,060	$ -	$ 80	$ 5,579	0.00%
001-2200-519-5127	WORKERS COMP	$ 698	$ 781	$ 699	$ 764	$ 764	$ 1,792	134.55%
001-2200-519-5131	EAP	$ 14	$ 15	$ 18	$ 19	$ 19	$ 27	42.11%
001-2200-519-5133	LIFE INSURANCE	$ 2,439	$ (2,368)	$ 35	$ 36	$ 36	$ 72	100.00%
001-2200-519-5140	AUTO ALLOWANCE	$ -	$ 4,154	$ 5,773	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 144,698	$ 182,315	$ 220,327	$ 223,221	$ 246,294	$ 302,699	35.61%
001-2200-519-5200	OVERHEAD REIMBURSEMENTS	$ (4,109)	$ (3,897)	$ (13,075)	$ (17,593)	$ (17,593)	$ (21,604)	22.80%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	$ 471	$ 255	$ 1,005	$ 1,000	$ 1,037	$ 1,000	0.00%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
001-2200-519-5216	COMMUNICATIONS	$ 960	$ 1,431	$ 1,694	$ 1,450	$ 3,526	$ 3,700	155.17%
001-2200-519-5261	LIABILITY INSURANCE	$ 1,796	$ 2,380	$ 2,902	$ 4,934	$ 4,934	$ 7,926	60.64%
001-2200-519-5262	PROPERTY INSURANCE	$ 562	$ 832	$ 1,034	$ 2,197	$ 2,197	$ 2,615	19.03%
001-2200-519-5264	ERMA	$ 545	$ 586	$ 457	$ 544	$ 544	$ 792	45.59%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	$ 26	$ 4	$ 43	$ 79	$ 79	$ 135	70.89%
001-2200-519-5270	PROFESSIONAL SERVICES	$ 851	$ 3,835	$ 2,016	$ 15,000	$ 4,936	$ 5,000	-66.67%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	$ 5,056	$ 4,892	$ 9,022	$ 7,000	$ 7,323	$ 7,000	0.00%
001-2200-519-5292	MEMBERSHIPS/DUES	$ 200	$ 836	$ 1,906	$ 2,000	$ 1,500	$ 2,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 6,358	$ 11,153	$ 7,004	$ 16,611	$ 8,483	$ 8,564	-48.44%
	TOTAL, ADMINISTRATIVE SVCS	**$ 151,056**	**$ 193,467**	**$ 227,332**	**$ 239,832**	**$ 254,776**	**$ 311,263**	**29.78%**
Community Development								
001-2600-519-5101	SALARIES	$ 190,491	$ 250,000	$ 258,596	$ 272,527	$ 277,981	$ 287,914	5.65%
001-2600-519-5102	OVERTIME	$ 2,227	$ 812	$ 1,575	$ 1,500	$ 358	$ 750	-50.00%
001-2600-519-5104	PART-TIME	$ 13,112	$ 29,395	$ 24,760	$ 22,500	$ 24,121	$ 23,660	5.16%
001-2600-519-5121	FICA	$ 15,722	$ 20,515	$ 21,865	$ 22,684	$ 23,138	$ 23,893	5.33%
001-2600-519-5122	PERS - UAL	$ 30,237	$ -	$ -	$ -	$ -	$ -	
001-2600-519-5123	PERS - PAYROLL	$ 12,239	$ 17,660	$ 19,270	$ 20,413	$ 20,413	$ 21,430	4.98%
001-2600-519-5125	MEDICAL	$ 12,121	$ 31,343	$ 33,050	$ 32,267	$ 30,745	$ 34,500	6.92%
001-2600-519-5127	WORKERS COMP	$ 4,273	$ (3,868)	$ 4,979	$ 5,825	$ 5,825	$ 6,831	17.27%
001-2600-519-5131	EAP	$ 44	$ 54	$ 57	$ 54	$ 54	$ 56	3.70%
001-2600-519-5133	LIFE INSURANCE	$ 736	$ (581)	$ 77	$ 90	$ 90	$ 90	0.00%
001-2600-519-5140	AUTO ALLOWANCE	$ -	$ 4,154	$ 5,818	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 281,200	$ 349,485	$ 370,047	$ 383,860	$ 388,726	$ 405,124	5.54%
001-2600-519-5200	OVERHEAD REIMBURSEMENTS	$ (10,522)	$ (9,981)	$ (42,337)	$ (46,276)	$ (46,200)	$ (46,638)	0.78%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	$ 14,200	$ 6,870	$ 10,578	$ 10,000	$ 8,400	$ 9,000	-43.23%
001-2600-519-5206	LAFCO FEES	$ 2,060	$ 3,729	$ 4,752	$ 6,000	$ 5,605	$ 5,677	-5.38%
001-2600-519-5216	COMMUNICATIONS	$ -	$ 2,902	$ 1,896	$ 1,250	$ 6,360	$ 6,500	420.00%
001-2600-519-5224	FUELS	$ 863	$ 2,206	$ 3,396	$ 3,750	$ 3,200	$ 3,250	-13.33%
001-2600-519-5261	LIABILITY INSURANCE	$ 5,889	$ 8,471	$ 8,920	$ 13,994	$ 13,994	$ 16,369	16.97%
001-2600-519-5262	PROPERTY INSURANCE	$ 1,842	$ 2,961	$ 3,178	$ 6,230	$ 6,230	$ 5,401	-13.31%
001-2600-519-5263	VEHICLE INSURANCE	$ 1,061	$ 1,022	$ 1,564	$ 3,208	$ 3,208	$ 3,824	19.20%
001-2600-519-5264	ERMA	$ 1,786	$ 2,086	$ 1,404	$ 1,542	$ 1,542	$ 1,635	6.03%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	$ 86	$ 14	$ 133	$ 225	$ 225	$ 279	24.00%
001-2600-519-5270	PROFESSIONAL SERVICES	$ 454,607	$ 220,451	$ 307,109	$ 240,000	$ 260,000	$ 245,000	2.08%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	$ 858	$ 4,302	$ 5,320	$ 6,800	$ 7,500	$ 7,500	10.29%
001-2600-519-5292	MEMBERSHIPS/DUES	$ 1,059	$ 2,847	$ 515	$ 2,000	$ 2,000	$ 2,500	25.00%
	TOTAL MAINT. & OPERATIONS	$ 473,788	$ 247,880	$ 306,428	$ 248,723	$ 272,064	$ 260,297	4.65%
001-2600-519-5301	DEBIT SERVICE PRINCIPAL (SBITA)	$ -	$ 7,725	$ 23,499	$ -	$ -	$ -	
001-2600-519-5302	INTEREST EXPENSE	$ -	$ -	$ 1,889	$ -	$ -	$ -	
001-2600-519-5701	CAPITAL OUTLAY	$ 61,149	$ 146,503	$ -	$ 42,000	$ 42,099	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ 61,149	$ 154,228	$ 25,388	$ 42,000	$ 42,099	$ -	-100.00%
	TOTAL, COMMUNITY DEVELOPMENT	**$ 816,137**	**$ 751,593**	**$ 701,863**	**$ 674,583**	**$ 702,888**	**$ 665,421**	**-1.36%**
Community Services								
001-2800-529-5101	SALARIES	$ 65,669	$ 89,369	$ 102,186	$ 98,805	$ 103,482	$ 105,004	6.27%
001-2800-529-5105	AFTER SCHOOL PARTTIME	$ 76,527	$ 78,284	$ 8,862	$ -	$ -	$ -	0.00%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	$ 34,891	$ 26,460	$ 8,363	$ -	$ -	$ -	0.00%
001-2800-529-5121	FICA	$ 13,218	$ 14,802	$ 8,304	$ 7,559	$ 7,916	$ 8,033	6.27%
001-2800-529-5122	PERS - UAL	$ 10,726	$ -	$ -	$ -	$ -	$ -	0.00%
001-2800-529-5123	PERS - PAYROLL	$ 4,452	$ 6,414	$ 7,118	$ 7,776	$ 7,829	$ 8,358	7.48%
001-2800-529-5125	MEDICAL	$ 12,264	$ 11,659	$ 16,499	$ 10,793	$ 9,770	$ 13,500	25.08%
001-2800-529-5127	WORKERS COMP	$ 8,829	$ 9,888	$ 8,846	$ 3,223	$ 3,223	$ 3,779	17.25%
001-2800-529-5131	EAP	$ 21	$ 29	$ 49	$ 18	$ 18	$ 17	-5.56%
001-2800-529-5133	LIFE INSURANCE	$ 14,937	$ (14,885)	$ 26	$ 27	$ 27	$ 27	0.00%
	TOTAL WAGES & BENEFITS	$ 241,535	$ 222,019	$ 160,253	$ 128,201	$ 132,265	$ 138,718	8.20%
001-2800-529-5200	OVERHEAD REIMBURSEMENTS			$ (27,803)	$ (32,554)	$ (32,554)	$ (32,646)	0.28%
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	$ 826	$ 793	$ 766	$ 600	$ 600	$ 600	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	$ 13,555	$ 11,843	$ 795	$ -	$ -	$ -	
001-2800-529-5214	PRINTING & ADVERTISING	$ -	$ 62	$ -	$ -	$ -	$ -	
001-2800-529-5216	COMMUNICATIONS	$ 1,735	$ 2,574	$ 2,767	$ 2,500	$ 3,028	$ 3,000	20.00%
001-2800-529-5224	FUELS	$ 437	$ 558	$ 560	$ 850	$ 850	$ 850	0.00%
001-2800-529-5291	CONF/MEETINGS/TRAVEL	$ 2,137	$ 54	$ 2,441	$ 3,000	$ 2,500	$ 3,000	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	$ 324	$ 715	$ 701	$ 700	$ 700	$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	$ 2,756	$ 4,679	$ 7,698	$ 4,631	$ 4,631	$ 5,008	8.14%
001-2800-529-5262	PROPERTY INSURANCE	$ 862	$ 1,636	$ 2,742	$ 2,062	$ 2,062	$ 1,652	-19.88%
001-2800-529-5263	VEHICLE INSURANCE	$ 742	$ 715	$ 1,173	$ 1,203	$ 1,203	$ 1,434	19.20%
001-2800-529-5264	ERMA	$ 837	$ 1,152	$ 1,212	$ 511	$ 511	$ 500	-2.15%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	$ 40	$ 7	$ 115	$ 74	$ 74	$ 86	16.22%
001-2800-529-5270	PROFESSIONAL SERVICES	$ 4,097	$ 14,230	$ 2,851	$ 12,000	$ 12,000	$ 12,500	4.17%
001-2800-529-5341	COVID-19	$ 100	$ -	$ -	$ -	$ -	$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	$ 31,974	$ 22,899	$ 3,971	$ 60,000	$ 61,150	$ 80,000	33.33%
001-2800-529-5406	BAND CONCERTS	$ 12,054	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 72,476	$ 73,917	$ 11,989	$ 67,577	$ 68,755	$ 88,684	31.23%
001-2800-529-5701	CAPITAL OUTLAY	$ 10,175	$ 15,738	$ 581	$ -	$ -	$ -	
001-2800-529-5713	PARK IMPROVEMENTS	$ -	$ 6,713	$ -	$ -	$ -	$ -	

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

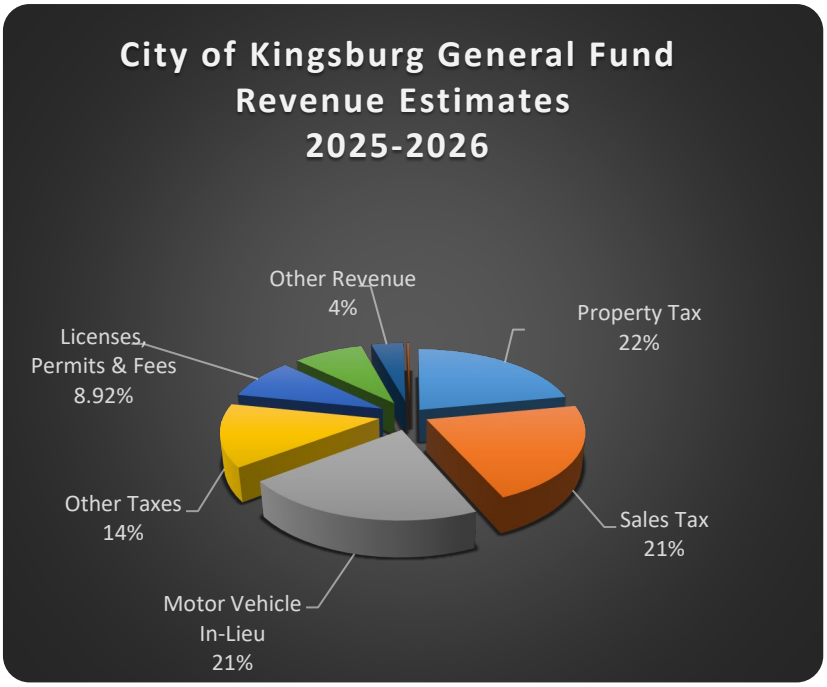
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
	TOTAL CAPITAL OUTLAY	$ 10,175	$ 22,451	$ 581	$ -	$ -	$ -	
001-2800-529-5517	TRANSFER TO SENIOR CENTER	$ 55,000	$ 65,000	$ 100,000	$ 100,000	$ 100,000	$ 140,000	40.00%
001-2800-529-5518	TRANSFER OUT TO POOL	$ 110,000	$ 120,000	$ 148,000	$ 148,000	$ 148,000	$ 140,000	-5.41%
	TOTAL TRANSFERS OUT	$ 165,000	$ 185,000	$ 248,000	$ 248,000	$ 248,000	$ 280,000	12.90%
	TOTAL, COMMUNITY SERVICES	**$ 489,186**	**$ 503,387**	**$ 420,822**	**$ 443,778**	**$ 449,020**	**$ 507,402**	**14.34%**
Police								
001-3400-539-5101	SALARIES/FT	$ 1,491,337	$ 1,447,233	$ 1,308,136	$ 1,615,419	$ 1,693,904	$ 1,790,470	10.84%
001-3400-539-5102	OVERTIME/FT	$ 81,175	$ 112,574	$ 142,231	$ 140,000	$ 175,000	$ 154,000	10.00%
001-3400-539-5121	FICA	$ 125,022	$ 115,547	$ 109,658	$ 134,290	$ 142,971	$ 148,752	10.77%
001-3400-539-5122	PERS - UAL	$ 190,872	$ 184,206	$ 121,688	$ 177,190	$ 177,190	$ 205,548	16.00%
001-3400-539-5123	PERS - PAYROLL	$ 188,139	$ 171,502	$ 158,531	$ 225,517	$ 225,517	$ 234,539	4.00%
001-3400-539-5125	MEDICAL	$ 198,971	$ 143,120	$ 187,530	$ 198,956	$ 194,000	$ 207,000	4.04%
001-3400-539-5127	WORKERS COMP	$ 92,782	$ 103,633	$ 96,536	$ 114,973	$ 114,973	$ 125,861	9.47%
001-3400-539-5129	UNIFORM ALLOWANCE	$ 14,100	$ 14,935	$ 16,709	$ 15,600	$ 21,475	$ 22,600	44.87%
001-3400-539-5130	RESERVE UNIFORM ALLOW	$ -	$ 956	$ 1,154	$ 900	$ 450	$ 1,000	11.11%
001-3400-539-5131	EAP	$ 288	$ 280	$ 277	$ 260	$ 260	$ 266	2.31%
001-3400-539-5133	LIFE INSURANCE	$ 991	$ 183	$ 519	$ 639	$ 639	$ 639	0.00%
	TOTAL WAGES & BENEFITS	$ 2,383,676	$ 2,294,169	$ 2,142,968	$ 2,623,744	$ 2,746,379	$ 2,890,675	10.17%
001-3400-539-5200	OVERHEAD REIMBURSEMENTS	$ (131,224)	$ (124,496)	$ (192,030)	$ (234,502)	$ (234,502)	$ (246,311)	5.04%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	$ 8,733	$ 9,302	$ 10,792	$ 10,800	$ 10,800	$ 12,000	11.11%
001-3400-539-5208	SAFETY EQUIPMENT	$ 8,142	$ 15,626	$ 16,527	$ 34,000	$ 34,000	$ 35,000	2.94%
001-3400-539-5209	SCREENING PERSONNEL	$ 6,574	$ 9,777	$ 8,775	$ 9,000	$ 9,000	$ 12,000	33.33%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	$ 8,502	$ 8,621	$ 10,971	$ 10,800	$ 10,800	$ 12,000	11.11%
001-3400-539-5216	COMMUNICATIONS	$ 32,114	$ 35,694	$ 39,765	$ 35,000	$ 35,000	$ 42,000	20.00%
001-3400-539-5217	PRODUCTIVITY SOFTWARE	$ -	$ -	$ 7,085	$ 24,000	$ 24,094	$ 31,000	29.17%
001-3400-539-5218	UTILITIES	$ 40,031	$ 54,850	$ 53,170	$ 55,000	$ 52,666	$ 45,000	-18.18%
001-3400-539-5222	VEHICLE MAINTENANCE	$ 8,109	$ 6,280	$ 8,088	$ 8,000	$ 8,000	$ 8,000	0.00%
001-3400-539-5224	FUELS	$ 46,208	$ 52,863	$ 43,980	$ 44,000	$ 48,537	$ 50,000	13.64%
001-3400-539-5225	OFFICE EQUIP MAINT	$ 13,079	$ 14,392	$ 17,318	$ 20,000	$ 20,000	$ 20,000	0.00%
001-3400-539-5226	EQUIPMENT MAINTENANCE	$ 2,958	$ 2,540	$ 2,527	$ 2,000	$ 2,000	$ 5,000	150.00%
001-3400-539-5227	RADIO & COMM MAINT	$ 1,205	$ 1,080	$ 2,131	$ 4,500	$ 4,500	$ 4,500	0.00%
001-3400-539-5229	DISPATCH SERVICES	$ 196,057	$ 218,116	$ 207,579	$ 220,000	$ 222,700	$ 260,000	18.18%
001-3400-539-5261	LIABILITY INSURANCE	$ 38,181	$ 44,005	$ 43,641	$ 67,779	$ 67,779	$ 78,777	16.23%
001-3400-539-5262	PROPERTY INSURANCE	$ 11,941	$ 15,383	$ 15,545	$ 30,179	$ 30,179	$ 25,992	-13.87%
001-3400-539-5263	VEHICLE INSURANCE	$ 27,577	$ 26,575	$ 22,592	$ 26,863	$ 26,863	$ 30,112	12.09%
001-3400-539-5264	ERMA	$ 11,583	$ 10,838	$ 6,869	$ 7,471	$ 7,471	$ 7,867	5.30%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	$ 561	$ 73	$ 649	$ 1,089	$ 1,089	$ 1,343	23.32%
001-3400-539-5270	PROFESSIONAL SERVICES	$ 52,974	$ 56,285	$ 106,525	$ 67,000	$ 60,000	$ 60,000	-10.45%
001-3400-539-5284	PROPERTY/EVIDENCE EXP	$ 2,468	$ 2,598	$ 2,475	$ 2,500	$ 2,500	$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	$ 3,834	$ 5,083	$ 15,940	$ 25,000	$ 25,000	$ 25,000	0.00%
001-3400-539-5292	MEMBERSHIPS/DUES	$ 3,056	$ 3,418	$ 2,875	$ 6,000	$ 6,000	$ 6,000	0.00%
001-3400-539-5296	TRAINING & EDUCATION	$ 8,292	$ 11,363	$ 5,106	$ 10,000	$ 10,000	$ 10,000	0.00%
001-3400-539-5297	POST TRAINING	$ 14,100	$ 34,711	$ 17,031	$ 30,000	$ 30,000	$ 30,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	$ 197	$ 440	$ 107	$ 500	$ 500	$ 500	0.00%
001-3400-539-5325	CRIME PREVENTION	$ 2,997	$ 2,986	$ 2,954	$ 3,000	$ 3,000	$ 3,000	0.00%
001-3400-539-5341	COVID-19	$ 100	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 418,348	$ 518,406	$ 478,987	$ 519,979	$ 517,976	$ 571,280	9.87%
001-3400-539-5607	SOLAR EQUIPMENT INTEREST	$ -	$ -	$ -	$ -	$ 23,425	$ 23,225	
001-3400-539-5608	SOLAR EQUIPMENT PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ 16,950	
	TOTAL DEBT SERVICE	$ -	$ -	$ -	$ -	$ 23,425	$ 40,175	
001-3400-539-5701	CAPITAL OUTLAY	$ 25,000	$ 34,518	$ -	$ -	$ -	$ -	0.00%
001-3400-539-5715	POLICE PATROL CARS	$ 1,223	$ -	$ 113,899	$ 53,000	$ 53,000	$ 50,000	-5.66%
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	$ -	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	$ -	$ 5,000	$ -	$ -	$ -	$ -	
001-3400-539-5757	BASE RADIO	$ -	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5758	HEAT/AC CONTROLS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 26,223	$ 39,518	$ 113,899	$ 53,000	$ 53,000	$ 50,000	-5.66%
	TOTAL, POLICE	**$ 2,828,247**	**$ 2,852,092**	**$ 2,735,855**	**$ 3,196,723**	**$ 3,340,780**	**$ 3,552,130**	**11.12%**
PW Administration								
001-3800-549-5101	SALARIES	$ 37,938	$ 47,475	$ 50,209	$ 55,477	$ 61,141	$ 57,412	3.49%
001-3800-549-5121	FICA	$ 2,880	$ 3,528	$ 3,780	$ 4,244	$ 4,677	$ 4,392	3.49%
001-3800-549-5122	PERS - UAL	$ 4,742	$ -	$ -	$ -	$ -	$ -	
001-3800-549-5123	PERS - PAYROLL	$ 3,589	$ 4,608	$ 5,873	$ 6,591	$ 6,591	$ 6,855	4.01%
001-3800-549-5125	MEDICAL	$ 6,102	$ 7,465	$ 7,610	$ 6,188	$ 6,188	$ 8,224	32.90%
001-3800-549-5127	WORKERS COMP	$ 237	$ 266	$ 238	$ 260	$ 260	$ 305	17.31%
001-3800-549-5131	EAP	$ 7	$ 6	$ 6	$ 7	$ 7	$ 8	14.29%
001-3800-549-5133	LIFE INSURANCE	$ 1,001	$ (977)	$ 12	$ 12	$ 12	$ 14	16.00%
	TOTAL WAGES & BENEFITS	$ 56,496	$ 62,371	$ 67,728	$ 72,779	$ 78,876	$ 77,210	6.09%
001-3800-549-5200	OVERHEAD REIMBURSEMENTS	$ (2,363)	$ (2,241)	$ (5,844)	$ (6,360)	$ (6,360)	$ (6,098)	-4.12%
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	$ 2,863	$ 1,412	$ 1,199	$ 1,500	$ 1,500	$ 1,500	0.00%
001-3800-549-5216	COMMUNICATIONS	$ 6,000	$ 8,083	$ 6,789	$ 7,100	$ 1,326	$ 1,500	-78.87%
001-3800-549-5218	UTILITIES	$ 2,957	$ 4,240	$ 5,645	$ 4,497	$ 5,999	$ 6,000	33.43%
001-3800-549-5225	OFFICE EQUIP MAINT	$ 503	$ 1,809	$ 1,275	$ 1,200	$ 2,000	$ 2,000	66.67%

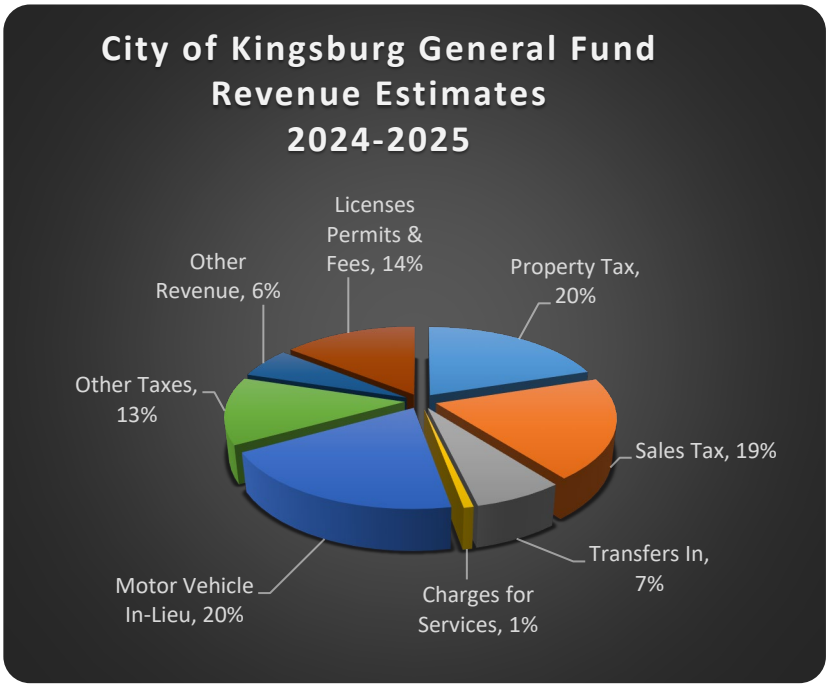
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

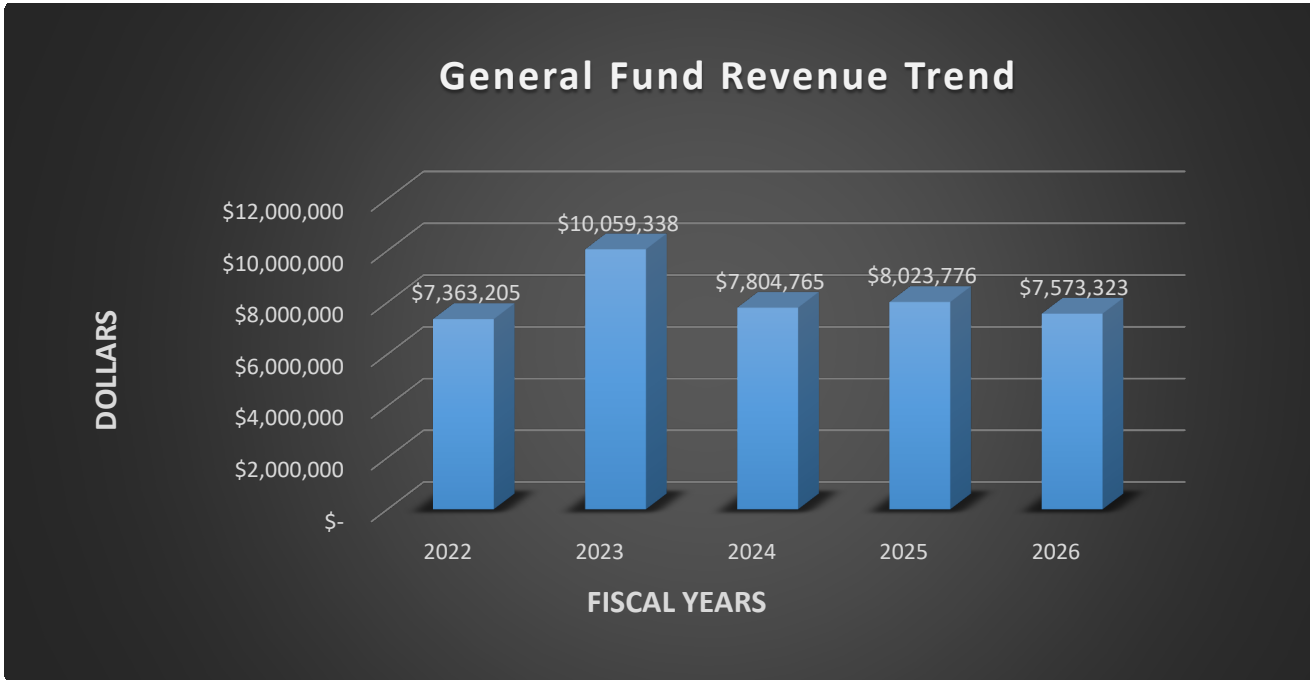
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
001-3800-549-5261	LIABILITY INSURANCE	$ 882	$ 1,007	$ 1,025	$ 1,841	$ 1,841	$ 2,230	21.13%
001-3800-549-5262	PROPERTY INSURANCE	$ 276	$ 352	$ 365	$ 820	$ 820	$ 736	-10.24%
001-3800-549-5263	VEHICLE INSURANCE	$ 1,061	$ 1,022	$ 1,564	$ 1,604	$ 1,604	$ 1,912	19.20%
001-3800-549-5264	ERMA	$ 268	$ 248	$ 161	$ 203	$ 203	$ 223	9.85%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	$ 13	$ 2	$ 15	$ 30	$ 30	$ 38	26.67%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	$ 428	$ 310	$ 1,053	$ 1,500	$ 404	$ 600	-60.00%
	TOTAL MAINT. & OPERATIONS	$ 12,889	$ 16,244	$ 13,247	$ 13,935	$ 9,367	$ 10,641	-23.64%
001-3800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 13,988	$ -		$ -	
	TOTAL, PW ADMINISTRATION	**$ 69,384**	**$ 78,614**	**$ 94,963**	**$ 86,714**	**$ 88,243**	**$ 87,851**	**1.31%**
Landscape Maintenance								
001-4200-549-5101	SALARIES	$ 94,445	$ 100,339	$ 98,667	$ 100,818	$ 100,607	$ 104,312	3.47%
001-4200-549-5102	OVERTIME	$ 4,957	$ 5,813	$ 7,379	$ 7,000	$ 5,225	$ 5,300	-24.29%
001-4200-549-5121	FICA	$ 7,467	$ 7,805	$ 7,880	$ 8,248	$ 8,096	$ 8,385	1.66%
001-4200-549-5122	PERS - UAL	$ 12,738	$ -	$ -	$ -	$ -	$ -	
001-4200-549-5123	PERS - PAYROLL	$ 8,064	$ 8,508	$ 9,395	$ 10,046	$ 10,046	$ 10,555	5.07%
001-4200-549-5125	MEDICAL	$ 28,307	$ 19,109	$ 20,261	$ 24,666	$ 21,500	$ 24,000	-2.70%
001-4200-549-5127	WORKERS COMP	$ 9,932	$ 11,123	$ 9,951	$ 10,877	$ 10,877	$ 12,754	17.26%
001-4200-549-5131	EAP	$ 19	$ 20	$ 19	$ 18	$ 18	$ 18	0.00%
001-4200-549-5133	LIFE INSURANCE	$ 61	$ 59	$ 60	$ 61	$ 61	$ 71	16.00%
	TOTAL WAGES & BENEFITS	$ 165,990	$ 152,777	$ 153,613	$ 161,734	$ 156,430	$ 165,395	2.26%
001-4200-549-5200	OVERHEAD REIMBURSEMENTS	$ (3,103)	$ (2,943)	$ (12,996)	$ (16,196)	$ (16,196)	$ (15,435)	-4.70%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	$ 6,812	$ 7,545	$ 6,685	$ 15,000	$ 15,000	$ 15,000	0.00%
001-4200-549-5216	COMMUNICATIONS	$ -	$ -	$ 162	$ -	$ 1,940	$ 2,000	
001-4200-549-5218	UTILITIES	$ 11,652	$ 10,046	$ 12,279	$ 12,000	$ 11,696	$ 12,000	0.00%
001-4200-549-5224	FUELS	$ 6,645	$ 6,264	$ 5,690	$ 5,585	$ 6,224	$ 6,000	7.43%
001-4200-549-5261	LIABILITY INSURANCE	$ 2,527	$ 3,204	$ 3,015	$ 4,619	$ 4,619	$ 5,427	17.49%
001-4200-549-5262	PROPERTY INSURANCE	$ 790	$ 1,120	$ 1,074	$ 2,057	$ 2,057	$ 1,790	-12.98%
001-4200-549-5263	VEHICLE INSURANCE	$ 2,121	$ 2,044	$ 3,128	$ 3,207	$ 3,207	$ 3,824	19.24%
001-4200-549-5264	ERMA	$ 767	$ 789	$ 475	$ 509	$ 509	$ 542	6.48%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	$ 37	$ 5	$ 45	$ 74	$ 74	$ 93	25.68%
001-4200-549-5270	PROFESSIONAL SERVICES	$ 14,160	$ 22,166	$ 32,497	$ 32,200	$ 32,500	$ 22,000	-31.68%
	TOTAL MAINT. & OPERATIONS	$ 42,408	$ 50,241	$ 52,053	$ 59,055	$ 61,630	$ 53,241	-9.85%
001-4200-549-5701	CAPITAL OUTLAY	$ -	$ 22,613	$ -	$ -		$ -	
	TOTAL, LANDSCAPE MAINT.	**$ 208,398**	**$ 225,630**	**$ 205,666**	**$ 220,789**	**$ 218,060**	**$ 218,636**	**-0.98%**
Building & Facility Maintenance								
001-4600-549-5200	OVERHEAD REIMBURSEMENTS	$ (2,746)	$ (2,605)	$ (7,667)	$ (6,612)	$ (6,612)	$ (6,751)	2.10%
001-4600-549-5210	DEPT TOOLS & SUPPLIES	$ 10,270	$ 18,490	$ 18,595	$ 15,750	$ 16,000	$ 16,000	1.59%
001-4600-549-5220	JANITORIAL	$ 45,460	$ 43,056	$ 45,305	$ 45,000	$ 45,000	$ 45,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	$ 18,698	$ 20,541	$ 46,437	$ 31,000	$ 31,000	$ 31,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 71,682	$ 79,482	$ 102,670	$ 85,138	$ 85,388	$ 85,249	0.13%
001-4600-549-5701	CAPITAL OUTLAY	$ 53,851	$ 76,839	$ 73,033	$ 5,000	$ 12,000	$ 60,000	1100.00%
	TOTAL CAPITAL OUTLAY	$ 53,851	$ 76,839	$ 73,033	$ 5,000	$ 12,000	$ 60,000	1100.00%
	TOTAL, FACILITY MAINT.	**$ 125,533**	**$ 156,321**	**$ 175,703**	**$ 90,138**	**$ 97,388**	**$ 145,249**	**61.14%**
Vehicle Maintenance								
001-4800-549-5101	SALARIES	$ 66,428	$ 53,611	$ 51,967	$ 55,284	$ 55,974	$ 58,470	5.76%
001-4800-549-5102	OVERTIME	$ 2,027	$ -	$ -	$ -	$ -	$ -	
001-4800-549-5104	PART TIME-TROLLY		$ 1,335	$ 3,762	$ 4,347	$ 2,598	$ 4,250	
001-4800-549-5121	FICA	$ 5,059	$ 4,075	$ 4,133	$ 4,229	$ 4,481	$ 4,798	13.45%
001-4800-549-5122	PERS - UAL	$ 8,061	$ -	$ -	$ -	$ -	$ -	
001-4800-549-5123	PERS - PAYROLL	$ 6,165	$ 4,869	$ 5,840	$ 6,568	$ 6,568	$ 6,981	6.29%
001-4800-549-5125	MEDICAL	$ 12,968	$ 17,076	$ 14,484	$ 11,857	$ 11,857	$ 11,857	0.00%
001-4800-549-5127	WORKERS COMP	$ 5,842	$ 6,543	$ 5,853	$ 6,398	$ 6,398	$ 7,503	17.27%
001-4800-549-5131	EAP	$ 16	$ 15	$ 13	$ 12	$ 12	$ 13	8.33%
001-4800-519-5133	LIFE INSURANCE	$ 36	$ 23	$ 24	$ 24	$ 24	$ 24	0.00%
	TOTAL WAGES & BENEFITS	$ 106,602	$ 87,547	$ 86,075	$ 88,719	$ 87,911	$ 93,896	5.84%
001-4800-549-5200	OVERHEAD REIMBURSEMENTS	$ -	$ -	$ (8,490)	$ (11,588)	$ (11,588)	$ (11,523)	-0.56%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	$ 7,350	$ 12,706	$ 7,411	$ 14,000	$ 14,000	$ 10,000	-28.57%
001-4800-549-5216	COMMUNICATIONS	$ -	$ -	$ 64	$ -	$ 860	$ 860	
001-4800-549-5221	REPAIRS & MAINTENANCE	$ -	$ 319	$ 3,464	$ 500	$ 500	$ 500	0.00%
001-4800-549-5222	VEHICLE MAINTENANCE	$ 48,789	$ 54,060	$ 78,163	$ 55,000	$ 75,000	$ 60,000	9.09%
001-4800-549-5224	FUELS	$ 2,548	$ 3,172	$ 3,330	$ 2,900	$ 2,890	$ 2,900	0.00%
001-4800-549-5261	LIABILITY INSURANCE	$ 2,077	$ 2,406	$ 1,996	$ 3,007	$ 3,007	$ 3,908	29.96%
001-4800-549-5262	PROPERTY INSURANCE	$ 650	$ 841	$ 711	$ 1,339	$ 1,339	$ 1,289	-3.73%
001-4800-549-5263	VEHICLE INSURANCE	$ 1,061	$ 1,022	$ 3,253	$ 3,207	$ 3,207	$ 3,824	19.24%
001-4800-549-5264	ERMA	$ 630	$ 593	$ 314	$ 331	$ 331	$ 390	17.82%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	$ 30	$ 4	$ 30	$ 48	$ 48	$ 67	39.58%
001-4800-549-5270	PROFESSIONAL SERVICES	$ -	$ 342	$ 427	$ 500	$ -	$ -	-100.00%
	TOTAL MAINT. & OPERATIONS	$ 63,135	$ 75,465	$ 90,672	$ 69,244	$ 89,595	$ 72,215	4.29%
001-4800-549-5701	CAPITAL OUTLAY	$ -	$ 4,014	$ -	$ -		$ -	
	TOTAL, VEHICLE MAINT.	**$ 169,737**	**$ 167,027**	**$ 176,747**	**$ 157,963**	**$ 177,506**	**$ 166,111**	**5.16%**
	TOTAL WAGES & BENEFITS	**$ 4,102,588**	**$ 4,062,216**	**$ 3,926,743**	**$ 4,442,098**	**$ 4,620,649**	**$ 4,885,139**	**9.97%**

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

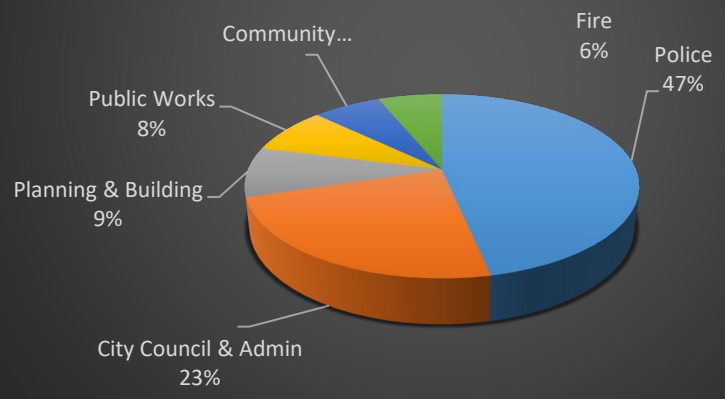
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
	TOTAL MAINT. & OPERATIONS	$ 1,627,829	$ 1,690,605	$ 1,765,911	$ 1,700,610	$ 1,936,090	$ 1,698,474	-0.13%
	TOTAL DEBT SERVICE	$ -	$ -	$ 144,596	$ -	$ 46,851	$ 40,175	
	TOTAL CAPITAL OUTLAY	$ 203,249	$ 391,539	$ 1,588,161	$ 181,500	$ 219,060	$ 194,000	6.89%
	TOTAL TRANSFERS OUT	$ 1,572,439	$ 1,275,405	$ 598,000	$ 648,000	$ 648,000	$ 755,000	16.51%
	TOTAL, GENERAL FUND	$ 7,506,105	$ 7,419,765	$ 8,023,410	$ 6,972,208	$ 7,470,650	$ 7,572,789	8.61%


City of Kingsburg General Fund
Revenue Estimates
2025-2026
Other Revenue
4%
Property Tax
22%
Licenses,
Permits & Fees
8.92%
Other Taxes
14%
Sales Tax
21%
Motor Vehicle
In-Lieu
21%

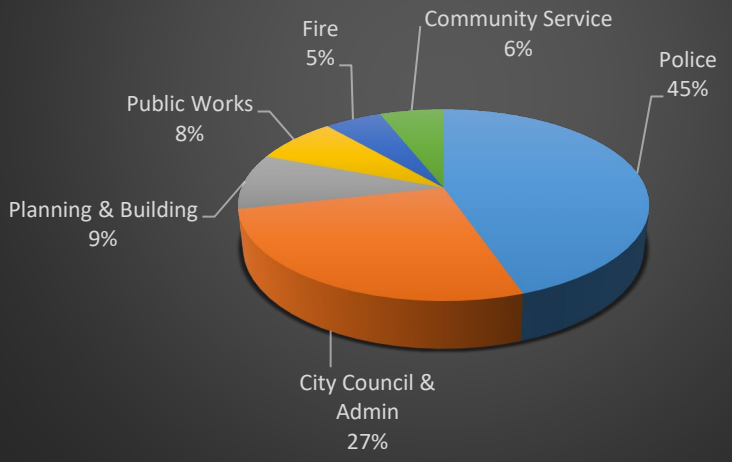

City of Kingsburg General Fund
Revenue Estimates
2024-2025
Licenses
Permits &
Fees, 14%
Other
Revenue, 6%
Property Tax,
20%
Other Taxes,
13%
Sales Tax, 19%
Transfers In,
7%
Motor Vehicle
In-Lieu, 20%
Charges for
Services, 1%


General Fund Revenue Trend
DOLLARS
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$7,363,205
$10,059,338
$7,804,765
$8,023,776
$7,573,323
2022
2023
2024
2025
2026
FISCAL YEARS

City of Kingsburg General Fund Expenditures 2025-2026 Estimates



City of Kingsburg General Fund Expenditures 2024-2025 Estimates



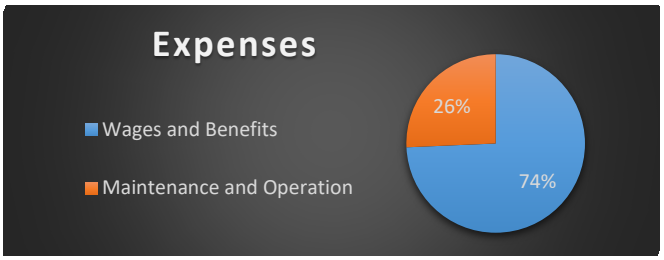
CITY OF KINGSBURG
EXPENDITURE SUMMARY
GENERAL FUND
2025-26 CITY MANAGERS PROPOSED BUDGET

DEPARTMENTS	# OF PERSONNEL	WAGES & BENEFITS	MAINT & OPERATIONS	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	GRAND TOTAL
Mayor & Council	5.00	39,400	13,617	-	-	-	53,017
City Attorney	0.00	-	95,000	-	-	-	95,000
Non-Departmental	0.00	-	367,354	40,175	84,000	475,000	966,529
City Manager	1.00	320,032	6,539	-	-	-	326,571
City Clerk	1.00	186,204	14,731	-	-	-	200,935
Finance	1.28	265,786	51,062	-	-	-	316,849
Administrative Services	1.50	302,699	8,564	-	-	-	311,263
Community Development	2.50	405,124	260,297	-	-	-	665,421
Community Services & Recreation	2.35	138,718	88,684	-	-	280,000	507,402
Police	17.75	2,890,675	571,280	40,175	50,000	-	3,552,130
Public Works Administration	0.34	77,210	10,641	-	-	-	87,851
Landscape Maintenance	1.70	165,395	53,241	-	-	-	218,636
Facility Maintenance	0.00	-	85,249	-	60,000	-	145,249
Vehicle & Equip Maintenance	0.67	93,896	72,215	-	-	-	166,111
2025-26 FUND TOTAL	**35.09**	**$ 4,885,139**	**$ 1,698,474**	**$ 80,350**	**$ 194,000**	**$ 755,000**	**$ 7,612,964**
2024-25 FUND TOTAL (ESTIMATED)	**31.89**	**$ 4,620,649**	**$ 1,936,090**	**$ 46,851**	**$ 219,060**	**$ 648,000**	**$ 7,470,650**
2023-24 FUND TOTAL (ACTUAL)	**31.89**	**$ 3,926,743**	**$ 1,765,911**	**$ 144,596**	**$ 1,588,161**	**$ 598,000**	**$ 8,023,410**

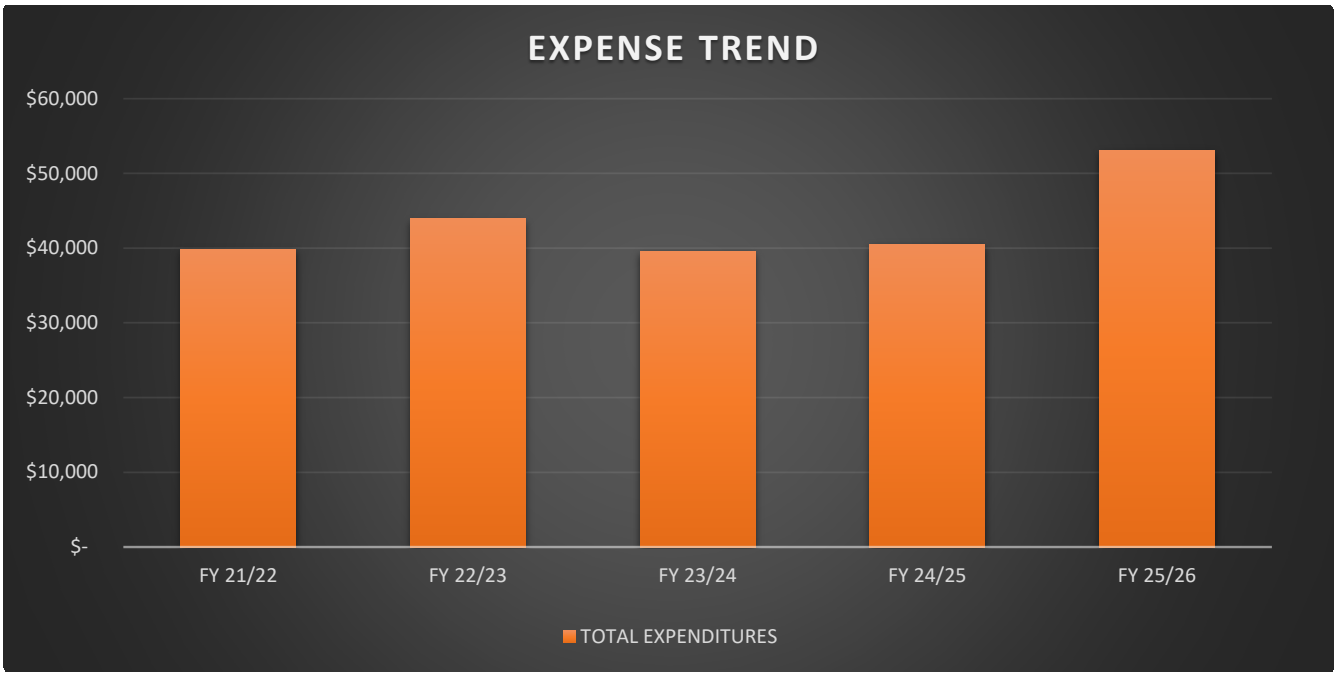
CITY COUNCIL

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

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



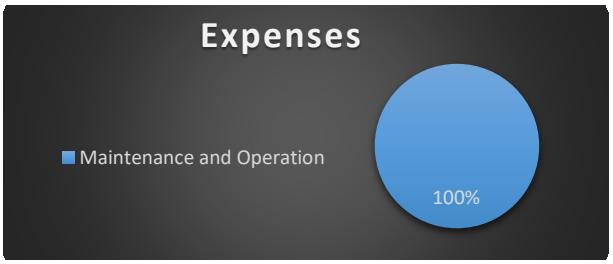
City Council	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 19,698	$ 14,608	$ 15,388	$ 27,593	$ 28,420	$ 39,400	42.79%
Maintenance and Operation	$ 20,154	$ 29,301	$ 24,190	$ 16,864	$ 12,057	$ 13,617	-19.25%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 39,852**	**$ 43,909**	**$ 39,578**	**$ 44,457**	**$ 40,477**	**$ 53,017**	19.25%



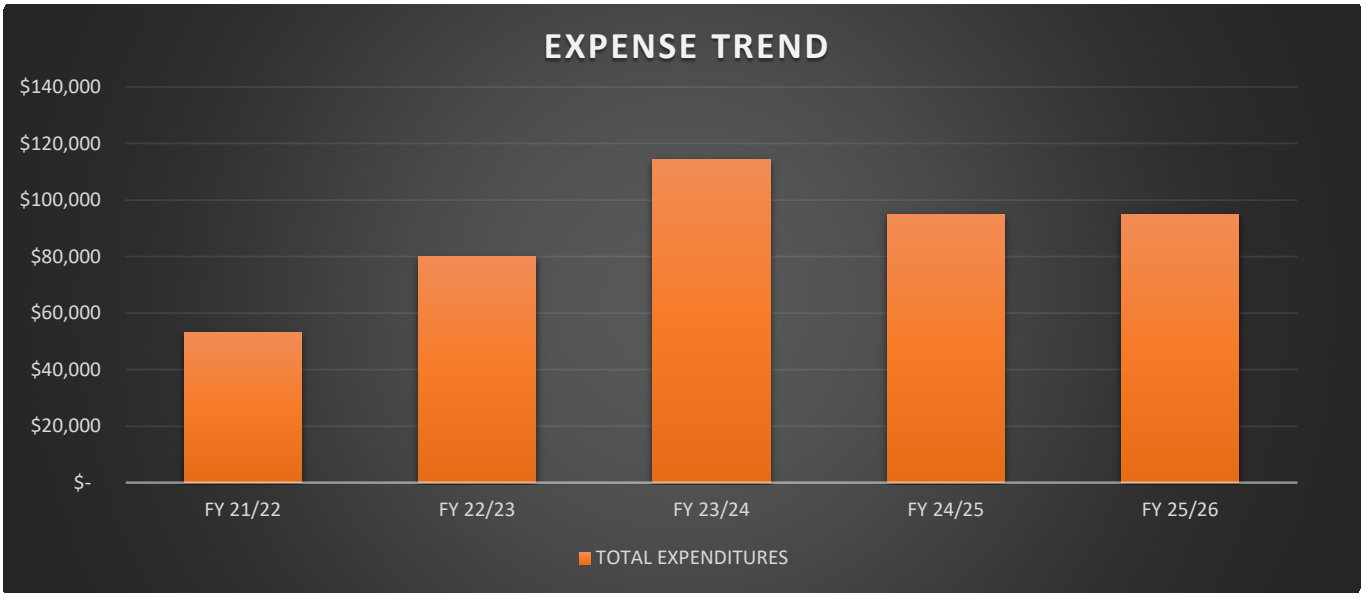
CITY ATTORNEY

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

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



City Attorney	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 53,115	$ 80,007	$ 114,396	$ 95,000	$ 95,000	$ 95,000	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 53,115**	**$ 80,007**	**$ 114,396**	**$ 95,000**	**$ 95,000**	**$ 95,000**	0.00%



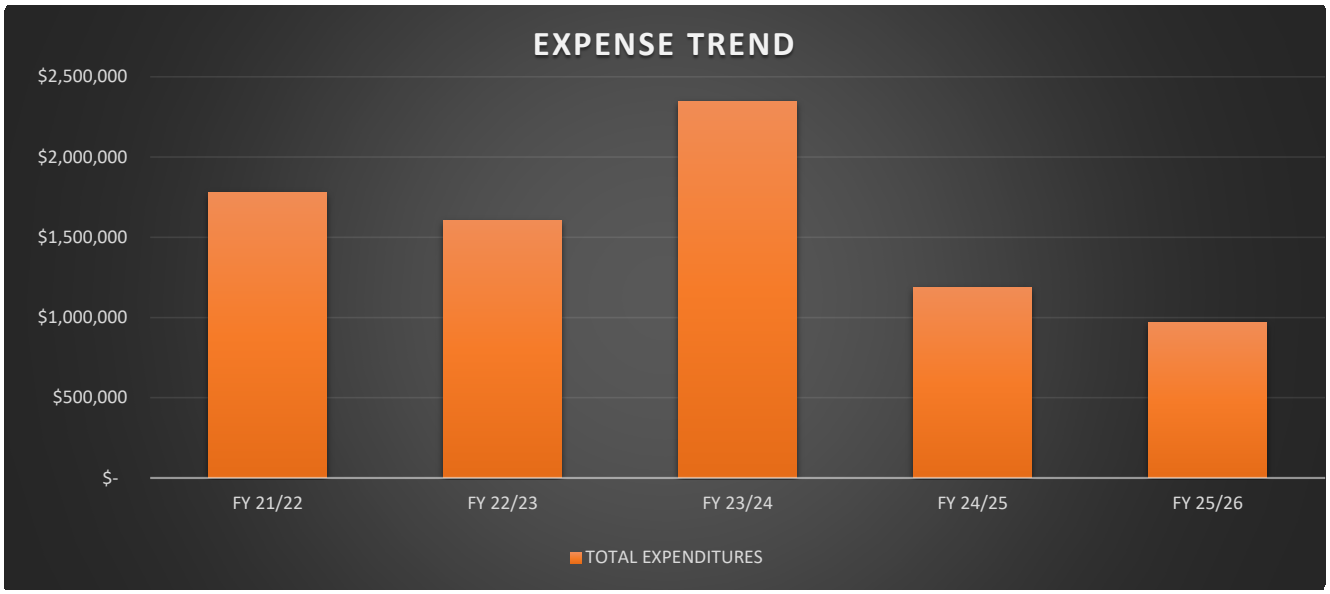
NON-DEPARTMENTAL

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

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

Budget Highlights: The FY26 budget includes a transfer to the ambulance fund. In addition, economic development related programs are programmed here, except the forgivable loan program, which has it's own fund.

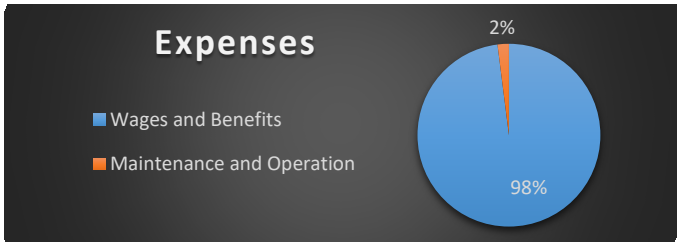
Non-Deparmtmental	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 318,380	$ 443,839	$ 490,935	$ 440,654	$ 649,719	$ 367,354	-16.63%
Debt Service	$ -	$ -	$ 144,596	$ -	$ 23,425	$ 40,175	
Capital Outlay	$ 51,851	$ 71,877	$ 1,361,272	$ 81,500	$ 111,961	$ 84,000	3.07%
Transfers out	$ 1,407,439	$ 1,090,405	$ 350,000	$ 400,000	$ 400,000	$ 475,000	
TOTAL EXPENDITURES	**$ 1,777,670**	**$ 1,606,122**	**$ 2,346,802**	**$ 922,154**	**$ 1,185,106**	**$ 966,529**	4.81%



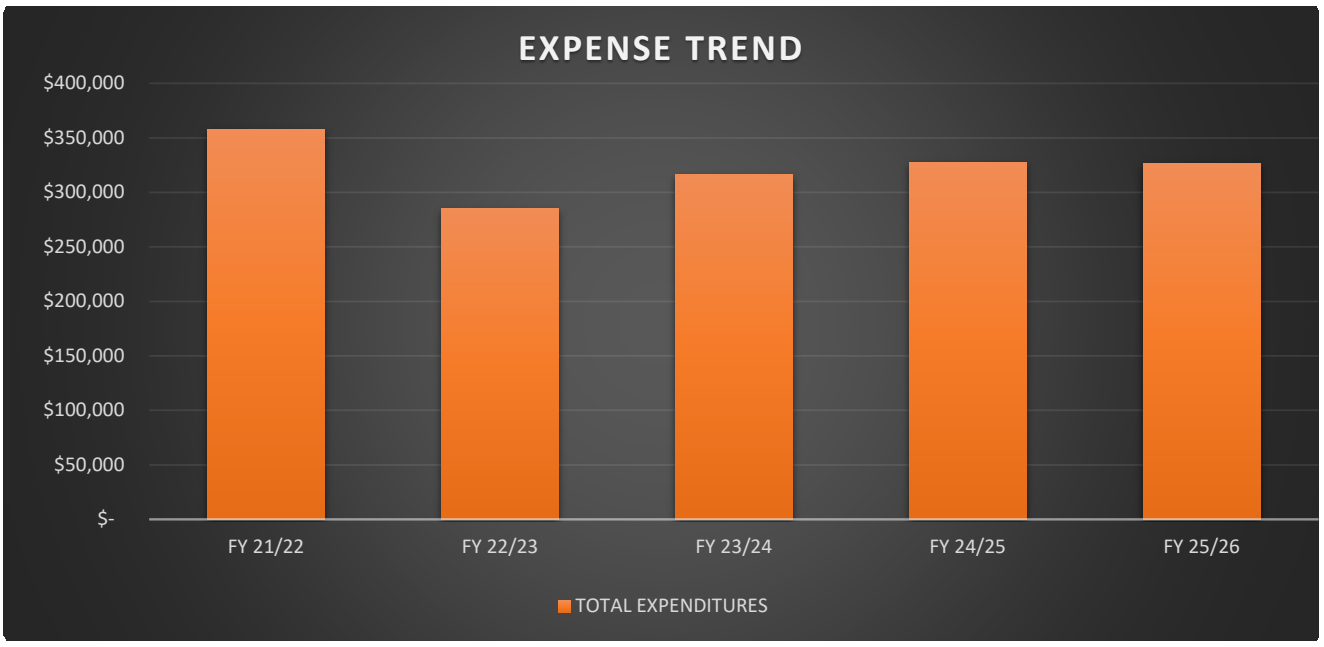
CITY MANAGER

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

Budget Highlights: The FY26 budget includes continued funding for a management intern position.



City Manager	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 338,335	$ 268,343	$ 310,057	$ 302,868	$ 321,039	$ 320,032	5.67%
Maintenance and Operation	$ 19,630	$ 16,621	$ 6,108	$ 7,397	$ 6,179	$ 6,539	-11.60%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 357,965**	**$ 284,964**	**$ 316,165**	**$ 310,265**	**$ 327,218**	**$ 326,571**	5.26%

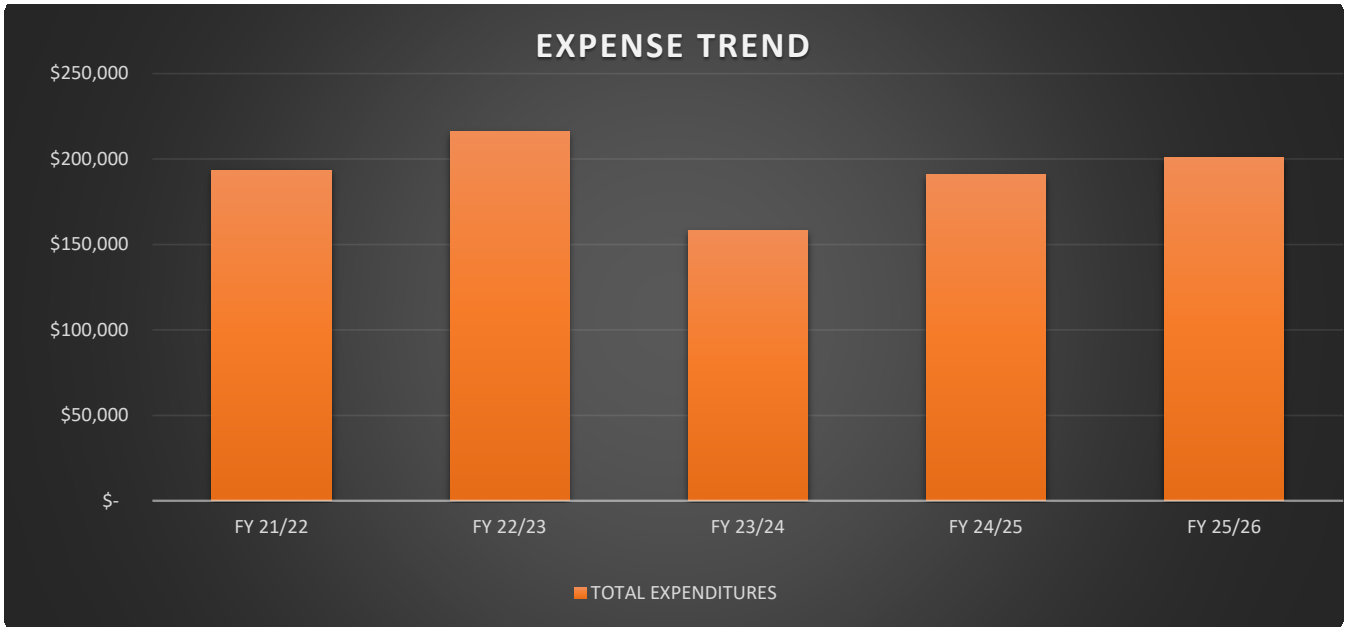


CITY CLERK

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

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

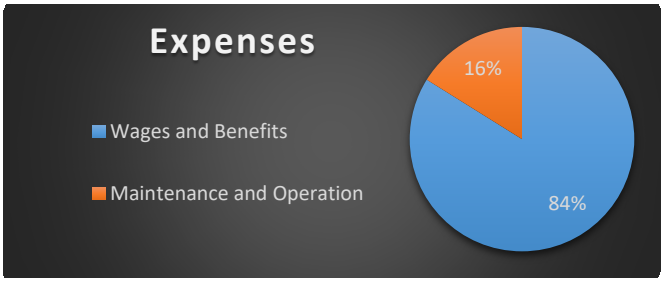
City Clerk	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 156,701	$ 205,880	$ 144,859	$ 178,375	$ 177,352	$ 186,204	4.39%
Maintenance and Operation	$ 36,808	$ 10,021	$ 13,147	$ 15,003	$ 13,389	$ 14,731	-1.81%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 193,509**	**$ 215,901**	**$ 158,006**	**$ 193,378**	**$ 190,740**	**$ 200,935**	3.91%



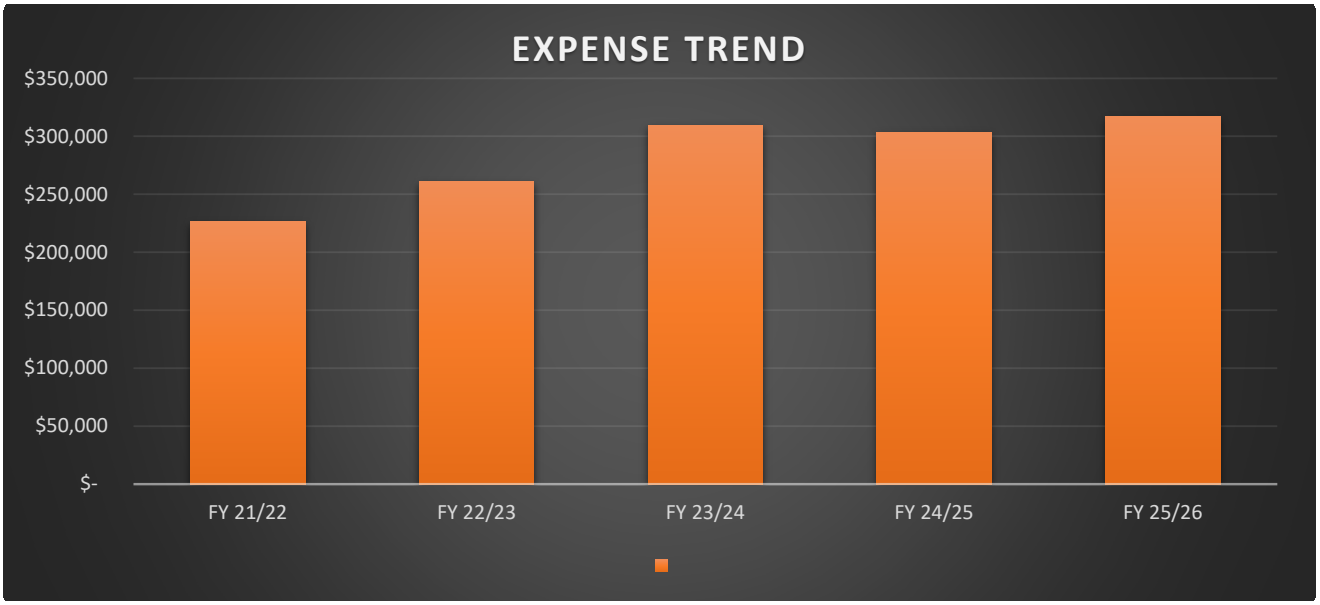
FINANCE

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

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



Finance	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 207,657	$ 222,702	$ 255,428	$ 251,004	$ 256,958	$ 265,786	5.89%
Maintenance and Operation	$ 18,659	$ 38,029	$ 54,084	$ 45,430	$ 46,490	$ 51,062	12.40%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 226,316**	**$ 260,731**	**$ 309,512**	**$ 296,434**	**$ 303,447**	**$ 316,849**	6.89%

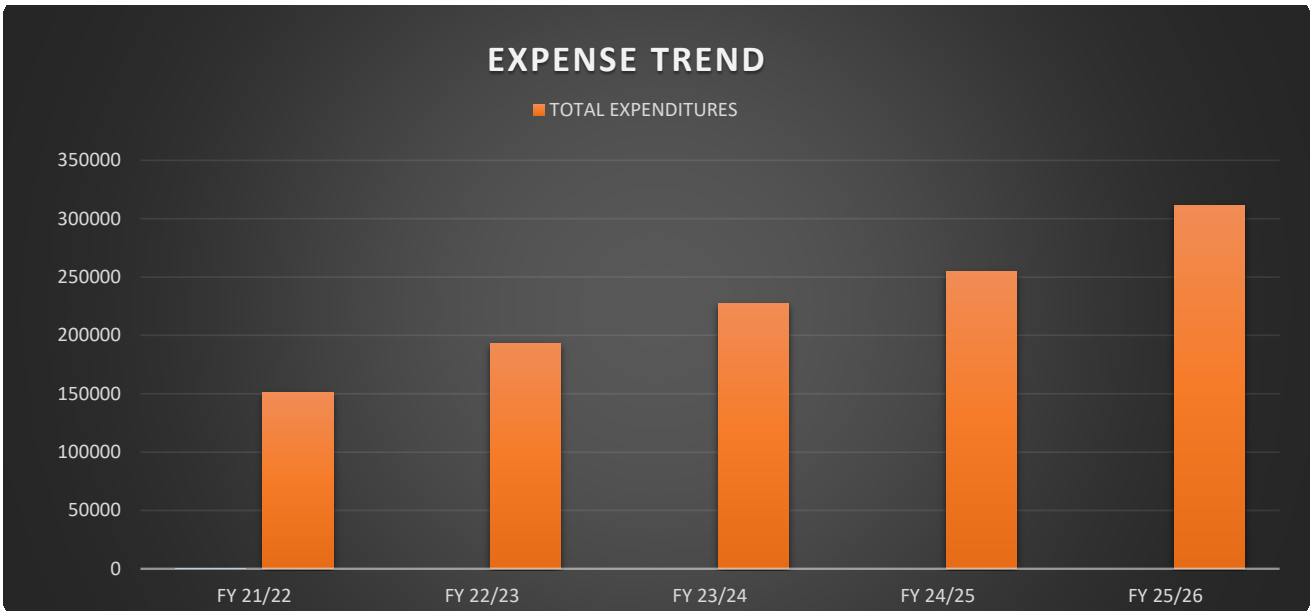


ADMINISTRATIVE SERVICES

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

Budget Highlights: This position was reorganized in FY23 to serve as a Dual Assistant City Manager and Dir. of Admin. Services. The position handles HR, risk management and supports the City Manager and all City departments. The FY26 budget includes funding for a Management Assistant position.

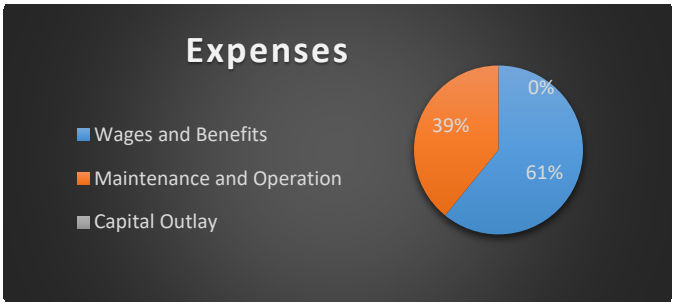
Administrative Services	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 144,698	$ 182,315	$ 220,327	$ 223,221	$ 246,294	$ 302,699	35.61%
Maintenance and Operation	$ 6,358	$ 11,153	$ 7,004	$ 16,611	$ 8,483	$ 8,564	-48.44%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 151,056**	**$ 193,467**	**$ 227,332**	**$ 239,832**	**$ 254,776**	**$ 311,263**	29.78%



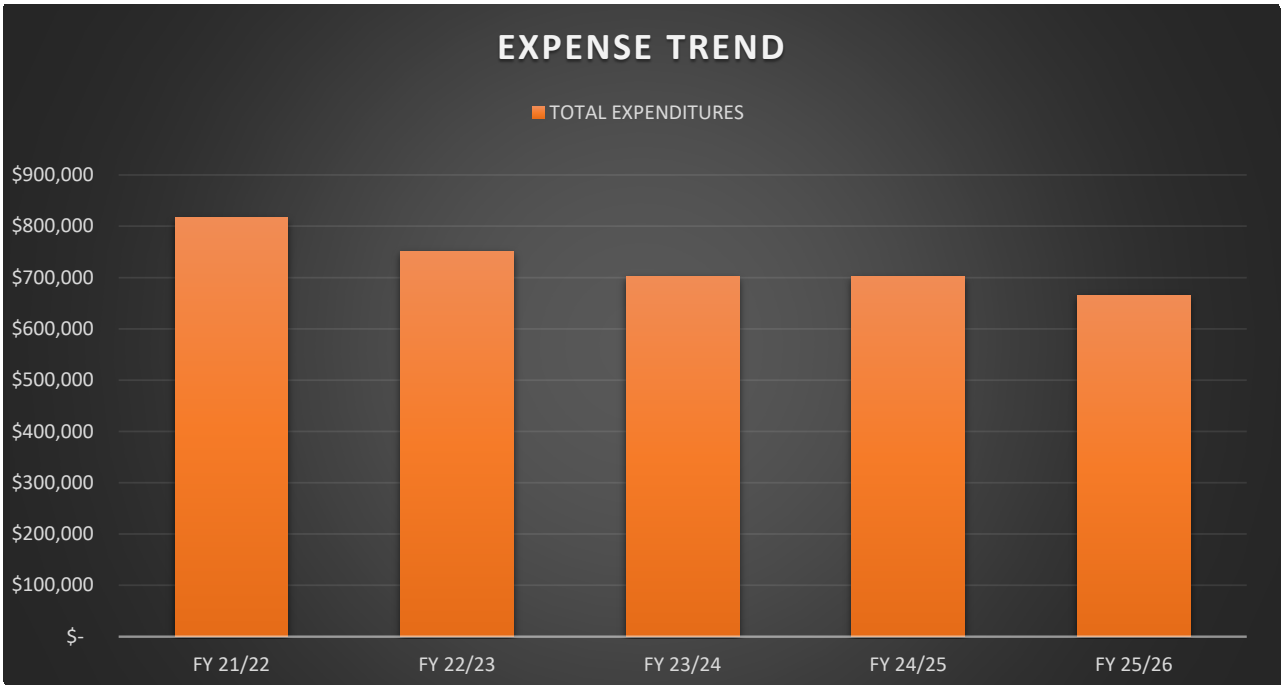
PLANNING AND BUILDING

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

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



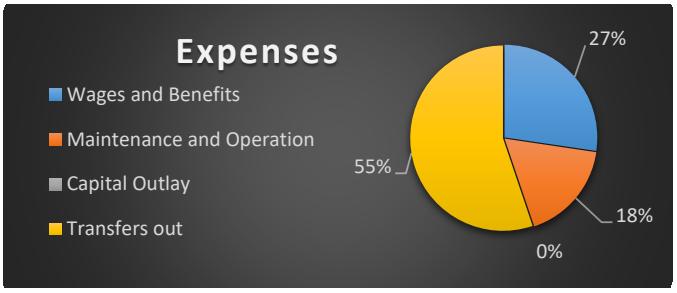
Planning and Building Permits	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 281,200	$ 349,485	$ 370,047	$ 383,860	$ 388,726	$ 405,124	5.54%
Maintenance and Operation	$ 473,788	$ 247,880	$ 306,428	$ 248,723	$ 272,064	$ 260,297	4.65%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 61,149	$ 154,228	$ 25,388	$ 42,000	$ 42,099	$ -	-100.00%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 816,137**	**$ 751,593**	**$ 701,863**	**$ 674,583**	**$ 702,888**	**$ 665,421**	-1.36%



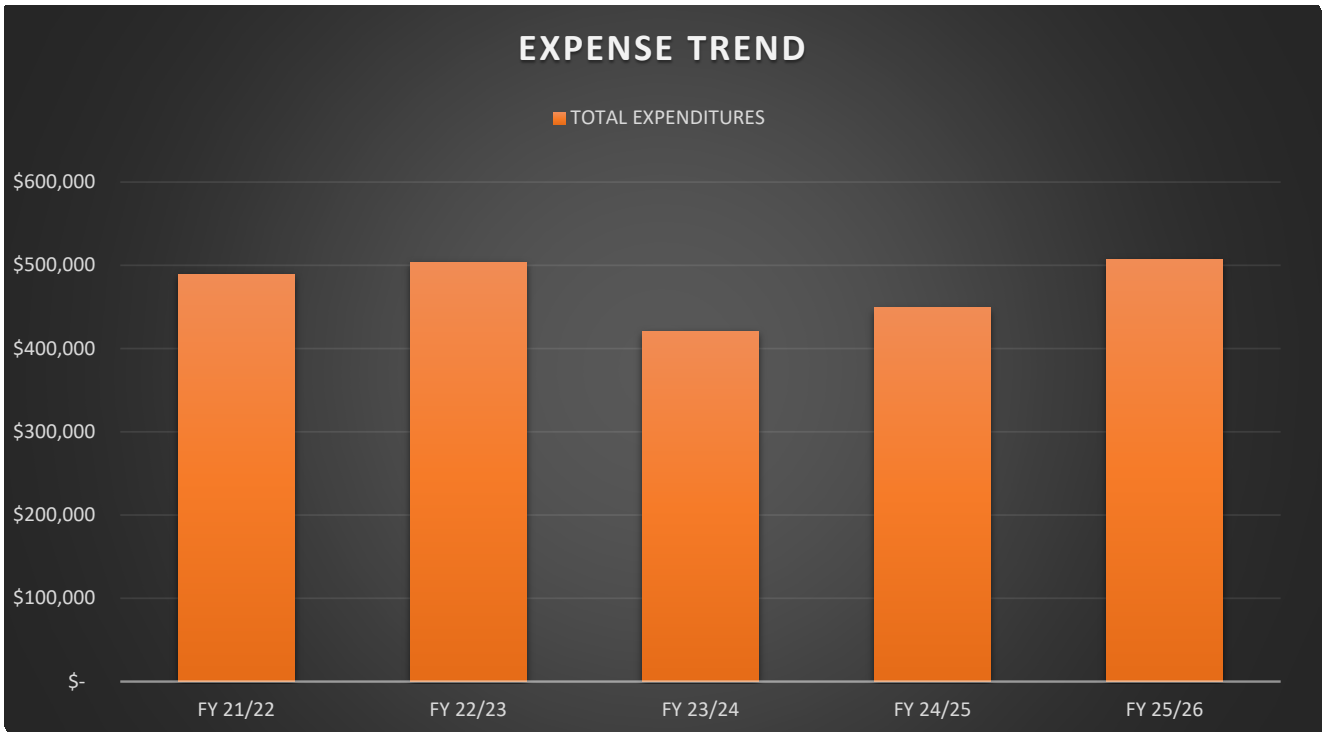
COMMUNITY SERVICES

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

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



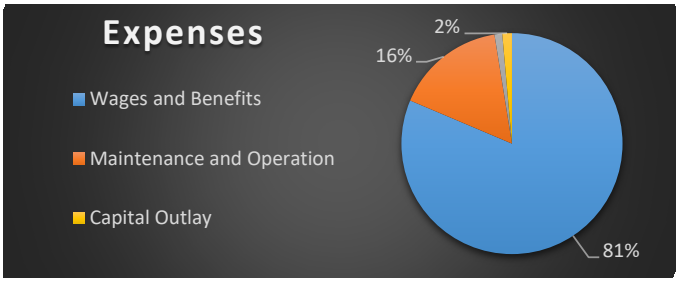
Community Services	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 241,535	$ 222,019	$ 160,253	$ 128,201	$ 132,265	$ 138,718	8.20%
Maintenance and Operation	$ 72,476	$ 73,917	$ 11,989	$ 67,577	$ 68,755	$ 88,684	31.23%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 10,175	$ 22,451	$ 581	$ -	$ -	$ -	0.00%
Transfers out	$ 165,000	$ 185,000	$ 248,000	$ 248,000	$ 248,000	$ 280,000	12.90%
TOTAL EXPENDITURES	**$ 489,186**	**$ 503,387**	**$ 420,822**	**$ 443,778**	**$ 449,020**	**$ 507,402**	14.34%



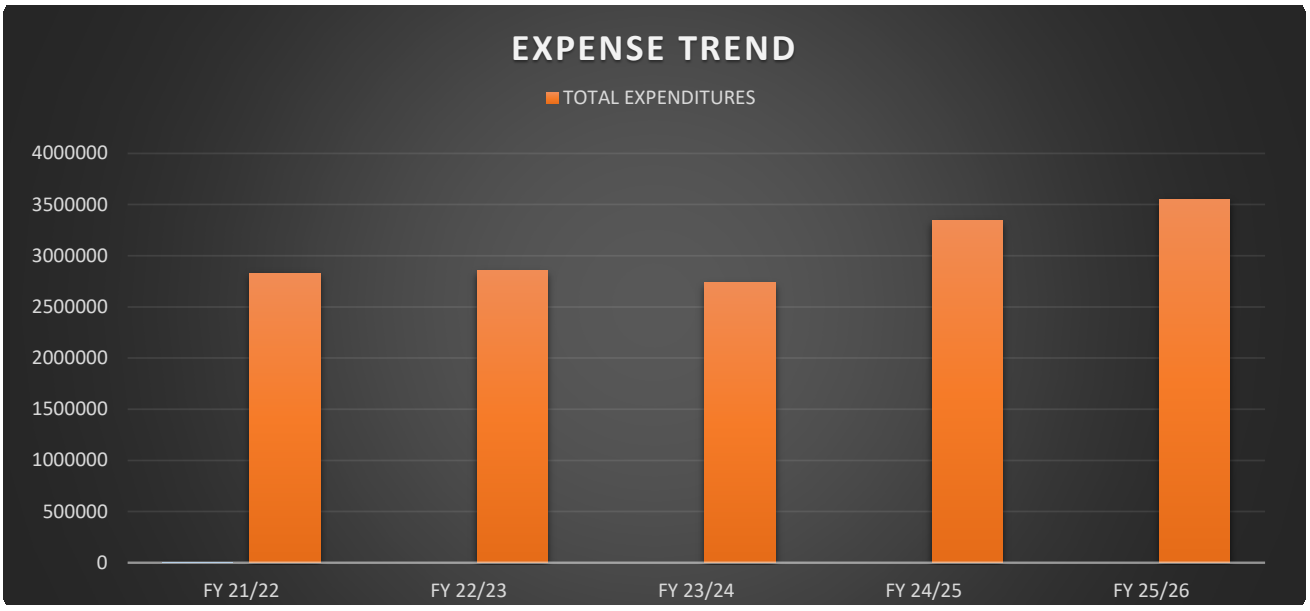
POLICE

Description: The Police Department provides all Law Enforcement Services including patrol, investigation crime prevention, traffic enforcement, and other programs as needed. Police administration develops plans, determines staffing levels and equipment needs and sets policy and procedure for the entire department. The department consists of command staff, patrol, detective, public safety technicians, records supervisor, explorers and public safety volunteers.

Budget Highlights: Funding includes 14.75 sworn and three non-sworn positions. Capital expenditures include regular fleet replacement. Does not include funding through Measure E Public Safety Tax, School Resource Officer or ACT Task Force Grant.



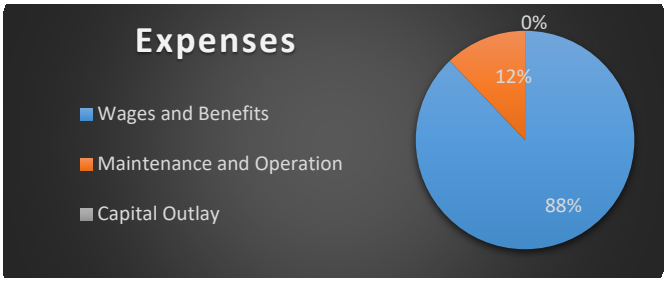
Police	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 2,383,676	$ 2,294,169	$ 2,142,968	$ 2,623,744	$ 2,746,379	$ 2,890,675	10.17%
Maintenance and Operation	$ 418,348	$ 518,406	$ 478,987	$ 519,979	$ 517,976	$ 571,280	9.87%
Debt Service	$ -	$ -	$ -	$ -	$ 23,425	$ 40,175	
Capital Outlay	$ 26,223	$ 39,518	$ 113,899	$ 53,000	$ 53,000	$ 50,000	-5.66%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,828,247**	**$ 2,852,092**	**$ 2,735,855**	**$ 3,196,723**	**$ 3,340,780**	**$ 3,552,130**	11.12%



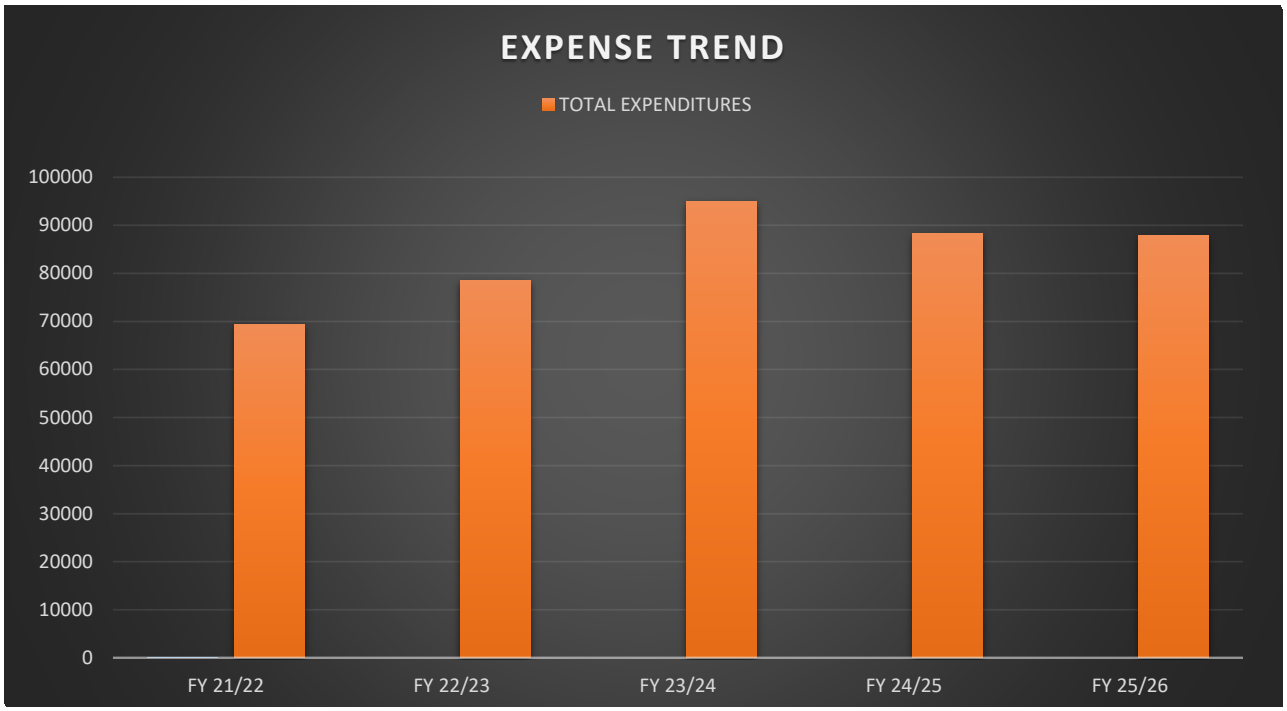
PUBLIC WORKS ADMINISTRATION

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

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



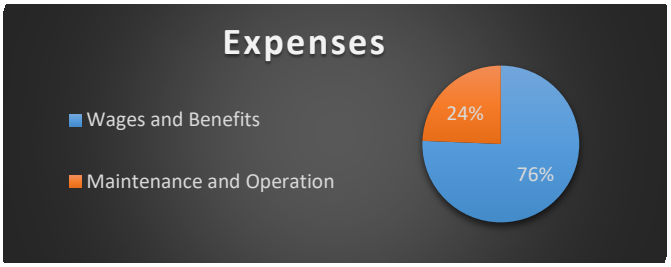
Public Works Administration	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 56,496	$ 62,371	$ 67,728	$ 72,779	$ 78,876	$ 77,210	6.09%
Maintenance and Operation	$ 12,889	$ 16,244	$ 13,247	$ 13,935	$ 9,367	$ 10,641	-23.64%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ 13,988	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 69,384**	**$ 78,614**	**$ 94,963**	**$ 86,714**	**$ 88,243**	**$ 87,851**	1.31%



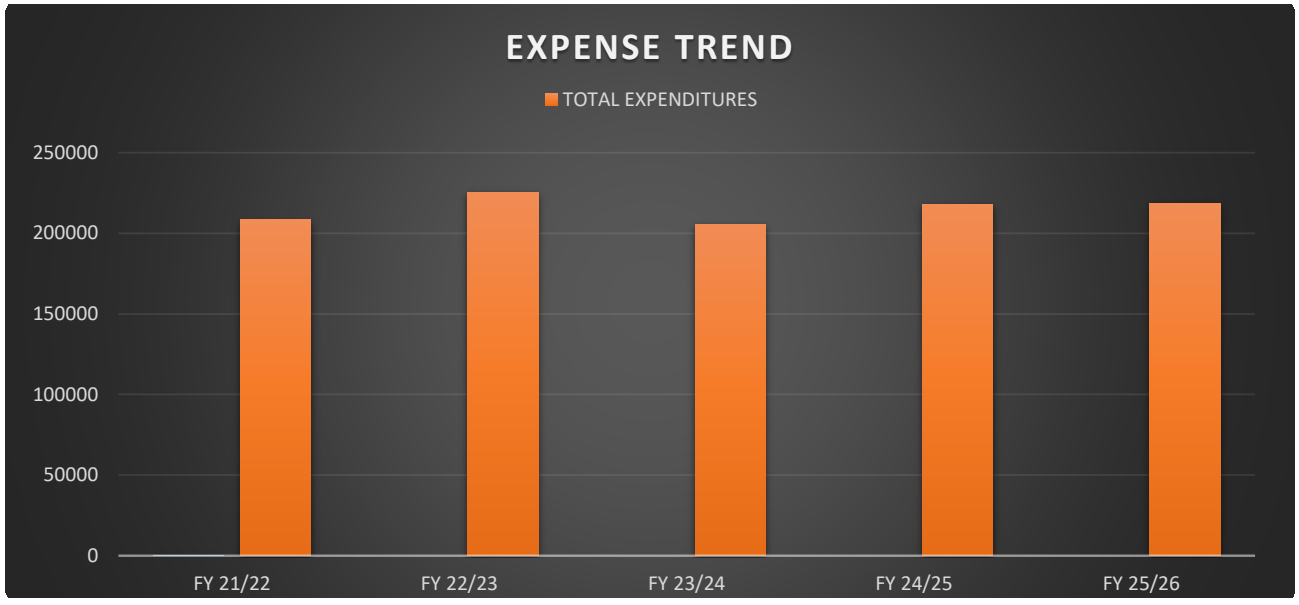
LANDSCAPE MAINTENANCE

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

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



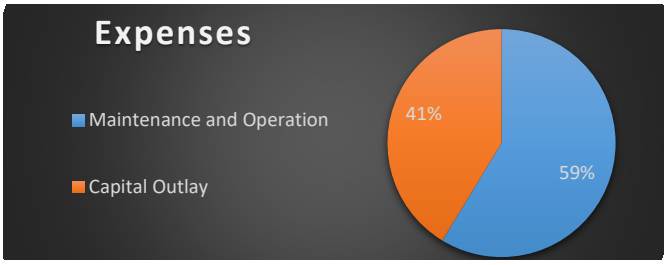
Landscape Maintanence	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 165,990	$ 152,777	$ 153,613	$ 161,734	$ 156,430	$ 165,395	2.26%
Maintenance and Operation	$ 42,408	$ 50,241	$ 52,053	$ 59,055	$ 61,630	$ 53,241	-9.85%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ 22,613	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 208,398**	**$ 225,630**	**$ 205,666**	**$ 220,789**	**$ 218,060**	**$ 218,636**	-0.98%



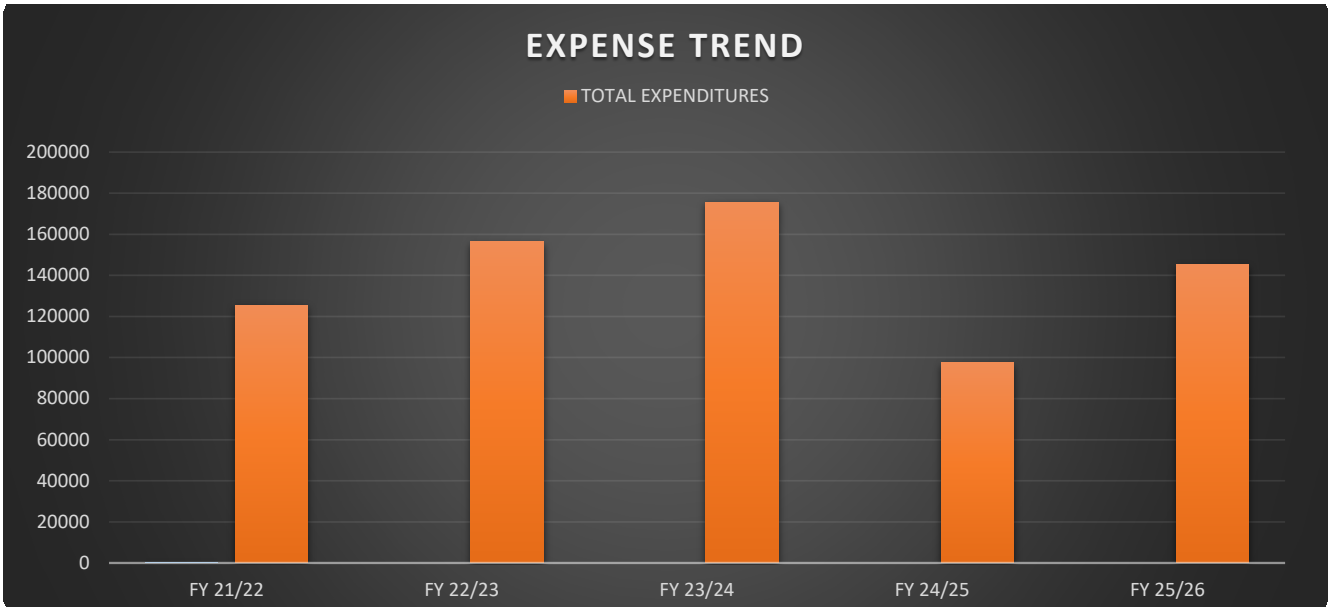
BUILDING & FACILITY MAINTENANCE

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

Budget Highlights: Includes contracts for janitorial and HVAC services for all City owned buildings. Capital work includes the replacement of the Senior Center roof.



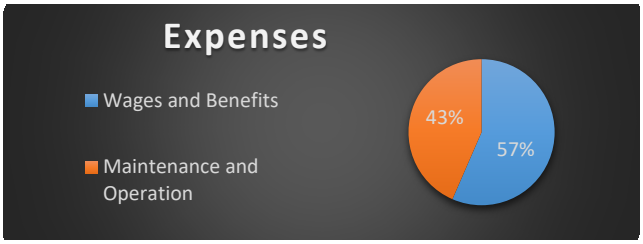
Building & Facility Maintanence	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 71,682	$ 79,482	$ 102,670	$ 85,138	$ 85,388	$ 85,249	0.13%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 53,851	$ 76,839	$ 73,033	$ 5,000	$ 12,000	$ 60,000	1100.00%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 125,533**	**$ 156,321**	**$ 175,703**	**$ 90,138**	**$ 97,388**	**$ 145,249**	61.14%



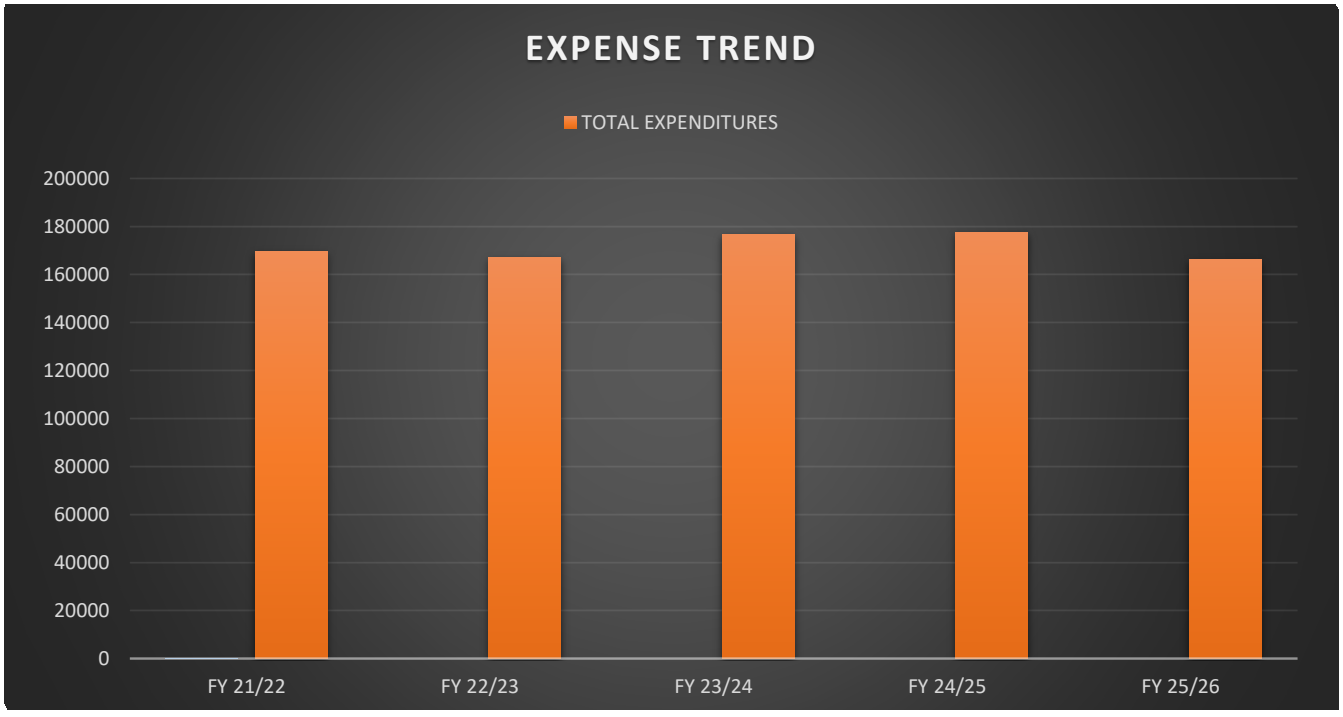
VEHICLE MAINTENANCE

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

Budget Highlights: Provides funding for general fleet maintenance for the organization.



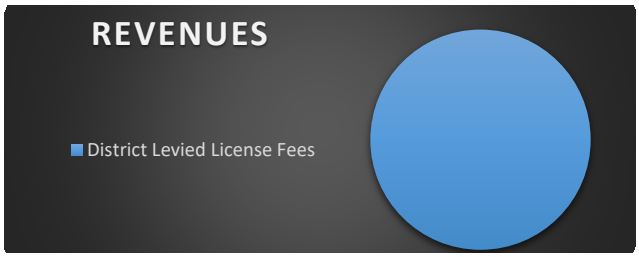
Vehicle Maintanence	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 106,602	$ 87,547	$ 86,075	$ 88,719	$ 87,911	$ 93,896	5.84%
Maintenance and Operation	$ 63,135	$ 75,465	$ 90,672	$ 69,244	$ 89,595	$ 72,215	4.29%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ 4,014	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 169,737**	**$ 167,027**	**$ 176,747**	**$ 157,963**	**$ 177,506**	**$ 166,111**	5.16%

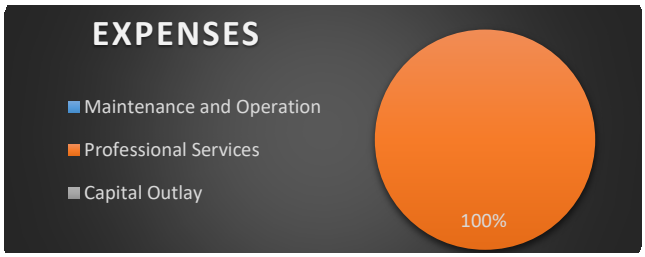


Downtown Business Improvement District

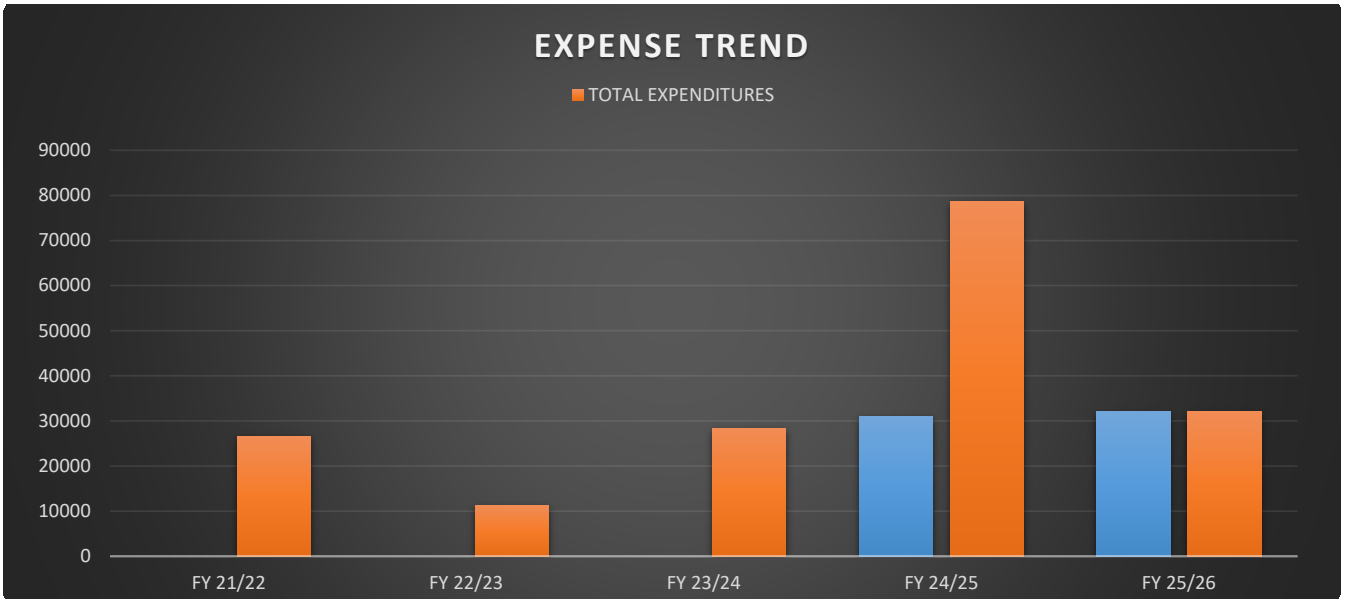
Description: The Downtown Business Improvement District (BID) is a legally formed District approved by the eligible voters (business owners). Fees are collected through the Business License program and are collected and held by the City. The BID Advisory Board has expenditure discretion over District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

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





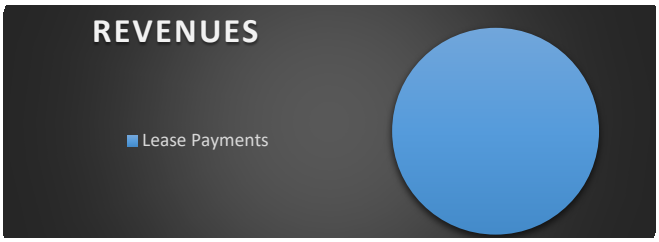
Business Improvement District	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
District Levied License Fees	$ 29,295	$ 29,132	$ 34,285	$ 31,000	$ 80,170	$ 32,000	
TOTAL REVENUES	**$ 29,295**	**$ 29,132**	**$ 34,285**	**$ 31,000**	**$ 80,170**	**$ 32,000**	3.23%
EXPENDITURES							
	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation							
Professional Services	$ 26,600	$ 11,330	$ 28,349	$ 30,000	$ 78,547	$ 32,000	6.67%
Capital Outlay							
TOTAL EXPENDITURES	**$ 26,600**	**$ 11,330**	**$ 28,349**	**$ 30,000**	**$ 78,547**	**$ 32,000**	6.67%
Net Revenue/(Expenditures)	$ 2,695	$ 17,802	$ 5,936	$ 1,000	$ 1,623	$ -	-100.00%
Changes in Fund Balance						$ -	
Net Increase/(Decrease) in Fund Bal	$ 2,695	$ 17,802	$ 5,936	$ 1,000	$ 1,623	$ -	-100.00%
Beginning Fund Balance July 1	$ -	$ 2,695	$ 20,497	$ 26,433	$ 26,433	$ 28,056	6.14%
Ending Fund Balance June 30	$ 2,695	$ 20,497	$ 26,433	$ 27,433	$ 28,056	$ 28,056	2.27%

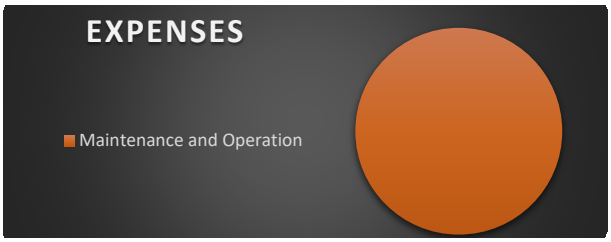


Business Park Sign

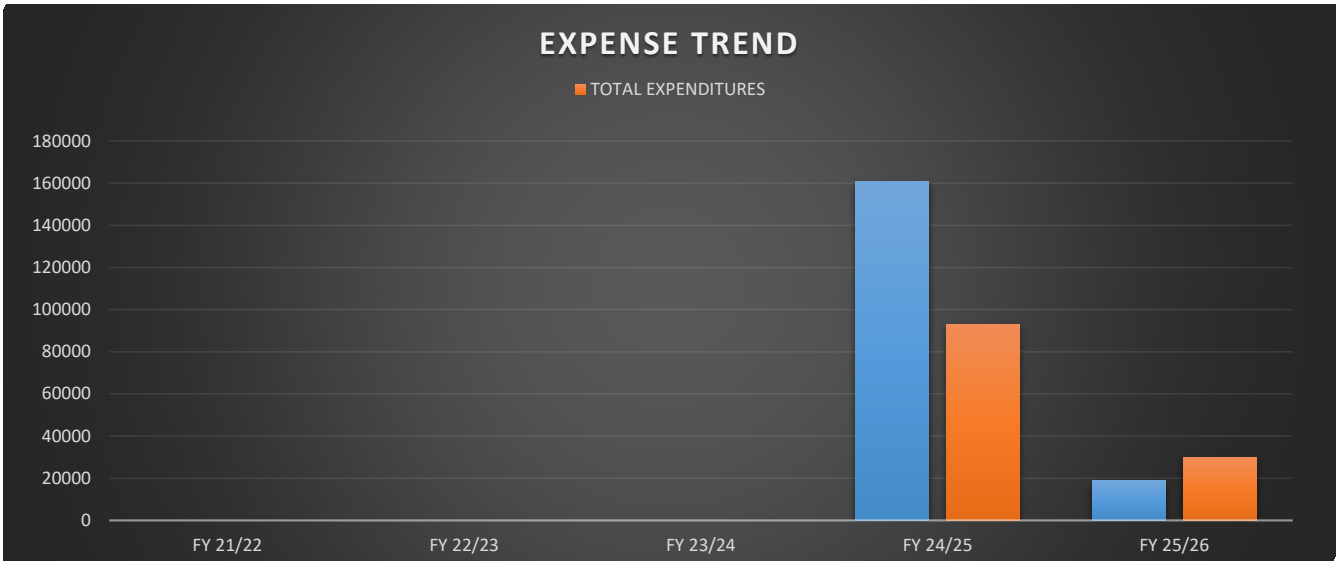
Description: The City received the dontation of the existing business park highway commercial sign. The city refurbished and executed sign advertisement leases with tenants.

Budget Highlights: The City completed refurbishment of the Business Park sign in FY25. Ongoing expenses include lighting costs and regular maintenance.





Business Park Sign	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Valley Health Team	$ -	$ -	$ -	$ -	$ 114,757	$ -	
T-Mobile	$ -	$ -	$ -	$ -	$ 44,010	$ -	
Starbucks	$ -	$ -	$ -	$ -	$ -	$ -	
Chayanne's Steakhouse & Lounge	$ -	$ -	$ -	$ -	$ 2,000	$ 18,756	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 160,767**	**$ 18,756**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ 93,000	$ 30,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,000**	**$ 30,000**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ 67,767	$ (11,244)	
Changes in Fund Balance						$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ 67,767	$ (11,244)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 67,767	
Ending Fund Balance June 30	$ -	$ -	$ -	$ -	$ 67,767	$ 56,523	



FIBER OPTIC LOAN

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

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

FIBER OPTIC LOAN	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Repayment for Fiber Optic Loan	$ -	$ -	$ 23,708	$ -	$ 47,791	$ 54,000	
Interest 4% for Fiber Optic Loan	$ -	$ -	$ -	$ -	$ -		
TOTAL REVENUES	**$ -**	**$ -**	**$ 23,708**	**$ -**	**$ 47,791**	**$ 54,000**	
EXPENDITURES							
Fiber Optic-ARPA Fund	$ -	$ 1,000,000	$ -	$ -		$ -	
Fiber Optic Loan-Gral Fund	$ -	$ 1,833,037	$ 271,918	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 2,833,037**	**$ 271,918**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ (2,833,037)	$ (248,211)	$ -	$ 47,791	$ 54,000	
Changes in Fund Balance-not to be paid back		$ 1,000,000					
Net Increase/(Decrease) in Fund Balance	$ -	$ (1,833,037)	$ (248,211)	$ -	$ 47,791	$ 54,000	
Beginning Fund Balance July 1	$ -	$ -	$ (1,833,037)	$ (2,081,247)	$ (2,081,247)	$ (2,033,456)	
Ending Fund Balance June 30	$ -	$ (1,833,037)	$ (2,081,247)	$ (2,081,247)	$ (2,033,456)	$ (1,979,456)	

City of Kingsburg
Summary of Special Revenue Funds

2025-26 Fiscal Year Budget

					Measure C Fund			
		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance,	**June 30, 2024**	572,524	105,835	1,137,271			412,468	2,228,098
Estimated Fund Balance,	**June 30, 2025**	794,460	113,942	1,046,830			426,180	2,381,412
Revenues:								
	Taxes	364,544	15,070	527,398	232,935	8,153	280,560	1,428,660
	Miscellaneous-SB1	342,180	-	-	-	-	-	342,180
	Interest	10,000	2,500	20,000	8,500	-	-	41,000
	Transfers from Other Funds	-	-	-	-	-	-	-
	Total Revenue	716,724	17,570	547,398	241,435	8,153	280,560	1,811,840
Expenses:								
	Wages & Benefits	237,325	-	-	-	-	-	237,325
	Departmanent Tools & Supplies	10,000	-	7,500	5,000	-	35,000	57,500
	Communications	3,000	-	-	-	-	-	3,000
	Street Lights & Signals	16,000	-	80,000	-	-	88,000	184,000
	Vehicle Maintenance	-	-	-	-	-	3,500	3,500
	Fuels	3,000	-	-	-	-	-	3,000
	Repairs & Maintenance	-	-	-	45,000	-	5,000	50,000
	Insurance	16,997		-	-	-	-	16,997
	Sidewalk Repair	-	10,000	-	-	6,000	5,000	21,000
	Professional Service	60,000	-	150,000	125,000	-	40,000	375,000
	Street Striping Program	-	-	10,000	15,000	-	-	25,000
	Audit	-	-	-	-	-	-	-
	Overhead	29,484	-	17,139	-	-	19,078	65,701
	Total Maintenance & Operations	375,806	10,000	264,639	190,000	6,000	195,578	1,042,023
Capital Outlay Projects:								-
	Summer 2025 Streets			-	0		-	-
	Tulare St. (Phase 1) & SW Area	-	-	436,954	-	-		436,954
	22nd to Madsen & Fed Project Match		-	-	166,035	-	-	166,035
	SB1	345,718	-	-	-	-	-	345,718
	NE Streets (23rd/24th/25th)	-	-	-	-	-	-	-
		-	-	-	-	-		-
	Slurry Seal Project			-		-	$ -	-
	Total Capital Oulay	345,718	-	436,954	166,035	-	-	948,707
	Transfers to Other Funds	-	-	-			-	-
	Total Expenses	721,524	10,000	701,593	356,035	6,000	195,578	1,990,730
	Net Result	*(4,800)*	*7,570*	*(154,195)*	*(114,600)*	*2,153*	*84,982*	*(178,890)*
Projected Fund Balance,	**June 30, 2026**	789,660	121,512	892,635			398,715	2,202,522

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
GAS TAX								
102-0000-403-0601	2105	$ 72,336	$ 71,189	$ 78,045	$ 81,207	$ 82,379	$ 83,023	2.24%
102-0000-403-0602	2106	$ 42,206	$ 42,038	$ 45,694	$ 45,844	$ 46,197	$ 46,527	1.49%
102-0000-403-0603	2107	$ 86,440	$ 100,019	$ 105,641	$ 110,745	$ 112,403	$ 113,308	2.31%
102-0000-403-0604	2107.5	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.00%
102-0000-403-0605	2103	$ 103,147	$ 101,925	$ 117,028	$ 121,368	$ 120,687	$ 118,686	-2.21%
102-0000-404-0606	ROAD MAINT & REHAB SB1	$ 259,950	$ 276,195	$ 324,774	$ 333,198	$ 329,301	$ 342,180	2.70%
	SUB-TOTAL, TAXES	$ 567,079	$ 591,367	$ 674,181	$ 695,362	$ 693,967	$ 706,724	1.63%
102-0000-451-0100	MISCELLANEOUS	$ -	$ -	$ -	$ 11,353	$ -	$ -	
102-0000-451-0101	INTEREST	$ 2,010	$ 17,445	$ 19,507	$ -	$ 17,552	$ 10,000	
	TOTAL, GAS TAX	**$ 569,089**	**$ 608,812**	**$ 693,688**	**$ 706,715**	**$ 711,519**	**$ 716,724**	1.42%
LTF 3								
103-0000-403-0701	ARTICLE 3	$ 10,934	$ -	$ 14,466	$ 15,075	$ 15,075	$ 15,070	-0.03%
103-0000-451-0101	INTEREST	$ 340	$ 2,574	$ 5,272	$ 2,584	$ 3,032	$ 2,500	-3.25%
	TOTAL, LTF 3	**$ 11,274**	**$ 2,574**	**$ 19,738**	**$ 17,659**	**$ 18,107**	**$ 17,570**	-0.50%
LTF 8								
104-0000-403-0702	ARTICLE 8	$ 399,298	$ 667,912	$ 607,641	$ 569,648	$ 554,573	$ 527,398	-7.42%
104-0000-423-0607	STREET GRANTS	$ -	$ -	$ -	$ -	$ 242,500	$ -	
104-0000-451-0101	INTEREST	$ 6,233	$ 44,099	$ 59,045	$ 32,861	$ 30,673	$ 20,000	-39.14%
	TOTAL, LTF 8	**$ 405,531**	**$ 712,011**	**$ 666,686**	**$ 602,509**	**$ 827,746**	**$ 547,398**	-9.15%
MEASURE C								
105-0000-403-0801	STREET MAINTENANCE	$ 242,985	$ 230,183	$ 232,567	$ 233,425	$ 233,425	$ 232,935	-0.21%
105-0000-403-0802	ADA COMPLIANCE	$ 8,115	$ 7,696	$ 7,774	$ 8,170	$ 8,170	$ 8,153	-0.21%
105-0000-403-0803	FLEXIBLE FUNDING	$ 289,538	$ 277,193	$ 280,291	$ 281,372	$ 281,372	$ 280,560	-0.29%
105-0000-471-0101	FROM OTHER FUNDS	$ -		$ -	$ 20,000	$ -	$ -	
	SUB-TOTAL, TAXES	$ 540,638	$ 515,072	$ 520,632	$ 542,967	$ 522,967	$ 521,648	-3.93%
105-0000-451-0101	INTEREST	$ 2,192	$ 17,068	$ 14,764	$ 8,466	$ 12,716	$ 8,500	
	TOTAL, MEASURE C	**$ 542,830**	**$ 532,140**	**$ 535,396**	**$ 551,433**	**$ 535,683**	**$ 530,148**	-3.86%
	TOTAL TAXES	**$1,517,949**	**$1,774,351**	**$ 1,816,920**	**$ 1,823,052**	**$ 1,786,582**	**$ 1,770,840**	
	TOTAL MISCELLANEOUS	**$ -**	**$ -**	**$ -**	**$ 11,353**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 10,774**	**$ 81,185**	**$ 98,588**	**$ 43,911**	**$ 63,973**	**$ 41,000**	
	TOTAL FROM OTHER FUNDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
		$1,528,723	**$1,855,536**	**$ 1,915,508**	**$ 1,878,316**	**$ 2,093,055**	**$ 1,811,840**	-3.54%
	Revenues	$1,528,723	$1,855,536	$ 1,915,508	$ 1,878,316	$ 2,093,055	$ 1,811,840	
	Expenses	$1,144,480	$1,598,477	$ 2,580,143	$ 1,971,498	$ 1,697,241	$ 1,990,730	
		$ 384,243	$ 257,059	$ (664,635)	$ (93,182)	$ 395,814	$ (178,890)	

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
GAS TAX								
102-9100-549-5101	SALARIES	$ 141,579	$ 134,943	$ 96,342	$ 147,656	$ 127,281	$ 131,525	-10.92%
102-9100-549-5102	OVERTIME	$ 8,067	$ 4,695	$ 4,727	$ 5,500	$ 7,091	$ 6,800	23.64%
102-9100-549-5121	FICA	$ 11,046	$ 10,552	$ 7,389	$ 11,716	$ 10,279	$ 10,582	-9.68%
102-9100-549-5122	PERS UAL	$ 18,399	$ 17,792	$ 11,012	$ 16,196	$ 16,196	$ 15,467	-4.50%
102-9100-549-5123	PERS	$ 13,339	$ 13,365	$ 10,644	$ 17,058	$ 17,058	$ 13,421	-21.32%
102-9100-549-5125	MEDICAL	$ 35,493	$ 50,790	$ 68,815	$ 41,663	$ 20,983	$ 42,165	1.20%
102-9100-549-5127	WORKERS COMP	$ 13,438	$ 14,942	$ 13,463	$ 14,716	$ 14,716	$ 17,256	17.26%
102-9100-549-5131	EAP	$ 30	$ 31	$ 31	$ 24	$ 24	$ 26	8.33%
102-9100-549-5133	LIFE INSURANCE	$ 83	$ 79	$ 82	$ 83	$ 83	$ 83	0.24%
	TOTAL WAGES & BENEFITS	$ 241,474	$ 247,189	$ 212,507	$ 254,612	$ 213,711	$ 237,325	-6.79%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 7,414	$ 7,859	$ 7,860	$ 10,000	$ 10,000	$ 10,000	0.00%
102-9100-549-5216	COMMUNICATIONS	$ -	$ -	$ 219	$ -	$ 2,952	$ 3,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	$ 10,170	$ 11,099	$ 16,593	$ 12,700	$ 15,820	$ 16,000	25.98%
102-9100-549-5224	FUELS	$ 5,213	$ 5,266	$ 2,932	$ 3,500	$ 2,957	$ 3,000	-14.29%
102-9100-549-5261	LIABILITY INSURANCE	$ 3,929	$ 4,834	$ 4,825	$ 6,332	$ 6,332	$ 7,784	22.93%
102-9100-549-5262	PROPERTY INSURANCE	$ 1,229	$ 1,690	$ 1,719	$ 2,819	$ 2,819	$ 2,568	-8.90%
102-9100-549-5263	VEHICLE INSURANCE	$ 3,182	$ 3,066	$ 4,692	$ 4,811	$ 4,811	$ 5,735	19.21%
102-9100-549-5264	ERMA	$ 1,192	$ 1,191	$ 759	$ 698	$ 698	$ 777	11.32%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 58	$ 8	$ 72	$ 102	$ 102	$ 133	30.39%
102-9100-549-5270	PROFESSIONAL SERVICES	$ 31,857	$ 29,498	$ 33,035	$ 20,000	$ 20,000	$ 60,000	200.00%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 26,522	$ 26,879	$ 29,572	$ 30,475	$ 30,475	$ 29,484	-3.25%
	TOTAL MAINT. & OPERATIONS	$ 90,765	$ 91,391	$ 102,278	$ 91,437	$ 96,966	$ 138,481	51.45%
102-9100-549-5701	CAPITAL OUTLAY	$ 150,000	$ -	$ -	$ 225,000	$ 178,906	$ 345,718	53.65%
102-9100-549-5709	22ND AVE (SIERRA-ORANGE)	$ -	$ -	$ 242,489	$ -	$ -	$ -	0.00%
102-9100-549-5710	SB1-18TH AVE EARL TO KERN	$ -	$ 6,926	$ 218,235	$ -	$ -	$ -	0.00%
	TOTAL CAPITAL OUTLAY	$ 150,000	$ 6,926	$ 460,724	$ 225,000	$ 178,906	$ 345,718	53.65%
	TOTAL, GAS TAX	**$ 482,239**	**$ 345,506**	**$ 775,509**	**$ 571,049**	**$ 489,583**	**$ 721,524**	**26.35%**
LTF 3								
103-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -		$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -		$ -	
103-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	
	TOTAL, LTF 3	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**0.00%**
LTF 8								
104-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 786	$ 1,903	$ 694	$ 38,000	$ 35,000	$ 7,500	-80.26%
104-9100-549-5218	UTILITIES	$ -	$ 1,251	$ -	$ -			
104-9100-549-5219	STREET LIGHTS & SIGNALS	$ 67,154	$ 78,062	$ 81,732	$ 80,883	$ 79,000	$ 80,000	-1.09%
104-9100-549-5270	PROFESSIONAL SERVICES	$ 6,346	$ 13,843	$ 81,343	$ 76,854	$ 76,854	$ 150,000	95.18%
104-9100-549-5275	STREET STRIPING PROGRAM	$ 3,961	$ 51,387	$ -	$ 15,000	$ 15,000	$ 10,000	-33.33%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 8,812	$ 7,555	$ 11,283	$ 17,181	$ 17,181	$ 17,139	-0.24%
	TOTAL MAINT. & OPERATIONS	$ 87,058	$ 154,001	$ 175,052	$ 227,918	$ 223,035	$ 264,639	16.11%
104-9100-549-5701	CAPITAL OUTLAY	$ 358,032	$ 13,651	$ 581,809	$ 452,387	$ 452,652	$ 436,954	-3.41%
104-9100-549-5762	SLURRY SEAL PROJECTS	$ 5,499	$ 200,290	$ 127,372	$ 125,000	$ -	$ -	-100.00%
104-9100-549-5766	10TH/ACADEMY(STROUD-KAMM)MILL & OVE	$ -	$ -	$ 305,864	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 363,530	$ 213,941	$ 1,015,045	$ 577,387	$ 452,652	$ 436,954	-24.32%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	**$ 450,589**	**$ 367,943**	**$ 1,190,097**	**$ 805,305**	**$ 675,687**	**$ 701,593**	**-12.88%**
MEASURE C - STREET MAINTENANCE								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	$ 16,569	$ 468	$ 3,833	$ 5,000	$ 5,000	$ 5,000	
105-9200-549-5229	REPAIRS & MAINTENANCE	$ 3,104	$ 1,464	$ 4,508	$ 5,000	$ 5,000	$ 45,000	800.00%
105-9200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 64,854	$ 64,854	$ 125,000	
105-9200-549-5505	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 19,673	$ 1,932	$ 8,341	$ 74,854	$ 74,854	$ 175,000	133.79%
105-9200-549-5701	CAPITAL OUTLAY	$ 8,912	$ 34,051	$ 320,014	$ 226,194	$ 167,867	$ 166,035	
105-9200-549-5709	ANNUAL STREET STRIPING	$ -	$ 149,747	$ -	$ 15,000	$ 15,000	$ 15,000	
	TOTAL CAPITAL OUTLAY	$ 8,912	$ 183,798	$ 320,014	$ 241,194	$ 182,867	$ 181,035	-24.94%
	TOTAL, ST. MAINTENANCE	**$ 28,585**	**$ 185,730**	**$ 328,355**	**$ 316,048**	**$ 257,721**	**$ 356,035**	**12.65%**

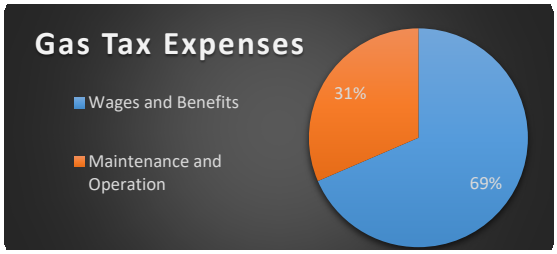
CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26

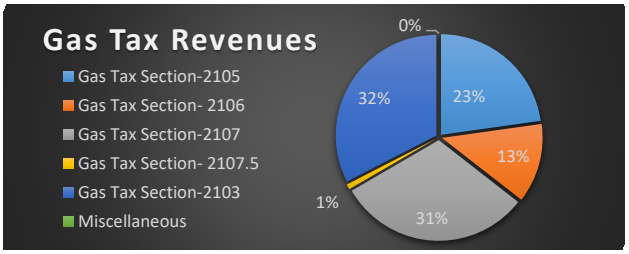
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
MEASURE C - ADA COMPLIANCE								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -			
105-9300-549-5229	REPAIRS & MAINTENANCE	$ -	$ 4,823	$ -	$ -			0.00%
105-9300-549-5230	SIDEWALK REPAIR	$ 5,200	$ 6,650	$ 6,600	$ 6,650	$ 6,650	$ 6,000	-9.77%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -			0.00%
	TOTAL, ADA COMPLIANCE	**$ 5,200**	**$ 11,473**	**$ 6,600**	**$ 6,650**	**$ 6,650**	**$ 6,000**	**-9.77%**
MEASURE C - FLEXIBLE FUNDING								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	$ 8,972	$ 8,995	$ 9,075	$ 52,000	$ 52,000	$ 35,000	-32.69%
105-9400-549-5219	STREET LIGHTS & SIGNALS	$ 81,963	$ 92,296	$ 113,888	$ 90,000	$ 85,150	$ 88,000	-2.22%
105-9400-549-5222	VEHICLE MAINTENANCE	$ 2,230	$ 2,323	$ 3,500	$ 3,500	$ 3,504	$ 3,500	0.00%
105-9400-549-5229	REPAIRS & MAINTENANCE	$ 299	$ 3,708	$ 5,082	$ 5,000	$ 5,000	$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	$ 19,430	$ 19,928	$ 27,677	$ 35,000	$ 35,000	$ 5,000	-85.71%
105-9400-549-5270	PROFESSIONAL SERVICES	$ 41,200	$ 39,712	$ 35,029	$ 65,000	$ 65,000	$ 40,000	-38.46%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	$ 11,530	$ 10,677	$ 11,766	$ 11,946	$ 11,946	$ 19,078	59.70%
	TOTAL, MAINT. & OPERATIONS	$ 165,623	$ 177,638	$ 206,017	$ 262,446	$ 257,600	$ 195,578	-25.48%
105-9400-549-5765	CURB RAMP INSTALLATION ADA	$ -	$ 61,820	$ -	$ -	$ -	$ -	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	$ -	$ 385,913	$ 73,565	$ -	$ -	$ -	
105-9400-549-5767	GOLDEN STATE BLVD	$ 12,245	$ 62,454	$ -	$ -	$ -		
	TOTAL CAPITAL OUTLAY	$ 12,245	$ 510,188	$ 73,565	$ -	$ -	$ -	
	TOTAL , FLEXIBLE	**$ 177,868**	**$ 687,826**	**$ 279,583**	**$ 262,446**	**$ 257,600**	**$ 195,578**	**-25.48%**
	TOTAL, MEASURE C	**$ 211,653**	**$ 885,029**	**$ 614,537**	**$ 585,144**	**$ 521,971**	**$ 557,613**	**-4.70%**
	TOTAL WAGES & BENEFITS	**$ 241,474**	**$ 247,189**	**$ 212,507**	**$ 254,612**	**$ 213,711**	**$ 237,325**	**-6.79%**
	TOTAL MAINT. & OPERATIONS	**$ 321,456**	**$ 391,324**	**$ 445,667**	**$ 603,703**	**$ 599,503**	**$ 713,997**	**18.27%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 534,687**	**$ 914,853**	**$ 1,869,349**	**$ 1,053,581**	**$ 824,425**	**$ 973,707**	**-7.58%**
	TOTAL TRANSFERS OUT	**$ 46,863**	**$ 45,110**	**$ 52,621**	**$ 59,602**	**$ 59,602**	**$ 65,701**	**10.23%**
	TOTAL, SPECIAL REVENUE FUNDS	**$ 1,144,480**	**$ 1,598,477**	**$ 2,580,143**	**$ 1,971,498**	**$ 1,697,241**	**$ 1,990,730**	**0.98%**
	Revenues	$ 1,528,723	$ 1,855,536	$ 1,915,508	$ 1,878,316	$ 2,093,055	$ 1,811,840	-3.54%
	Expenses	$ 1,144,480	$ 1,598,477	$ 2,580,143	$ 1,971,498	$ 1,697,241	$ 1,990,730	0.98%
		$ 384,243	$ 257,059	$ (664,635)	$ (93,182)	$ 395,814	$ (178,890)	91.98%

GAS TAX FUND

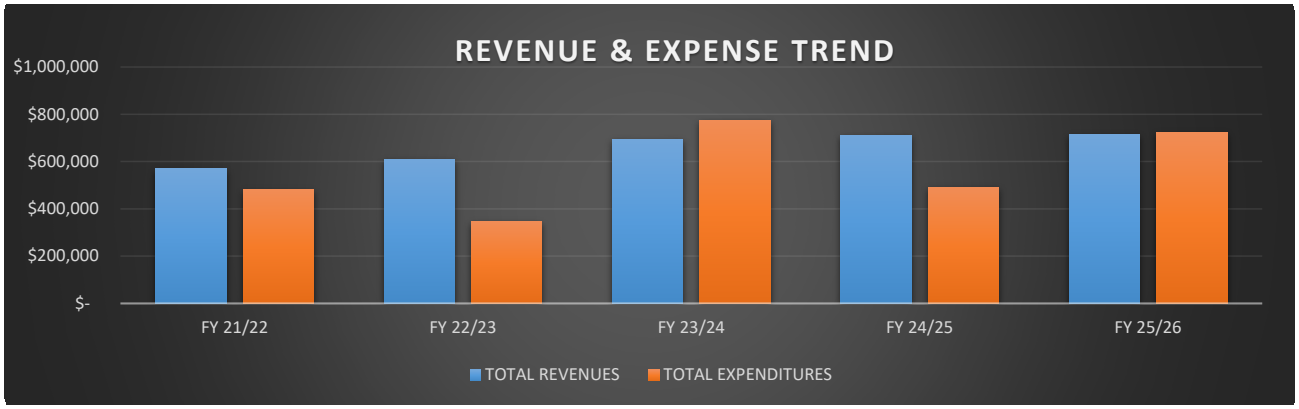
Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

Budget Highlights: Gas Tax revenues are influenced heavily by current gas sales and the State of California's apportionment of funding to localities. SB1, passed in 2017, sends additional funds to localities for road improvement. These revenues are funded through increased fees in several areas related to transportation.





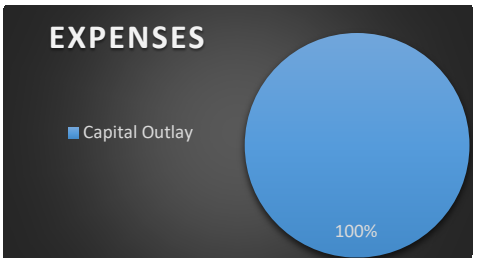
Gas Tax	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	$ 72,336	$ 71,189	$ 78,045	$ 81,207	$ 82,379	$ 83,023	2.24%
Gas Tax Section- 2106	$ 42,206	$ 42,038	$ 45,694	$ 45,844	$ 46,197	$ 46,527	1.49%
Gas Tax Section-2107	$ 86,440	$ 100,019	$ 105,641	$ 110,745	$ 112,403	$ 113,308	2.31%
Gas Tax Section- 2107.5	$ 3,000	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.00%
Gas Tax Section-2103	$ 103,147	$ 101,925	$ 117,028	$ 121,368	$ 120,687	$ 118,686	-2.21%
Road Maint and Rehab SB1	$ 259,950	$ 276,195	$ 324,774	$ 333,198	$ 329,301	$ 342,180	2.70%
Miscellaneous	$ -	$ -	$ -	$ 11,353	$ -	$ -	
Interest	$ 2,010	$ 17,445	$ 19,507	$ -	$ 17,552	$ 10,000	
TOTAL REVENUES	**$ 569,089**	**$ 608,812**	**$ 693,688**	**$ 706,715**	**$ 711,519**	**$ 716,724**	1.42%
EXPENDITURES							
Wages and Benefits	$ 241,474	$ 247,189	$ 212,507	$ 254,612	$ 213,711	$ 237,325	-6.79%
Maintenance and Operation	$ 90,765	$ 91,391	$ 102,278	$ 91,437	$ 96,966	$ 108,997	19.20%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 123,478	$ (19,953)	$ 431,152	$ 194,525	$ 148,431	$ 345,718	77.72%
Transfers Out	$ 26,522	$ 26,879	$ 29,572	$ 30,475	$ 30,475	$ 29,484	
TOTAL EXPENDITURES	**$ 482,239**	**$ 345,506**	**$ 775,509**	**$ 571,049**	**$ 489,583**	**$ 721,524**	26.35%
Net Revenue/(Expenditures)	$ 86,850	$ 263,306	$ (81,821)	$ 135,666	$ 221,936	$ (4,800)	-103.54%
Other Changes in Fund Balance	$ (1)						
Net Increase/(Decrease) in Fund Balance	$ 86,849	$ 263,306	$ (81,821)	$ 135,666	$ 221,936	$ (4,800)	-103.54%
Beginning Fund Balance July 1	$ 304,187	$ 391,036	$ 654,342	$ 572,524	$ 572,524	$ 794,460	38.76%
Adjustment to Fund Balance	$ -	$ -	$ 3	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 391,036	$ 654,342	$ 572,524	$ 708,190	$ 794,460	$ 789,659	11.50%

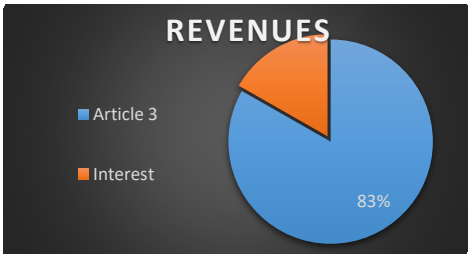


LOCAL TRANSPORTATION FUND ARTICLE 3

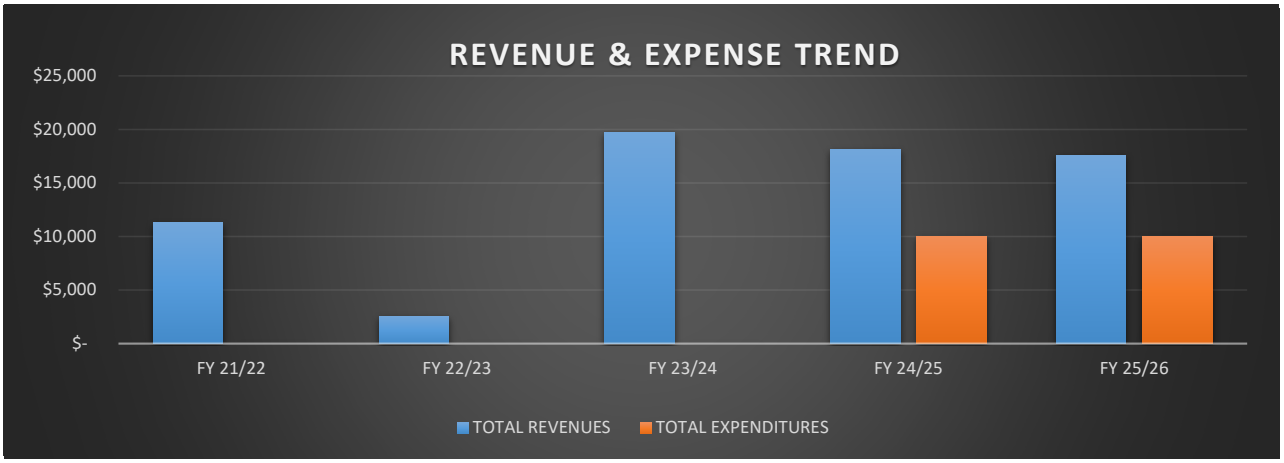
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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

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





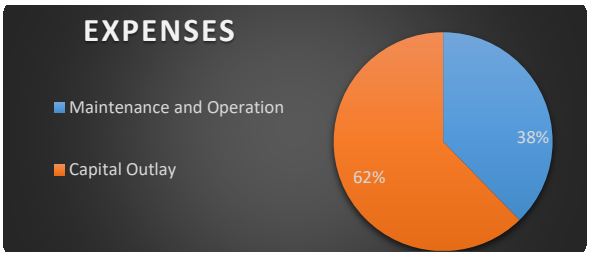
LTF Article 3	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Article 3	$ 10,934	$ -	$ 14,466	$ 15,075	$ 15,075	$ 15,070	-0.03%
Interest	$ 340	$ 2,574	$ 5,272	$ 2,584	$ 3,032	$ 2,500	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 11,274**	**$ 2,574**	**$ 19,738**	**$ 17,659**	**$ 18,107**	**$ 17,570**	-0.50%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	
Net Revenue/(Expenditures)	$ 11,274	$ 2,574	$ 19,738	$ 7,659	$ 8,107	$ 7,570	-1.16%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 11,274	$ 2,574	$ 19,738	$ 7,659	$ 8,107	$ 7,570	-1.16%
Beginning Fund Balance July 1	$ 72,249	$ 83,523	$ 86,097	$ 105,835	$ 105,835	$ 113,942	7.66%
Ending Fund Balance June 30	$ 83,523	$ 86,097	$ 105,835	$ 113,494	$ 113,942	$ 121,512	7.06%

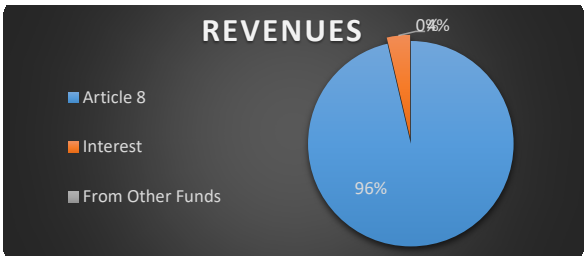


LOCAL TRANSPORTATION ARTICLE 8

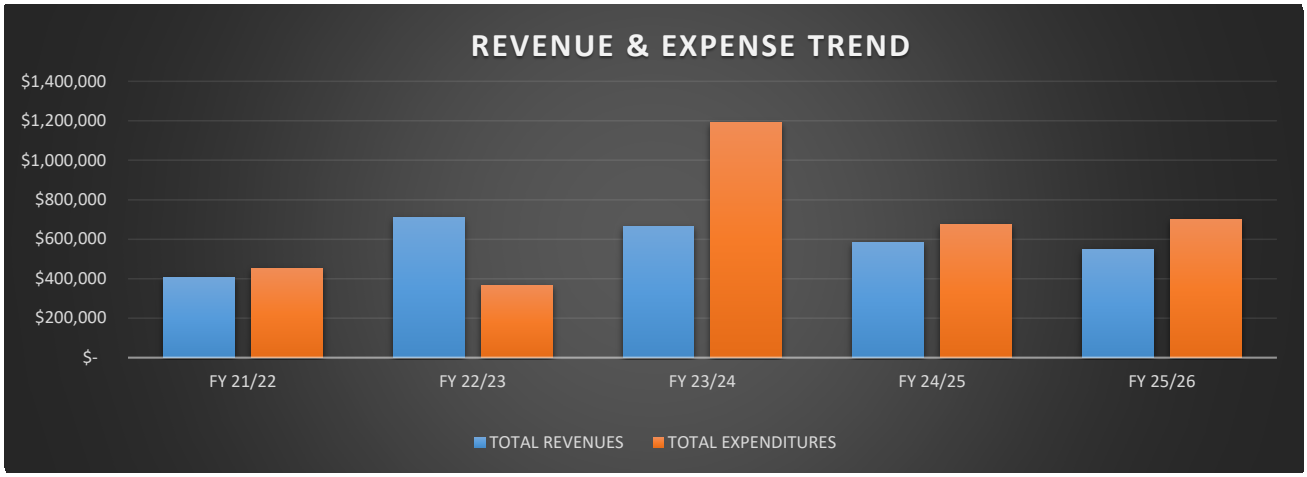
Description: This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund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

Budget Highlights: The LTF8 fund includes a number of important infrastructure projects in FY24. Over $400,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.





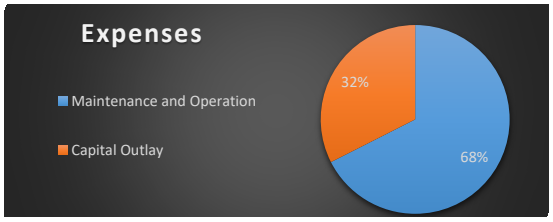
LTF Article 8	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Article 8	$ 399,298	$ 667,912	$ 607,641	$ 569,648	$ 554,573	$ 527,398	-7.42%
Interest	$ 6,233	$ 44,099	$ 59,045	$ 32,861	$ 30,673	$ 20,000	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 405,531**	**$ 712,011**	**$ 666,686**	**$ 602,509**	**$ 585,246**	**$ 547,398**	-9.15%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 87,058	$ 154,001	$ 175,052	$ 227,918	$ 223,035	$ 264,639	16.11%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 363,530	$ 213,941	$ 1,015,045	$ 577,387	$ 452,652	$ 436,954	-24.32%
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 450,589**	**$ 367,943**	**$ 1,190,097**	**$ 805,305**	**$ 675,687**	**$ 701,593**	-12.88%
Net Revenue/(Expenditures)	$ (45,058)	$ 344,068	$ (523,412)	$ (202,796)	$ (90,441)	$ (154,195)	-23.97%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ (45,058)	$ 344,068	$ (523,412)	$ (202,796)	$ (90,441)	$ (154,195)	-23.97%
Beginning Fund Balance July 1	$ 1,361,673	$ 1,316,615	$ 1,660,683	$ 1,137,271	$ 1,137,271	$ 1,046,830	-7.95%
Ending Fund Balance June 30	$ 1,316,615	$ 1,660,683	$ 1,137,271	$ 934,475	$ 1,046,830	$ 892,635	-4.48%

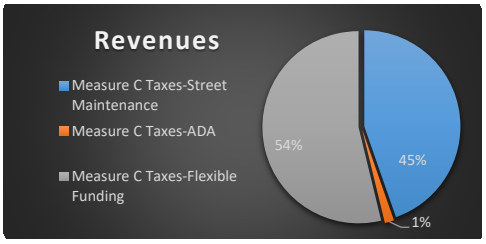


MEASURE C FUND

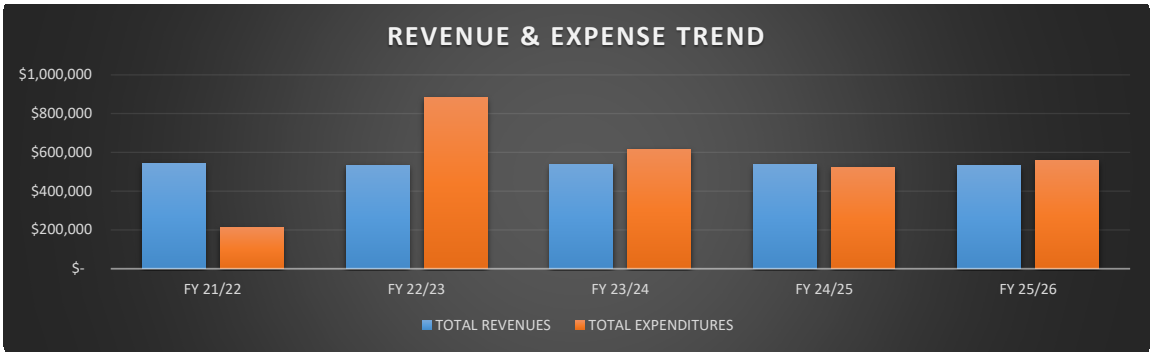
Description: This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY26, regular maintenance items and a portion of the 2025 streets project works are being funded.





Measure C	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	$ 242,985	$ 230,183	$ 232,567	$ 233,425	$ 233,425	$ 232,935	-0.21%
Measure C Taxes-ADA	$ 8,115	$ 7,696	$ 7,774	$ 8,170	$ 8,170	$ 8,153	-0.21%
Measure C Taxes-Flexible Funding	$ 289,538	$ 277,193	$ 280,291	$ 281,372	$ 281,372	$ 280,560	-0.29%
Interest	$ 2,192	$ 17,068	$ 14,764	$ 8,466	$ 12,716	$ 8,500	
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 542,830**	**$ 532,140**	**$ 535,396**	**$ 531,433**	**$ 535,683**	**$ 530,148**	-0.24%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 190,496	$ 191,043	$ 220,958	$ 343,950	$ 339,104	$ 376,578	9.49%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 21,157	$ 693,986	$ 393,579	$ 241,194	$ 182,867	$ 181,035	-24.94%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 211,653**	**$ 885,029**	**$ 614,537**	**$ 585,144**	**$ 521,971**	**$ 557,613**	-4.70%
Net Revenue/(Expenditures)	$ 331,178	$ (352,889)	$ (79,141)	$ (53,711)	$ 13,712	$ (27,465)	-48.87%
Changes in Fund Balance	$ 1	$ 1	$ (2,391)				
Net Increase/(Decrease) in Fund Balance	$ 331,179	$ (352,888)	$ (81,532)	$ (53,711)	$ 13,712	$ (27,465)	-48.87%
Beginning Fund Balance July 1	$ 515,710	$ 846,889	$ 494,000	$ 412,468	$ 412,468	$ 426,180	3.32%
Ending Fund Balance June 30	$ 846,889	$ 494,000	$ 412,468	$ 358,757	$ 426,180	$ 398,715	11.14%



City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2025-26 Fiscal Year Budget

		Measure E Fund		
		Measure E Police	Measure E Fire	Total
Actual Fund Balance,	**June 30, 2024**	$420,799		420,799
Estimated Fund Balance,	**June 30, 2025**	$369,442		369,442
Revenues:				
	Measure E (1% Voter Approved Tax)	$2,729,500		2,729,500
	Transfers from Other Funds	$185,753		185,753
	Miscellaneous	$0		-
	Total Revenue	$2,915,253		2,915,253
Expenses:				
	Wages & Benefits	1,399,356	1,030,021	2,429,377
	Departmanent Tools & Supplies	30,200	45,000	75,200
	Communications	8,588	45,000	53,588
	Vehicle Maintenance	9,900	-	9,900
	Fuels	30,000	24,000	54,000
	Repairs & Maintenance	1,000	-	1,000
	Insurance	79,381	40,114	119,495
	Professional Services	9,784	64,000	73,784
	Training & Education	40,000	12,000	52,000
	Total Maintenance & Operations	1,608,209	1,260,135	2,868,344
Capital Outlay Projects:				
	Capital Outlay-Engine	-	100,000	100,000
	Police Patrol Cars	-	-	-
	Police Department Remodel	-	-	-
	Emergency Operations Plan	-	-	-
	Body Worn Camaras	75,000		75,000
	Radios/Communications	-	-	-
	SCBA Refilling Station	-	-	-
	Protective Clothing	-	-	-
	Facility-Overhead Doors/HVAC	-	-	-
	Admin Vehicle	-	-	-
	Fire Hose	-	-	-
	Roof/Floor Improvement	-	-	-
	Election Services	25,000	25,000	50,000
	Total Capital Oulay	100,000	125,000	225,000
	Transfers to Other Funds	30,000	-	30,000
	Total Expenses	1,738,209	1,385,135	3,123,344
	Net Result	($208,092)		*(208,092)*
Projected Fund Balance,	**June 30, 2026**	**$161,350**		**161,350**

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025-26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
MEASURE E - REVENUES								
106-0000-404-0400	MEASURE E TAX	$ 2,755,717	$ 2,676,961	$ 2,637,704	$ 2,697,000	$ 2,628,000	$ 2,722,000	0.93%
106-0000-451-0101	INTEREST	$ 5,851	$ 34,228	$ 21,285	$ 30,000	$ 7,500	$ 7,500	-75.00%
106-0000-432-0110	OES REVENUE	$ -	$ -	$ -	$ -	$ 92,000	$ -	
106-0000-462-0100	MISCELLANEOUS	$ 5,366	$ -	$ 68,699	$ 144,694	$ 161,673	$ -	-100.00%
106-0000-404-0401	TRANSFER FROM UAL/CFD	$ -	$ -	$ -	$ 160,824	$ 160,825	$ 185,753	15.50%
106-0000-404-0402	FIRE MARSHAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MEASURE E REVENUE	**$ 2,766,934**	**$2,711,189**	**$2,727,688**	**$ 3,032,518**	**$3,049,998**	**$ 2,915,253**	**-3.87%**
	Revenues	$ 2,766,934	$2,711,189	$2,727,688	$ 3,032,518	$3,049,998	$ 2,915,253	-3.87%
	Expenses	$ 2,274,701	$3,479,507	$3,395,745	$ 3,097,201	$3,101,356	$ 3,123,344	0.84%
		$ 492,233	$ (768,318)	$ (668,057)	$ (64,683)	$ (51,358)	$ (208,092)	221.71%

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
MEASURE E POLICE								
106-3400-549-5101	SALARIES	$ 489,643	$ 845,688	$1,041,543	$ 900,926	$ 758,447	$ 839,369	-6.83%
106-3400-549-5102	OVERTIME	$ 46,383	$ 58,592	$ 93,893	$ 60,000	$ 25,557	$ 55,000	-8.33%
106-3400-549-5106	SPECIAL PROJECT OT	$ 52,587	$ 42,554	$ 18,182	$ 50,000	$ 20,000	$ 30,000	-40.00%
106-3400-549-5121	FICA	$ 40,145	$ 71,705	$ 86,963	$ 77,336	$ 61,506	$ 70,714	-8.56%
106-3400-549-5122	PERS-UAL	$ 89,074	$ 115,312	$ 73,848	$ 98,819	$ 98,819	$ 103,185	4.42%
106-3400-549-5123	PERS-PAYROLL	$ 58,956	$ 121,593	$ 148,352	$ 148,042	$ 115,073	$ 139,889	-5.51%
106-3400-549-5125	MEDICAL	$ 39,461	$ 77,166	$ 100,671	$ 73,491	$ 73,491	$ 83,588	13.74%
106-3400-549-5127	WORKERS COMP	$ 21,625	$ 24,217	$ 69,863	$ 71,942	$ 71,942	$ 66,443	-7.64%
106-3400-549-5129	UNIFORM ALLOWANCE	$ 2,933	$ 5,595	$ 9,890	$ 8,200	$ 7,000	$ 10,700	30.49%
106-3400-549-5131	EAP	$ 52	$ 121	$ 156	$ 140	$ 140	$ 147	5.00%
106-3400-549-5133	LIFE INSURANCE	$ 261	$ 381	$ 407	$ 405	$ 405	$ 321	-20.71%
	TOTAL WAGES & BENEFITS	$ 841,120	$1,362,925	$1,643,769	$1,489,301	$ 1,232,381	$ 1,399,356	-6.04%
106-3400-549-5201	OFFICE SUPPLIES	$ 3,134	$ 4,690	$ 5,877	$ 5,400	$ 5,400	$ 5,075	-6.02%
106-3400-549-5208	SAFETY EQUIPMENT	$ 5,914	$ 9,770	$ 12,000	$ 20,600	$ 20,600	$ 19,750	-4.13%
106-3400-549-5209	SCREENING PERSONNEL	$ 10,301	$ 19,992	$ 4,666	$ 9,000	$ 9,000	$ 9,784	8.71%
106-3400-549-5210	DEPT TOOLS	$ 3,687	$ 7,213	$ 7,568	$ 5,400	$ 5,400	$ 5,375	-0.46%
106-3400-549-5216	COMMUNICATIONS	$ 3,867	$ 16,047	$ 11,438	$ 9,000	$ 11,575	$ 8,588	-4.58%
106-3400-549-5222	VEHICLE MAINTENANCE	$ 7,188	$ 3,955	$ 5,427	$ 11,000	$ 11,000	$ 9,900	-10.00%
106-3400-549-5224	FUELS	$ 22,323	$ 30,973	$ 34,970	$ 35,000	$ 3,500	$ 30,000	-14.29%
106-3400-549-5226	EQUIPMENT MAINTENANCE	$ 212	$ 275	$ 28	$ 2,000	$ -	$ 1,000	-50.00%
106-3400-549-5261	LIABILITY INSURANCE	$ 6,926	$ 19,076	$ 24,768	$ 36,407	$ 36,407	$ 43,962	20.75%
106-3400-549-5262	PROPERTY INSURANCE	$ 2,166	$ 6,668	$ 8,823	$ 16,211	$ 16,211	$ 14,504	-10.53%
106-3400-549-5263	VEHICLE INSURANCE	$ 3,182	$ 3,066	$ 13,555	$ 14,834	$ 14,834	$ 15,773	6.33%
106-3400-549-5264	ERMA	$ 2,101	$ 4,699	$ 3,898	$ 4,013	$ 4,013	$ 4,391	9.42%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 102	$ 31	$ 369	$ 585	$ 585	$ 751	28.38%
106-3400-549-5296	TRAINING & EDUCATION	$ 15,572	$ 21,685	$ 35,871	$ 50,000	$ 50,000	$ 40,000	-20.00%
	TOTAL MAINT. & OPERATIONS	$ 86,675	$ 148,139	$ 169,258	$ 219,450	$ 188,525	$ 208,853	-4.83%
106-3400-549-5701	CAPITAL OUTLAY	$ 202,879	$ -	$ -	$ -	$ (595)	$ -	
106-3400-549-5713	PD REMODEL	$ -	$ 301,343	$ 152,997	$ -	$ -	$ -	
106-3400-549-5714	EMERGENCY OPERATIONS PLAN	$ 1,232	$ 27,952	$ -	$ -	$ -	$ -	
106-3400-549-5715	POLICE PATROL CARS	$ 5,748	$ 253,915	$ 171,189	$ 48,000	$ 163,821	$ -	-100.00%
106-3400-549-5716	DUAL BAND RADIO UPGRADES	$ -	$ 104,088	$ 8,148	$ -	$ -	$ -	0.00%
106-3400-549-5717	BODY WORN CAMERAS	$ -	$ -	$ 80,000	$ 80,000	$ 73,702	$ 75,000	-6.25%
106-3400-549-5718	ELECTION SERVICES	$ -	$ -	$ -	$ -	$ -	$ 25,000	
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	$ 15,000	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 224,859	$ 687,297	$ 412,334	$ 128,000	$ 236,928	$ 100,000	-21.88%
106-3400-549-5505	SRO CONTRIBUTION	$ -	$ -	$ -	$ 51,000	$ 51,000	$ 30,000	
	TOTAL, POLICE EXP	**$1,152,653**	**$2,198,362**	**$2,225,361**	**$1,887,751**	**$ 1,708,834**	**$ 1,738,209**	**-7.92%**
MEASURE E FIRE								
106-6200-549-5101	SALARIES	$ 291,554	$ 404,917	$ 441,060	$ 452,343	$ 486,739	$ 520,666	15.10%
106-6200-549-5102	OVERTIME	$ 56,126	$ 107,694	$ 117,021	$ -	$ 11,222	$ -	
106-6200-549-5110	OVERTIME MAINTAINING MIN STAFFING	$ -	$ -	$ -	$ 65,000	$ 90,000	$ 90,000	38.46%
106-6200-549-5111	OVERTIME OUT OF COUNTY RESPONSE	$ -	$ -	$ -	$ 10,000	$ 75,000	$ 5,000	-50.00%
106-6200-549-5112	OVERTIME SPECIAL ASSIGNMENTS	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 7,000	-30.00%
106-6200-549-5113	OVERTIME PUB ED	$ -	$ -	$ -	$ 5,000	$ 7,500	$ 10,000	100.00%
106-6200-549-5106	PARTTIME RESERVES	$ 56,955	$ 32,728	$ 25,026	$ 28,000	$ 20,000	$ 30,000	7.14%
106-6200-549-5121	FICA	$ 27,277	$ 40,567	$ 43,984	$ 43,631	$ 53,585	$ 50,694	16.19%
106-6200-549-5122	PERS-UAL	$ 44,769	$ 49,154	$ 32,177	$ 49,616	$ 49,616	$ 61,230	23.41%
106-6200-549-5123	PERS-PAYROLL	$ 36,019	$ 58,999	$ 72,419	$ 87,981	$ 87,981	$ 102,844	16.89%
106-6200-549-5125	MEDICAL	$ 71,451	$ 52,660	$ 84,773	$ 69,631	$ 69,631	$ 89,681	28.79%
106-6200-549-5127	WORKERS COMP	$ 33,904	$ 37,968	$ 31,816	$ 61,557	$ 61,557	$ 58,650	-4.72%
106-6200-549-5129	UNIFORM ALLOWANCE	$ 4,391	$ 8,657	$ 3,500	$ 4,000	$ 4,000	$ 4,000	0.00%
106-6200-549-5131	EAP	$ 62	$ 70	$ 85	$ 87	$ 87	$ 88	1.15%
106-6200-549-5133	LIFE INSURANCE	$ 130	$ 155	$ 181	$ 132	$ 132	$ 168	27.25%
	TOTAL WAGES & BENEFITS	$ 622,637	$ 793,569	$ 852,041	$ 886,978	$ 1,027,050	$ 1,030,021	16.13%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	$ 37,147	$ 34,656	$ 26,969	$ 45,000	$ 45,000	$ 45,000	0.00%
106-6200-549-5216	COMMUNICATIONS	$ -	$ -	$ 620	$ -	$ 45,000	$ 45,000	
106-6200-549-5224	FUELS	$ 16,065	$ 12,717	$ 23,710	$ 24,000	$ 24,000	$ 24,000	0.00%
106-6200-549-5261	LIABILITY INSURANCE	$ 8,188	$ 11,038	$ 13,656	$ 22,822	$ 22,822	$ 26,403	15.69%
106-6200-549-5262	PROPERTY INSURANCE	$ 2,561	$ 3,858	$ 4,864	$ 10,163	$ 10,163	$ 8,711	-14.29%
106-6200-549-5263	VEHICLE INSURANCE	$ 3,182	$ 3,066	$ 3,128	$ 1,604	$ 1,604	$ 1,912	19.20%
106-6200-549-5264	ERMA	$ 2,484	$ 2,719	$ 2,149	$ 2,516	$ 2,516	$ 2,637	4.81%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	$ 120	$ 18	$ 204	$ 367	$ 367	$ 451	22.89%
106-6200-549-5270	PROFESSIONAL SERVICES	$ 42,439	$ 62,661	$ 57,630	$ 64,000	$ 64,000	$ 64,000	0.00%
106-6200-549-5296	TRAINING & EDUCATION	$ 10,039	$ 11,964	$ 7,132	$ 12,000	$ 10,000	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 122,226	$ 142,697	$ 140,062	$ 182,472	$ 225,472	$ 230,114	26.11%
106-6200-549-5701	CAPITAL OUTLAY	$ 283,126	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	
106-6200-549-5710	RADIOS/COMMUNICATIONS	$ 44,773	$ 43,368	$ 28,837	$ -	$ -	$ -	
106-6200-549-5711	SCBA REFILLING STATION	$ -	$ -	$ 69,129	$ -	$ -	$ -	
106-6200-549-5712	PROTECTIVE CLOTHING	$ 48,055	$ 43,839	$ 19,918	$ 15,000	$ 15,000	$ -	-100.00%
106-6200-549-5713	ICE MACHINE	$ -	$ 9,595	$ -	$ -	$ -	$ -	
106-6200-549-5714	EMERGENCY OPERATIONS PLAN	$ 1,232	$ 27,952	$ 9,800	$ 20,000	$ 20,000	$ -	-100.00%
106-6200-549-5715	ADMIN VEHICLE	$ -	$ 76,208	$ -	$ -	$ -	$ -	
106-6200-549-5716	FIRE HOSE	$ -	$ 44,192	$ -	$ 5,000	$ 5,000	$ -	
106-6200-549-5717	ROOF & FLOOR IMPROVEMENT	$ -	$ 65,975	$ 3,440	$ -	$ -	$ -	

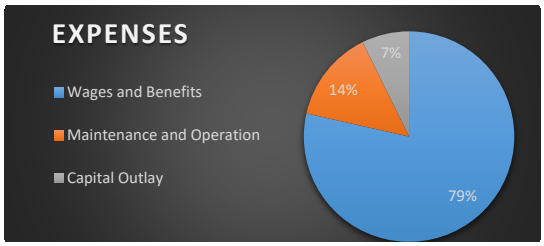
CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26

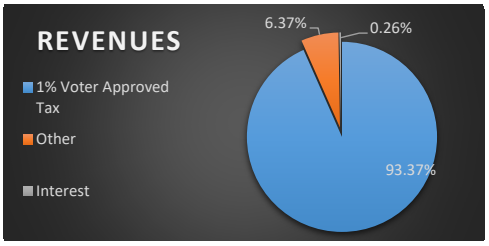
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
106-6200-549-5718	HIRING SOFTWARE	$ -	$ 5,353	$ -	$ -	$ -	$ -	
106-6200-549-5719	FACILITIES MAINTENANCE	$ -	$ 28,398	$ 47,155	$ -	$ -	$ -	
106-6200-549-5720	ELECTION SERVICES	$ -	$ -	$ -	$ -	$ -	$ 25,000	
	TOTAL CAPITAL OUTLAY	$ 377,185	$ 344,880	$ 178,280	$ 140,000	$ 140,000	$ 125,000	-10.71%
106-6200-549-5505	TRANSFER TO FIRE ENTERPRISE FUND	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
106-6200-549-5506	TRANSFER TO ENGINE DEPOSIT FUND	$ -	$ -	$ -	$ -		$ -	0.00%
	TOTAL, FIRE/EMS EXP	**$1,122,048**	**$1,281,145**	**$1,170,384**	**$1,209,450**	**$ 1,392,522**	**$ 1,385,135**	**14.53%**
	TOTAL, MEASURE E EXPENSES	**$2,274,701**	**$3,479,507**	**$3,395,745**	**$3,097,201**	**$ 3,101,356**	**$ 3,123,344**	**0.84%**
	Revenues	$2,766,934	$2,711,189	$2,727,688	$3,032,518	$ 3,049,998	$ 2,915,253	-3.87%
	Expenses	$2,274,701	$3,479,507	$3,395,745	$3,097,201	$ 3,101,356	$ 3,123,344	0.84%
		$ 492,233	$ (768,318)	$ (668,057)	$ (64,683)	$ (51,358)	$ (208,092)	221.71%

MEASURE E PUBLIC SAFETY TAX

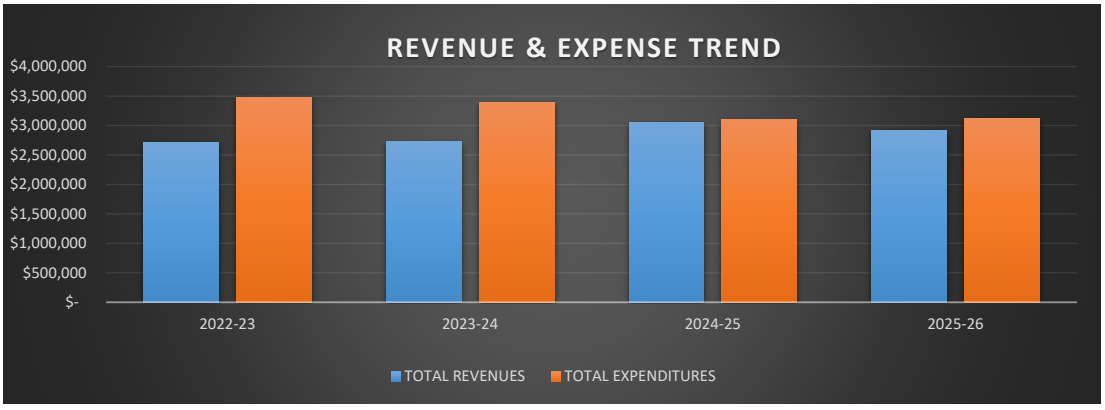
Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety related activities (police, fire/EMS & related admin).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.
NOTE: The charts below reflect 2025-2026 proposals.





Measure E	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
1% Voter Approved Tax	$ 2,755,717	$ 2,676,961	$ 2,637,704	$ 2,697,000	$ 2,628,000	$ 2,722,000	0.93%
Interest	$ 5,851	$ 34,228	$ 21,285	$ 30,000	$ 7,500	$ 7,500	-75.00%
OES Revenue	$ -	$ -	$ -	$ -	$ 92,000	$ -	
From Other Funds	$ 5,366	$ -	$ 68,699	$ 160,824	$ 160,825	$ 185,753	15.50%
Miscellaneous	$ -	$ -	$ -	$ 144,694	$ 161,673	$ -	
TOTAL REVENUES	**$ 2,766,934**	**$ 2,711,189**	**$ 2,727,688**	**$ 3,032,518**	**$ 3,049,998**	**$ 2,915,253**	-3.87%
POLICE EXPENDITURES							
Wages and Benefits	$ 841,120	$ 1,362,925	$ 1,643,769	$ 1,489,301	$ 1,232,381	$ 1,399,356	-6.04%
Maintenance and Operation	$ 71,103	$ 126,454	$ 133,387	$ 169,450	$ 138,525	$ 168,853	-0.35%
Transfer-SRO Contribution	$ -	$ -	$ -	$ 51,000	$ 51,000	$ 30,000	
Capital Outlay	$ 224,859	$ 687,297	$ 412,334	$ 128,000	$ 236,928	$ 100,000	-21.88%
Training	$ 15,572	$ 21,685	$ 35,871	$ 50,000	$ 50,000	$ 40,000	-20.00%
Total Police	$ 1,152,653	$ 2,198,362	$ 2,225,361	$ 1,887,751	$ 1,708,834	$ 1,738,209	-7.92%
FIRE/EMS EXPENDITURES							
Wages and Benefits	$ 622,637	$ 793,569	$ 852,041	$ 886,978	$ 1,027,050	$ 1,030,021	16.13%
Maintenance and Operation	$ 112,186	$ 130,733	$ 132,930	$ 170,472	$ 215,472	$ 218,114	27.95%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 377,185	$ 344,880	$ 178,280	$ 140,000	$ 140,000	$ 125,000	-10.71%
Training	$ 10,039	$ 11,964	$ 7,132	$ 12,000	$ 10,000	$ 12,000	0.00%
Transfer to Engine Deposit Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Total Fire/EMS	$ 1,122,048	$ 1,281,145	$ 1,170,384	$ 1,209,450	$ 1,392,522	$ 1,385,135	14.53%
TOTAL EXPENDITURES	**$ 2,274,701**	**$ 3,479,507**	**$ 3,395,745**	**$ 3,097,201**	**$ 3,101,356**	**$ 3,123,344**	0.84%
Net Revenue/(Expenditures)	$ 492,233	$ (768,318)	$ (668,057)	$ (64,683)	$ (51,358)	$ (208,092)	221.71%
Changes in Fund Balance	$ 395	$ (397)				$ -	
Net Increase/(Decrease) in Fund Balance	$ 492,628	$ (768,715)	$ (668,057)	$ (64,683)	$ (51,358)	$ (208,092)	221.71%
Beginning Fund Balance July 1	$ 1,364,944	$ 1,857,572	$ 1,088,856	$ 420,799	$ 420,799	$ 369,442	-12.20%
Ending Fund Balance June 30	$ 1,857,572	$ 1,088,856	$ 420,799	$ 356,116	$ 369,442	$ 161,350	-54.69%



CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2025-26 Fiscal Year Budget

	Capital Facilities					
	Traffic	**Public Safety**	**Recreation**	**Water**	**General Government**	**Sewer Connection**
Actual Fund Balance, June 30, 2024	2,008,124	(508,854)	845,002	1,350,002	1,288,151	1,525,936
Estimated Beg. Fund Bal., June 30, 2025	1,947,204	(423,210)	582,370	1,374,425	1,404,406	1,619,936
Revenues:						
Impact Fees	63,000	85,000	25,000	79,000	61,900	48,000
Interest	-	-	-	-	-	46,000
Total Revenue	63,000	85,000	25,000	79,000	61,900	94,000
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	15,000	-	42,500	10,000	65,000	7,500
Park Improvements- Memorial Park	-	-	100,000	-	-	-
Capital Outlay	-	-	-	41,000	-	48,500
Municipal Service Review	-	-	-	-	-	-
18th Ave SB lanes	-	-	-	-	-	-
New Road BP	223,919	-	-	-	-	-
Update ADA transition plan	-	-	-	-	-	-
Total Expenses	238,919	-	142,500	51,000	65,000	56,000
Net Result	*(175,919)*	*85,000*	*(117,500)*	*28,000*	*(3,100)*	*38,000*
Projected Fund Balance, June 30, 2026	**1,771,285**	**(338,210)**	**464,870**	**1,402,425**	**1,401,306**	**1,657,936**

	Storm Drain	**Park & Recreation - Neighborhood**	**Park & Recreation - Community**	**Traffic Impact**	**Equipment Replacement Reserve**	**TOTAL**
Actual Fund Balance, June 30, 2023	98,478	340,571	220,489	13,387	25,397	7,206,684
Estimated Beg. Fund Bal., June 30, 2024	104,128	400,547	239,489	14,005	26,566	7,289,867
Revenues:						
Impact Fees	-	15,000	-	-	-	376,900
Interest	5,500	-	15,000	370	700	67,570
Total Revenue	5,500	15,000	15,000	370	700	444,470
Expenses:						
Interest						-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	140,000
Park Improvements	-	-	-	-	-	100,000
Design for Recreation space	-	-	-	-	-	89,500
Municipal Service Review	-	-	-	-	-	-
Stroud line	-	-	-	-	-	-
Road repair Ave 396	-	-	-	-	-	223,919
Capital Outlay	30,581	50,000	-	-	-	80,581
Total Expenses	30,581	50,000	-	-	-	634,000
Net Result	*(25,081)*	*(35,000)*	*15,000*	*370*	*700*	(189,530)
Projected Fund Balance, June 30, 2025	**79,047**	**365,547**	**254,489**	**14,375**	**27,266**	**7,100,337**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
CAPITAL FACILITIES								
210-0000-451-0101	INTEREST	$ 20,615	$ 155,496	$ 257,507	$ 133,656	$ 156,000	$ 156,000	16.72%
210-0000-481-0101	**HOLDING**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 20,615**	**$ 155,496**	**$ 257,507**	**$ 133,656**	**$ 156,000**	**$ 156,000**	**16.72%**
210-0000-451-0201	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0102	**TRAFFIC**	$ 380,981	$ 29,586	$ 218,173	$ 75,000	$ 63,580	$ 63,000	-16.00%
	TOTAL	**$ 380,981**	**$ 29,586**	**$ 218,173**	**$ 75,000**	**$ 63,580**	**$ 63,000**	**-16.00%**
210-0000-451-0202	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0103	**FIRE/AMBULANCE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0203	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0104	**POLICE**	$ 14,208	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 14,208**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0209	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0110	**PUBLIC SAFETY**	$ 296,695	$ 77,174	$ 82,182	$ 25,000	$ 85,643	$ 85,000	240.00%
	TOTAL	**$ 296,695**	**$ 77,174**	**$ 82,182**	**$ 25,000**	**$ 85,643**	**$ 85,000**	**240.00%**
210-0000-451-0206	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0107	**PARKS AND RECREATION**	$ 184,374	$ 87,210	$ 101,149	$ 15,000	$ 121,818	$ 25,000	66.67%
	TOTAL	**$ 184,374**	**$ 87,210**	**$ 101,149**	**$ 15,000**	**$ 121,818**	**$ 25,000**	**66.67%**
210-0000-451-0208	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0109	**WATER FACILITIES**	$ 260,651	$ 73,038	$ 69,333	$ -	$ 79,423	$ 79,000	
	TOTAL	**$ 260,651**	**$ 73,038**	**$ 69,333**	**$ -**	**$ 79,423**	**$ 79,000**	
210-0000-451-0204	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0105	**CITY HALL**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0205	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0106	**PUBLIC WORKS**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0207	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0108	**LIBRARY**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0111	**GENERAL GOVERNMENT**	$ 286,069	$ 94,309	$ 100,418	$ 48,000	$ 104,658	$ 50,400	5.00%
	TOTAL	**$ 286,069**	**$ 94,309**	**$ 100,418**	**$ 48,000**	**$ 104,658**	**$ 50,400**	**5.00%**
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0112	**GEN GOV-ADMIN FEES**	$ 29,951	$ 5,639	$ 10,595	$ 6,500	$ 11,597	$ 11,500	76.92%
	TOTAL	**$ 29,951**	**$ 5,639**	**$ 10,595**	**$ 6,500**	**$ 11,597**	**$ 11,500**	**76.92%**
210-0000-481-0113	**SPECIAL TRAFFIC (18THKERN)**	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0114	**SPECIAL TRAFFIC (18THSR99)**	$ -	$ -	$ 9,870	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ 9,870**	**$ -**	**$ -**	**$ -**	
	TOTAL, GENERAL GOVERNEMENT	**$ 316,021**	**$ 99,948**	**$ 120,883**	**$ 54,500**	**$ 116,255**	**$ 61,900**	**13.58%**
	TOTAL INTEREST	**$ 20,615**	**$ 155,496**	**$ 257,507**	**$ 133,656**	**$ 156,000**	**$ 156,000**	**16.72%**
	TOTAL FEES	**$1,452,930**	**$ 366,956**	**$ 591,720**	**$ 169,500**	**$ 466,720**	**$ 313,900**	**85.19%**
	TOTAL, CAPITAL FACILITIES	**$1,473,545**	**$ 522,452**	**$ 849,227**	**$ 303,156**	**$ 622,720**	**$ 469,900**	**55.00%**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
SEWER CONNECTION								
211-0000-451-0101	INTEREST	$ 5,396	$ 41,625	$ -	$ 38,600	$ 46,000	$ 46,000	
211-0000-481-0201	CONNECTION FEES	$ 164,304	$ 47,922	$ 50,000	$ 48,000	$ 48,000	$ 48,000	0.00%
	TOTAL, SEWER CONNECTION	**$ 169,700**	**$ 89,547**	**$ 50,000**	**$ 86,600**	**$ 94,000**	**$ 94,000**	**8.55%**
STORM DRAIN								
212-0000-451-0101	INTEREST	$ 968	$ 6,208	$ -	$ 4,976	$ 5,650	$ 5,500	
212-0000-481-0301	STORM DRAIN FEES	$ 81,706	$ 16,598	$ 18,000	$ 10,000	$ -	$ -	-100.00%
	TOTAL, STORM DRAIN	**$ 82,674**	**$ 22,806**	**$ 18,000**	**$ 14,976**	**$ 5,650**	**$ 5,500**	**-63.27%**
NEIGHBORHOOD/PARK REC								
214-0000-422-0401	CMAS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0401	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0402	NEIGHBORHOOD	$ 135,740	$ 55,742	$ 60,000	$ 40,000	$ 59,976	$ 15,000	-62.50%
	TOTAL, N-HOOD/PARK REC	**$ 135,740**	**$ 55,742**	**$ 60,000**	**$ 40,000**	**$ 59,976**	**$ 15,000**	**-62.50%**
COMMUNIY/PARK REC								
214-0000-451-0101	INTEREST	$ 1,837	$ 15,929	$ -	$ 15,454	$ 19,000	$ 15,000	
214-0000-451-0302	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0403	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, COMMUNITY/PARK REC	**$ 1,837**	**$ 15,929**	**$ -**	**$ 15,454**	**$ 19,000**	**$ 15,000**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 1,837**	**$ 15,929**	**$ -**	**$ 15,454**	**$ 19,000**	**$ 15,000**	
	TOTAL FEES	**$ 135,740**	**$ 55,742**	**$ 60,000**	**$ 40,000**	**$ 59,976**	**$ 15,000**	**-62.50%**
	TOTAL, PARK/RECREATION	**$ 137,577**	**$ 71,671**	**$ 60,000**	**$ 55,454**	**$ 78,976**	**$ 30,000**	**-45.90%**
TRAFFIC IMPACT								
216-0000-451-0101	INTEREST	$ -	$ 1	$ -	$ 248	$ 370	$ 370	
216-0000-481-0501	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, TRAFFIC IMPACT	**$ -**	**$ 1**	**$ -**	**$ 248**	**$ 370**	**$ 370**	
EQUIPMENT/FACILITY RESERVE								
243-0000-451-0101	INTEREST	$ -	$ -	$ -	$ 469	$ 700	$ 700	
243-0000-451-0504	**POOL**	$ -	$ -	$ -	$ -	$ -	$ -	
243-0000-451-0509	**FIRE TRUCK**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, EQUIP/FACIL RES.	**$ -**	**$ -**	**$ -**	**$ 469**	**$ 700**	**$ 700**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 28,817**	**$ 219,259**	**$ 257,507**	**$ 193,403**	**$ 227,720**	**$ 223,570**	**15.60%**
	TOTAL FEES	**$1,834,680**	**$ 487,218**	**$ 719,720**	**$ 267,500**	**$ 574,696**	**$ 376,900**	**40.90%**
	TOTAL, CAPITAL PROJECTS	**$1,863,497**	**$ 706,477**	**$ 977,227**	**$ 460,903**	**$ 802,416**	**$ 600,470**	**30.28%**
	Revenues	$1,863,497	$ 706,477	$ 977,227	$ 460,903	$ 802,416	$ 600,470	
	Expenses	$ 462,909	$ 343,312	$ 111,870	$ 1,116,781	$ 563,950	$ 634,000	
		$1,400,588	$ 363,165	$ 865,357	$ (655,878)	$ 238,466	$ (33,530)	

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
TRAFFIC FACILITIES								
210-9601-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 40,500	$ 15,000	$ 4,500	$ 15,000	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5710	18TH AVE SB LANES(KAMM-N/O TRACT6167	$ -	$ -	$ -	$ -	$ 120,000	$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5761	ROAD IMPROVEMENTS-AVE 396	$ 212,000	$ -	$ -	$ 317,587	$ -	$ 223,919	
	TOTAL, TRAFFIC FACILITIES	**$ 212,000**	**$ -**	**$ 40,500**	**$ 332,587**	**$ 124,500**	**$ 238,919**	**-28.16%**
FIRE/AMB								
210-9602-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
POLICE								
210-9603-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC SAFETY								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PUBLIC SAFETY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PARKS AND REC								
210-9606-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 7,500	$ 7,500	$ 42,500	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9606-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
210-9606-549-5759	PARK IMPROVEMENTS	$ 32,064	$ 286,572	$ 24,223	$ 377,000	$ 376,950	$ 100,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 32,064**	**$ 286,572**	**$ 24,223**	**$ 384,500**	**$ 384,450**	**$ 142,500**	**-62.94%**
WATER FACILITIES								
210-9608-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 45,000	$ 62,000	$ 45,000	$ 10,000	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9608-549-5701	CAPITAL OUTLAY	$ 20,840	$ 11,140	$ -	$ 10,000	$ 10,000	$ 41,000	
	TOTAL	**$ 20,840**	**$ 11,140**	**$ 45,000**	**$ 72,000**	**$ 55,000**	**$ 51,000**	**-29.17%**
CITY HALL								
210-9604-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC WORKS								
210-9605-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
LIBRARY								
210-9607-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
GENERAL GOVERNMENT								
210-9691-549-5270	PROFESSIONAL SERVICES	$ 13,750	$ 22,500	$ 2,148	$ 90,000	$ -	$ 65,000	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9691-549-5701	CAPITAL OUTLAY	$ -		$ -	$ -	$ -	$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 13,750	$ 22,500	$ 2,148	$ 90,000	$ -	$ 65,000	-27.78%
	TOTAL, GENERAL GOVERNMENT	**$ 66,655**	**$ 320,212**	**$ 71,370**	**$ 546,500**	**$ 439,450**	**$ 258,500**	**-52.70%**
	TOTAL PROFESSIONAL SERVICES	**$ 13,750**	**$ 22,500**	**$ 87,648**	**$ 174,500**	**$ 57,000**	**$ 132,500**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 264,905**	**$ 297,712**	**$ 24,223**	**$ 704,587**	**$ 506,950**	**$ 364,919**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL FACILITIES	**$ 278,655**	**$ 320,212**	**$111,870**	**$ 879,087**	**$ 563,950**	**$ 497,419**	**-43.42%**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

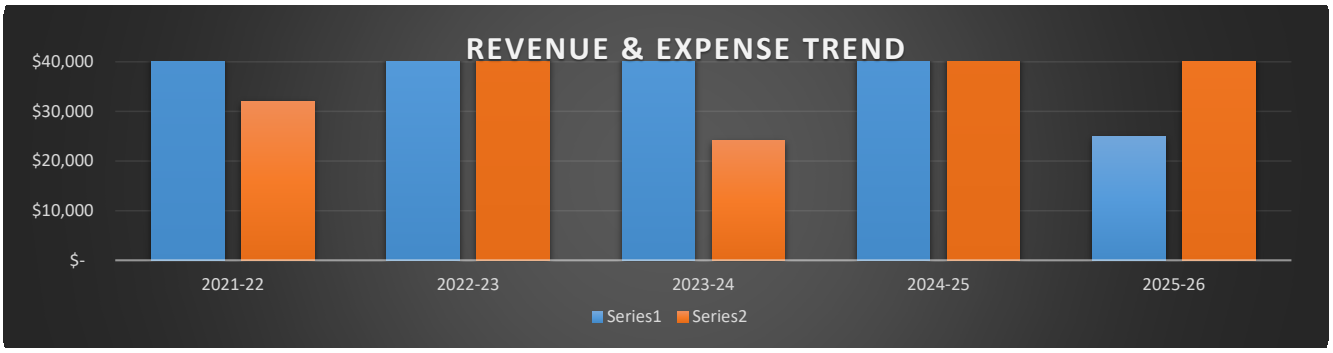
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
SEWER CONNECTION								
211-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 7,500	$ -	$ 7,500	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -		
211-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
211-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 54,207	$ -	$ 48,500	
	TOTAL, SEWER CONNECTION	**$ -**	**$ -**	**$ -**	**$ 61,707**	**$ -**	**$ 56,000**	
STORM DRAIN								
212-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ 23,100	$ -	$ -	$ -	$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5701	CAPITAL OUTLAY	$ 184,254	$ -	$ -	$ 75,987	$ -	$ 30,581	
	TOTAL, STORM DRAIN	**$ 184,254**	**$ 23,100**	**$ -**	**$ 75,987**	**$ -**	**$ 30,581**	
NEIGHBORHOOD PARK/REC								
214-8100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5606	CAPTAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 100,000	$ -	$ 50,000	
	TOTAL, STORM DRAIN	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 50,000**	
COMMUNITY PARK/REC								
214-8200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -		
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PARK/RECREATION	**$ 184,254**	**$ 23,100**	**$ -**	**$ 237,694**	**$ -**	**$ 136,581**	
	TOTAL PROFESSIONAL SERVICES	**$ 13,750**	**$ 45,600**	**$ 87,648**	**$ 182,000**	**$ 57,000**	**$ 140,000**	
	TOTAL DEVELOPER REIMURSEMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 449,159**	**$ 297,712**	**$ 24,223**	**$ 934,781**	**$ 506,950**	**$ 494,000**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, CAPITAL PROJECTS	**$ 462,909**	**$ 343,312**	**$ 111,870**	**$ 1,116,781**	**$ 563,950**	**$ 634,000**	**-43.23%**
	Revenues	$ 1,863,497	$ 706,477	$ 977,227	$ 460,903	$ 802,416	$ 600,470	
	Expenses	$ 462,909	$ 343,312	$ 111,870	$ 1,116,781	$ 563,950	$ 634,000	
		$ 1,400,588	$ 363,165	$ 865,357	$ (655,878)	$ 238,466	$ (33,530)	

DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

Description: These are fees charged to new development to mediate their impact on Recreation. This portion of the fee is for a Youth Center Land Acquisition and building, land acquisition for playing fields open space corridor development and facility improvements and development.

Budget Highlights: Monies are budgeted for payment to be made as part of a reimbursement agreement for Tract 6421.

CAPITAL FACILITIES - RECREATION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Parks and Recreation	$ 184,374	$ 87,210	$ 101,149	$ 15,000	$ 121,818	$ 25,000	
TOTAL REVENUES	**$ 184,374**	**$ 87,210**	**$ 101,149**	**$ 15,000**	**$ 121,818**	**$ 25,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ 7,500	$ 7,500	$ 42,500	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Park Improvements	$ 32,064	$ 286,572	$ 24,223	$ 377,000	$ 376,950	$ 100,000	
Design for Recreation Space	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 32,064**	**$ 286,572**	**$ 24,223**	**$ 384,500**	**$ 384,450**	**$ 142,500**	
Net Revenue/(Expenditures)	$ 152,310	$ (199,362)	$ 76,926	$ (369,500)	$ (262,632)	$ (117,500)	
Changes in Fund Balance	$ -	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 152,310	$ (199,362)	$ 76,926	$ (369,500)	$ (262,632)	$ (117,500)	
Beginning Fund Balance, July 1	$ 815,128	$ 967,438	$ 768,076	$ 845,002	$ 845,002	$ 582,370	-31.08%
Ending Fund Balance, June 30	$ 967,438	$ 768,076	$ 845,002	$ 475,502	$ 582,370	$ 464,870	-2.24%

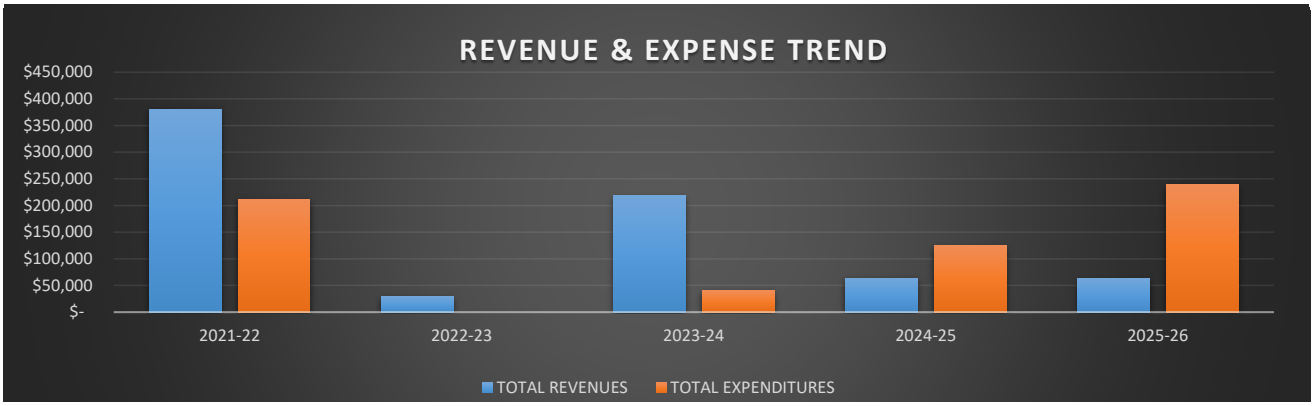


DEVELOPMENT IMPACT FEES - TRAFFIC

Description: These are fees charged to new development to mediate their impact on Arterial streets. This portion of the fee is for improvements to main arterial streets and some identified traffic signals.

Budget Highlights: Expenditures for FY26 are related to Nexus study and the installation of a new roadway, Ave. B.

CAPITAL FACILITIES - TRAFFIC	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Traffic	$ 380,981	$ 29,586	$ 218,173	$ 75,000	$ 63,580	$ 63,000	
TOTAL REVENUES	**$ 380,981**	**$ 29,586**	**$ 218,173**	**$ 75,000**	**$ 63,580**	**$ 63,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ 40,500	$ 15,000	$ 4,500	$ 15,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 212,000	$ -	$ -	$ 317,587	$ 120,000	$ 223,919	
Update ADA Transition Plan	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 212,000**	**$ -**	**$ 40,500**	**$ 332,587**	**$ 124,500**	**$ 238,919**	
Net Revenue/(Expenditures)	$ 168,981	$ 29,586	$ 177,673	$ (257,587)	$ (60,920)	$ (175,919)	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 168,981	$ 29,586	$ 177,673	$ (257,587)	$ (60,920)	$ (175,919)	
Beginning Fund Balance, July 1	$ 1,631,884	$ 1,800,865	$ 1,830,451	$ 2,008,124	$ 2,008,124	$ 1,947,204	-3.03%
Ending Fund Balance, June 30	$ 1,800,865	$ 1,830,451	$ 2,008,124	$ 1,750,537	$ 1,947,204	$ 1,771,285	1.19%



DEVELOPMENT IMPACT FEES - WATER FACILITIES

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

Budget Highlights: Expenditures are for the impact fee Nexus update and new water line installation.

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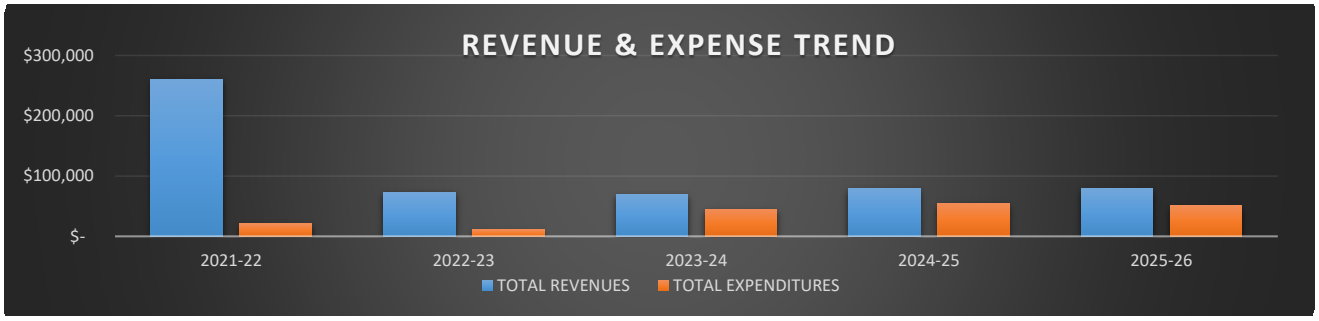
CAPITAL FACILITIES - WATER FACILITIES	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ 260,651	$ 73,038	$ 69,333	$ -	$ 79,423	$ 79,000	
TOTAL REVENUES	**$ 260,651**	**$ 73,038**	**$ 69,333**	**$ -**	**$ 79,423**	**$ 79,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ 45,000	$ 62,000	$ 45,000	$ 10,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ 20,840	$ 11,140	$ -	$ 10,000	$ 10,000	$ 41,000	
TOTAL EXPENDITURES	**$ 20,840**	**$ 11,140**	**$ 45,000**	**$ 72,000**	**$ 55,000**	**$ 51,000**	
Net Revenue/(Expenditures)	$ 239,811	$ 61,898	$ 24,333	$ (72,000)	$ 24,423	$ 28,000	-138.89%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 239,811	$ 61,898	$ 24,333	$ (72,000)	$ 24,423	$ 28,000	-138.89%
Beginning Fund Balance, July 1	$ 1,023,960	$ 1,263,771	$ 1,325,669	$ 1,350,002	$ 1,350,002	$ 1,374,425	1.81%
Ending Fund Balance, June 30	$ 1,263,771	$ 1,325,669	$ 1,350,002	$ 1,278,002	$ 1,374,425	$ 1,402,425	9.74%

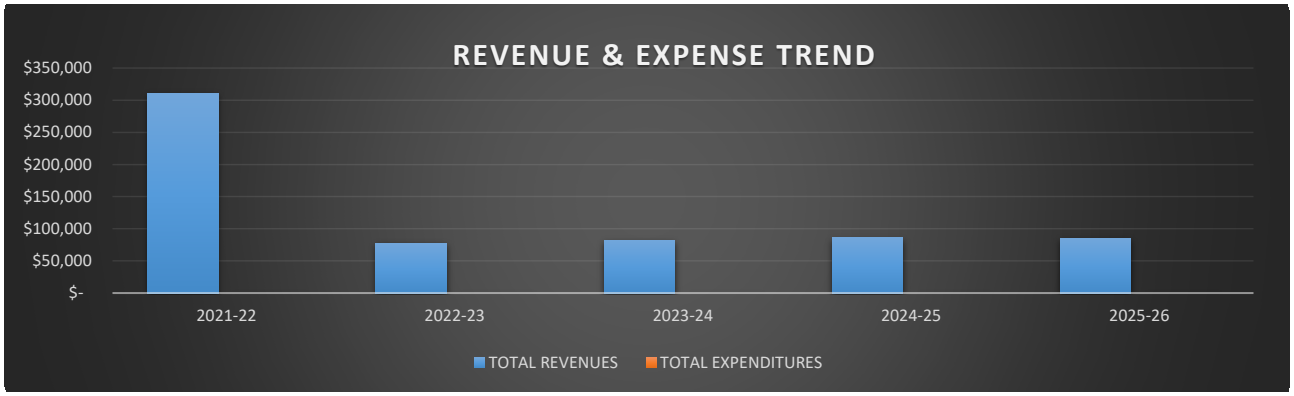


DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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

Budget Highlights: Expenditures are for the impact fee Nexus study update FY26.

Capital Facilities - Public Safety	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Public Safety	$ 296,695	$ 77,174	$ 82,182	$ 25,000	$ 85,643	$ 85,000	
Fire/Ambulance	$ -	$ -	$ -	$ -	$ -	$ -	
Police	$ 14,208	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 310,903**	**$ 77,174**	**$ 82,182**	**$ 25,000**	**$ 85,643**	**$ 85,000**	240.00%
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 310,903	$ 77,174	$ 82,182	$ 25,000	$ 85,643	$ 85,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balanc	$ 310,903	$ 77,174	$ 82,182	$ 25,000	$ 85,643	$ 85,000	
Beginning Fund Balance, July 1	$ (979,112)	$ (668,209)	$ (591,035)	$ (508,854)	$ (508,854)	$ (423,210)	-16.83%
Ending Fund Balance, June 30	$ (668,209)	$ (591,035)	$ (508,854)	$ (483,854)	$ (423,210)	$ (338,210)	-30.10%

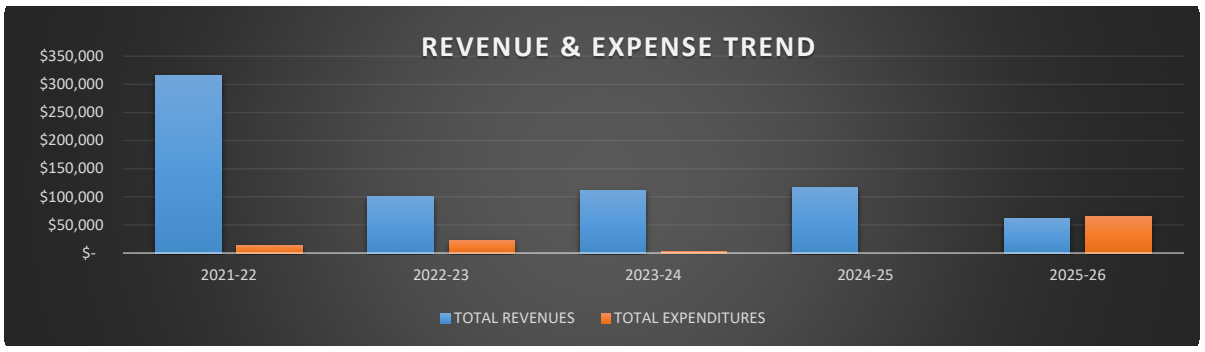


DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

Budget Highlights: Expenditures are for the impact fee Nexus study update and the City Hall Space needs assessment for FY26.

Capital Facilities - General Government	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
General Government	$ 316,021	$ 99,948	$ 111,013	$ 54,500	$ 116,255	$ 61,900	
City Hall/Public Works/Library	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 316,021**	**$ 99,948**	**$ 111,013**	**$ 54,500**	**$ 116,255**	**$ 61,900**	
EXPENDITURES							
Professional Services	$ 13,750	$ 22,500	$ 2,148	$ 90,000	$ -	$ 65,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Municipal Service Review	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 13,750**	**$ 22,500**	**$ 2,148**	**$ 90,000**	**$ -**	**$ 65,000**	
Net Revenue/(Expenditures)	$ 302,271	$ 77,448	$ 108,866	$ (35,500)	$ 116,255	$ (3,100)	-91.27%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 302,271	$ 77,448	$ 108,866	$ (35,500)	$ 116,255	$ (3,100)	-91.27%
Beginning Fund Balance, July 1	$ 799,567	$ 1,101,838	$ 1,179,286	$ 1,288,151	$ 1,288,151	$ 1,404,406	9.02%
Ending Fund Balance, June 30	$ 1,101,838	$ 1,179,286	$ 1,288,151	$ 1,252,651	$ 1,404,406	$ 1,401,306	11.87%

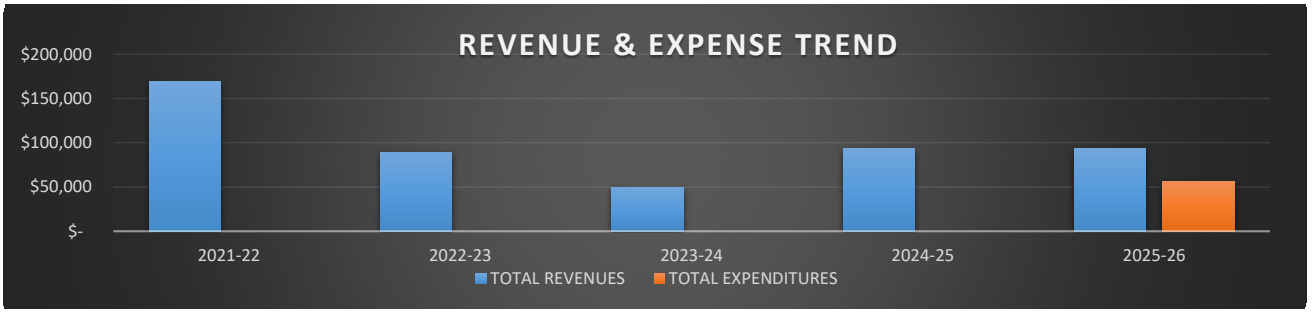


SEWER CONNECTION FEES

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

Budget Highlights: Expenditures are for the impact fee Nexus study update and new sewer utilities FY26.

SEWER CONNECTION FEES	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ 5,396	$ 41,625	$ -	$ 38,600	$ 46,000	$ 46,000	
Connection Fees	$ 164,304	$ 47,922	$ 50,000	$ 48,000	$ 48,000	$ 48,000	
TOTAL REVENUES	**$ 169,700**	**$ 89,547**	**$ 50,000**	**$ 86,600**	**$ 94,000**	**$ 94,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ 7,500	$ -	$ 7,500	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - Road & Utilities	$ -	$ -	$ -	$ 54,207	$ -	$ 48,500	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 61,707**	**$ -**	**$ 56,000**	
Net Revenue/(Expenditures)	$ 169,700	$ 89,547	$ 50,000	$ 24,893	$ 94,000	$ 38,000	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 169,700	$ 89,547	$ 50,000	$ 24,893	$ 94,000	$ 38,000	
Beginning Fund Balance, July 1	$ 1,216,688	$ 1,386,388	$ 1,475,936	$ 1,525,936	$ 1,525,936	$ 1,619,936	6.16%
Ending Fund Balance, June 30	$ 1,386,388	$ 1,475,936	$ 1,525,936	$ 1,550,829	$ 1,619,936	$ 1,657,936	6.91%

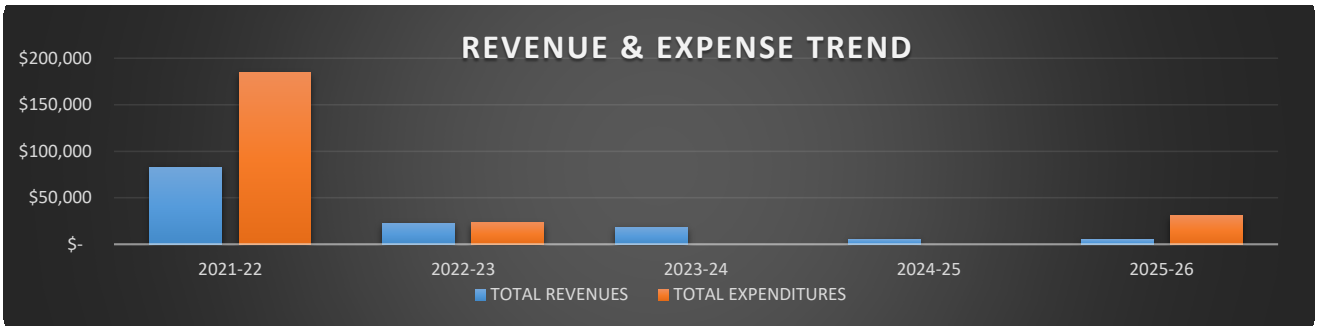


STORM DRAIN FEES

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

Budget Highlights: Expenditures are for the impact fee Nexus study update and new road utilities FY26.

STORM DRAIN FEES	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ 968	$ 6,208	$ -	$ 4,976	$ 5,650	$ 5,500	
Storm Drain Fees	$ 81,706	$ 16,598	$ 18,000	$ 10,000	$ -	$ -	
TOTAL REVENUES	**$ 82,674**	**$ 22,806**	**$ 18,000**	**$ 14,976**	**$ 5,650**	**$ 5,500**	
EXPENDITURES							
Professional Services	$ -	$ 23,100	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay -	$ 184,254	$ -	$ -	$ 75,987	$ -	$ 30,581	
TOTAL EXPENDITURES	**$ 184,254**	**$ 23,100**	**$ -**	**$ 75,987**	**$ -**	**$ 30,581**	
Net Revenue/(Expenditures)	$ (101,580)	$ (294)	$ 18,000	$ (61,011)	$ 5,650	$ (25,081)	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ (101,580)	$ (294)	$ 18,000	$ (61,011)	$ 5,650	$ (25,081)	
Beginning Fund Balance, July 1	$ 182,352	$ 80,772	$ 80,478	$ 98,478	$ 98,478	$ 104,128	5.74%
Ending Fund Balance, June 30	$ 80,772	$ 80,478	$ 98,478	$ 37,467	$ 104,128	$ 79,047	110.98%

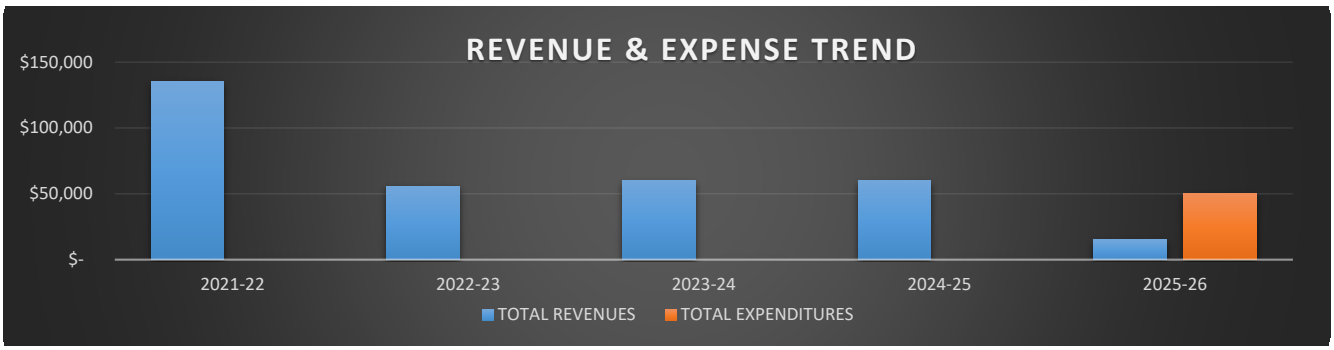


PARKS & RECREATION - NEIGHBORHOOD

Description: The primary function of this budget is to administer the funds collected from developers for the new facilities for Park and Recreation activities described in the General Plan. These funds represent the portion allocated for community wide facilities.

Budget Highlights: Capital projects will fund the Parks Master Plan update and a portion of the impact fee nexus study.

PARKD & RECREATION - NEIGHBORHOOD	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
CMAS Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Holding	$ -	$ -	$ -	$ -	$ -	$ -	
Neighborhood	$ 135,740	$ 55,742	$ 60,000	$ 40,000	$ 59,976	$ 15,000	
TOTAL REVENUES	**$ 135,740**	**$ 55,742**	**$ 60,000**	**$ 40,000**	**$ 59,976**	**$ 15,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ 100,000	$ -	$ 50,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 50,000**	
Net Revenue/(Expenditures)	$ 135,740	$ 55,742	$ 60,000	$ (60,000)	$ 59,976	$ (35,000)	
Changes in Fund Balance	$ -	$ -	$ -	$ -			0.00%
Net Increase/(Decrease) in Fund Balance	$ 135,740	$ 55,742	$ 60,000	$ (60,000)	$ 59,976	$ (35,000)	
Beginning Fund Balance, July 1	$ 89,089	$ 224,829	$ 280,571	$ 340,571	$ 340,571	$ 400,547	17.61%
Ending Fund Balance, June 30	$ 224,829	$ 280,571	$ 340,571	$ 280,571	$ 400,547	$ 365,547	30.29%

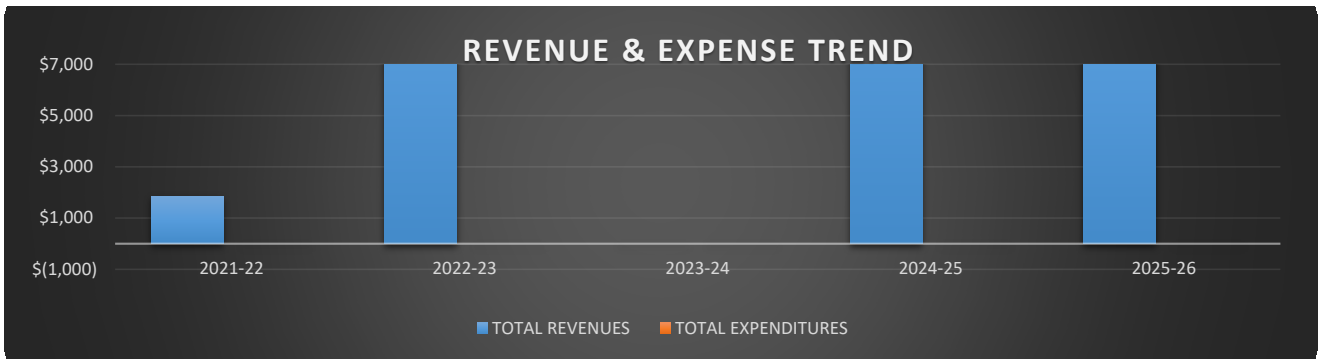


PARKS & RECREATION - COMMUNITY

Description: The primary function of this budget is to administer the funds collected from developers for the new facilities for Park and Recreation activities described in the General Plan. These funds represent the portion allocated for community wide facilities.

Budget Highlights: No planned expenditures in FY26

PARKS & RECREATION - COMMUNITY	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ 1,837	$ 15,929	$ -	$ 15,454	$ 19,000	$ 15,000	
Regional	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,837**	**$ 15,929**	**$ -**	**$ 15,454**	**$ 19,000**	**$ 15,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 1,837	$ 15,929	$ -	$ 15,454	$ 19,000	$ 15,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 1,837	$ 15,929	$ -	$ 15,454	$ 19,000	$ 15,000	
Beginning Fund Balanc,e July 1	$ 202,723	$ 204,560	$ 220,489	$ 220,489	$ 220,489	$ 239,489	8.62%
Ending Fund Balance, June 30	$ 204,560	$ 220,489	$ 220,489	$ 235,943	$ 239,489	$ 254,489	7.86%

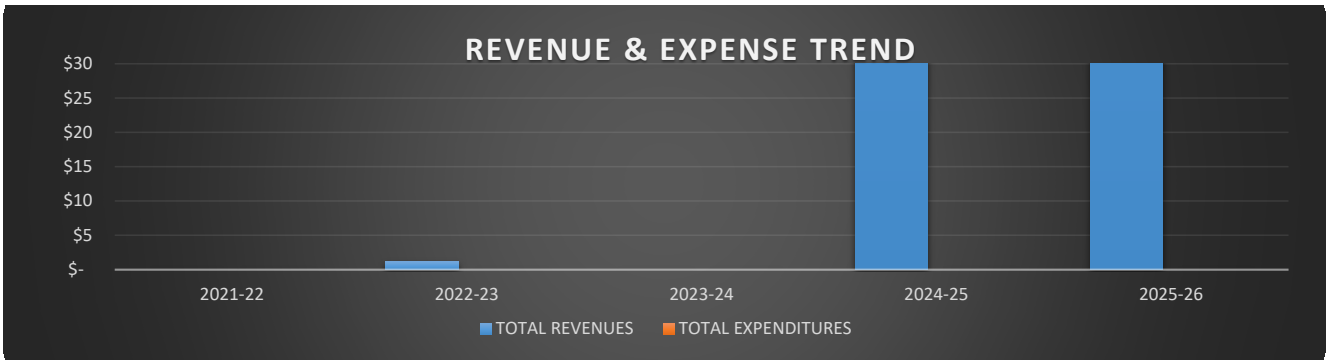


CAPITAL PROJECT TRAFFIC IMPACT ZONE

Description: The primary function of this budget is to construct the improvements necessary due to the development in the K-Mart benefit area. The funds are restricted to use for streets, signals and ramps.

Budget Highlights: None

CAPITAL PROJECT TRAFFIC IMPACT ZONE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ 1	$ -	$ 248	$ 370	$ 370	
Traffic Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 1**	**$ -**	**$ 248**	**$ 370**	**$ 370**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ 1	$ -	$ 248	$ 370	$ 370	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ -	$ 1	$ -	$ 248	$ 370	$ 370	
Beginning Fund Balance, July 1	$ 13,386	$ 13,386	$ 13,387	$ 13,387	$ 13,635	$ 14,005	4.62%
Ending Fund Balance, June 30	$ 13,386	$ 13,387	$ 13,387	$ 13,635	$ 14,005	$ 14,375	5.43%

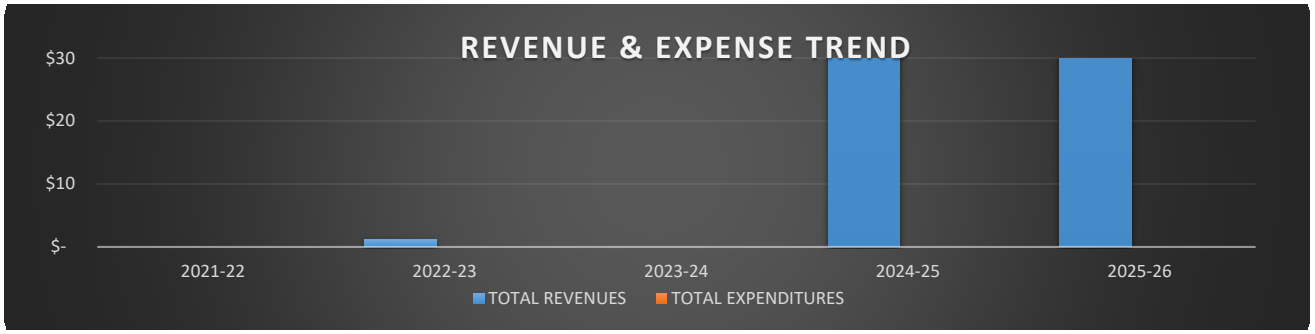


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ 469	$ 700	$ 700	
Pool	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Truck	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 469**	**$ 700**	**$ 700**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 469	$ 700	$ 700	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 469	$ 700	$ 700	
Beginning Fund Balance, July 1	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 25,866	$ 26,566	4.60%
Ending Fund Balance, June 30	$ 25,397	$ 25,397	$ 25,397	$ 25,866	$ 26,566	$ 27,266	5.41%



CITY OF KINGSBURG
Summary of Enterprise Funds

2025/26 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	**June 30, 2024**	6,695,454	(410,208)	496,595	6,781,840
Estimated Beginning FundBalance,	**June 30, 2025**	6,095,228	(250,394)	520,290	6,365,123
Revenues:	Charges for Service	2,794,800	3,531,155	1,997,000	8,322,955
	Meter Project	-	-	-	-
	Penalty Charges	65,000	43,500	-	108,500
	Interest	27,000	-	2,578	29,578
	Grants	-	-	1,875,000	1,875,000
	Miscellaneous	187,484	-	452,500	639,984
	Donations	-	-	-	-
	Transfers in from Other Funds	17,416	-	703,864	721,280
	Total Revenue	3,091,700	3,574,655	5,030,942	11,697,297
Expenses:	**Wages and Benefits**	964,496	325,760	2,884,270	4,174,525
	Office Supplies	40,000	33,000	16,000	89,000
	Department Tools and Supplies	21,000	8,000	107,500	136,500
	Utilities/Communications	379,500	3,825	106,500	489,825
	Fuel/Veh Maint	25,000	-	178,000	203,000
	Water System Maintenance	115,000	-	-	115,000
	Office & Equipment Maintenance	-	-	26,500	26,500
	Miscellaneous	-	-	10,000	10,000
	Write offs/Write downs	-	-	-	-
	Insurance	98,748	118,576	163,338	380,662
	Professional Services	105,000	40,000	230,000	375,000
	Professional Services - Refuse	-	2,515,548	-	2,515,548
	SGMA Fees	491,920		-	491,920
	Franchise Fees	-	132,085	-	132,085
	Conf/Mtgs/Travel/Train-Ed/Dues	7,500		46,000	53,500
	Memberships/Dues	-		5,000	5,000
	Audit	58,000	32,760	-	90,760
	GEMT Quality Assurance Fee			160,000	160,000
	IGT Expense	-	-	800,000	800,000
	Depreciation	-	-	-	-
	Safety Equipment/Fire Prevention	-	-	22,500	22,500
	Reserve Uniform	-	-	7,000	7,000
	Transfer Out-Overhead	210,159	232,082	-	442,241
	Total Maintenance & Operations	1,551,827	3,115,876	1,878,338	6,546,041
	Debt Service	229,799	-	48,638	278,437
	Parking Lot TCP# 12	-	-	-	-
	Water Meters	-	-	-	-
	SGMA Projects	100,000	-	-	100,000
	Computer Replacements	-	-	30,000	30,000
	Commercial Water Meters	-	-	-	-
	Water conservation	-	-	-	-
	System Maintenance	40,000	-	-	40,000
	Water Main (15th & 16th Ave, Draper)	-	-	-	-
	Hydrant Replacements	-	-	-	-
	Update Flow Meters at Wells	-	-	-	-
	Well #12 Pipelines	-	-	-	-
	Well #13 Treatment Facility	-	-	-	-
	Well #12 Treatment Facility	-	-	150,000	150,000
	FD Chief's Vehicle Replacement	-	-	-	-
	Power Saws	-	-	-	-
	1383 and Tires	-	16,000	-	16,000
	Total Capital Outlay	140,000	16,000	180,000	336,000
	Total Transfers Out	-	-	-	-
	Total Expenses	2,886,122	3,457,636	4,991,246	11,335,004
	Net Result	*205,578*	*117,019*	*39,697*	*362,293*
Projected Ending Fund Balance,	**June 30, 2026**	6,300,806	(133,375)	559,987	6,727,417

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
WATER								
318-0000-435-0101	WATER SALES	$ 2,414,765	$ 2,406,659	$ 2,428,607	$ 2,461,787	$ 2,479,615	$ 2,794,800	13.53%
318-0000-435-0105	WATER ARREARAGES GRANT	$ 14,489	$ -	$ -	$ -	$ -	$ -	
318-0000-435-0108	METER PROJECT	$ (214)	$ 10	$ -	$ -	$ -	$ -	
318-0000-435-0201	WATER PENALTIES CHARGES	$ 79,627	$ 88,299	$ 65,106	$ 65,000	$ 70,648	$ 65,000	0.00%
	TOTAL CHARGES FOR SERVICES	$ 2,508,667	$ 2,494,968	$ 2,493,712	$ 2,526,787	$ 2,550,263	$ 2,859,800	13.18%
318-0000-451-0101	INTEREST	$ 11,187	$ 38,489	$ 65,148	$ 29,636	$ 26,886	$ 27,000	0.00%
318-0000-451-0402	WATER MAINS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0403	FIRE HYDRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0404	WATER FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 11,187	$ 38,489	$ 65,148	$ 29,636	$ 26,886	$ 27,000	-8.89%
318-0000-462-0100	MISCELLANEOUS	$ 1,162	$ 4,575	$ 590	$ -	$ 1,467	$ -	
318-0000-462-0102	REPAYMENT FOR FIBER OPTIC LOAN	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-462-0103	SOLAR ENERGY REBATE	$ -	$ -	$ -	$ -	$ -	$ 187,484	
318-0000-462-0110	FROM LLMD ASSESSMENTS	$ -	$ 16,393	$ 16,151	$ 69,217	$ 16,508	$ 17,416	
	TOTAL OTHER REVENUE	$ 1,162	$ 20,968	$ 16,741	$ 69,217	$ 17,975	$ 204,900	
	TOTAL, WATER	**$ 2,521,016**	**$ 2,554,425**	**$ 2,575,601**	**$ 2,625,640**	**$ 2,595,125**	**$ 3,091,700**	**17.75%**
SOLID WASTE								
319-0000-422-0201	RECYCLING BEV CONT	$ 5,000	$ 5,000	$ 5,000	$ 45,000	$ 5,000	$ 5,000	-88.89%
319-0000-422-0202	SB 1383 GRANT	$ -	$ -	$ -	$ -	$ 96,286	$ -	
	TOTAL FED/STATE GRANTS	$ 5,000	$ 5,000	$ 5,000	$ 45,000	$ 101,286	$ 5,000	-88.89%
319-0000-435-0102	REFUSE CHARGES	$ 1,609,864	$ 2,267,937	$ 2,456,403	$ 2,564,210	$ 2,635,191	$ 2,780,126	8.42%
319-0000-435-0103	RECYCLING CHARGES	$ 218,737	$ 338,066	$ 373,234	$ 385,367	$ 356,913	$ 376,543	-2.29%
319-0000-435-0104	STREET SWEEPING CHARGES	$ 142,272	$ 294,990	$ 331,756	$ 343,288	$ 350,223	$ 369,485	7.63%
319-0000-435-0202	REFUSE PENALTY	$ 39,640	$ 49,448	$ 46,639	$ 28,000	$ 46,897	$ 35,000	25.00%
319-0000-435-0203	RECYCLING PENALTY	$ 4,281	$ 6,403	$ 5,739	$ 4,000	$ 5,409	$ 4,000	0.00%
319-0000-435-0204	STREET SWEEPING PENALTY	$ 3,240	$ 6,731	$ 7,235	$ 4,000	$ 7,241	$ 4,500	12.50%
319-0000-435-0301	PM 10 CREDITS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CHARGES FOR SERVICES	$ 2,018,034	$ 2,963,574	$ 3,221,005	$ 3,328,865	$ 3,401,874	$ 3,569,655	7.23%
319-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	**$ 2,023,034**	**$ 2,968,574**	**$ 3,226,005**	**$ 3,373,865**	**$ 3,503,160**	**$ 3,574,655**	**5.95%**
FIRE/AMBULANCE								
320-0000-422-0302	HOMELAND SECURITY	$ 3,000	$ 3,715	$ -	$ -	$ 3,000	$ 2,578	
320-0000-422-0303	FEMA GRANT	$ -	$ -	$ 42,826	$ -	$ -	$ -	
320-0000-422-0308	OES GRANTS	$ 135,586	$ 158,236	$ 443,016	$ -	$ 335,028	$ 25,000	
	TOTAL FED/STATE GRANTS	$ 138,586	$ 161,951	$ 485,843	$ -	$ 338,028	$ 27,578	
320-0000-435-0105	AMBULANCE CHARGES	$ 4,262,937	$ 4,871,498	$ 1,731,472	$ 1,676,445	$ 1,850,000	$ 1,975,000	17.81%
320-0000-435-0106	FIRE MED	$ 19,685	$ 20,180	$ 19,710	$ 20,000	$ 23,635	$ 22,000	10.00%
320-0000-435-0107	GEMT	$ -	$ 176,085	$ -	$ 320,000	$ -	$ -	-100.00%
320-0000-435-0109	IGT	$ 733,264	$ 1,463,085	$ 1,688,919	$ 1,450,000	$ 1,880,071	$ 1,850,000	27.59%
	TOTAL CHARGES FOR SERVICES	$ 5,015,887	$ 6,530,848	$ 3,440,101	$ 3,466,445	$ 3,753,706	$ 3,847,000	10.98%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	$ 366,654	$ 171,770	$ -	$ 405,000	$ 405,000	$ 405,000	
320-0000-462-0100	MISCELLANEOUS	$ 37,758	$ 4,215	$ 70,587	$ 15,000	$ 24,300	$ 20,000	33.33%
320-0000-462-0209	ISA REIMBURSEMENT	$ 6,895	$ 34,981	$ 18,483	$ 25,000	$ 25,000	$ 25,000	0.00%
320-0000-462-0210	TRAINING OTHER AGENCIES	$ -	$ 9,188	$ 6,363	$ 5,000	$ 2,000	$ 2,500	-50.00%
	TOTAL OTHER REVENUE	$ 411,306	$ 220,154	$ 95,433	$ 450,000	$ 456,300	$ 452,500	0.56%
320-0000-471-0101	FROM OTHER FUNDS	$ -	$ 108,963	$ -	$ 68,705	$ 68,706	$ 137,064	
320-0000-471-0110	FROM GENERAL FUND	$ 575,000	$ 350,000	$ 350,000	$ 400,000	$ 400,000	$ 475,000	18.75%
320-0000-471-0111	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	$ 25,685	$ 127,729	$ 100,485	$ 61,395	$ 61,395	$ 91,800	49.52%
	TOTAL TRANSFERS IN	600,685	$ 586,692	$ 450,485	$ 530,100	$ 530,101	$ 703,864	32.78%
	TOTAL, FIRE/AMBULANCE	**$ 6,166,464**	**$ 7,499,645**	**$ 4,471,862**	**$ 4,446,545**	**$ 5,078,135**	**$ 5,030,942**	**13.14%**
	TOTAL FED/STATE GRANTS	**$ 143,586**	**$ 166,951**	**$ 490,843**	**$ 45,000**	**$ 439,314**	**$ 32,578**	**-27.60%**
	TOTAL CHARGES FOR SERVICES	**$ 9,542,588**	**$11,989,390**	**$ 9,154,818**	**$ 9,322,097**	**$ 9,705,844**	**$10,276,455**	**10.24%**
	TOTAL INTEREST	**$ 11,187**	**$ 38,489**	**$ 65,148**	**$ 29,636**	**$ 26,886**	**$ 27,000**	**-8.89%**
	TOTAL OTHER REVENUE	**$ 412,468**	**$ 241,122**	**$ 112,174**	**$ 519,217**	**$ 474,275**	**$ 657,400**	**26.61%**
	TOTAL TRANSFERS IN	**$ 600,685**	**$ 586,692**	**$ 450,485**	**$ 530,100**	**$ 530,101**	**$ 703,864**	**32.78%**
	TOTAL, ENTERPRISE FUNDS	**$10,710,514**	**$13,022,644**	**$10,273,468**	**$10,446,050**	**$11,176,420**	**$11,697,297**	**11.98%**
	Revenues	$10,710,514	$13,022,644	$10,273,468	$10,446,050	$11,176,420	$11,697,297	
	Expenses	$12,315,873	$15,688,405	$11,219,015	$10,681,144	$11,506,741	$11,335,004	
		$ (2,962,258)	$ (2,665,760)	$ (945,547)	$ (235,094)	$ (330,321)	$ 362,293	

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
WATER								
318-5100-549-5101	SALARIES	$ 432,457	$ 492,290	$ 496,891	$ 538,547	$ 543,434	$ 578,071	7.34%
318-5100-549-5102	OVERTIME	$ 23,445	$ 26,140	$ 29,078	$ 26,000	$ 30,073	$ 29,000	11.54%
318-5100-549-5104	PARTTIME	$ 507	$ 2,015	$ 860	$ 3,000	$ -	$ -	0.00%
318-5100-549-5121	FICA	$ 33,413	$ 36,771	$ 38,134	$ 43,417	$ 43,873	$ 46,441	6.96%
318-5100-549-5122	PERS-UAL	$ 50,935	$ 60,373	$ 39,418	$ 59,071	$ 59,071	$ 67,981	15.08%
318-5100-549-5123	PERS-PAYROLL	$ (106,294)	$ 201,449	$ 117,762	$ 49,201	$ 49,201	$ 53,235	8.20%
318-5100-549-5125	MEDICAL	$ 114,266	$ 144,955	$ 156,535	$ 136,846	$ 133,434	$ 148,000	8.15%
318-5100-549-5127	WORKERS COMP	$ 21,198	$ 23,740	$ 21,238	$ 22,393	$ 22,393	$ 41,263	84.27%
318-5100-549-5131	EAP	$ 199	$ 216	$ 482	$ 209	$ 209	$ 208	-0.48%
318-5100-549-5133	LIFE INSURANCE	$ 262	$ 279	$ 284	$ 273	$ 273	$ 297	8.71%
	TOTAL WAGES & BENEFITS	$ 570,389	$ 988,228	$ 900,682	$ 878,957	$ 881,961	$ 964,496	9.73%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 35,232	$ 35,974	$ 38,298	$ 35,669	$ 37,788	$ 40,000	12.14%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	$ 16,683	$ 23,599	$ 21,504	$ 18,900	$ 20,786	$ 21,000	11.11%
318-5100-549-5216	COMMUNICATIONS	$ 7,613	$ 8,935	$ 9,753	$ 9,779	$ 14,314	$ 14,500	48.28%
318-5100-549-5218	UTILITIES	$ 389,827	$ 395,167	$ 441,169	$ 400,000	$ 420,000	$ 365,000	-8.75%
318-5100-549-5222	VEHICLE MAINTENANCE	$ 4,062	$ 3,426	$ 4,298	$ 4,000	$ 4,000	$ 4,000	0.00%
318-5100-549-5223	WATER SYSTEM MAINT	$ 92,084	$ 90,766	$ 108,116	$ 105,000	$ 120,000	$ 115,000	9.52%
318-5100-549-5224	FUELS	$ 18,703	$ 21,805	$ 22,554	$ 21,000	$ 21,000	$ 21,000	0.00%
318-5100-549-5261	LIABILITY INSURANCE	$ 26,489	$ 33,878	$ 76,145	$ 54,346	$ 54,346	$ 61,644	13.43%
318-5100-549-5262	PROPERTY INSURANCE	$ 8,284	$ 11,843	$ 27,123	$ 24,196	$ 24,196	$ 20,337	-15.95%
318-5100-549-5263	VEHICLE INSURANCE	$ 6,364	$ 6,133	$ 7,820	$ 8,019	$ 8,019	$ 9,559	19.20%
318-5100-549-5264	ERMA	$ 8,036	$ 8,345	$ 11,984	$ 5,990	$ 5,990	$ 6,156	2.77%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	$ 389	$ 56	$ 1,132	$ 874	$ 874	$ 1,052	20.37%
318-5100-549-5270	PROFESSIONAL SERVICES	$ 73,045	$ 107,827	$ 107,366	$ 145,000	$ 145,000	$ 105,000	-27.59%
318-5100-549-5273	SGMA FEES	$ 274,402	$ 362,610	$ 373,516	$ 581,600	$ 581,600	$ 491,920	-15.42%
318-5100-549-5291	CONF/MEETINGS/TRAVEL	$ 6,446	$ 3,662	$ 5,127	$ 5,000	$ 7,000	$ 7,500	50.00%
318-5100-549-5294	AUDIT	$ 26,425	$ 29,741	$ 38,381	$ 58,000	$ 52,519	$ 58,000	0.00%
318-5100-549-5301	DEPRECIATION	$ 447,632	$ 674,641	$ 673,514	$ -	$ -	$ -	
318-5100-549-5501	TRANSFER OUT-OVERHEAD	$ 190,503	$ 180,078	$ 200,000	$ 236,939	$ 236,939	$ 210,159	-11.30%
318-5100-549-5502	INTEREST EXPENSE	$ -	$ -	$ 3,327	$ -			
318-5100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 1,646,709	$ 4,498,486	$ 2,171,127	$ 1,714,311	$ 1,754,371	$ 1,551,827	-9.48%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	$ 2,025	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5602	SAFE DRINK WATER BOND 1992	$ 3,950	$ 1,383	$ -	$ -	$ -	$ -	
318-5100-549-5605	CIEDB WATER IMP LOAN	$ 56,816	$ 49,463	$ 48,406	$ 46,102	$ 46,102	$ 42,316	-8.21%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	$ 9,133	$ (6,590)	$ -	$ -	$ -	$ -	
318-5100-549-5607	SOLAR EQUIPMENT INTEREST	$ -	$ -	$ -	$ -	$ 109,319	$ 108,384	
318-5100-549-5608	SOLAR EQUIPMENT PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ 79,100	
	TOTAL DEBT SERVICE	$ 71,925	$ 44,256	$ 48,406	$ 46,102	$ 155,421	$ 229,799	398.46%
318-5100-549-5701	CAPITAL OUTLAY	$ 59,806	$ 48,084	$ 131,909	$ -	$ 66,473	$ -	
318-5100-549-5702	WATER METERS	$ 16,000	$ -	$ 27,377	$ 45,000	$ 45,000	$ -	-100.00%
318-5100-549-5703	WATER METERS-GOVT CAPITAL	$ 1,110	$ (1,100)	$ -	$ -	$ -	$ -	
318-5100-549-5704	SGMA PROJECTS	$ -	$ -	$ 330,286	$ 83,124	$ 83,124	$ 100,000	
318-5100-549-5708	COMPUTER REPLACEMENTS	$ 2,360	$ 1,004	$ 2,728	$ -	$ -	$ -	
318-5100-549-5719	FORD F-150 TRUCK	$ -	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5720	ANNUAL WELL MAINTENANCE	$ 18,303	$ 9,942	$ 56,357	$ -	$ -	$ 40,000	
318-5100-549-5730	WATER CONSERVATION	$ 19,646	$ 60,344	$ 44,884	$ 15,000	$ 15,000	$ -	-100.00%
318-5100-549-5771	CHLORINATION EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	$ -	$ 1,384	$ -	$ -	$ -	$ -	
318-5100-549-5775	WATER MAIN (15th & 16th Ave, Draper)	$ -	$ -	$ -	$ 149,000	$ 149,000	$ -	
318-5100-549-5776	HYDRANT REPLACEMENTS	$ -	$ -	$ -	$ 20,000	$ 20,000	$ -	
318-5100-549-5778	UPDATE FLOW METERS AT WELLS	$ -	$ -	$ -	$ 25,000	$ 25,000	$ -	
	TOTAL CAPITAL OUTLAY	$ 117,226	$ 119,658	$ 593,542	$ 337,124	$ 403,597	$ 140,000	-58.47%
	TOTAL, WATER	**2,406,249**	**5,650,627**	**3,713,757**	**2,976,495**	**3,195,350**	**2,886,122**	**-3.04%**
SOLID WASTE								
319-9100-549-5101	SALARIES	$ 180,912	$ 183,887	$ 187,048	$ 198,137	$ 198,431	$ 205,383	3.66%
319-9100-549-5102	OVERTIME	$ 1,161	$ 539	$ 1,379	$ 750	$ 179	$ 250	
319-9100-549-5121	FICA	$ 13,291	$ 13,090	$ 13,613	$ 15,215	$ 15,194	$ 15,731	3.39%
319-9100-549-5122	PERS-UAL	$ 22,373	$ 21,145	$ 14,412	$ 21,733	$ 21,733	$ 24,153	11.14%
319-9100-549-5123	PERS-PAYROLL	$ (53,987)	$ 51,202	$ 49,459	$ 19,301	$ 19,301	$ 20,205	4.68%
319-9100-549-5125	MEDICAL	$ 43,348	$ 53,080	$ 66,379	$ 50,057	$ 50,057	$ 57,000	13.87%
319-9100-549-5127	WORKERS COMP	$ 1,837	$ 2,057	$ 1,841	$ 2,012	$ 2,012	$ 2,357	17.15%
319-9100-549-5131	EAP	$ 197	$ 200	$ 257	$ 237	$ 237	$ 286	20.68%
319-9100-549-5133	LIFE INSURANCE	$ 97	$ 93	$ 93	$ 95	$ 95	$ 95	0.34%
319-9100-549-5140	AUTO ALLOWANCE	$ -	$ 208	$ 288	$ 300	$ 300	$ 300	0.00%
	TOTAL WAGES & BENEFITS	$ 209,230	$ 325,500	$ 334,769	$ 307,837	$ 307,539	$ 325,760	5.82%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 37,338	$ 32,963	$ 38,123	$ 33,000	$ 33,000	$ 33,000	0.00%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 3,941	$ 7,538	$ 6,751	$ 8,000	$ 8,000	$ 8,000	0.00%
319-9100-549-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ 5,000	$ 5,000		-100.00%
319-9100-549-5216	COMMUNICATIONS	$ 3,825	$ 5,721	$ 6,462	$ 6,400	$ 8,206	$ 825	-87.11%
319-9100-549-5218	UTILITIES	$ 2,255	$ 2,397	$ 3,158	$ 3,000	$ 3,000	$ 3,000	0.00%

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
319-9100-549-5261	LIABILITY INSURANCE	$ 25,516	$ 30,611	$ 39,868	$ 60,235	$ 60,235	$ 81,954	36.06%
319-9100-549-5262	PROPERTY INSURANCE	$ 7,981	$ 10,702	$ 14,203	$ 26,821	$ 26,821	$ 27,036	0.80%
319-9100-549-5264	ERMA	$ 7,741	$ 7,539	$ 6,274	$ 6,638	$ 6,638	$ 8,185	23.31%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 375	$ 51	$ 592	$ 969	$ 969	$ 1,401	44.58%
319-9100-549-5270	PROFESSIONAL SERVICES	$ 31,165	$ 36,481	$ 44,502	$ 40,000	$ 40,000	$ 40,000	0.00%
319-9100-549-5271	PROF SERV-REFUSE	$ 1,388,277	$ 1,766,287	$ 2,065,029	$ 2,140,000	$ 2,130,363	$ 2,209,548	3.25%
319-9100-549-5272	PROF SERV-ST SWEEPING	$ 214,621	$ 274,695	$ 313,074	$ 306,000	$ 315,000	$ 306,000	0.00%
319-9100-549-5285	FRANCHISE FEES	$ 105,190	$ 126,459	$ 130,250	$ 132,296	$ 132,085	$ 132,085	-0.16%
319-9100-549-5294	AUDIT	$ 14,798	$ 16,805	$ 21,493	$ 32,480	$ 29,209	$ 32,760	0.86%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ 165,575	$ 202,282	$ 202,282	$ 232,082	14.73%
	TOTAL MAINTENANCE & OPERATIONS	$ 1,843,022	$ 2,318,248	$ 2,855,352	$ 3,003,121	$ 3,000,808	$ 3,115,876	3.75%
319-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
319-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 45,000	$ 35,000	$ 16,000	
	TOTAL, SOLID WASTE	**$ 2,052,252**	**$ 2,643,749**	**$ 3,190,121**	**$ 3,355,958**	**$ 3,343,346**	**$ 3,457,636**	**3.03%**
AMBULANCE								
320-6100-539-5101	SALARIES/FT	$ 886,336	$ 839,977	$ 726,463	$ 1,024,790	$ 1,151,448	$ 1,224,342	19.47%
320-6100-539-5102	OVERTIME/FT	$ 232,298	$ 263,216	$ 224,819	$ -	$ -	$ -	0.00%
320-6100-539-5110	OVERTIME MAINTAINING MIN STAFFING	$ -	$ -	$ -	$ 175,000	$ 190,000	$ 200,000	14.29%
320-6100-539-5111	OVERTIME OUT OF COUNTY RESPONSE	$ -	$ -	$ -	$ 15,000	$ -	$ 1,000	-93.33%
320-6100-539-5112	OVERTIME SPECIAL ASSIGNMENTS	$ -	$ -	$ -	$ 20,000	$ 11,352	$ 15,000	-25.00%
320-6100-539-5113	OVERTIME PUB ED	$ -	$ -	$ -	$ 6,000	$ 3,964	$ 7,500	25.00%
320-6100-539-5105	RESERVE OFFICERS	$ 7,688	$ 22,852	$ 71,661	$ 100,000	$ 50,000	$ 55,000	-45.00%
320-6100-539-5121	FICA	$ 79,273	$ 84,212	$ 78,241	$ 102,570	$ 107,617	$ 114,967	12.09%
320-6100-539-5122	PERS-UAL	$ 72,410	$ 107,293	$ 62,556	$ 112,406	$ 112,406	$ 143,982	28.09%
320-6100-539-5123	PERS-PAYROLL	$ 81,053	$ 22,192	$ 107,272	$ 136,546	$ 136,546	$ 166,916	22.24%
320-6100-539-5125	MEDICAL	$ 86,267	$ 109,159	$ 107,962	$ 140,815	$ 118,000	$ 130,000	-7.68%
320-6100-539-5127	WORKERS COMP	$ 81,370	$ 90,300	$ 122,542	$ 167,460	$ 167,460	$ 181,853	8.59%
320-6100-539-5129	UNIFORM ALLOWANCE	$ 11,160	$ 9,972	$ 8,980	$ 13,440	$ 12,000	$ 12,000	-10.71%
320-6100-539-5131	EAP	$ 374	$ 476	$ 364	$ 262	$ 262	$ 268	2.29%
320-6100-549-5133	LIFE INSURANCE	$ 354	$ 300	$ 309	$ 468	$ 468	$ 468	0.00%
	TOTAL WAGES & BENEFITS	$ 1,538,582	$ 1,549,948	$ 1,511,169	$ 2,014,757	$ 2,061,524	$ 2,253,296	11.84%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	$ 2,939	$ 9,249	$ 7,440	$ 9,500	$ 9,500	$ 9,500	0.00%
320-6100-539-5204	SPEC DEPT/LAUNDRY	$ 6,169	$ 9,723	$ 14,878	$ 15,000	$ 15,000	$ 15,000	0.00%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	$ 71,410	$ 56,487	$ 55,528	$ 55,000	$ 60,000	$ 55,000	0.00%
320-6100-539-5211	PRINTING & ADVERTISING	$ 4,726	$ 3,206	$ 1,602	$ 7,500	$ 6,000	$ 7,500	0.00%
320-6100-539-5215	INSURANCE	$ 1,205	$ (1,205)	$ -	$ -	$ -	$ -	
320-6100-539-5216	COMMUNICATIONS	$ 10,132	$ 8,892	$ 27,177	$ 22,500	$ 22,500	$ 22,500	0.00%
320-6100-539-5222	VEHICLE MAINTENANCE	$ 25,233	$ 23,093	$ 27,628	$ 40,000	$ 65,000	$ 55,000	37.50%
320-6100-539-5224	FUELS	$ 39,780	$ 37,252	$ 25,123	$ 38,000	$ 35,000	$ 38,000	0.00%
320-6100-539-5225	OFFICE EQUIP MAINT	$ 1,168	$ 6,050	$ 3,803	$ 4,500	$ 4,500	$ 4,500	0.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	$ 5,848	$ 12,277	$ -	$ 12,000	$ 10,000	$ 10,000	-16.67%
320-6100-539-5250	A/R WRITE OFF	$ 2,617,002	$ 3,666,312	$ -	$ -	$ -	$ -	
320-6100-539-5261	LIABILITY INSURANCE	$ 49,597	$ 74,886	$ 58,042	$ 68,471	$ 68,471	$ 79,380	15.93%
320-6100-539-5262	PROPERTY INSURANCE	$ 15,510	$ 26,177	$ 20,445	$ 30,486	$ 30,486	$ 26,189	-14.09%
320-6100-539-5263	VEHICLE INSURANCE	$ 5,346	$ 5,151	$ 4,438	$ 6,415	$ 6,415	$ 7,647	19.20%
320-6100-539-5264	ERMA	$ 15,047	$ 18,444	$ 9,137	$ 7,548	$ 7,548	$ 7,927	5.02%
320-6100-539-5265	RISK MGT/RMA ADMIN FEES	$ 728	$ 124	$ 903	$ 1,100	$ 1,100	$ 1,355	23.18%
320-6100-539-5266	UNEMPLOYMENT INS LIABILITY	$ 326	$ -	$ -	$ -	$ -	$ -	
320-6100-539-5270	PROFESSIONAL SERVICES	$ 197,246	$ 109,932	$ 138,882	$ 125,000	$ 240,000	$ 180,000	44.00%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	$ 2,895	$ 7,641	$ 8,264	$ 5,000	$ 6,000	$ 6,500	30.00%
320-6100-539-5292	MEMBERSHIPDUES	$ 2,789	$ 5,048	$ 1,357	$ 2,500	$ 1,500	$ 2,000	-20.00%
320-6100-539-5296	TRAINING & EDUCATION	$ 15,383	$ 10,596	$ 4,370	$ 20,000	$ 20,000	$ 20,000	0.00%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	$ 84,080	$ 60,079	$ 38,211	$ 160,000	$ 196,189	$ 160,000	0.00%
320-6100-539-5299	IGT EXPENSE	$ 323,049	$ 636,342	$ 696,275	$ 500,000	$ 734,300	$ 800,000	60.00%
320-6100-539-5301	DEPRECIATION	$ 277,292	$ 253,233	$ 182,777	$ -	$ -	$ -	
320-6100-539-5340	MISCELLANEOUS EXPENSE	$ -	$ 7,726	$ 4,952	$ 5,000	$ 5,000	$ 5,000	0.00%
320-6100-539-5341	COVID-19	$ -	$ 402	$ -	$ -	$ -	$ -	
320-6100-539-5555	GAINLOSS ON DISPOSAL OF ASSET	$ 4,439	$ -	$ 640,816	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 3,779,339	$ 5,047,117	$ 1,972,049	$ 1,135,520	$ 1,544,509	$ 1,512,998	33.24%
320-6100-539-5614	FIRE STATION BOND PMTS	$ 60,288	$ 56,388	$ 52,372	$ 48,638	$ 48,638	$ 48,638	0.00%
	TOTAL DEBT SERVICE	$ 60,288	$ 56,388	$ 52,372	$ 48,638	$ 48,638	$ 48,638	0.00%
320-6100-539-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 28,000	$ 28,000	$ 30,000	
320-6100-539-5723	NEW AMBULANCE	$ (7,601)	$ (84,890)	$ 25,248	$ 100,000	$ 100,000	$ 150,000	
	TOTAL CAPITAL OUTLAY	$ (7,601)	$ (84,890)	$ 25,248	$ 128,000	$ 128,000	$ 180,000	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, AMBULANCE	**$ 5,370,608**	**$ 6,568,563**	**$ 3,560,838**	**$ 3,326,915**	**$ 3,782,671**	**$ 3,994,932**	**20.08%**
FIRE								
320-6200-539-5101	SALARIES/FT	$ 320,424	$ 241,950	$ 223,719	$ 304,214	$ 313,288	$ 337,049	10.79%
320-6200-539-5102	OVERTIME/FT	$ 90,339	$ 70,457	$ 61,923	$ -	$ -	$ -	
320-6200-539-5110	OVERTIME MAINTAINING MIN STAFFING	$ -	$ -	$ -	$ 69,000	$ 50,000	$ 50,000	-27.54%

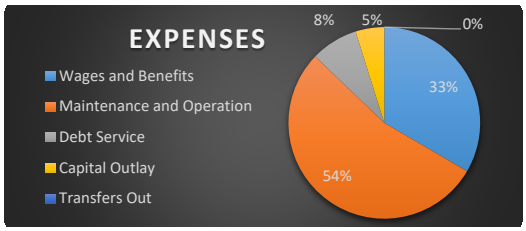
CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

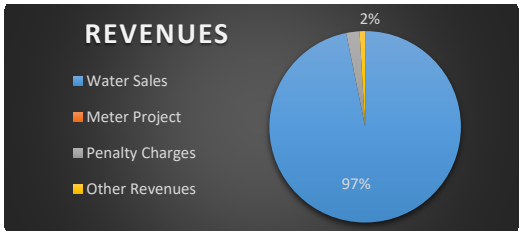
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
320-6200-539-5111	OVERTIME OUT OF COUNTY RESPONSE	$ -	$ -	$ -	$ 6,700	$ 117,000	$ 1,000	-85.07%
320-6200-539-5112	OVERTIME SPECIAL ASSIGNMENTS	$ -	$ -	$ -	$ 8,100	$ 18,000	$ 15,000	85.19%
320-6200-539-5113	OVERTIME PUB ED	$ -	$ -	$ -	$ 6,200	$ 12,000	$ 10,000	61.29%
320-6200-539-5105	RESERVE OFFICERS	$ 3,455	$ 24,295	$ 40,521	$ -	$ -	$ -	
320-6200-539-5121	FICA	$ 30,864	$ 24,511	$ 24,518	$ 30,157	$ 39,037	$ 31,598	4.78%
320-6200-539-5122	PERS-UAL	$ 28,159	$ 41,726	$ 16,641	$ 33,368	$ 33,386	$ 39,637	18.79%
320-6200-539-5123	PERS-PAYROLL	$ 40,322	$ 27,552	$ 25,997	$ 40,632	$ 40,632	$ 46,380	14.15%
320-6200-539-5125	MEDICAL	$ 33,975	$ 32,972	$ 36,079	$ 43,739	$ 43,739	$ 61,378	40.33%
320-6200-539-5127	WORKERS COMP	$ 31,643	$ 35,437	$ 34,509	$ 43,698	$ 43,698	$ 36,729	-15.95%
320-6200-539-5129	UNIFORM ALLOWANCE	$ 4,340	$ 3,207	$ 2,520	$ 7,875	$ 2,000	$ 2,000	-74.60%
320-6200-539-5131	EAP	$ 61	$ 59	$ 83	$ 69	$ 69	$ 77	11.59%
320-6200-549-5133	LIFE INSURANCE	$ 137	$ 77	$ 88	$ 108	$ 108	$ 125	16.00%
	TOTAL WAGES & BENEFITS	$ 583,719	$ 502,243	$ 466,598	$ 593,860	$ 712,957	$ 630,974	6.25%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	$ 8,640	$ 9,909	$ 7,583	$ 6,500	$ 6,500	$ 6,500	0.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	$ 21,923	$ 50,319	$ 29,935	$ 39,000	$ 39,000	$ 40,000	2.56%
320-6200-539-5211	RESERVE UNIFORMS	$ 9,285	$ 11,980	$ 10,113	$ 10,000	$ 7,000	$ 7,000	-30.00%
320-6200-539-5214	PRINTING & ADVERTISING	$ -	$ 2,078	$ 2,725	$ 5,000	$ 5,000	$ 5,000	0.00%
320-6200-539-5216	COMMUNICATIONS	$ 10,332	$ 21,437	$ 16,480	$ 25,000	$ 25,000	$ 25,000	0.00%
320-6200-539-5218	UTILITIES	$ 40,166	$ 37,280	$ 32,589	$ 43,000	$ 55,000	$ 59,000	37.21%
320-6200-539-5222	VEHICLE MAINTENANCE	$ 20,487	$ 43,396	$ 47,412	$ 45,000	$ 85,500	$ 60,000	33.33%
320-6200-539-5224	FUELS	$ 14,500	$ 28,291	$ 23,321	$ 25,000	$ 25,000	$ 25,000	0.00%
320-6200-539-5226	EQUIPMENT MAINTENANCE	$ 9,928	$ 12,303	$ 6,837	$ 12,000	$ 12,000	$ 12,000	0.00%
320-6200-539-5261	LIABILITY INSURANCE	$ 8,065	$ 9,245	$ 13,114	$ 18,136	$ 18,136	$ 22,942	26.50%
320-6200-539-5262	PROPERTY INSURANCE	$ 2,522	$ 3,232	$ 4,671	$ 8,075	$ 8,075	$ 7,569	-6.27%
320-6200-539-5263	VEHICLE INSURANCE	$ 2,079	$ 2,003	$ 5,130	$ 6,415	$ 6,415	$ 7,647	19.20%
320-6200-539-5264	ERMA	$ 2,447	$ 2,277	$ 2,064	$ 2,000	$ 2,000	$ 2,291	14.55%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	$ 118	$ 15	$ 195	$ 291	$ 291	$ 391	34.36%
320-6200-539-5270	PROFESSIONAL SERVICES	$ 23,090	$ 38,629	$ 51,020	$ 45,000	$ 48,000	$ 50,000	11.11%
320-6200-539-5291	CONF/MEETINGS/TRAVEL	$ 4,574	$ 6,184	$ 8,096	$ 8,000	$ 12,000	$ 12,000	50.00%
320-6200-539-5292	MEMBERSHIPS/DUES	$ 6,833	$ 7,131	$ 6,667	$ 7,000	$ 2,000	$ 3,000	-57.14%
320-6200-539-5296	TRAINING & EDUCATION	$ 9,249	$ 9,290	$ 11,120	$ 10,000	$ 7,500	$ 7,500	-25.00%
320-6200-539-5324	FIRE PREVENTION	$ 4,873	$ 6,970	$ 5,547	$ 7,500	$ 3,000	$ 7,500	0.00%
320-6200-539-5340	MISCELLANEOUS EXPENSE	$ 946	$ -	$ 2,937	$ 5,000	$ 5,000	$ 5,000	
320-6200-539-5341	COVID-19	$ 975	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 201,192	$ 301,968	$ 287,557	$ 327,917	$ 372,417	$ 365,340	11.41%
320-6200-539-5701	CAPITAL OUTLAY	$ 15,000	$ 21,255	$ 144	$ 100,000	$ 100,000		
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	$ -	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 15,000	$ 21,255	$ 144	$ 100,000	$ 100,000	$ -	0.00%
	TOTAL, FIRE	**$ 799,911**	**$ 825,466**	**$ 754,299**	**$ 1,021,777**	**$ 1,185,374**	**$ 996,314**	**-2.49%**
	TOTAL WAGES & BENEFITS	**$ 2,901,920**	**$ 3,365,919**	**$ 3,213,218**	**$ 3,795,411**	**$ 3,963,980**	**$ 4,174,525**	**9.99%**
	TOTAL MAINTENANCE & OPERATIONS	**$ 7,470,262**	**$ 9,665,819**	**$ 7,286,085**	**$ 6,180,870**	**$ 6,672,104**	**$ 6,546,041**	**5.91%**
	TOTAL DEBT SERVICE	**$ 132,212**	**$ 100,643**	**$ 100,777**	**$ 94,740**	**$ 204,059**	**$ 278,437**	**193.90%**
	TOTAL CAPITAL OUTLAY	**$ 124,625**	**$ 56,023**	**$ 618,934**	**$ 610,124**	**$ 666,597**	**$ 336,000**	**-44.93%**
	TOTAL TRANSFERS OUT	**$ -**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, ALL ENTERPRISE FUNDS	**$ 10,629,020**	**$ 15,688,405**	**$ 11,219,015**	**$ 10,681,144**	**$ 11,506,741**	**$ 11,335,004**	**6.12%**
	Revenues	$ 10,710,514	$ 13,022,644	$ 10,273,468	$ 10,446,050	$ 11,176,420	$ 11,697,297	11.98%
	Expenses	$ 10,629,020	$ 15,688,405	$ 11,219,015	$ 10,681,144	$ 11,506,741	$ 11,335,004	6.12%
		$ 81,494	$ (2,665,760)	$ (945,547)	$ (235,094)	$ (330,321)	$ 362,293	-254.11%

WATER SYSTEM

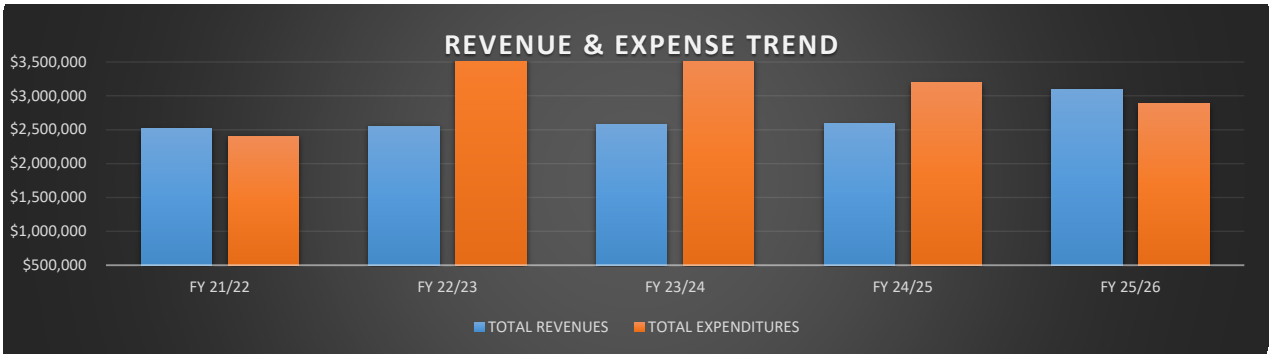
Description: The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting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

Budget Highlights: FY26 will see a rate increase as adopted as part of the Prop 218 process conducted in FY25.Funds are also designated for fees related to Sustainable Groundwater Management Act (SGMA) requirements.





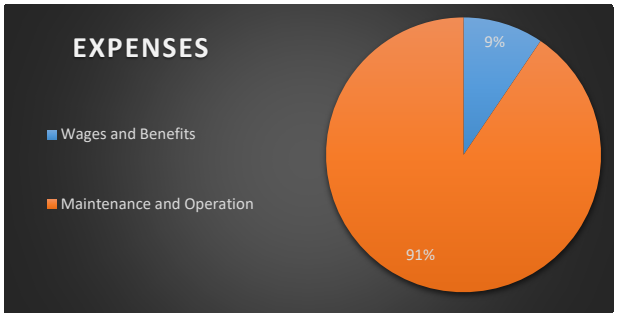
Water System	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Water Sales	$ 2,414,765	$ 2,406,659	$ 2,428,607	$ 2,461,787	$ 2,479,615	$ 2,794,800	13.53%
Meter Project	$ (214)	$ 10	$ -	$ -	$ -	$ -	
Penalty Charges	$ 79,627	$ 88,299	$ 65,106	$ 65,000	$ 70,648	$ 65,000	0.00%
Interest	$ 11,187	$ 38,489	$ 65,148	$ 29,636	$ 26,886	$ 27,000	-8.89%
Water Mains	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	
Repayment for Fiber Optic Loan	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous	$ 1,162	$ 4,575	$ 590	$ -	$ 1,467	$ 187,484	
Transfer from other Funds-LLMD Assessments	$ -	$ 16,393	$ 16,151	$ 69,217	$ 16,508	$ 17,416	
Water Arrearages Grant	$ 14,489	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,521,016**	**$ 2,554,425**	**$ 2,575,601**	**$ 2,625,640**	**$ 2,595,125**	**$ 3,091,700**	17.75%
EXPENDITURES							
Wages and Benefits	$ 570,389	$ 988,228	$ 900,682	$ 878,957	$ 881,961	$ 964,496	9.73%
Maintenance and Operation	$ 1,646,709	$ 1,998,486	$ 2,171,127	$ 1,714,311	$ 1,754,371	$ 1,551,827	-9.48%
Debt Service	$ 71,925	$ 44,256	$ 48,406	$ 46,102	$ 155,421	$ 229,799	398.46%
Capital Outlay	$ 117,226	$ 119,658	$ 593,542	$ 337,124	$ 403,597	$ 140,000	-58.47%
Transfers Out	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,406,249**	**$ 5,650,627**	**$ 3,713,757**	**$ 2,976,495**	**$ 3,195,350**	**$ 2,886,122**	-3.04%
Net Revenue/(Expenditures)	$ 114,767	$ (3,096,202)	$ (1,138,156)	$ (350,855)	$ (600,225)	$ 205,578	-158.59%
Changes in Fund Balance	$ (1,932)	$ 16,391					
Net Increase/(Decrease) in Fund Balance	$ 112,835	$ (3,079,811)	$ (1,138,156)	$ (350,855)	$ (600,225)	$ 205,578	-158.59%
Beginning Fund Balance July 1	$ 10,837,213	$ 10,950,047	$ 7,853,844	$ 6,695,454	$ 6,695,454	$ 6,095,228	-8.96%
Ending Fund Balance June 30	$ 10,950,047	$ 7,870,236	$ 6,715,689	$ 6,344,599	$ 6,095,228	$ 6,300,806	-0.69%
Adjustment to Fund Balance	$ -	$ (16,392)	$ (20,235)	$ -	$ -	$ -	
Adjusted Ending Fund Balance	$ 10,950,047	$ 7,853,844	$ 6,695,454	$ 6,344,599	$ 6,095,228	$ 6,300,806	-0.69%

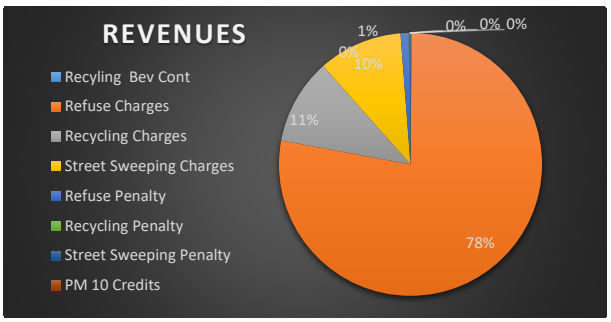


SOLID WASTE

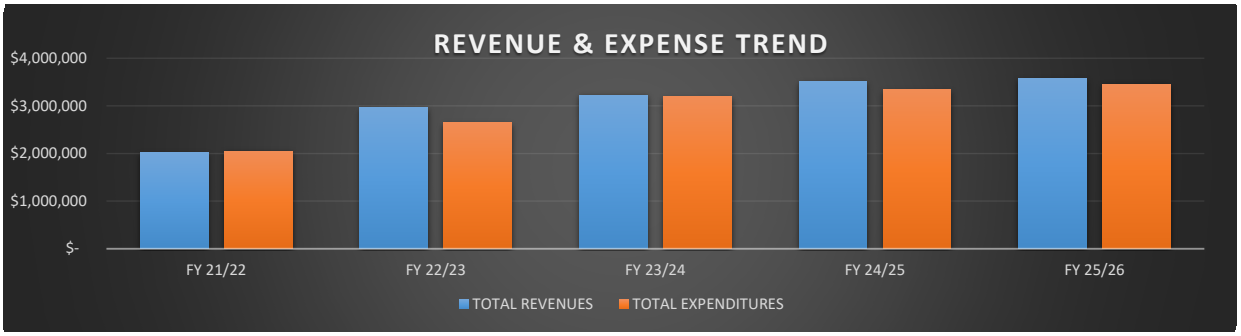
Description: The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed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

Budget Highlights: The City's contract with the contracted hauler includes annual increases as determined by CPI. FY26 will see a rate increase as adopted as part of the Prop 218 process conducted in FY23. The fund will operate in the positive.





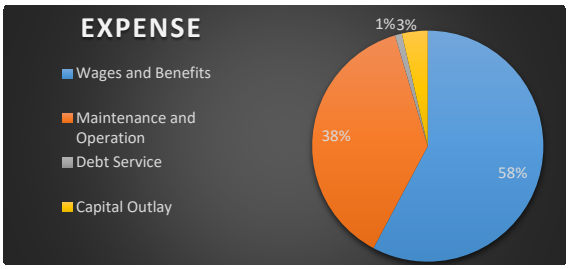
SOLID WASTE	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Recyling Bev Cont	$ 5,000	$ 5,000	$ 5,000	$ 45,000	$ 5,000	$ 5,000	-88.89%
Refuse Charges	$ 1,609,864	$ 2,267,937	$ 2,456,403	$ 2,564,210	$ 2,731,477	$ 2,780,126	8.42%
Recycling Charges	$ 218,737	$ 338,066	$ 373,234	$ 385,367	$ 356,913	$ 376,543	-2.29%
Street Sweeping Charges	$ 142,272	$ 294,990	$ 331,756	$ 343,288	$ 350,223	$ 369,485	7.63%
Refuse Penalty	$ 39,640	$ 49,448	$ 46,639	$ 28,000	$ 46,897	$ 35,000	25.00%
Recycling Penalty	$ 4,281	$ 6,403	$ 5,739	$ 4,000	$ 5,409	$ 4,000	0.00%
Street Sweeping Penalty	$ 3,240	$ 6,731	$ 7,235	$ 4,000	$ 7,241	$ 4,500	12.50%
PM 10 Credits	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,023,034**	**$ 2,968,574**	**$ 3,226,005**	**$ 3,373,865**	**$ 3,503,160**	**$ 3,574,655**	**5.95%**
EXPENDITURES							
Wages and Benefits	$ 209,230	$ 325,500	$ 334,769	$ 307,837	$ 307,539	$ 325,760	5.82%
Maintenance and Operation	$ 1,843,022	$ 2,318,248	$ 2,855,352	$ 3,003,121	$ 3,000,808	$ 3,115,876	3.75%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 45,000	$ 35,000	$ 16,000	0.00%
Transfers Out	$ -	$ -		$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,052,252**	**$ 2,643,749**	**$ 3,190,121**	**$ 3,355,958**	**$ 3,343,346**	**$ 3,457,636**	**3.03%**
Net Revenue/(Expenditures)	$ (29,218)	$ 324,826	$ 35,884	$ 17,907	$ 159,814	$ 117,019	85%
Changes in Fund Balance			$ (1)				
Net Increase/(Decrease) in Fund Balance	$ (29,218)	$ 324,826	$ 35,883	$ 17,907	$ 159,814	$ 117,019	553.47%
Beginning Fund Balance July 1	$ (741,698)	$ (770,916)	$ (446,090)	$ (410,208)	$ (410,208)	$ (250,394)	-38.96%
Ending Fund Balance June 30	$ (770,916)	$ (446,090)	$ (410,208)	$ (392,300)	$ (250,394)	$ (133,375)	-66.00%
Adjustment to Fund Balance							
Adjusted Ending Fund Balance	$ (770,916)	$ (446,090)	$ (410,208)	$ (392,300)	$ (250,394)	$ (133,375)	-66.00%

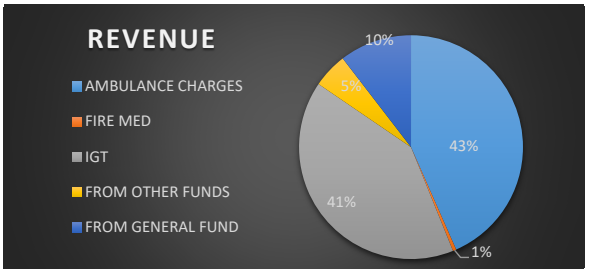


FIRE/AMBULANCE

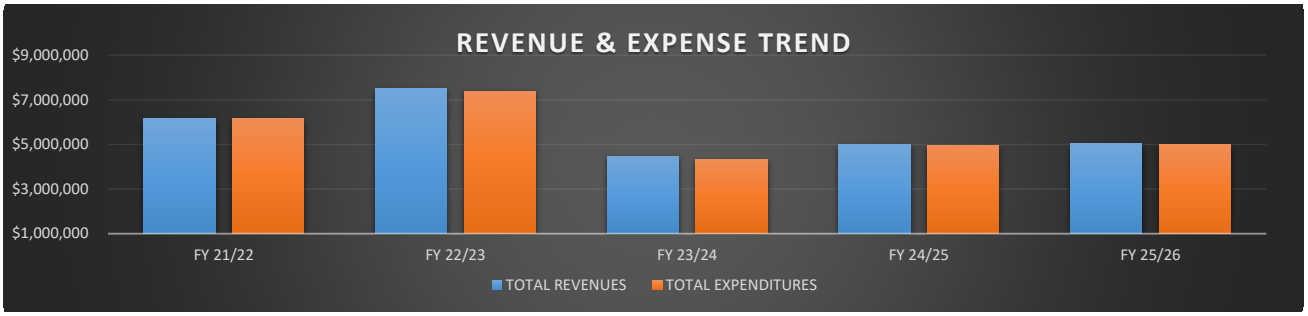
Description: The Fire/Ambulance Department is the primary funding source for Fire/EMS activities. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport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

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





FIRE/AMBULANCE	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Homeland Security	$ 3,000	$ 3,715	$ -	$ -	$ 3,000	$ 2,578	0.00%
FEMA Grant	$ -	$ -	$ 42,826	$ -	$ -	$ -	
OES Grant	$ 135,586	$ 158,236	$ 443,016	$ -	$ 335,028	$ 25,000	0.00%
Ambulance Charges	$ 4,262,937	$ 4,871,498	$ 1,731,472	$ 1,676,445	$ 1,850,000	$ 1,975,000	17.81%
Fire Med	$ 19,685	$ 20,180	$ 19,710	$ 20,000	$ 23,635	$ 22,000	10.00%
GEMT	$ -	$ 176,085	$ -	$ 320,000	$ -	$ -	-100.00%
IGT	$ 733,264	$ 1,463,085	$ 1,688,919	$ 1,450,000	$ 1,880,071	$ 1,850,000	27.59%
Miscellaneous	$ 44,652	$ 48,384	$ 95,433	$ 15,000	$ 26,300	$ 452,500	2916.67%
Hospital District Contribution	$ 366,654	$ 171,770	$ -	$ 405,000	$ 405,000	$ -	
From Other Funds	$ 25,685	$ 236,692	$ 100,485	$ 68,705	$ 68,706	$ 228,864	
From General Fund	$ 575,000	$ 350,000	$ 350,000	$ 400,000	$ 400,000	$ 475,000	18.75%
TOTAL REVENUES	**$ 6,166,464**	**$ 7,499,645**	**$ 4,471,862**	**$ 4,355,150**	**$ 4,991,740**	**$ 5,030,942**	15.52%
EXPENDITURES							
Wages and Benefits	$ 2,122,302	$ 2,052,191	$ 1,977,767	$ 2,608,617	$ 2,774,481	$ 2,884,270	10.57%
Maintenance and Operation	$ 3,980,531	$ 5,349,085	$ 2,259,606	$ 1,463,437	$ 1,916,926	$ 1,878,338	28.35%
Debt Service	$ 60,288	$ 56,388	$ 52,372	$ 48,638	$ 48,638	$ 48,638	0.00%
Capital Outlay	$ 7,400	$ (63,635)	$ 25,392	$ 228,000	$ 228,000	$ 180,000	-21.05%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 6,170,519**	**$ 7,394,029**	**$ 4,315,137**	**$ 4,348,692**	**$ 4,968,044**	**$ 4,991,246**	14.78%
Net Revenue/(Expenditures)	$ (4,055)	$ 105,616	$ 156,725	$ 6,459	$ 23,696	$ 39,697	514.64%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (4,055)	$ 105,616	$ 156,725	$ 6,459	$ 23,696	$ 39,697	514.64%
Beginning Fund Balance July 1	$ 1,873	$ 157,715	$ 228,919	$ 496,595	$ 496,595	$ 520,290	4.77%
Ending Fund Balance June 30	$ (2,182)	$ 263,331	$ 385,644	$ 503,053	$ 520,290	$ 559,987	11.32%
Adjustment to Fund Balance	$ 159,897	$ (34,412)	$ 110,951	$ -	$ -	$ -	
Adjusted Ending Fund Balance	$ 157,715	$ 228,919	$ 496,595	$ 503,053	$ 520,290	$ 559,987	11.32%



CITY OF KINGSBURG
Summary of Recreation Funds

2025-26 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance,	**June 30, 2024**	(156,676)	(353,780)	(510,456)
Estimated Beginning Fund Balance,	**June 30, 2025**	(180,880)	(335,573)	(516,452)
Revenues:				
	Charges for Service	59,000	55,000	114,000
	JPA Reimbursements	105,000	-	105,000
	Contributions	-	18,000	18,000
	CARES ACT COVID	-	-	-
	Grants	-	20,000	20,000
	Transfers In From Other Funds	140,000	140,000	280,000
	Total Revenues	$ 304,000	$ 233,000	$ 537,000
Expenses:	Wages and Benefits	102,095	143,714	245,808
	Office Supplies	400	-	400
	Department Tools and Supplies	55,000	61,000	116,000
	Concession Stand Supplies	6,000	-	6,000
	Utilities/Communications	38,000	19,000	57,000
	Equipment Maintenance	8,000	-	8,000
	Kitchen Remodel		-	-
	Professional Services	45,000	2,500	47,500
	Insurance	8,818	6,389	15,207
	Capital Outlay	37,000	-	37,000
	Total Expenses	300,313	232,603	532,915
	Projected Net Result	*3,687*	*397*	*4,085*
Projected Ending Fund Balance,	**June 30, 2026**	**$ (177,192)**	**$ (335,175)**	**$ (512,367)**

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
POOL								
021-0000-433-0201	PUBLIC SWIMMING	$ 8,196	$ 5,769	$ 5,469	$ 7,500	$ 5,500	$ 6,000	-20.00%
021-0000-433-0202	RED CROSS LESSONS	$ 10,800	$ 23,165	$ 27,853	$ 17,500	$ 20,000	$ 25,000	42.86%
021-0000-433-0203	LAP SWIMMING	$ 4,625	$ 4,909	$ 4,656	$ 2,500	$ 2,500	$ 2,500	0.00%
021-0000-433-0204	GROUP RENTALS	$ 13,860	$ 9,780	$ 14,660	$ 15,000	$ 15,000	$ 15,000	0.00%
021-0000-433-0206	CONCESSION STAND SALES	$ 6,329	$ 9,010	$ 6,868	$ 6,000	$ 7,000	$ 6,500	8.33%
021-0000-433-0207	AQUA AEROBICS	$ 5,583	$ 3,401	$ 5,523	$ 4,000	$ 4,000	$ 4,000	0.00%
021-0000-463-0201	POOL REIMB	$ 79,738	$ 94,752	$ 45,513	$ 93,400	$ 118,389	$ 105,000	12.42%
	Sub-Total	$ 129,131	$ 150,785	$ 110,541	$ 145,900	$ 172,389	$ 164,000	12.41%
021-0000-471-0110	FROM GENERAL FUND	$ 110,000	$ 120,000	$ 148,000	$ 148,000	$ 148,000	$ 140,000	-5.41%
	TOTAL, POOL	**$ 239,131**	**$ 270,785**	**$ 258,541**	**$ 293,900**	**$ 320,389**	**$ 304,000**	**3.44%**
SENIOR CENTER								
022-0000-422-0404	SENIOR NUTRITION	$ 28,122	$ 37,436	$ 24,737	$ 55,000	$ 58,545	$ 55,000	0.00%
022-0000-461-0101	LUNCH CONTRIBUTIONS	$ 12,814	$ 5,748	$ 8,861	$ 5,000	$ 12,000	$ 18,000	260.00%
022-0000-461-0105	SENIOR CENTER DONATIONS	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000	
	Sub-Total	$ 40,936	$ 43,184	$ 33,598	$ 60,000	$ 90,545	$ 93,000	
022-0000-462-0110	SJVAP Public Benefit Grant	$ -	$ 1,785	$ -	$ -	$ -	$ -	
022-0000-462-0130	KITCHEN REMODEL GRANT	$ -	$ -	$ -	$ -	$ 220,728	$ -	
022-0000-471-0110	FROM GENERAL FUND	$ 55,000	$ 65,000	$ 100,000	$ 100,000	$ 100,000	$ 140,000	40.00%
	TOTAL, SENIOR CENTER	**$ 95,936**	**$ 109,969**	**$ 133,598**	**$ 160,000**	**$ 411,273**	**$ 233,000**	**45.63%**
	TOTAL, RECREATION FUNDS	**$ 335,066**	**$ 380,754**	**$ 392,140**	**$ 453,900**	**$ 731,662**	**$ 537,000**	**18.31%**
	Revenues	$ 335,066	$ 380,754	$ 392,140	$ 453,900	$ 731,662	$ 537,000	18.31%
	Expenses	$ 458,362	$ 485,399	$ 539,553	$ 452,760	$ 737,659	$ 532,915	17.70%
		$ (123,296)	$ (104,645)	$ (147,413)	$ 1,140	$ (5,996)	$ 4,085	

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
POOL								
021-9100-529-5108	LIFEGUARDS	$ 103,820	$ 91,163	$ 71,348	$ 75,606	$ 75,606	$ 82,525	9.15%
021-9100-529-5111	AQUA AEROBICS	$ 3,138	$ 2,376	$ 6,888	$ 4,750	$ 5,273	$ 5,273	11.01%
021-9100-529-5121	FICA	$ 8,177	$ 7,156	$ 5,981	$ 6,147	$ 6,187	$ 6,717	9.27%
021-9100-529-5127	WORKERS COMP	$ 5,886	$ 6,592	$ 5,897	$ 6,446	$ 6,446	$ 7,559	17.27%
021-9100-529-5131	EAP	$ 20	$ 20	$ 22	$ 19	$ 19	$ 21	10.53%
	TOTAL WAGES & BENEFITS	$ 121,041	$ 107,307	$ 90,136	$ 92,968	$ 93,531	$ 102,095	9.82%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	$ 393	$ 642	$ 77	$ 400	$ 400	$ 400	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	$ 41,369	$ 37,992	$ 58,233	$ 36,500	$ 52,521	$ 55,000	50.68%
021-9100-529-5213	CONCESSION STAND SUPPLIES	$ 2,865	$ 8,088	$ 5,539	$ 5,500	$ 6,000	$ 6,000	9.09%
021-9100-529-5216	COMMUNICATIONS	$ 983	$ 1,161	$ 825	$ 1,050	$ 2,940	$ 3,000	185.71%
021-9100-529-5218	UTILITIES	$ 47,036	$ 48,359	$ 34,862	$ 40,000	$ 33,000	$ 35,000	-12.50%
021-9100-529-5226	EQUIPMENT MAINTENANCE	$ 2,901	$ 16,261	$ 8,421	$ 7,000	$ 9,900	$ 8,000	14.29%
021-9100-529-5261	LIABILITY INSURANCE	$ 2,637	$ 3,178	$ 3,481	$ 4,840	$ 4,840	$ 6,094	25.91%
021-9100-529-5262	PROPERTY INSURANCE	$ 825	$ 1,111	$ 1,240	$ 2,155	$ 2,155	$ 2,011	-6.68%
021-9100-529-5264	ERMA	$ 800	$ 783	$ 548	$ 533	$ 533	$ 609	14.26%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	$ 39	$ 5	$ 52	$ 78	$ 78	$ 104	33.33%
021-9100-529-5266	UNEMPLOYMENT INS LIABLITY	$ 1,645	$ -	$ -	$ -	$ -	$ -	0.00%
021-9100-529-5270	PROFESSIONAL SERVICES	$ 34,618	$ 45,403	$ 47,210	$ 47,000	$ 43,000	$ 45,000	-4.26%
	TOTAL MAINTENANCE & OPERATIONS	$ 136,110	$ 162,984	$ 160,489	$ 145,056	$ 155,367	$ 161,218	11.14%
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	$ 10,959	$ 38,319	$ 4,178	$ 55,000	$ 95,694	$ 37,000	-32.73%
021-9100-529-5728	SAND FILTER REPLACEMENT	$ 25,490	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 36,449	$ 38,319	$ 4,178	$ 55,000	$ 95,694	$ 37,000	-32.73%
	TOTAL, POOL	**$ 293,600**	**$ 308,610**	**$ 254,803**	**$ 293,024**	**$ 344,593**	**$ 300,313**	**2.49%**
SENIOR CENTER - NUTRITION								
022-7100-529-5104	PARTTIME	$ 57,621	$ 58,370	$ 55,833	$ 66,742	$ 65,513	$ 80,483	20.59%
022-7100-529-5121	FICA	$ 4,408	$ 4,370	$ 4,271	$ 5,106	$ 5,012	$ 6,157	20.58%
022-7100-529-5122	PERS UAL	$ 2,182	$ -	$ -	$ -	$ -	$ -	0.00%
022-7100-529-5123	PERS	$ 1,765	$ 1,866	$ 1,800	$ 2,000	$ 2,000	$ 2,200	10.00%
022-7100-529-5127	WORKERS COMP	$ 2,747	$ 3,076	$ 2,752	$ 3,008	$ 3,008	$ 3,527	17.25%
022-7100-529-5131	EAP	$ 11	$ 12	$ 6	$ 7	$ 7	$ 7	0.00%
	TOTAL WAGES & BENEFITS	$ 68,734	$ 67,694	$ 64,662	$ 76,863	$ 75,540	$ 92,374	20.18%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	$ 805	$ 6,768	$ 13,184	$ 5,000	$ 32,000	$ 55,000	1000.00%
022-7100-529-5261	LIABILITY INSURANCE	$ 1,417	$ 2,986	$ 1,023	$ 1,705	$ 1,705	$ 2,146	25.87%
022-7100-529-5262	PROPERTY INSURANCE	$ 443	$ 661	$ 364	$ 759	$ 759	$ 708	-6.72%
022-7100-529-5264	ERMA	$ 430	$ 466	$ 161	$ 188	$ 188	$ 214	13.83%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	$ 21	$ 3	$ 15	$ 27	$ 27	$ 37	37.04%
022-7100-529-5266	UNEMPLOYMENT INS LIABLITY	$ 98	$ -	$ 396	$ -	$ -	$ -	0.00%
022-7100-529-5341	COVID-19	$ 38,462	$ 24,713	$ -	$ -	$ -	$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 41,677	$ 35,597	$ 15,143	$ 7,679	$ 34,679	$ 58,105	656.67%
	TOTAL, SENIOR CENTER - NUTRITION	**$ 110,411**	**$ 103,291**	**$ 79,805**	**$ 84,542**	**$ 110,219**	**$ 150,479**	**77.99%**
SENIOR CENTER - OPERATIONS								
022-7200-529-5101	SALARIES	$ 21,887	$ 29,792	$ 33,968	$ 32,935	$ 34,494	$ 35,001	6.27%
022-7200-529-5121	FICA	$ 1,622	$ 2,222	$ 2,548	$ 2,520	$ 2,639	$ 2,678	6.25%
022-7200-529-5122	PERS-UAL	$ 2,682	$ 2,690	$ 2,638	$ 3,613	$ 3,613	$ 4,116	0.00%
022-7200-529-5123	PERS	$ 1,481	$ 2,141	$ 2,365	$ 2,592	$ 2,610	$ 2,786	7.48%
022-7200-529-5125	MEDICAL	$ 4,083	$ 3,827	$ 5,493	$ 3,598	$ 3,598	$ 5,486	52.47%
022-7200-529-5127	WORKERS COMP	$ 981	$ 1,099	$ 983	$ 1,074	$ 1,074	$ 1,260	17.32%
022-7200-529-5131	EAP	$ 4	$ 4	$ 4	$ 6	$ 6	$ 7	16.67%
022-7200-529-5133	LIFE INSURANCE	$ 10	$ 9	$ 9	$ 9	$ 9	$ 6	-33.33%
	TOTAL WAGES & BENEFITS	$ 32,749	$ 41,784	$ 48,008	$ 46,347	$ 48,043	$ 51,340	10.77%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	$ 4,510	$ (263)	$ 10,080	$ 8,000	$ 5,000	$ 6,000	-25.00%
022-7200-529-5216	COMMUNICATIONS	$ 4,521	$ 9,092	$ 6,875	$ 6,500	$ 9,457	$ 9,500	46.15%
022-7200-529-5218	UTILITIES	$ 9,873	$ 10,368	$ 6,701	$ 9,000	$ 9,000	$ 9,500	5.56%
022-7200-529-5261	LIABILITY INSURANCE	$ 562	$ 668	$ 735	$ 1,556	$ 1,556	$ 1,939	24.61%
022-7200-529-5262	PROPERTY INSURANCE	$ 176	$ 234	$ 262	$ 693	$ 693	$ 640	-7.65%
022-7200-529-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 401	$ 401	$ 478	0.00%
022-7200-529-5264	ERMA	$ 171	$ 165	$ 116	$ 172	$ 172	$ 194	12.79%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	$ 8	$ 1	$ 11	$ 25	$ 25	$ 33	32.00%
022-7200-529-5270	PROFESSIONAL SERVICES	$ 1,780	$ 2,473	$ 1,350	$ 2,500	$ 2,500	$ 2,500	0.00%
022-7200-529-5701	SENIOR CENTER KITCHEN REMODEL	$ -	$ 8,975	$ 130,806	$ -	$ 206,000	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 21,602	$ 31,714	$ 156,937	$ 28,847	$ 234,804	$ 30,784	6.71%
	TOTAL, SENIOR CENTER - OUTREACH	$ 54,351	$ 73,498	$ 204,945	$ 75,194	$ 282,847	$ 82,124	9.22%
	TOTAL SENIOR CENTER	**$ 164,762**	**$ 176,789**	**$ 284,750**	**$ 159,736**	**$ 393,066**	**$ 232,603**	**45.62%**
	TOTAL WAGES & BENEFITS	**$ 222,525**	**$ 216,785**	**$ 202,807**	**$ 216,178**	**$ 217,114**	**$ 245,808**	**13.71%**

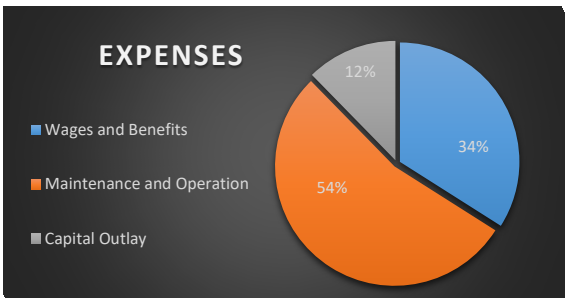
CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

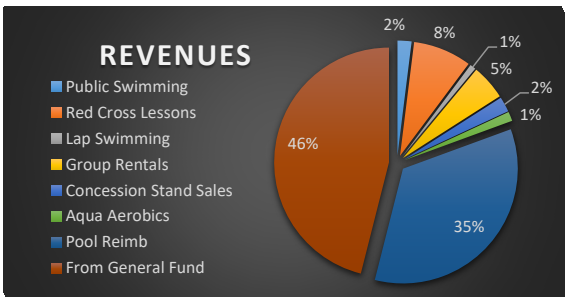
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
	TOTAL MAINTENANCE & OPERATIONS	**$ 199,389**	**$ 230,294**	**$ 332,568**	**$ 181,582**	**$ 424,850**	**$ 250,107**	**37.74%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL TRANFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 36,449**	**$ 38,319**	**$ 4,178**	**$ 55,000**	**$ 95,694**	**$ 37,000**	**-32.73%**
	TOTAL, RECREATION FUND	**$ 458,362**	**$ 485,399**	**$ 539,553**	**$ 452,760**	**$ 737,659**	**$ 532,915**	**17.70%**
	Revenues	$ 335,066	$ 380,754	$ 392,140	$ 453,900	$ 731,662	$ 537,000	
	Expenses	$ 458,362	$ 485,399	$ 539,553	$ 452,760	$ 737,659	$ 532,915	
		$ (123,296)	$ (104,645)	$ (147,413)	$ 1,140	$ (5,996)	$ 4,085	

Crandell Swim Complex

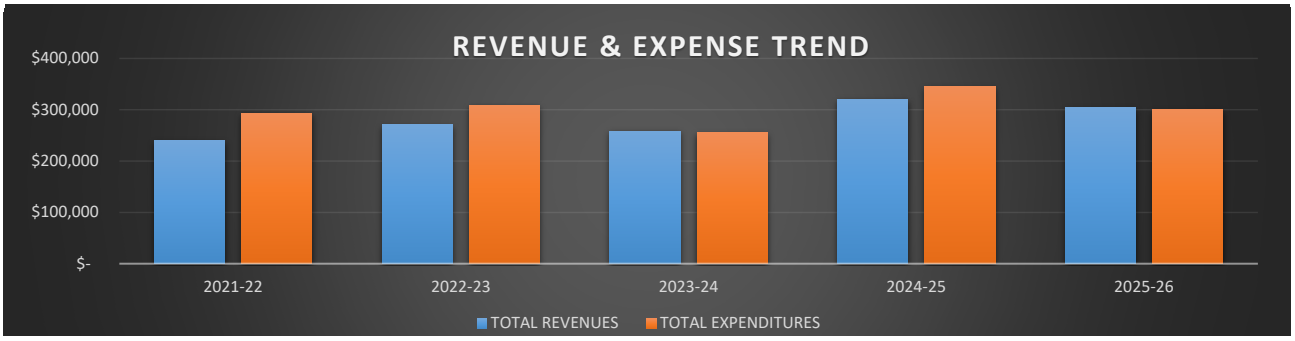
Description: This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

Budget Highlights: Pool revenues remain relatively consistent with subsidy for operations from the City's General Fund. Funding is incorporated for operations as well as capital for equipment replacement. The City shares eligibile operational costs 50/50 with the High School through a JPA.





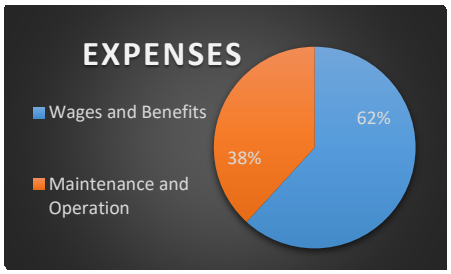
Pool	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Public Swimming	$ 8,196	$ 5,769	$ 5,469	$ 7,500	$ 5,500	$ 6,000	-20.00%
Red Cross Lessons	$ 10,800	$ 23,165	$ 27,853	$ 17,500	$ 20,000	$ 25,000	42.86%
Lap Swimming	$ 4,625	$ 4,909	$ 4,656	$ 2,500	$ 2,500	$ 2,500	0.00%
Group Rentals	$ 13,860	$ 9,780	$ 14,660	$ 15,000	$ 15,000	$ 15,000	0.00%
Concession Stand Sales	$ 6,329	$ 9,010	$ 6,868	$ 6,000	$ 7,000	$ 6,500	8.33%
Aqua Aerobics	$ 5,583	$ 3,401	$ 5,523	$ 4,000	$ 4,000	$ 4,000	0.00%
Miscelaneous-CARES Act	$ -	$ -	$ -	$ -	$ -	$ -	
Pool Reimb	$ 79,738	$ 94,752	$ 45,513	$ 93,400	$ 118,389	$ 105,000	12.42%
Transfer In From General Fund	$ 110,000	$ 120,000	$ 148,000	$ 148,000	$ 148,000	$ 140,000	-5.41%
TOTAL REVENUES	**$ 239,131**	**$ 270,785**	**$ 258,541**	**$ 293,900**	**$ 320,389**	**$ 304,000**	3.44%
EXPENDITURES							
Wages and Benefits	$ 121,041	$ 107,307	$ 90,136	$ 92,968	$ 93,531	$ 102,095	9.82%
Maintenance and Operation	$ 136,110	$ 162,984	$ 160,489	$ 145,056	$ 155,367	$ 161,218	11.14%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 36,449	$ 38,319	$ 4,178	$ 55,000	$ 95,694	$ 37,000	-32.73%
TOTAL EXPENDITURES	**$ 293,600**	**$ 308,610**	**$ 254,803**	**$ 293,024**	**$ 344,593**	**$ 300,313**	2.49%
Net Revenue/(Expenditures)	$ (54,470)	$ (37,825)	$ 3,738	$ 876	$ (24,204)	$ 3,687	320.94%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (54,470)	$ (37,825)	$ 3,738	$ 876	$ (24,204)	$ 3,687	320.94%
Beginning Fund Balance July 1	$ (68,120)	$ (122,589)	$ (160,414)	$ (156,676)	$ (156,676)	$ (180,880)	15.45%
Ending Fund Balance June 30	$ (122,589)	$ (160,414)	$ (156,676)	$ (155,800)	$ (180,880)	$ (177,192)	13.73%

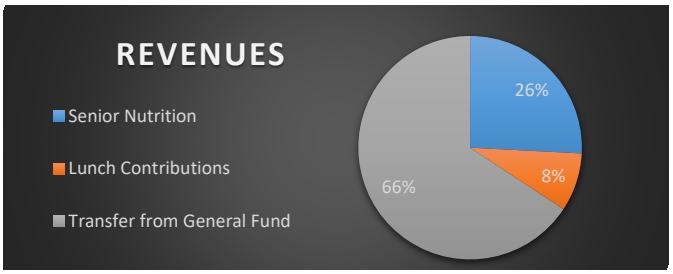


Senior Center

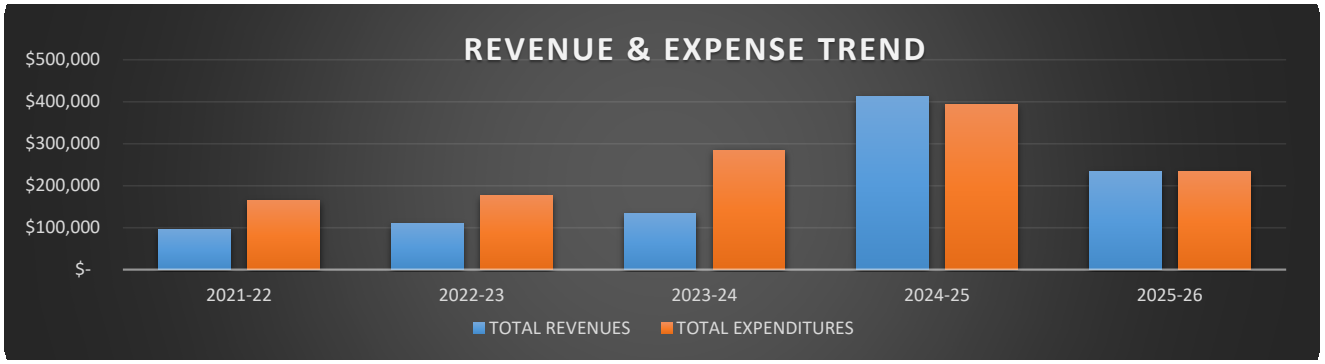
Description: The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement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

Budget Highlights: Partnerships with local organizations will help provide breakfast and hot lunches for the Senior Center M-F.





Senior Center	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Senior Nutrition	$ 28,122	$ 37,436	$ 24,737	$ 55,000	$ 58,545	$ 55,000	
Lunch Contributions	$ 12,814	$ 5,748	$ 8,861	$ 5,000	$ 12,000	$ 18,000	
Senior Center Donations					$ 20,000	$ 20,000	
SJVAP Public Benefit Grant	$ -	$ 1,785	$ -	$ -	$ -	$ -	
Kitchen Remodel Grant				$ -	$ 220,728	$ -	
Cares Act -Covid 19	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer from General Fund	$ 55,000	$ 65,000	$ 100,000	$ 100,000	$ 100,000	$ 140,000	40.00%
TOTAL REVENUES	**$ 95,936**	**$ 109,969**	**$ 133,598**	**$ 160,000**	**$ 411,273**	**$ 233,000**	45.63%
EXPENDITURES							
Wages and Benefits	$ 101,484	$ 109,478	$ 112,671	$ 123,210	$ 123,583	$ 143,714	16.64%
Maintenance and Operation	$ 63,278	$ 67,310	$ 172,079	$ 36,526	$ 269,483	$ 88,889	143.36%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 164,762**	**$ 176,789**	**$ 284,750**	**$ 159,736**	**$ 393,066**	**$ 232,603**	45.62%
Net Revenue/(Expenditures)	$ (68,826)	$ (66,820)	$ (151,152)	$ 264	$ 18,207	$ 397	50.56%
Changes in Fund Balance	$ (2)	$ (2)	$ 7				
Net Increase/(Decrease) in Fund Bal	$ (68,828)	$ (66,822)	$ (151,145)	$ 264	$ 18,207	$ 397	50.56%
Beginning Fund Balance July 1	$ (66,985)	$ (135,813)	$ (202,635)	$ (353,780)	$ (353,780)	$ (335,573)	-5.15%
Ending Fund Balance June 30	$ (135,813)	$ (202,635)	$ (353,780)	$ (353,516)	$ (335,573)	$ (335,175)	-5.19%



City of Kingsburg
Summary of Grants and Federal Projects Funds

2025-2026 Fiscal Year Budget

		Estimated Beginning Fund Balance 6/30/2025	Grant Funds/Int	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2026
	FEDERAL PROJECTS									
030	**CDBG-20th Street Project**	30,632	-	-	-	-	-	-	-	30,632
	CMAQ/RSTP									
054	**18th/Kern Lighted Crosswalk**	-	-	-	-	-	-	-	-	-
056	**Madsen Avenue Reconst Sierra to Stroud**	(666,571)	-	-	-	-	-	-	-	(666,571)
057	**Madsen Ave Bike Path Stroud to Kamm**	-	-	-	-	-	-	-	-	-
058	**Bethel/Sierra Roundabout**	1,467	-	-	-	-	-	-	-	1,467
059	**Mehlert Ave Reconstruction**	226,881	259,000	-	259,000	259,000	-	259,000	-	226,881
060	**12th Ave Sidewalks-Stroud-Aslan**	-	-	-	-	-	-	-	-	-
061	**18th Ave Sidewalks-Stroud-Klepper**	-	-	-	-	-	-	-	-	-
062	**18th Ave Sidewalks-Sierra-Stroud**	-	-	-	-	-	-	-	-	-
063	**18th Ave Reconstruction**	-	32,755	-	32,755	32,755	-	32,755	-	-
064	**20th/21st Alley Improvements**	-	279,000	-	279,000	279,000	-	279,000	-	-
065	**Gilroy/Mariposa/18th Roundabout**	-	136,000	-	136,000	136,000	-	136,000	-	-
066	**Electric Vehicle Charging Stations**	-	24,800	-	24,800	24,800	-	24,800	-	-
067	**Various RRFB Enhancements**	-	13,600	-	13,600	13,600	-	13,600	-	-
	GRANTS									
031	**Park Improvement Grants**	(347,881)	-	-	-	-	-	-	-	(347,881)
032	**Transient Orientated Development Grant**	-	-	-	-	-	-	-	-	-
034	**SLESF COPS**	70,828	178,000	-	178,000	-	245,828	245,828	(67,828)	3,000
036	**ARPA FUND**	-	-	-	-	-	-	-	-	-
108	**ACT TASK FORCE Grant**	31,938	204,785	-	204,785	-	204,785	204,785	0	31,939
109	**SCHOOL RESOURCE OFFICER**	-	-	-	-	-	-	-	-	-
110	**KJUHSD SRO**	10,534	155,153	15,000	170,153	-	170,153	170,153	-	10,534
111	**ELEMENTARY SRO**	7,877	176,361	15,000	191,361	-	191,361	191,361	-	7,877
120	**TRI-COUNTY EMT PARAMEDIC**	-	-	-	-	-	-	-	-	-
		(634,294)	1,459,454	30,000	1,489,454	745,155	812,126	1,557,281	(67,828)	(702,121)

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	
030-0000-423-0504	MARIPOSA ST RECONSTRUCTION	$ -	$ -	$ 73,433	$ -	$ -	$ -	
030-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
030-0000-423-0597	SENIOR CENTER IMPROVEMENTS	$ 171,520	$ 7,975	$ 7,975	$ -	$ -	$ -	
030-0000-423-0598	MARIPOSA STREET	$ -	$ -	$ -	$ 295,000	$ 358,989	$ -	
	TOTAL	**$ 171,520**	**$ 7,975**	**$ 81,409**	**$ 295,000**	**$ 358,989**	**$ -**	
PARK IMPROVEMENTS								
031-0000-423-0310	HOUSING RELATED PK GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
031-0000-423-0320	OTHER REVENUE-PROP 68 ATHWAL	$ -	$ -	$ 235,826	$ -	$ -	$ -	
031-0000-423-0330	OTHER REVENUE-PROP 68 DOG	$ -	$ -	$ -	$ -	$ -	$ -	
031-0000-451-0101	PROP 68 GRANT-ATHWAL PARK RES	$ -	$ -	$ (185,526)	$ -	$ 185,526	$ -	
031-0000-451-0102	PROP 68 GRANT-DOG PARK	$ -	$ -	$ -	$ -	$ 1,200,600	$ -	
	TOTAL	**$ -**	**$ -**	**$ 50,300**	**$ -**	**$ 1,386,126**	**$ -**	
FRONTAGE ROAD								
047-0000-423-0607	FRONTAGE ROAD	$ -	$ -	$ -	$ 36,000	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ 36,000	$ -	$ -	
10TH AVENUE RECONSTRUCT								
053-0000-423-0607	CML GRANTS	$ 14,355	$ -	$ -	$ -	$ -	$ -	
053-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
		$ 14,355	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
18TH/KERN LIGHTED CROSSWALK								
054-0000-423-0607	CML GRANTS	$ 16,594	$ 29,098	$ 243,748	$ -	$ -	$ -	
054-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 16,594**	**$ 29,098**	**$ 243,748**	**$ -**	**$ -**	**$ -**	
MADSEN AVE RECONST SIERRA TO STROUD								
056-0000-423-0607	CML GRANTS	$ 538,715	$ 74,860	$ 697,713	$ -	$ -	$ -	
056-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 538,715**	**$ 74,860**	**$ 697,713**	**$ -**	**$ -**	**$ -**	
MADSEN AVE BIKE PATH-STROUD TO KAMM								
057-0000-423-0607	CML GRANTS	$ 218,629	$ 82,759	$ -	$ -	$ -	$ -	
057-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 218,629**	**$ 82,759**	**$ -**	**$ -**	**$ -**	**$ -**	
BETHEL/SIERRA ROUNDABOUT								
058-0000-423-0607	CMAQ GRANTS	$ 93,680	$ 1,243,677	$ -	$ -	$ -	$ -	
058-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 93,680	$ 1,243,677	$ -	$ -	$ -	$ -	
MEHLERT AVE RECONSTRUCTION								
059-0000-423-0607	CMAQ GRANTS	$ 226,881	$ -	$ -	$ -	$ -	$ 259,000	
059-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 226,881	$ -	$ -	$ -	$ -	$ 259,000	
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-0000-423-0607	CMAQ GRANTS	$ 9,000	$ 2,250	$ 40,347	$ -	$ -	$ -	
060-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 9,000	$ 2,250	$ 40,347	$ -	$ -	$ -	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-0000-423-0607	CMAQ GRANTS	$ 48,590	$ 2,921	$ 121,374	$ 145,000	$ -	$ -	-100.00%
061-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 48,590	$ 2,921	$ 121,374	$ 145,000	$ -	$ -	-100.00%
18TH AVE SIDEWALKS-SIERRA-STROUD								
062-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
062-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
18TH AVE RECONSTRUCTION								
063-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 32,755	
063-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 32,755**	0.00%
20TH/21ST ALLEY IMPROVEMENTS								
064-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 279,000	
064-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FEDERAL PROJECTS:								
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 279,000**	0.00%
20TH/21ST ALLEY IMPROVEMENTS								
065-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 136,000	
065-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 136,000**	0.00%
ELECTRIC VEHICLE CHARGING STATIONS								
066-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 24,800	
066-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,800**	0.00%
VARIOUS RRFB ENHANCEMENTS								
067-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 13,600	
067-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,600**	0.00%
TRANSIENT ORIENTED DEVELOPMENT								
032-0000-421-0106	TOD GRANT	$ 67,600	$ 7,130	$ 11,871	$ 436,033	$ -	$ -	-100.00%
032-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 67,600**	**$ 7,130**	**$ 11,871**	**$ 436,033**	**$ -**	**$ -**	-100.00%
COPS SLESF								
034-0000-421-0106	COPS SLESF GRANT	$ 161,285	$ 251,430	$ 100,000	$ 155,000	$ 269,663	$ 175,000	12.90%
034-0000-451-0101	INTEREST	$ 825	$ 3,109	$ 4,179	$ 1,921	$ 3,300	$ 3,000	
	TOTAL	**$ 162,110**	**$ 254,539**	**$ 104,179**	**$ 156,921**	**$ 272,963**	**$ 178,000**	13.43%
LINNAEA VILLAS PUBLIC PROJECT								
035-0000-421-0106	LINNAEA VILLAS PUBLIC PROJECT	$ 714,429	$ 210,813	$ -	$ -	$ -	$ -	
035-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 714,429**	**$ 210,813**	**$ -**	**$ -**	**$ -**	**$ -**	
ARPA FUND								
036-0000-421-0106	ARPA FUNDS	$ 2,896,491	$ -	$ -	$ -	$ -	$ -	
036-0000-451-0101	INTEREST	$ 6,582	$ 69,623	$ 87,575	$ 47,563	$ 55,000	$ -	
	TOTAL	**$ 2,903,073**	**$ 69,623**	**$ 87,575**	**$ 47,563**	**$ 55,000**	**$ -**	
ABANDONED VEHICLE								
107-0000-451-0101	INTEREST	$ -	$ -	$ 804	$ -	$ 555	$ -	
	TOTAL	**$ -**	**$ -**	**$ 804**	**$ -**	**$ 555**	**$ -**	
ACT TASK FORCE								
108-0000-463-0119	ACT TASK FORCE GRANT	$ 166,862	$ 206,323	$ 168,948	$ 187,072	$ 187,072	$ 204,785	9.47%
108-0000-451-0101	INTEREST	$ 116	$ 479	$ 421	$ 304	$ 249	$ -	
108-0000-463-0100	MISCELLANEOUS	$ 1,846	$ 264	$ -	$ -	$ -	$ -	
	TOTAL	**$ 168,824**	**$ 207,066**	**$ 169,369**	**$ 187,376**	**$ 187,321**	**$ 204,785**	
SCHOOL RESOURCE OFFICER								
109-0000-463-0119	SRO GRANT	$ 98,439	$ 159,589	$ -	$ -	$ -	$ -	
109-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 98,439**	**$ 159,589**	**$ -**	**$ -**	**$ -**	**$ -**	
KJUHSD SRO								
110-0000-463-0119	SRO GRANT	$ -	$ -	$ 161,783	$ 135,701	$ 119,488	$ 155,153	
110-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
110-0000-471-0110	FROM MEASURE E	$ -	$ -	$ -	$ 25,500	$ 25,500	$ 15,000	
	TOTAL	**$ -**	**$ -**	**$ 161,783**	**$ 161,201**	**$ 144,988**	**$ 170,153**	
ELEMENTARY SRO								
111-0000-463-0119	SRO GRANT	$ -	$ -	$ 161,039	$ 144,659	$ 120,651	$ 176,361	
111-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
111-0000-471-0110	FROM MEASURE E	$ -	$ -	$ -	$ 25,500	$ 25,500	$ 15,000	
	TOTAL	**$ -**	**$ -**	**$ 161,039**	**$ 170,159**	**$ 146,151**	**$ 191,361**	
TRI-COUNTY EMT PARAMEDIC								
120-0000-422-0400	TRI-COUNTY-EMTPARAMEDIC	$ -	$ 319,107	$ 563,382	$ -	$ -	$ -	
120-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ 319,107**	**$ 563,382**	**$ -**	**$ -**	**$ -**	
	TOTAL GRANTS & FEDERAL PROJECTS	**$ 5,452,438**	**$ 2,671,407**	**$ 2,184,828**	**$ 1,253,253**	**$ 2,141,549**	**$ 973,299**	36.35%
	TOTAL TRANSFERS IN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**	
	TOTAL, GRANTS & FED PROCECTS FUNDS	**$ 5,452,438**	**$ 2,671,407**	**$ 2,494,088**	**$ 1,599,253**	**$ 2,551,538**	**$ 1,003,299**	-31.04%
	Revenues	$ 5,452,438	$ 2,671,407	$ 2,494,088	$ 1,599,253	$ 2,551,538	$ 1,003,299	-31.04%
	Expenses	$ -	$ 525,222	$ 458,793	$ -	$ -	$ 1,557,281	

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FEDERAL PROJECTS:								
		$ 5,452,438	$ 2,146,185	$ 2,035,295	$ 1,599,253	$ 2,551,538	$ (553,982)	-100.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-9100-549-5730	19TH, 20TH & 21ST	$ -	$ -	$ -	$ -	$ -	$ -	
030-9100-549-5732	SMITH STREET RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
030-9100-549-5733	SENIOR CENTER IMPROVEMENTS	$ 132,282	$ -	$ -	$ -	$ -	$ -	
030-9100-549-5734	MARIPOSA STREET	$ -	$ -	$ 73,433	$ 295,000	$ 299,896	$ -	
	CDBG TOTAL	**$ 132,282**	**$ -**	**$ 73,433**	**$ 295,000**	**$ 299,896**	**$ -**	
PARK IMPROVEMENTS								
031-9100-549-5713	PARK IMPROVEMENTS TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	$ -	$ -	$ -	$ -	$ -	$ -	
031-9100-549-5744	PROP 68 GRANT-ATHWAL PARK RESTROOM	$ -	$ 46,689	$ 192,692	$ -	$ -	$ -	
031-9100-549-5745	PROP 68 GRANT-DOG PARK	$ -	$ 10,850	$ 97,650	$ 1,200,600	$ 1,200,600	$ -	
	PARK IMPROVEMENTS TOTAL	**$ -**	**$ 57,539**	**$ 290,342**	**$ 1,200,600**	**$ 1,200,600**	**$ -**	-100.00%
FRONTAGE ROAD								
047-9100-549-5752	FRONTAGE ROAD	$ -	$ -	$ -	$ 36,000	$ 36,000	$ -	
HERITAE CLEAN CA GRANT								
048-9100-549-5740	HERITAGE CLEAN CA GRANT	$ -	$ -	$ -	$ -	$ 241,700	$ -	
10TH AVE RECONSTRUCTION								
053-9100-549-5746	SIERRA TO STROUD	$ -						
053-9100-549-5747	10TH AVE BIKE TRAIL	$ 16,718						
	10TH AVE RECONS TOTAL	$ 16,718	$ -	$ -	$ -	$ -	$ -	
18TH/KERN LIGHTED CROSSWALK								
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	$ 18,127	$ 29,098	$ 377,733	$ -	$ -	$ -	
BETHEL AVENUE IMPROVEMENTS								
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
MADSEN AVE RECON SIERRA-STROUD								
056-9100-549-5746	MADSEN AVE RECONSTRUCT	$ 555,486	$ 74,860	$ 697,713	$ -	$ 644,802	$ -	
MADSEN AV BIKE PATH STROUD-KAMM								
057-9100-549-5749	MADSEN AVE BIKE PATH	$ 310,827	$ 26,946	$ -	$ -	$ -	$ -	
BETHEL/SIERRA ROUNDABOUT								
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	$ 93,680	$ 1,242,210	$ -	$ -	$ -	$ -	
MEHLERT AVE RECONSTRUCTION								
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	$ 256,277	$ -	$ -	$ -	$ -	$ 259,000	
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-9100-549-5751	12TH AVE SIDEWALKS	$ 9,000	$ 2,250	$ 45,478	$ -	$ -	$ -	
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-9100-549-5752	18TH AVE SIDEWALKS	$ 18,414	$ 40,204	$ 161,237	$ -	$ -	$ -	
18TH AVE SIDEWALKS-SIERRA-STROUD								
062-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ -	$ 531	$ -	$ -	$ -	
18TH AVE RECONSTRUCTION								
063-9100-549-5753	18TH AVE RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ 32,755	
20TH/21ST ALLEY IMPROVEMENTS								
064-9100-549-5754	20TH/21ST ALLEY IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ 279,000	
GILROY/MARIPOSA/18TH ROUNDABOUT								
065-9100-549-5755	GILROY/MARIPOSA/18TH ROUNDABOUT	$ -	$ -	$ -	$ -	$ -	$ 136,000	
ELECTRIC VEHICLE CHARGING STATIONS AT TRAIN DEPOT								
066-9100-549-5756	ELECTRIC VEHICLE CHARGING STATIONS	$ -	$ -	$ -	$ -	$ -	$ 24,800	
VARIOUS RRFB ENHANCEMENTS								
067-9100-549-5757	VARIOUS RRFB ENHANCEMENTS	$ -	$ -	$ -	$ -	$ -	$ 13,600	
GRANTS:								
TRANSIENT ORIENTED DEVELOPMENT								
032-9100-549-5270	TOD PROGRAM	$ 67,600	$ 7,130	$ 14,259	$ 436,033	$ -	$ -	-100.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-9100-549-5715	PUBLIC BENEFIT GRANT	$ -	$ -	$ -	$ -	$ -	$ -	

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FEDERAL PROJECTS:								
COPS SLESF								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 150,000	$ 330,162	$ 150,000	$ 155,000	$ 272,963	$ 245,828	58.60%
LINNAEA VILLAS PROJECT								
035-9100-549-5701	LINNAEA VILLAS PUBLIC IMPROV	$ 407,147	$ 129,878	$ -	$ -	$ -	$ -	
ARPA FUND								
036-9100-549-5341	ARPA	$ 244,991	$ 1,048,750	$ 163,760	$ 393,515	$ 1,657,769	$ -	-100.00%
ACT TASK FORCE								
108-3400-549-5101	SALARIES	$ 97,148	$ 85,592	$ 79,855	$ 85,063	$ 87,500	$ 90,254	6.10%
108-3400-549-5102	OVERTIME	$ 3,378	$ 5,206	$ 13,939	$ 20,000	$ 20,000	$ 22,500	12.50%
108-3400-549-5121	FICA	$ 6,704	$ 6,224	$ 7,059	$ 8,037	$ 8,224	$ 8,626	7.32%
108-3400-549-5122	PERS-UAL	$ 11,494	$ 11,125	$ 6,213	$ 9,330	$ 9,330	$ 10,614	13.76%
108-3400-549-5123	PERS-PAYROLL	$ 10,252	$ 9,969	$ 9,967	$ 10,802	$ 10,802	$ 12,093	11.95%
108-3400-549-5125	MEDICAL	$ 1,795	$ 15,068	$ 26,481	$ 17,059	$ 17,059	$ 21,975	28.82%
108-3400-549-5127	WORKERS COMP	$ 6,975	$ 7,811	$ 6,751	$ 7,640	$ 7,640	$ 8,958	17.25%
108-3400-549-5129	UNIFORM ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,500	$ 1,500	50.00%
108-3400-549-5131	EAP	$ 12	$ 15	$ 14	$ 14	$ 14	$ 16	14.29%
108-3400-549-5133	LIFE INSURANCE	$ 36	$ 35	$ 35	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 138,795	$ 142,045	$ 151,314	$ 158,981	$ 162,105	$ 176,572	11.06%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	$ 1,000	$ 412	$ 1,573	$ 1,573	$ 2,200	$ 2,200	39.86%
108-3400-549-5210	DEPT TOOLS	$ 23	$ 16	$ 203	$ 600	$ 600	$ 625	4.17%
108-3400-549-5216	COMMUNICATIONS	$ 1,060	$ 1,057	$ 1,373	$ 1,100	$ 1,100	$ 1,200	9.09%
108-3400-549-5222	VEHICLE MAINTENANCE	$ 1,225	$ 1,854	$ 1,082	$ 3,500	$ 3,500	$ 3,500	0.00%
108-3400-549-5224	FUELS	$ 5,727	$ 3,104	$ 7,293	$ 12,000	$ 9,626	$ 10,000	-16.67%
108-3400-549-5261	LIABILITY INSURANCE	$ 1,655	$ 2,357	$ 2,156	$ 3,636	$ 3,636	$ 4,683	28.80%
108-3400-549-5262	PROPERTY INSURANCE	$ 517	$ 824	$ 768	$ 1,619	$ 1,619	$ 1,545	-4.57%
108-3400-549-5263	VEHICLE INSURANCE	$ 1,061	$ 1,022	$ 1,506	$ 1,604	$ 1,604	$ 1,912	19.20%
108-3400-549-5264	ERMA	$ 502	$ 581	$ 339	$ 401	$ 401	$ 468	16.71%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 24	$ 4	$ 32	$ 58	$ 58	$ 80	37.93%
108-3400-549-5296	TRAINING & EDUCATION	$ 1,065	$ 517	$ 1,517	$ 2,000	$ 2,000	$ 2,000	0.00%
	MATERIAL & SERVICES	$ 13,859	$ 11,750	$ 17,842	$ 28,091	$ 26,344	$ 28,213	0.43%
108-3400-549-5701	CAPITAL OUTLAY	$ 51	$ 66,608	$ 17,480	$ -	$ -	$ -	
	TOTAL, ACT TASK FORCE	**$ 152,704**	**$ 220,403**	**$ 186,635**	**$ 187,072**	**$ 188,448**	**$ 204,785**	**9.47%**
SCHOOL RESOURCE OFFICER								
109-3400-549-5101	SALARIES	$ 91,619	$ 69,942	$ (1,319)	$ -	$ -	$ -	
109-3400-549-5102	OVERTIME	$ 2,268	$ 3,711	$ -	$ -	$ -	$ -	
109-3400-549-5121	FICA	$ 6,887	$ 5,572	$ (97)	$ -	$ -	$ -	
109-3400-549-5122	PERS-UAL	$ 10,345	$ 10,184	$ -	$ -	$ -	$ -	
109-3400-549-5123	PERS-PAYROLL	$ 13,261	$ 6,847	$ (174)	$ -	$ -	$ -	
109-3400-549-5125	MEDICAL	$ 21,877	$ 7,433	$ (89)	$ -	$ -	$ -	
109-3400-549-5127	WORKERS COMP	$ 6,975	$ 7,811	$ -	$ -	$ -	$ -	
109-3400-549-5129	UNIFORM ALLOWANCE	$ 1,000	$ 1,000	$ -	$ -	$ -	$ -	
109-3400-549-5131	EAP	$ 18	$ 15	$ -	$ -	$ -	$ -	
109-3400-549-5133	LIFE INSURANCE	$ 29	$ 32	$ (1)	$ -	$ -	$ -	
	TOTAL WAGES & BENEFITS	$ 154,279	$ 112,548	$ (1,680)	$ -	$ -	$ -	
109-3400-549-5208	SAFETY EQUIP-WEAPONS	$ 1,000	$ -	$ -	$ -	$ -	$ -	
109-3400-549-5210	DEPT TOOLS	$ 349	$ 168	$ -	$ -	$ -	$ -	
109-3400-549-5216	COMMUNICATIONS	$ 972	$ 1,056	$ -	$ -	$ -	$ -	
109-3400-549-5222	VEHICLE MAINTENANCE	$ 305	$ 20	$ -	$ -	$ -	$ -	
109-3400-549-5224	FUELS	$ 2,700	$ 7,129	$ -	$ -	$ -	$ -	
109-3400-549-5261	LIABILITY INSURANCE	$ 2,400	$ 2,304	$ -	$ -	$ -	$ -	
109-3400-549-5262	PROPERTY INSURANCE	$ 751	$ 805	$ -	$ -	$ -	$ -	
109-3400-549-5263	VEHICLE INSURANCE	$ 1,061	$ 1,022	$ -	$ -	$ -	$ -	
109-3400-549-5264	ERMA	$ 728	$ 567	$ -	$ -	$ -	$ -	
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 35	$ 4	$ -	$ -	$ -	$ -	
109-3400-549-5296	TRAINING & EDUCATION	$ 500	$ 17	$ -	$ -	$ -	$ -	
	MATERIAL & SERVICES	$ 10,800	$ 13,092	$ -	$ -	$ -	$ -	
109-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	**$ 165,079**	**$ 125,640**	**$ (1,680)**	**$ -**	**$ -**	**$ -**	
KJUHSD SRO GRANT								
110-3400-549-5101	SALARIES	$ -	$ -	$ 70,629	$ 83,196	$ 85,653	$ 91,454	9.93%
110-3400-549-5102	OVERTIME	$ -	$ -	$ 5,041	$ 10,000	$ 5,664	$ 11,000	10.00%
110-3400-549-5121	FICA	$ -	$ -	$ 5,672	$ 7,129	$ 6,986	$ 7,838	9.94%
110-3400-549-5122	PERS-UAL	$ -	$ -	$ 2,810	$ 9,125	$ 9,125	$ 10,755	17.86%
110-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ 8,808	$ 10,569	$ 10,779	$ 12,093	14.42%
110-3400-549-5125	MEDICAL	$ -	$ -	$ 7,405	$ 12,188	$ 12,188	$ 6,255	-48.68%
110-3400-549-5127	WORKERS COMP	$ -	$ -	$ 6,751	$ 7,640	$ 7,640	$ 8,958	17.25%
110-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,500	50.00%
110-3400-549-5131	EAP	$ -	$ -	$ 14	$ 11	$ 11	$ 14	27.27%
110-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ 35	$ 36	$ 36	$ 36	0.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

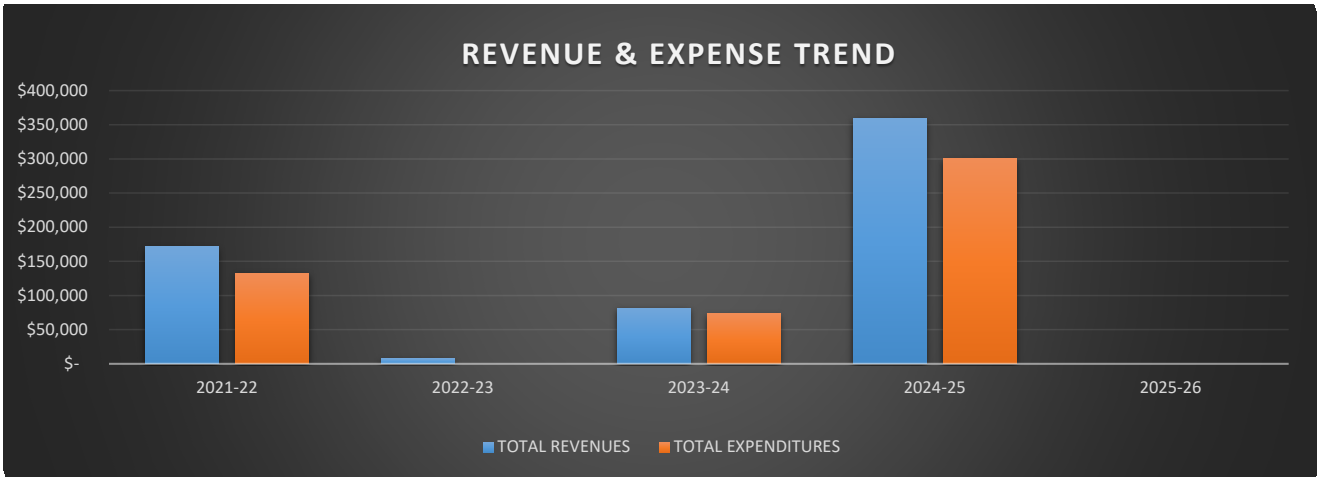
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FEDERAL PROJECTS:								
	TOTAL WAGES & BENEFITS	-	-	108,165	140,894	$ 139,081	$ 149,903	6.39%
110-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ 870	$ 2,200		$ 2,200	0.00%
110-3400-549-5210	DEPT TOOLS	$ -	$ -	$ 142	$ 600		$ 625	4.17%
110-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ 1,220	$ 1,100		$ 1,200	9.09%
110-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ 290	$ 3,500		$ 3,500	0.00%
110-3400-549-5224	FUELS	$ -	$ -	$ 3,240	$ 5,000		$ 5,000	0.00%
110-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 2,235	$ 2,738	$ 2,738	$ 4,018	46.75%
110-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 796	$ 1,219	$ 1,219	$ 1,325	8.70%
110-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 1,506	$ 1,604	$ 1,604	$ 1,912	19.20%
110-3400-549-5264	ERMA	$ -	$ -	$ 352	$ 302	$ 302	$ 401	32.78%
110-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 33	$ 44	$ 44	$ 69	56.82%
110-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ 1,391	$ 2,000			-100.00%
	MATERIAL & SERVICES	-	$ -	$ 12,075	$ 20,307	$ 5,907	$ 20,250	-0.28%
110-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	$ -	$ -	$ 120,240	$ 161,201	$ 144,988	**$ 170,153**	5.55%
ELEMENTARY SRO GRANT								
111-3400-549-5101	SALARIES	$ -	$ -	$ 87,662	$ 95,203	$ 92,008	$ 94,147	-1.11%
111-3400-549-5102	OVERTIME	$ -	$ -	$ 18,788	$ 10,000	$ 4,486	$ 11,000	10.00%
111-3400-549-5121	FICA	$ -	$ -	$ 7,909	$ 8,048	$ 7,382	$ 8,044	-0.05%
111-3400-549-5122	PERS-UAL	$ -	$ -	$ 2,810	$ 10,442	$ 10,442	$ 11,606	11.15%
111-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ 10,693	$ 11,891	$ 11,658	$ 12,474	4.90%
111-3400-549-5125	MEDICAL	$ -	$ -	$ 3,607	$ 5,581	$ 5,581	$ 20,979	275.90%
111-3400-549-5127	WORKERS COMP	$ -	$ -	$ 6,751	$ 7,640	$ 7,640	$ 8,958	17.25%
111-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,500	50.00%
111-3400-549-5131	EAP	$ -	$ -	$ 14	$ 11	$ 11	$ 14	27.27%
111-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ 32	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	-	-	139,264	149,852	$ 140,244	$ 168,758	12.62%
111-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ 1,200	$ 2,200		$ 2,200	0.00%
111-3400-549-5210	DEPT TOOLS	$ -	$ -	$ 334	$ 600		$ 625	4.17%
111-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ 1,212	$ 1,100		$ 1,200	9.09%
111-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ 377	$ 3,500		$ 3,500	0.00%
111-3400-549-5224	FUELS	$ -	$ -	$ 4,050	$ 5,000		$ 5,000	0.00%
111-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 2,235	$ 2,738	$ 2,738	$ 4,261	55.62%
111-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 796	$ 1,219	$ 1,219	$ 1,406	15.34%
111-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 1,506	$ 1,604	$ 1,604	$ 1,912	19.20%
111-3400-549-5264	ERMA	$ -	$ -	$ 352	$ 302	$ 302	$ 426	41.06%
111-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 33	$ 44	$ 44	$ 73	65.91%
111-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ 1,802	$ 2,000		$ 2,000	0.00%
	MATERIAL & SERVICES	-	$ -	$ 13,898	$ 20,307	$ 5,907	$ 22,603	11.31%
111-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	$ -	$ -	$ 153,163	$ 170,159	$ 146,151	**$ 191,361**	12.46%
TRI-COUNTY EMT PARAMEDIC								
120-6100-539-5101	SALARIES	$ -	$ 203,598	$ 190,296	$ -	$ -	$ -	0.00%
120-6100-539-5102	OVERTIME	$ -	$ 82,234	$ 66,679	$ -	$ -	$ -	0.00%
120-6100-549-5121	FICA	$ -	$ 21,703	$ 19,593	$ -	$ -	$ -	0.00%
120-6100-539-5122	PERS-UAL			$ 19,763	$ -	$ -	$ -	0.00%
120-6100-539-5123	PERS-PAYROLL	$ -	$ 23,489	$ 24,218	$ -	$ -	$ -	0.00%
120-6100-539-5125	MEDICAL	$ -	$ 31,067	$ 15,965	$ -	$ -	$ -	0.00%
120-6100-539-5127	WORKERS COMP	$ -	$ -	$ 33,968	$ -	$ -	$ -	0.00%
120-6100-539-5129	UNIFORM ALLOWANCE	$ -	$ 3,000	$ 3,000	$ -	$ -	$ -	0.00%
120-6100-539-5131	EAP	$ -	$ -	$ 144	$ -	$ -	$ -	0.00%
120-6100-539-5133	LIFE INSURANCE	$ -	$ 100	$ 96	$ -	$ -	$ -	0.00%
	TOTAL WAGES & BENEFITS	$ -	$ 365,190	$ 373,723	$ -	$ -	$ -	0.00%
120-6100-539-5210	DEPT TOOLS & SUPPLIES	$ -	$ 47,386	$ 18,604	$ -	$ -	$ -	0.00%
120-6100-539-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
120-6100-539-5261	LIABILITY INSURANCE	$ -	$ -	$ 22,023	$ -	$ -	$ -	0.00%
120-6100-539-5262	PROPERTY INSURANCE	$ -	$ -	$ 8,076	$ -	$ -	$ -	0.00%
120-6100-539-5263	VEHICLE INSURANCE	$ -	$ -	$ 1,380	$ -	$ -	$ -	0.00%
120-6100-539-5264	ERMA	$ -	$ -	$ 3,466	$ -	$ -	$ -	0.00%
120-6100-539-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 286	$ -	$ -	$ -	0.00%
120-6100-539-5270	PROFESSIONAL SERVICES	$ -	$ 17,715	$ 13,069	$ -	$ -	$ -	0.00%
120-6100-539-5296	TRAINING & EDUCATION	$ -	$ 10,042	$ 7,625	$ -	$ -	$ -	0.00%
	TOTAL MAINT. & OPERATIONS	$ -	$ 75,143	$ 74,528	$ -	$ -	$ -	0.00%
120-6100-539-5701	CAPITAL OUTLAY	$ -	$ 84,890	$ 10,542	$ -	$ -	$ -	0.00%
		$ -	$ 84,890	$ 10,542	$ -	$ -	$ -	0.00%
120-6100-539-5505	TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, TRI-COUNTY EMT PARAMEDIC	**$ -**	**$ 525,222**	**$ 458,793**	**$ -**	**$ -**	**$ -**	**0.00%**
	Revenues	$ 5,452,438	$ 2,671,407	$ 2,494,088	$ 1,599,253	$ 2,551,538	$ 1,003,299	-37.26%
	Expenses	$ -	$ 525,222	$ 458,793	$ -	$ -	$ 1,557,281	0.00%
		$ 5,452,438	$ 2,146,185	$ 2,035,295	$ 1,599,253	$ 2,551,538	$ (553,982)	-100.00%

COMMUNITY DEVELOPMENT BLOCK GRANT

Description: The Community Development Block Grant Program provides funds from the U.S. Department of Housing and Urban Development on a pass-through from Fresno County for the purpose of benefiting low-moderate income persons.

Budget Highlights: none.

Community Development Block Grant	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
CDBG Revenue	$ 171,520	$ 7,975	$ 81,409	$ 295,000	358,989	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 171,520**	**$ 7,975**	**$ 81,409**	**$ 295,000**	**$ 358,989**	**$ -**	
EXPENDITURES							
Capital Outlay	$ 132,282	$ -	$ 73,433	$ 295,000	$ 299,896	$ -	
TOTAL EXPENDITURES	**$ 132,282**	**$ -**	**$ 73,433**	**$ 295,000**	**$ 299,896**	**$ -**	
Net Revenue/(Expenditures)	$ 39,238	$ 7,975	$ 7,975	$ -	$ 59,093	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 39,238	$ 7,975	$ 7,975	$ -	$ 59,093	$ -	
Beginning Fund Balance, July 1	$ (83,649)	$ (44,411)	$ (36,436)	$ (28,461)	$ (28,461)	$ 30,632	
Ending Fund Balance, June 30	$ (44,411)	$ (36,436)	$ (28,461)	$ (28,461)	$ 30,632	$ 30,632	

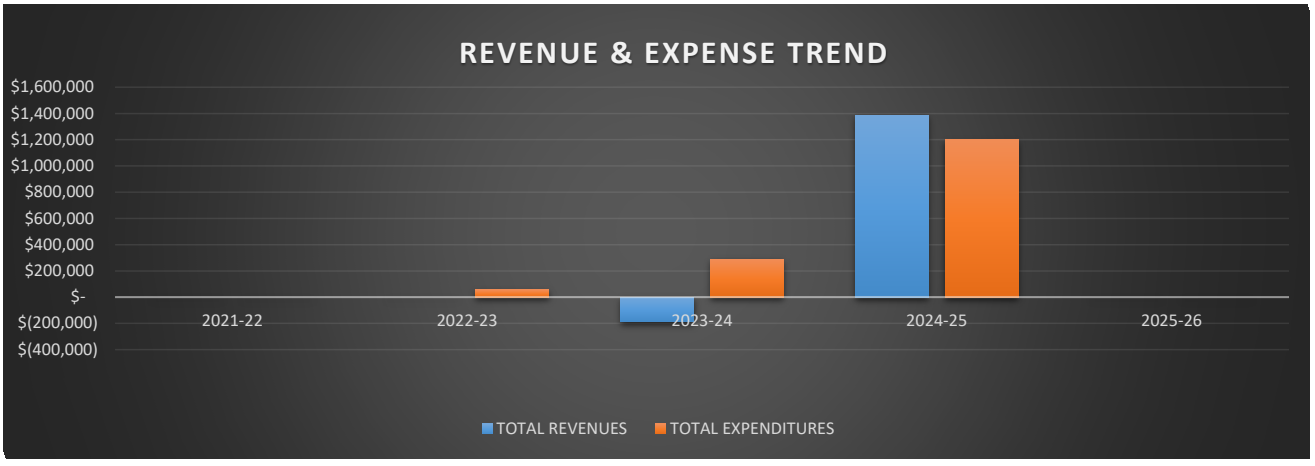


PARK IMPROVEMENT GRANTS

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

Budget Highlights: None.

Park Improvements	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Prop 68 Grant- Dog Park	$ -	$ -	$ -	$ -	$ 1,200,600	$ -	
Prop 68 Grant-Athwal park restroom	$ -	$ -	$ (185,526)	$ -	$ 185,526	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ (185,526)**	**$ -**	**$ 1,386,126**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ 57,539	$ 290,342	$ 1,200,600	$ 1,200,600	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 57,539**	**$ 290,342**	**$ 1,200,600**	**$ 1,200,600**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ (57,539)	$ (475,868)	$ (1,200,600)	$ 185,526	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ (57,539)	$ (475,868)	$ (1,200,600)	$ 185,526	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ (57,539)	$ (533,407)	$ (533,407)	$ (347,881)	
Ending Fund Balance, June 30	$ -	$ (57,539)	$ (533,407)	$ (1,734,007)	$ (347,881)	$ (347,881)	

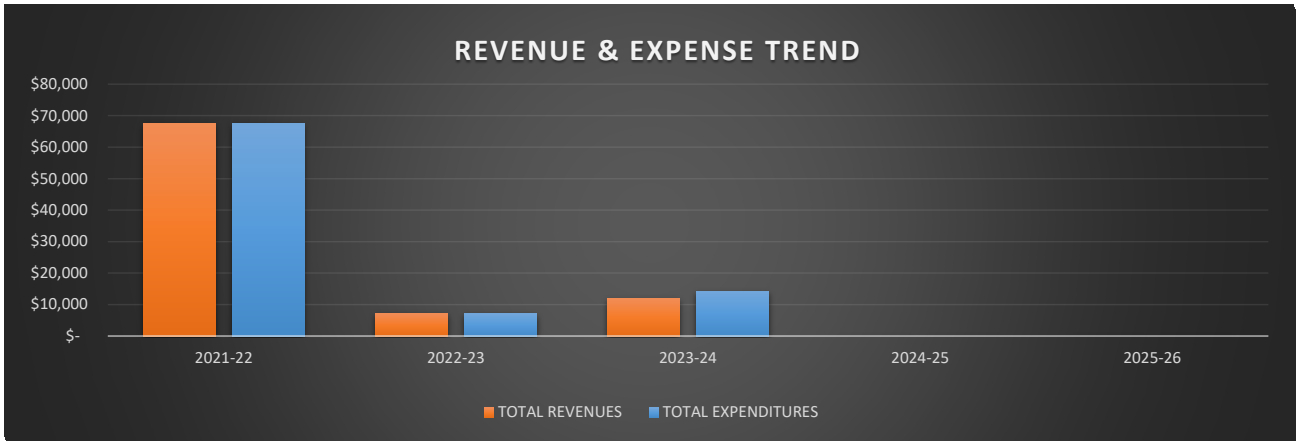


TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

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

Budget Highlights: The project was completed in FY25.

TOD Grant	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Transit Oriented Development Grant	$ 67,600	$ 7,130	$ 11,871	$ 436,033	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 67,600**	**$ 7,130**	**$ 11,871**	**$ 436,033**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ 67,600	$ 7,130	$ 14,259	$ 436,033	$ -	$ -	
TOTAL EXPENDITURES	**$ 67,600**	**$ 7,130**	**$ 14,259**	**$ 436,033**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ (2,389)	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ 2,389	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

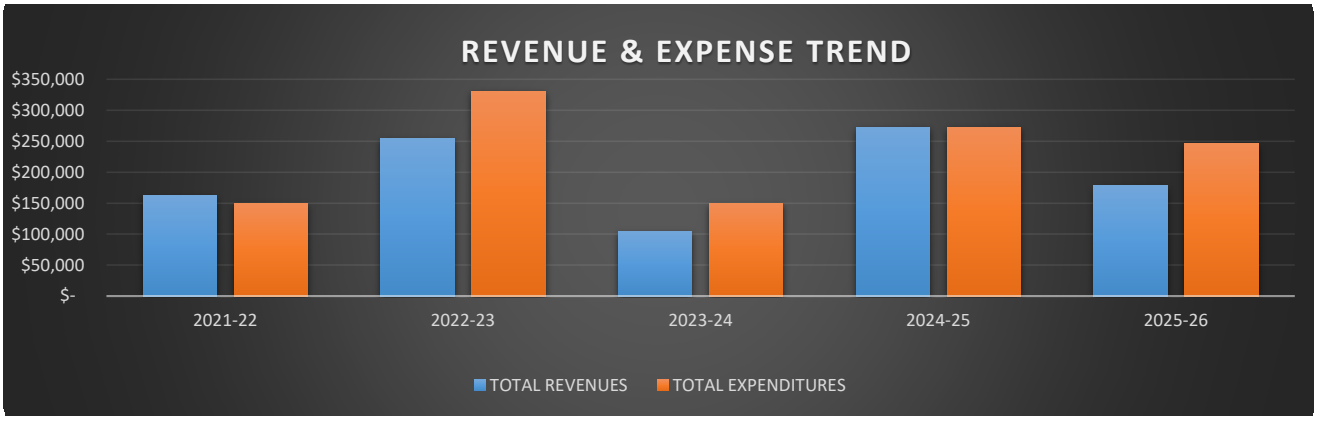


COPS - SLESF

Description: These funds are part of the annual State budget allocation and are restricted for frontline law enforcement use. COPS funds are allocated by population.

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

COPS - SLESF	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	$ 161,285	$ 251,430	$ 100,000	$ 155,000	$ 269,663	$ 175,000	12.90%
Interest	$ 825	$ 3,109	$ 4,179	$ 1,921	$ 3,300	$ 3,000	
TOTAL REVENUES	**$ 162,110**	**$ 254,539**	**$ 104,179**	**$ 156,921**	**$ 272,963**	**$ 178,000**	13.43%
EXPENDITURES							
Transfers to Other Funds	$ 150,000	$ 330,162	$ 150,000	$ 155,000	$ 272,963	$ 245,828	58.60%
TOTAL EXPENDITURES	**$ 150,000**	**$ 330,162**	**$ 150,000**	**$ 155,000**	**$ 272,963**	**$ 245,828**	58.60%
Net Revenue/(Expenditures)	$ 12,110	$ (75,623)	$ (45,821)	$ 1,921	$ -	$ (67,828)	
Changes in Fund Balance	$ (824)	$ -	$ 824				
Net Increase/(Decrease) in Fund Balance	$ 11,286	$ (75,623)	$ (44,997)	$ 1,921	$ -	$ (67,828)	
Beginning Fund Balance, July 1	$ 180,162	$ 191,448	$ 115,825	$ 70,828	$ 70,828	$ 70,828	
Ending Fund Balance, June 30	$ 191,448	$ 115,825	$ 70,828	$ 72,749	$ 70,828	$ 3,000	0.00%

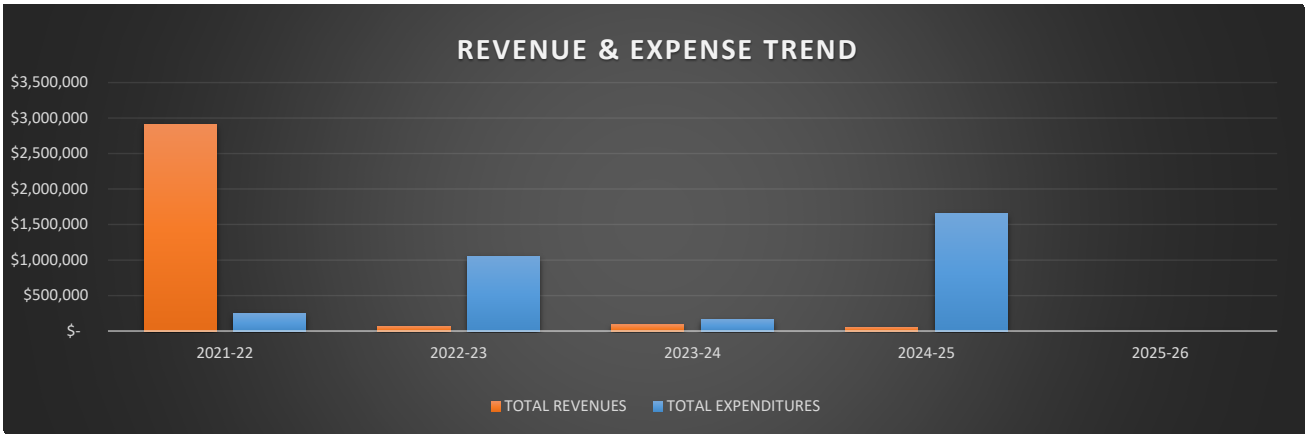


AMERICAN RESCUE PLAN ACT (ARPA)

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

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

ARPA FUND	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
ARPA Funds	$ 2,896,491	$ -	$ -	$ -	$ -	$ -	
Interest	$ 6,582	$ 69,623	$ 87,575	$ 44,852	$ 55,000	$ -	
TOTAL REVENUES	**$ 2,903,073**	**$ 69,623**	**$ 87,575**	**$ 44,852**	**$ 55,000**	**$ -**	
EXPENDITURES							
Hazard Payroll	$ 194,991	$ -	$ -	$ -	$ -	$ -	
Senior Center Nutrition	$ 50,000	$ -	$ -	$ -	$ -	$ -	
Fiber Optic Project	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	
Professional Services-Grants Consulting	$ -	$ 48,750	$ 78,000	$ 78,000	$ 78,000	$ -	
Professional Services-General Plan Update			$ 85,760	$ 315,515	$ 101,983	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Payroll	$ -	$ -	$ -	$ -	$ 1,477,786	$ -	
TOTAL EXPENDITURES	**$ 244,991**	**$ 1,048,750**	**$ 163,760**	**$ 393,515**	**$ 1,657,769**	**$ -**	
Net Revenue/(Expenditures)	$ 2,658,082	$ (979,127)	$ (76,185)	$ (348,663)	$ (1,602,769)	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 2,658,082	$ (979,127)	$ (76,185)	$ (348,663)	$ (1,602,769)	$ -	
Beginning Fund Balance, July 1	$ -	$ 2,658,082	$ 1,678,954	$ 1,602,769	$ 1,602,769	$ 0	
Ending Fund Balance, June 30	**$ 2,658,082**	**$ 1,678,954**	**$ 1,602,769**	**$ 1,254,107**	**$ 0**	**$ 0**	

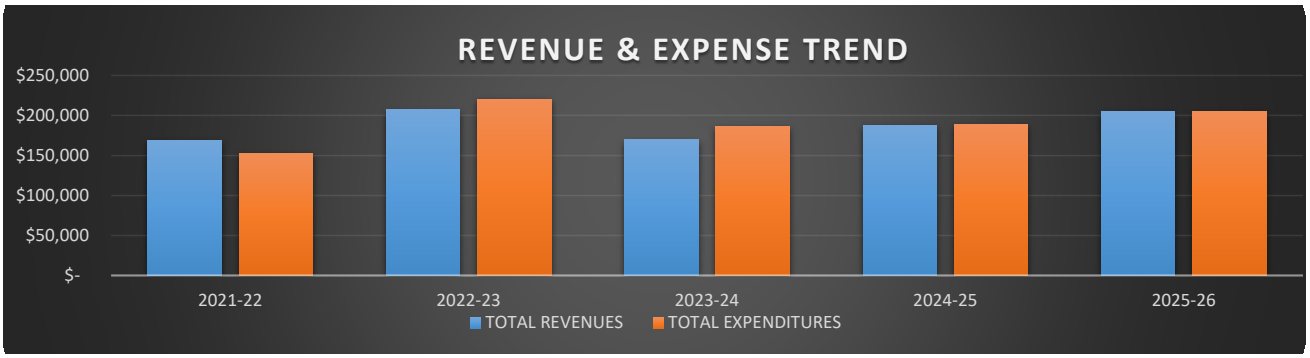


ACT TASK FORCE GRANT

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

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

ACT TASK FORCE FUND	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
Act Task Force Grant	$ 168,708	$ 206,586	$ 168,948	$ 187,072	$ 187,072	$ 204,785	
Interest	$ 116	$ 479	$ 421	$ 304	$ 249	$ -	
TOTAL REVENUES	**$ 168,824**	**$ 207,066**	**$ 169,369**	**$ 187,376**	**$ 187,321**	**$ 204,785**	
EXPENDITURES							
Wages and Benefits	$ 138,795	$ 142,045	$ 151,314	$ 158,981	$ 162,105	$ 176,572	
Maintenance and Operation	$ 13,859	$ 11,750	$ 17,842	$ 28,091	$ 26,344	$ 28,213	
Capital Outlay	$ 51	$ 66,608	$ 17,480	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 152,704**	**$ 220,403**	**$ 186,635**	**$ 187,072**	**$ 188,448**	**$ 204,785**	
Net Revenue/(Expenditures)	$ 16,120	$ (13,337)	$ (17,266)	$ 304	$ (1,127)	$ 0	
Changes in Fund Balance		$ 9,624					
Net Increase/(Decrease) in Fund Balance	$ 16,120	$ (3,713)	$ (17,266)	$ 304	$ (1,127)	$ 0	
Beginning Fund Balance, July 1	$ 37,925	$ 54,045	$ 50,332	$ 33,065	$ 33,065	$ 31,938	
Ending Fund Balance, June 30	$ 54,045	$ 50,332	$ 33,065	$ 33,370	$ 31,938	$ 31,939	

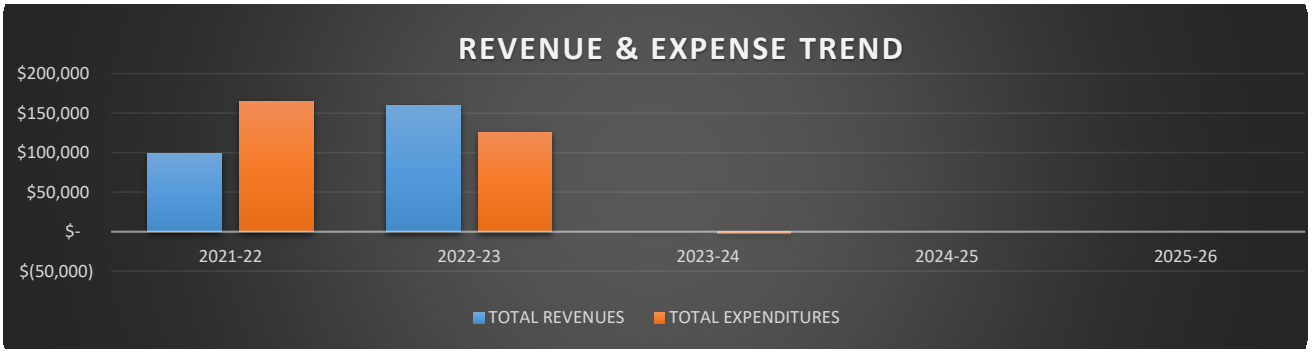


PROP 56 - TOBACCO ENFORCEMENT GRANT

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

Budget Highlights: No expenditures are scheduled.

SCHOOL RESOURCE OFFICER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
School Resource Officer	$ 98,439	$ 159,589	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 98,439**	**$ 159,589**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ 154,279	$ 112,548	$ (1,680)	$ -	$ -	$ -	
Maintenance and Operation	$ 10,800	$ 13,092	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 165,079**	**$ 125,640**	**$ (1,680)**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (66,640)	$ 33,950	$ 1,680	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (66,640)	$ 33,950	$ 1,680	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ (66,640)	$ (32,690)	$ (31,010)	$ (31,010)	$ (31,010)	
Ending Fund Balance, June 30	$ (66,640)	$ (32,690)	$ (31,010)	$ (31,010)	$ (31,010)	$ (31,010)	

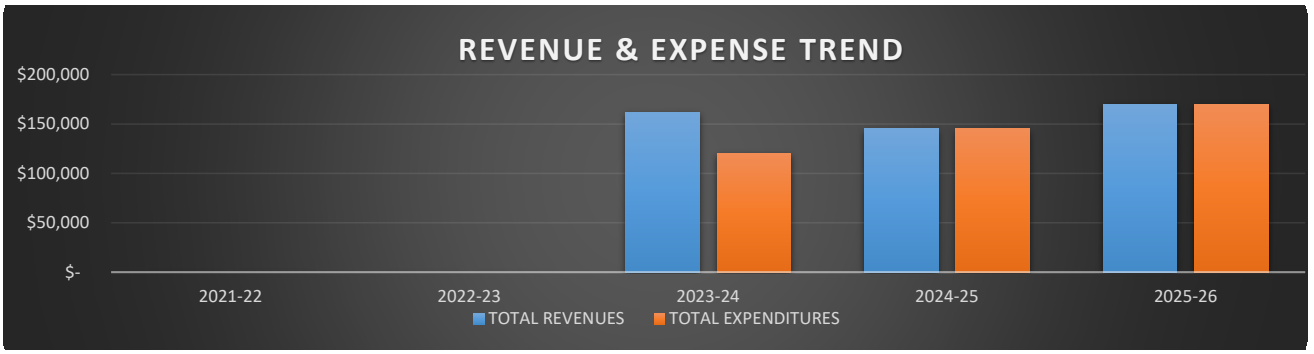


SCHOOL RESOURCE OFFICER GRANT

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

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

SCHOOL RESOURCE OFFICER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ -	$ 161,783	$ 161,201	$ 119,488	$ 155,153	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer from Measure E	$ -	$ -	$ -	$ -	$ 25,500	$ 15,000	
TOTAL REVENUES	**$ -**	**$ -**	**$ 161,783**	**$ 161,201**	**$ 144,988**	**$ 170,153**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ 108,165	$ 140,894	$ 139,081	$ 149,903	
Maintenance and Operation	$ -	$ -	$ 12,075	$ 20,307	$ 5,907	$ 20,250	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 120,240**	**$ 161,201**	**$ 144,988**	**$ 170,153**	
Net Revenue/(Expenditures)	$ -	$ -	$ 41,543	$ -	$ 0	$ 0	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 41,543	$ -	$ 0	$ 0	
Beginning Fund Balance, July 1	$ -	$ -	$ (31,010)	$ 10,533	$ 10,533	$ 10,534	
Ending Fund Balance, June 30	$ -	$ -	$ 10,533	$ 10,533	$ 10,534	$ 10,534	

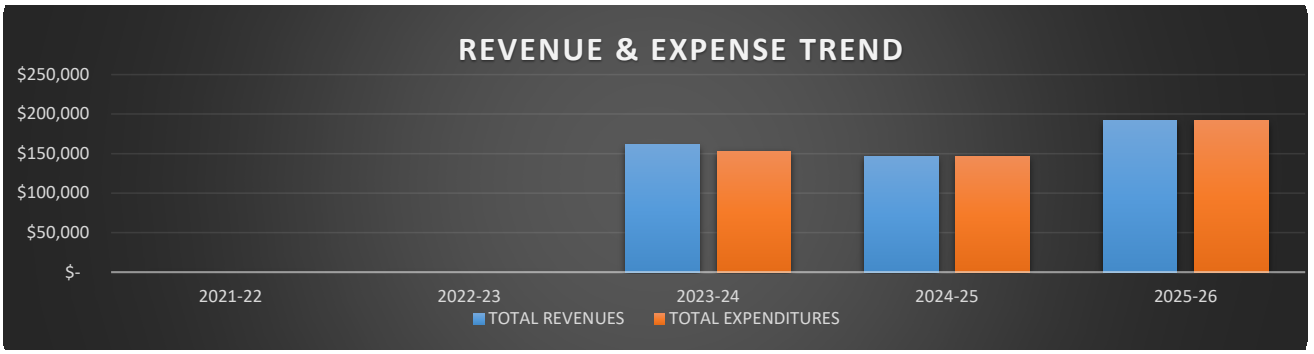


SCHOOL RESOURCE OFFICER GRANT

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

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

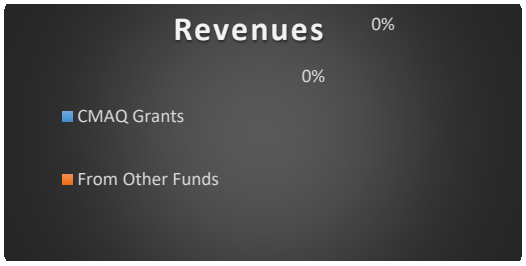
SCHOOL RESOURCE OFFICER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ -	$ 161,039	$ 144,659	$ 120,651	$ 176,361	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer from Measure E	$ -	$ -	$ -	$ 25,500	$ 25,500	$ 15,000	
TOTAL REVENUES	**$ -**	**$ -**	**$ 161,039**	**$ 170,159**	**$ 146,151**	**$ 191,361**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ 139,264	$ 149,852	$ 140,244	$ 168,758	
Maintenance and Operation	$ -	$ -	$ 13,898	$ 20,307	$ 5,907	$ 22,603	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 153,163**	**$ 170,159**	**$ 146,151**	**$ 191,361**	
Net Revenue/(Expenditures)	$ -	$ -	$ 7,877	$ -	$ 0	$ 0	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 7,877	$ -	$ 0	$ 0	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ 7,877	$ 7,877	$ 7,877	
Ending Fund Balance, June 30	$ -	$ -	$ 7,877	$ 7,877	$ 7,877	$ 7,877	



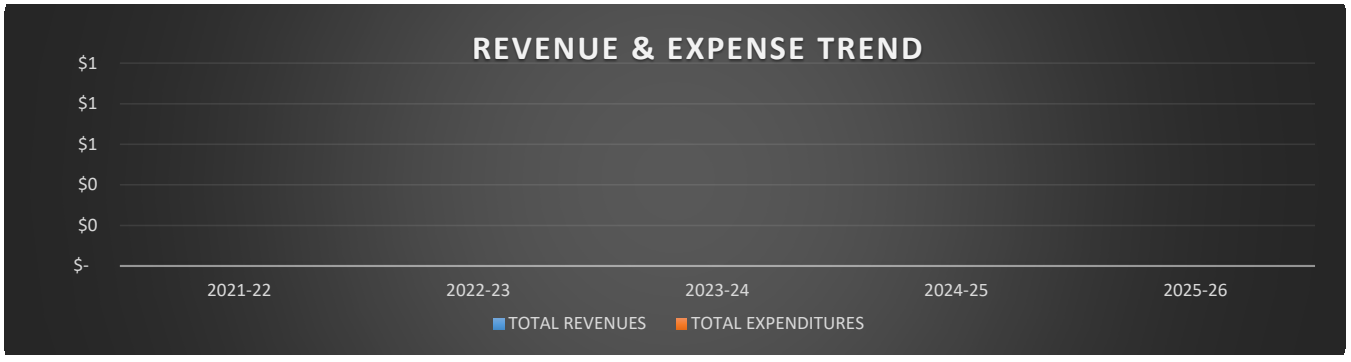
MADSEN AVE RECON - STROUD TO SIERRA

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

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



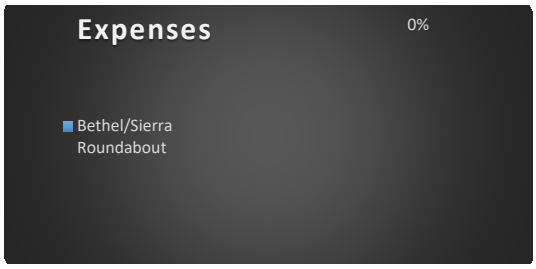
Madsen Avenue - Stroud to Kamm	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 538,715	$ 74,860	$ 697,713	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 538,715**	**$ 74,860**	**$ 697,713**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 555,486	$ 74,860	$ 697,713	$ -	$ 644,802	$ -	
TOTAL EXPENDITURES	$ 555,486	$ 74,860	$ 697,713	$ -	$ 644,802	**$ -**	
Net Revenue/(Expenditures)	$ (16,771)	$ -	$ -	$ -	$ (644,802)	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (16,771)	$ -	$ -	$ -	$ (644,802)	$ -	
Beginning Fund Balance, July 1	$ (4,998)	$ (21,769)	$ (21,769)	$ (21,769)	$ (21,769)	$ (666,571)	
Ending Fund Balance, June 30	$ (21,769)	$ (21,769)	$ (21,769)	$ (21,769)	$ (666,571)	$ (666,571)	

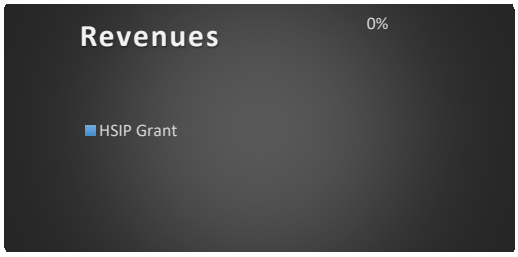


BETHEL / SIERRA ROUNDABOUT

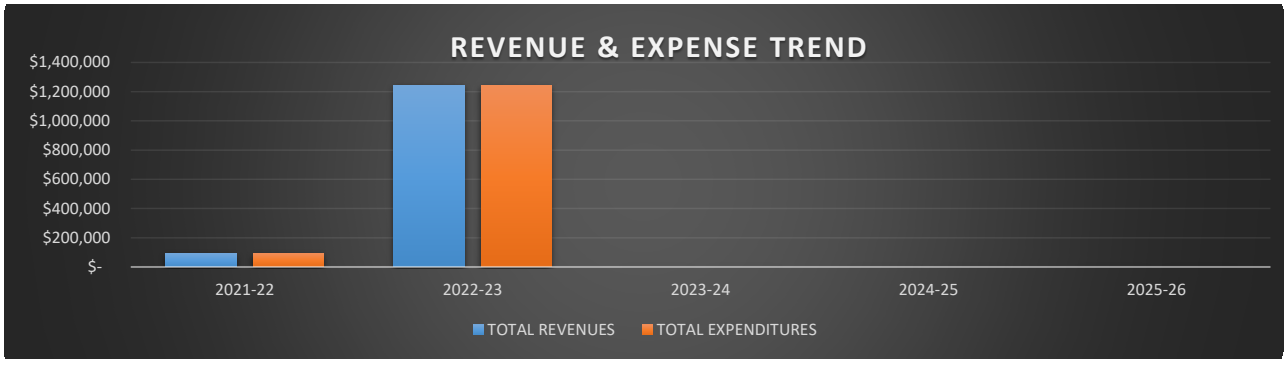
Description: This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

Budget Highlights: This project was completed in FY23.





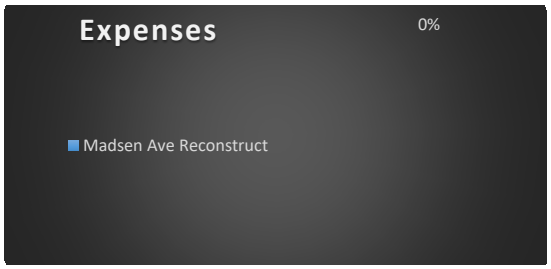
Bethel / Sierra Roundabout	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
HSIP Grant	$ 93,680	$ 1,243,677	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 93,680**	**$ 1,243,677**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Bethel/Sierra Roundabout	$ 93,680	$ 1,242,210	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	$ 93,680	$ 1,242,210	$ -	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ -	$ 1,467	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 1,467	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ 1,467	$ 1,467	$ 1,467	$ 1,467	
Ending Fund Balance, June 30	$ -	$ 1,467	$ 1,467	$ 1,467	$ 1,467	$ 1,467	

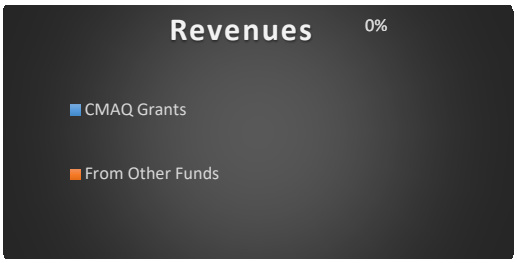


MEHLERT AVE RECONSTRUCTION

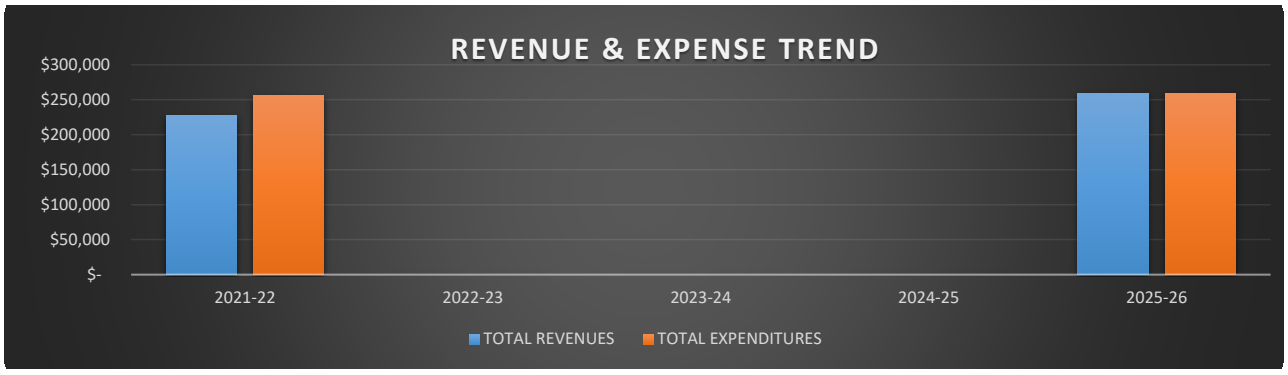
Description: This fund is for the Federal Grant which is to be used on Mehlert Ave Reconstruction.

Budget Highlights: None.





Mehlert Ave Reconstruction	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 226,881	$ -	$ -	$ -	$ -	$ 259,000	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 226,881**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 259,000**	
EXPENDITURES							
Mehlert Ave Reconstruction	$ 256,277	$ -	$ -	$ -	$ -	$ 259,000	
TOTAL EXPENDITURES	$ 256,277	$ -	$ -	$ -	$ -	$ 259,000	
Net Revenue/(Expenditures)	$ (29,396)	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (29,396)	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ (29,396)	$ (29,396)	$ (29,396)	$ (29,396)	$ (29,396)	
Ending Fund Balance, June 30	$ (29,396)	$ (29,396)	$ (29,396)	$ (29,396)	$ (29,396)	$ (29,396)	



Debt Service Overview

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. The total City debt is $8,187,762. and the total estimated actual value of property is $927,938,110. Following are the City's debt service funds.

KINGSBURG JOINT POWERS AUTHORITY BONDS

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

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

S&P Global Credit Rating Update

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

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

Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project

On May 14, 2015, the City issued $2,700,000 in lease revenue bonds with interest rates range from 2.0% to 3.5% payable semi-annually. The bonds were to refund $2,685,000 of outstanding Kingsburg Public Financing Authority 2004 Lease Revenue Bonds, Fire Department Facilities. These bonds are payable from fees for ambulance services. The principal payments in amounts from $140,000 to $180,000 are due annually through fiscal year 2034. At June 30, 2025 bonds outstanding amount to $1,440,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2025 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2025	140,000	44,963	184,963
2026-2030	610,000	135,519	745,519
2031-2034	690,000	49,175	739,175
	$1,440,000	$229,657	$ 1 ,669,657

CIEDB Water Loan

On August 31, 2004, the City, as purchaser, entered into an installment sale agreement with the California Infrastructure and Economic Development Bank (CIEDB), as seller, of a water system upgrade. As part of the agreement, CIEDB agreed to design, acquire and construct the project for, and sell the project to, the purchaser. In order to implement these provisions, the CIEDB appointed the City as its agent for the purpose of such design, acquisition and construction. The agreement after the 2011 amendment, in the amount not to exceed $3,147,396, bears interest at 2.98% with semi-annual payments on August 1 and February 1. Linder the terms of the agreement, CIEDB issued tax-exempt bonds to be used for the funding of the project. At June 30, 2025, the loan outstanding amounts to $1,343,391.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2025 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	117,293	38,286	155,579
2027-2031	641,023	136,054	777,077
2032-2035	585,075	35,510	620,585
	$1,343,391	$209,850	$1,553,241

2023 Equipment Lease-Purchase Agreement-Solar Improvements

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

Annual debt service requirements for the 2023 Equipment Lease-Purchase Agreement-Solar Improvements at June 30, 2025 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2026	113,000	154,834	267,834
2027-2031	656,000	686,522	1,342,522
2032-2043	2,505,000	849,508	3,354,508
	$3,274,000	$1,690,864	$4,964,864

CITY OF KINGSBURG
Summary of Finance Authority Funds

2025/26 Fiscal Year Budget

	Finance Authority	*Special Assessment District 1991-1*	*Special Assessment District 1991-1 - Supplemental*	*Special Assessment District 1992-1*	*Special Assessment District 1992-2*	*Total*
Actual Fund Balance, June 30, 2024	1,735,020	(220,000)	815	135,294	96,056	1,747,184
Estimated Beg. Fund Bal., June 30, 2025	1,544,072	0	0	(0)	(0)	- 1,544,072
Revenues:						
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenses:						
Fiscal Agent Fees	2,310	-	-	-	-	2,310
Principle Retirement	140,000	-	-	-	-	140,000
Interest Expense	44,963	-	-	-	-	44,963
Total Expenses	187,273	-	-	-	-	187,273
Net Result	*(187,273)*	-	-	-	-	*(187,273)*
Projected Fund Balance, June 30, 2026	**$ 1,356,800**	**$ 0**	**$ 0**	**$ (0)**	**$ (0)**	**$ 1,356,799**

CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
FINANCE AUTHORITY								
750-0000-451-0101	INTEREST	$ 64,746	$ 56,394	$ 52,413	$ -	$ -	$ -	
	TOTAL	**$ 64,746**	**$ 56,394**	**$ 52,413**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS DIST 1991-1								
754-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
754-0000-491-0201	ASSESSMENTS RECEIVED	$ 66	$ -	$ -	$ -	$ -	$ -	
754-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 66**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 91-1 SUPP								
755-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
755-0000-491-0201	ASSESSMENTS RECEIVED	$ 5	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 5**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 92-1								
756-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
756-0000-491-0201	ASSESSMENTS RECEIVED	$ 45,496	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 45,496**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 92-2 AGENCY								
757-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
757-0000-491-0201	ASSESSMENTS RECEIVED	$ 40,061	$ -	$ -	$ -	$ -	$ -	
757-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 40,061**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 64,746**	**$ 56,394**	**$ 52,413**	**$ -**	**$ -**	**$ -**	
	TOTAL ASSESSMENTS	**$ 85,627**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL PREPAYMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 150,373**	**$ 56,394**	**$ 52,413**	**$ -**	**$ -**	**$ -**	
	Revenues	$ 150,373	$ 56,394	$ 52,413	$ -	$ -	$ -	
	Expenses	$ 381,044	$ 191,723	$ 189,723	$ -	$ 190,948	$ 187,273	
		$ (230,671)	$(135,329)	$(137,309)	$ -	$ (190,948)	$ (187,273)	

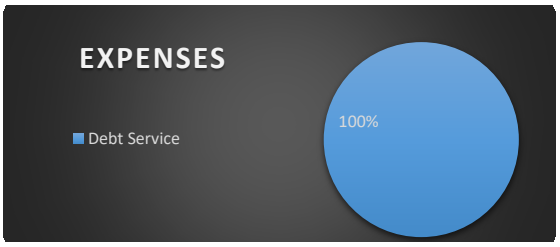
CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

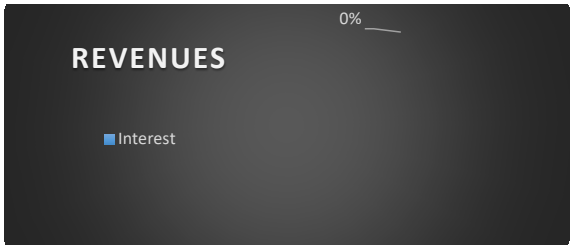
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
KINGSBURG JOINT POWERS AUTHORITY								
750-9100-519-5280	MISC BOND FEES	$ 4,845	$ 2,310	$ 2,310	$ -	$ 2,310	$ 2,310	
750-9100-519-5474	BOND PRINCIPAL EXPENSE	$ 289,100	$ 130,000	$ 135,000	$ -	$ 140,000	$ 140,000	
750-9100-519-5475	INTEREST EXPENSE	$ 69,694	$ 56,388	$ 52,413	$ -	$ 48,638	$ 44,963	
	TOTAL	**$ 363,638**	**$ 188,698**	**$ 189,723**	**$ -**	**$ 190,948**	**$ 187,273**	
SPEC ASSESS 91-1 AGENCY								
754-9100-519-5280	MISC BOND FEES	$ -	$ -	$ -	$ -	$ -	$ -	
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 2,655	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 2,655**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 91-1 SUPP AGEN								
755-9100-519-5280	MISC BOND FEES	$ -	$ -	$ -	$ -	$ -	$ -	
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 89	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 89**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 92-1 AGENCY								
756-9100-519-5280	MISC BOND FEES	$ 2,429	$ -	$ -	$ -	$ -	$ -	
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 5,031	$ 1,750	$ -	$ -	$ -	$ -	
	TOTAL	**$ 7,460**	**$ 1,750**	**$ -**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 92-2 AGENCY								
757-9100-519-5280	MISC BOND FEES	$ 3,377	$ -	$ -	$ -	$ -	$ -	
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 3,825	$ 1,275	$ -	$ -	$ -	$ -	
	TOTAL	**$ 7,202**	**$ 1,275**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL BOND FEES	**$ 10,650**	**$ 2,310**	**$ 2,310**	**$ -**	**$ 2,310**	**$ 2,310**	
	TOTAL INTEREST EXPENSE	**$ 69,694**	**$ 56,388**	**$ 52,413**	**$ -**	**$ 48,638**	**$ 44,963**	
	TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL KJPA BOND PRINCIPAL PAID	**$ 289,100**	**$ 130,000**	**$ 135,000**	**$ -**	**$ 140,000**	**$ 140,000**	
	TOAL ASSESSMENT BOND PMTS	**$ 11,600**	**$ 3,025**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 381,044**	**$ 191,723**	**$ 189,723**	**$ -**	**$ 190,948**	**$ 187,273**	
	Revenues	$ 150,373	$ 56,394	$ 52,413	$ -	$ -	$ -	
	Expenses	$ 381,044	$ 191,723	$ 189,723	$ -	$ 190,948	$ 187,273	
		$ (230,671)	$ (135,329)	$ (137,309)	$ -	$ (190,948)	$ (187,273)	

FINANCE AUTHORITY

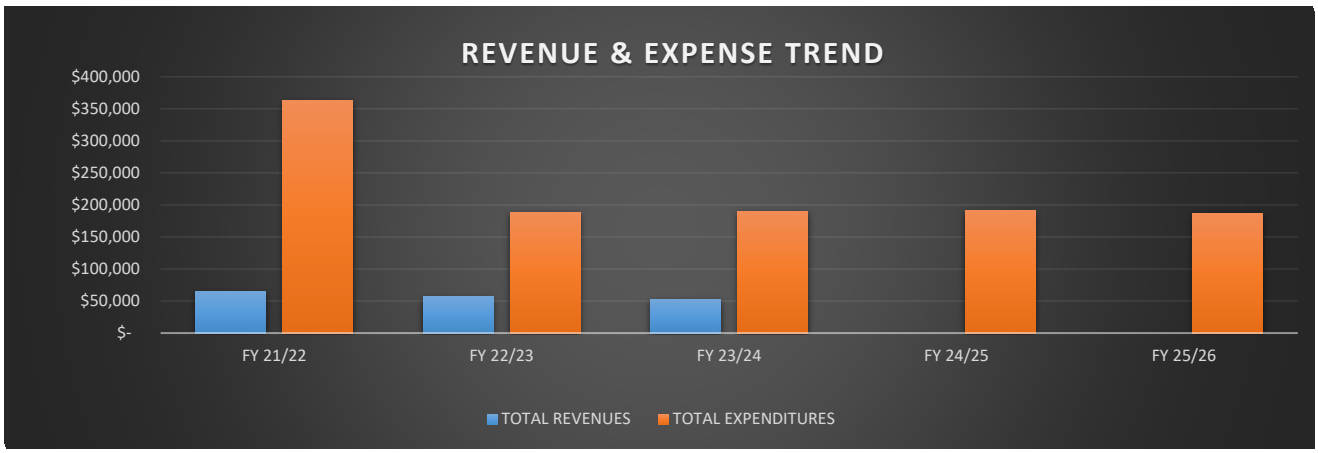
Description: The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds and the outstanding bond payments for Fire Station #2.

Budget Highlights: The City continues to pay down outstanding debt. All existing debt was refinanced in 2015, expecting to save the City nearly $400,000 over the life of the bonds. The Mello-Roos assessments are all mature and have been paid off.





Finance Authority	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Assesment Received	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ 64,746	$ 56,394	$ 52,413	$ -	$ -	$ -	
TOTAL REVENUES	**$ 64,746**	**$ 56,394**	**$ 52,413**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 363,638	$ 188,698	$ 189,723	$ -	$ 190,948	$ 187,273	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 363,638**	**$ 188,698**	**$ 189,723**	**$ -**	**$ 190,948**	**$ 187,273**	0.00%
Net Revenue/(Expenditures)	$ (298,892)	$ (132,304)	$ (137,309)	$ -	$ (190,948)	$ (187,273)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (298,892)	$ (132,304)	$ (137,309)	$ -	$ (190,948)	$ (187,273)	
Beginning Fund Balance July 1	$ 2,303,525	$ 2,004,631	$ 1,872,329	$ 1,735,020	$1,735,020	$ 1,544,072	-11.01%
Ending Fund Balance June 30	$ 2,004,633	$ 1,872,328	$ 1,735,020	$ 1,735,020	$1,544,072	$ 1,356,800	-21.80%



CITY OF KINGSBURG
ASSESSMENT DISTRCIT FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	As of 4/8/2025	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01									
759-0000-491-0201	ASSESSMENTS RECEIVED	$ 103,687	$ 107,691	$ 111,540	$ 114,333	$ 57,347	$ 114,333	$ 116,841	
TOTAL, LANDSCAPE & LIGHTING DISTRICT		**$ 103,687**	**$ 107,691**	**$ 111,540**	**$ 114,333**	**$ 57,347**	**$ 114,333**	**$ 116,841**	**2.19%**
COMMUNITY FACILITIES DISTRICT									
760-0000-491-0202	ASSESSMENTS RECEIVED	$ 347	$ -	$ 50,150	$ -	$ -	$ -	$ -	
760-0000-491-0203	TRACT 6151 - Monarch	$ -	$ -	$ 47,536	$ 50,345	$ 25,979	$ 50,345	$ 52,358	4.00%
760-0000-491-0204	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0205	TRACT 6122 - Kings Estates (1)	$ 52,640	$ 136,969	$ 43,879	$ 47,148	$ 23,720	$ 47,148	$ 49,034	4.00%
760-0000-491-0210	TRACT 6242 - Kings Estates (2)	$ -	$ -	$ 43,879	$ 47,148	$ 23,720	$ 47,148	$ 49,034	4.00%
760-0000-491-0211	TRACT 6167 - Kings Estates (3)	$ -	$ -	$ 21,940	$ 47,148	$ 23,720	$ 47,148	$ 50,696	7.53%
760-0000-491-0206	TRACT 6421 - Kings Estates (4)	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,737	
760-0000-491-0207	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0208	TRACT 16-002 - Tulare Co.	$ 146,120	$ 203,793	$ 331,467	$ 238,655	$ 122,533	$ 238,655	$ 248,201	4.00%
760-0000-491-0209	TRACT 6306 - Summerlyn	$ -	$ -	$ 25,596	$ 27,600	$ 15,813	$ 27,600	$ 28,703	4.00%
TOTAL, COMMUNITY FACILITIES DISTRICT		**$ 199,107**	**$ 340,762**	**$ 564,448**	**$ 458,044**	**$ 235,486**	**$ 458,044**	**$ 513,763**	**12.16%**
TOTAL ASSESSMENT DISTRICT REVENUE		**$ 302,794**	**$ 448,453**	**$ 675,988**	**$ 572,377**	**$ 292,833**	**$ 572,377**	**$ 630,604**	**10.17%**
	Revenues	$ 302,794	$ 448,453	$ 675,988	$ 572,377	$ 292,833	$ 572,377	$ 630,604	
	Expenses	$ 112,581	$ 533,954	$ 242,019	$ 485,251	$ 48,252	$ 703,485	$ 630,606	$ -
		$ 190,213	$ (85,501)	$ 433,970	$ 87,126	$ 244,581	$ (131,108)	$ (1)	

CITY OF KINGSBURG
ASSESSMENT DISTRICT FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	$ 5,933	$ 990	$ 1,054	$ 1,054	$ 1,080	$ 1,080	2.42%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	$ 2,499	$ 349	$ 371	$ 371	$ 380	$ 380	2.50%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	$ 6,026	$ 888	$ 946	$ 946	$ 969	$ 969	2.44%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	$ 5,069	$ 720	$ 766	$ 766	$ 785	$ 785	2.49%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	$ 4,421	$ 596	$ 635	$ 635	$ 650	$ 650	2.39%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	$ 3,655	$ 337	$ 359	$ 359	$ 368	$ 368	2.51%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	$ 7,829	$ 686	$ 730	$ 730	$ 748	$ 748	2.51%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	$ 6,867	$ 562	$ 599	$ 599	$ 613	$ 613	2.40%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	$ 26,505	$ 472	$ 503	$ 503	$ 515	$ 515	2.43%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	$ 12,916	$ 641	$ 683	$ 683	$ 699	$ 699	2.38%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	$ 11,150	$ 652	$ 695	$ 695	$ 712	$ 712	2.37%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	$ 7,680	$ 56	$ 60	$ 60	$ 61	$ 61	2.23%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	$ 5,909	$ 517	$ 551	$ 551	$ 564	$ 564	2.41%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	$ 1,118	$ 382	$ 407	$ 407	$ 417	$ 417	2.47%
759-9100-549-5505	TRANSFER OUT TO GENERAL FUND	$ -	$ 83,560	$ 87,738	$ 89,467	$ 89,467	$ 90,862	1.56%
759-9100-549-5506	TRANSFER OUT TO WATER FUND	$ -	$ 16,393	$ 16,151	$ 16,508	$ 16,508	$ 17,416	5.50%
	TOTAL, LANDSCAPE & LIGHTING DISTRICT	**$ 107,576**	**$ 107,803**	**$ 112,247**	**$ 114,334**	**$ 114,538**	**$ 116,841**	**2.19%**
COMMUNITY FACILITIES DISTRICT								
760-9100-549-5270	PROFESSIONAL SERVICES	$ 5,005	$ 5,005	$ 600	$ -	$ -	$ -	
760-9100-549-5271	TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5272	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5273	TRACT 6122/6242 - Kings Estates	$ -	$ 3,945	$ 2,374	$ -	$ -	$ -	
760-9100-549-5274	TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5275	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5276	TRACT 16-002 - Tulare Co.	$ -	$ 830	$ 1,536	$ -	$ -	$ -	
760-9100-549-5277	TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5505	TRANSFER TO GENERAL FUND	$ -	$ 257,408	$ 6,000	$ -	$ -	$ -	
760-9100-549-5506	TRANSFER TO FIRE DEP FUND	$ -	$ 108,963	$ -	$ -	$ -	$ -	
	COMMUNITY FACILITIES DISTRICT	**$ 5,005**	**$ 376,151**	**$ 10,511**	**$ -**	**$ -**	**$ -**	
CFD TRACT 6151-MONARCH - Century Communities								
760-9105-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 3,280	$ 12,814	$ 13,468	$ 12,815	
760-9105-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9105-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ 7,552	$ 7,552	$ 7,854	
760-9105-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ 5,034	$ 5,034	$ 5,236	
760-9105-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ 1,007	$ 1,007	$ 942	
760-9105-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ 2,517	$ 2,517	$ 2,618	
760-9105-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ 7,552	$ 7,552	$ 7,854	
760-9105-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ 5,034	$ 5,034	$ 5,236	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -		$ 6,567	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -		$ 3,237	
	TOTAL, CFD TRACT 6151-MONARCH	**$ -**	**$ -**	**$ 3,280**	**$ 41,510**	**$ 42,164**	**$ 52,359**	
CFD TRACT 6122 - KINGS ESTATES (PHASE 1)								
760-9115-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 15,146	$ 10,766	$ 14,681	$ 12,015	
760-9115-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 12,500	$ 12,500	$ -	
760-9115-549-5505	TRANSFER TO POLICE; 001	$ -	$ 25,000	$ 12,500	$ 7,072	$ 7,072	$ 7,355	
760-9115-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ 4,715	$ 4,715	$ 4,903	
760-9115-549-5507	TRANSFER TO PW; 001	$ -	$ 25,000	$ -	$ 849	$ 849	$ 883	
760-9115-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ 2,357	$ 2,357	$ 2,452	
760-9115-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ 7,072	$ 7,072	$ 7,355	
760-9115-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ 4,715	$ 4,715	$ 4,903	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ 6,138	$ 5,929	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ 3,464	$ 3,239	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ 50,000**	**$ 27,646**	**$ 50,046**	**$ 63,563**	**$ 49,034**	
CFD TRACT 6242 - KINGS ESTATES (PHASE 2)								
760-9120-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,000	$ 9,766	$ 9,766	$ 11,015	
760-9120-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9120-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ 12,500	$ 7,072	$ 7,072	$ 7,355	
760-9120-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ 4,715	$ 4,715	$ 4,903	
760-9120-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ 849	$ 849	$ 883	
760-9120-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ 2,357	$ 2,357	$ 2,452	
760-9120-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ 7,072	$ 7,072	$ 7,355	
760-9120-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ 4,715	$ 4,715	$ 4,903	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ 6,638	$ 6,429	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ 3,964	$ 3,739	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ 13,500**	**$ 36,546**	**$ 47,148**	**$ 49,034**	

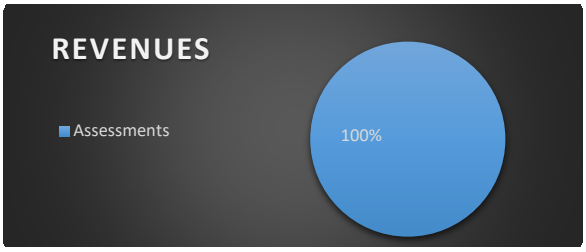
CITY OF KINGSBURG
ASSESSMENT DISTRICT FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
CFD TRACT 6167 - KINGS ESTATES (PHASE 3)								
760-9125-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,500	$ 6,966	$ 6,966	$ 12,315	
760-9125-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9125-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ 7,072	$ 7,072	$ 7,604	
760-9125-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ 4,715	$ 4,715	$ 5,070	
760-9125-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ 943	$ 943	$ 913	
760-9125-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ 2,357	$ 2,357	$ 2,535	
760-9125-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ 7,072	$ 7,072	$ 7,604	
760-9125-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ 4,715	$ 4,715	$ 5,070	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ 6,238	$ 6,298	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ 7,164	$ 3,288	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ 1,500**	**$ 33,840**	**$ 47,242**	**$ 50,696**	
CFD TRACT 6421 - KINGS ESTATES (PHASE 4)								
760-9125-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 9,315	
760-9125-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9125-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ -	$ -	$ -	$ 5,361	
760-9125-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ -	$ -	$ 3,574	
760-9125-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ -	$ -	$ 643	
760-9125-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ -	$ -	$ 1,787	
760-9125-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ -	$ -	$ 5,361	
760-9125-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ -	$ -	$ 3,574	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ -	$ 3,874	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ -	$ 2,249	
	TOTAL, CFD TRACT 6421-KINGS ESTATES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,737**	
CFD TRACT 16-002 TULARE COUNTY								
760-9140-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 16,545	$ 18,546	$ 18,546	$ 15,685	
760-9140-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	
760-9140-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ 46,000	$ 35,798	$ 35,798	$ 37,230	
760-9140-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ 23,865	$ 23,865	$ 24,820	
760-9140-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ 27,684	$ 27,684	$ 43,559	
760-9140-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ 11,933	$ 112,700	$ 12,410	
760-9140-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ 35,798	$ 35,798	$ 37,230	
760-9140-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ 23,865	$ 23,865	$ 24,820	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ 38,662	$ 36,209	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ 29,116	$ 16,238	
	TOTAL, CFD TRACT 16-002 TULARE COUNTY	**$ -**	**$ -**	**$ 62,545**	**$ 187,489**	**$ 356,034**	**$ 248,201**	
CFD TRACT 6306 SUMMERLYN; FRESNO CO.								
760-9145-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,790	$ 3,104	$ 6,576	$ 1,813	
760-9145-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9145-549-5505	TRANSFER TO POLICE; 001	$ -	$ -	$ 9,000	$ 4,140	$ 4,140	$ 4,306	
760-9145-549-5506	TRANSFER TO POLICE; 106	$ -	$ -	$ -	$ 2,760	$ 2,760	$ 2,870	
760-9145-549-5507	TRANSFER TO PW; 001	$ -	$ -	$ -	$ 3,202	$ 3,202	$ 5,037	
760-9145-549-5508	TRANSFER FOR ADMIN; 001	$ -	$ -	$ -	$ 1,380	$ 1,380	$ 1,435	
760-9145-549-5509	TRANSFER TO FIRE; 320	$ -	$ -	$ -	$ 4,140	$ 4,140	$ 4,306	
760-9145-549-5510	TRANSFER TO FIRE; 106	$ -	$ -	$ -	$ 2,760	$ 2,760	$ 2,870	
	DEPOSIT ACCOUNT - ROADS/ALLEYS	$ -	$ -	$ -	$ -	$ 4,471	$ 4,135	
	DEPOSIT ACCOUNT - PARKS	$ -	$ -	$ -	$ -	$ 3,367	$ 1,931	
	TOTAL, CFD TRACT 6306 SUMMERLYN	**$ -**	**$ -**	**$ 10,790**	**$ 21,486**	**$ 32,796**	**$ 28,703**	
	TOTAL, COMMUNITY FACILITIES DISTRICT	**$ 5,005**	**$ 426,151**	**$ 129,772**	**$ 370,917**	**$ 588,947**	**$ 513,765**	**38.51%**
	TOTAL, ASSESSMENT FUNDS	**$ 112,581**	**$ 533,954**	**$ 242,019**	**$ 485,251**	**$ 703,485**	**$ 630,606**	**29.95%**
	Revenues	$ 302,794	$ 448,453	$ 675,988	$ 572,377	$ 572,377	$ 630,604	
	Expenses	$ 112,581	$ 533,954	$ 242,019	$ 485,251	$ 703,485	$ 630,606	
		$ 190,213	$ (85,501)	$ 433,970	$ 87,126	$ (131,108)	$ (1)	

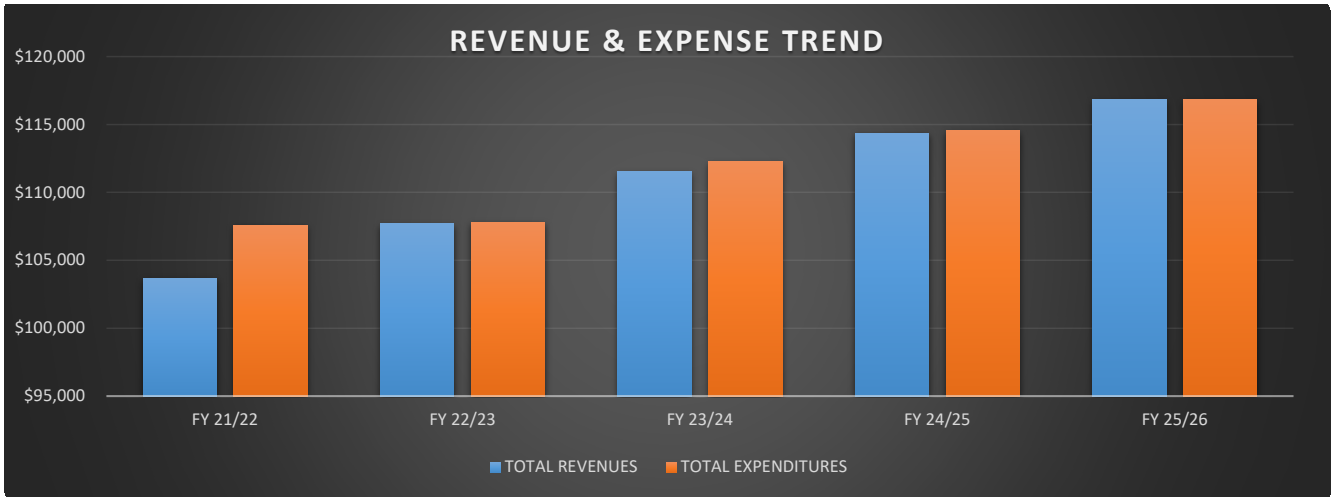
LANDSCAPE & LIGHTING 93-01

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

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



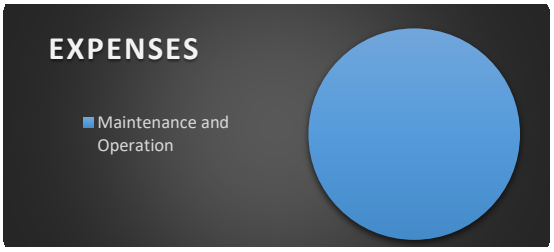
LANDSCAPE & LIGHTING DIST. 93-01	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Assessments	$ 103,687	$ 107,691	$ 111,540	$ 114,333	$ 114,333	$ 116,841	2.19%
TOTAL REVENUES	**$ 103,687**	**$ 107,691**	**$ 111,540**	**$ 114,333**	**$ 114,333**	**$ 116,841**	2.19%
EXPENDITURES							
Maintenance and Operation	$ 107,576	$ 107,803	$ 8,358	$ 114,334	$ 8,563	$ 8,563	-92.51%
Transfer out to General Fund	$ -	$ -	$ 87,738	$ -	$ 89,467	$ 90,862	
Transfer out to Water Fund	$ -	$ -	$ 16,151		$ 16,508	$ 17,416	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 107,576**	**$ 107,803**	**$ 112,247**	**$ 114,334**	**$ 114,538**	**$ 116,841**	2.19%
Net Revenue/(Expenditures)	$ (3,889)	$ (112)	$ (707)	$ (1)	$ (205)	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (3,889)	$ (112)	$ (707)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 7,485	$ 3,596	$ 3,484	$ 2,777	$ 2,777	$ 2,777	0.00%
Ending Fund Balance June 30	$ 3,596	$ 3,484	$ 2,777	$ 2,777	$ 2,777	$ 2,777	0.00%

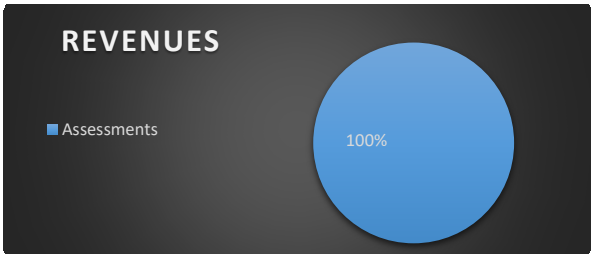


CFD TRACT 6151 - MONARCH

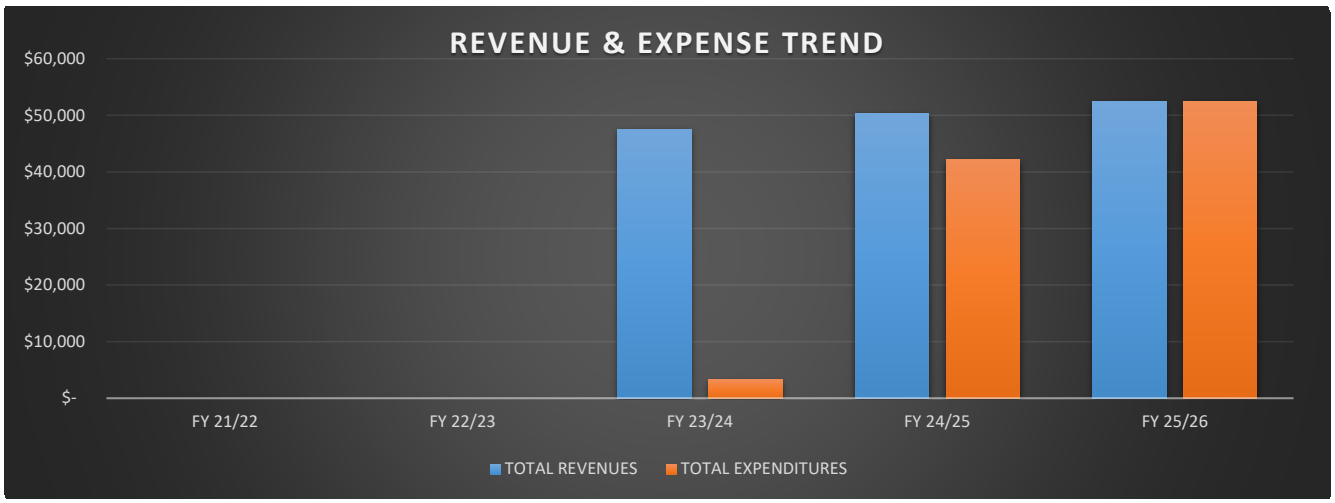
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos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

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This fund is for the Century Communities subdivision located of 10th Ave., and includes 64 lots.





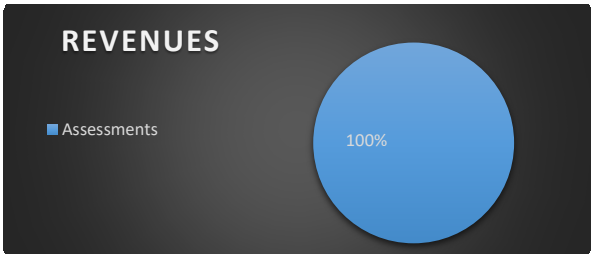
CFD TRACT 6151 - MONARCH	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
TRACT 6151 - Monarch	$ -	$ -	$ 47,536	$ 50,345	$ 50,345	$ 52,358	
TOTAL REVENUES	**$ -**	**$ -**	**$ 47,536**	**$ 50,345**	**$ 50,345**	**$ 52,358**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ 3,280	$ 12,814	$ 13,468	$ 12,815	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Police	$ -	$ -	$ -	$ 12,586	$ 12,586	$ 13,090	
Transfers Out to PW	$ -	$ -	$ -	$ 1,007	$ 1,007	$ 942	
Transfers Out to Admin	$ -	$ -	$ -	$ 2,517	$ 2,517	$ 2,618	
Transfers Out to Fire	$ -	$ -	$ -	$ 12,586	$ 12,586	$ 13,090	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ -	$ 6,567	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ -	$ 3,237	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 3,280**	**$ 41,510**	**$ 42,164**	**$ 52,359**	
Net Revenue/(Expenditures)	$ -	$ -	$ 44,256	$ 8,835	$ 8,181	$ (0)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 44,256	$ 8,835	$ 8,181	$ (0)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 44,256	$ 53,091	$ 61,272	
Ending Fund Balance June 30	$ -	$ -	$ 44,256	$ 53,091	$ 61,272	$ 61,272	



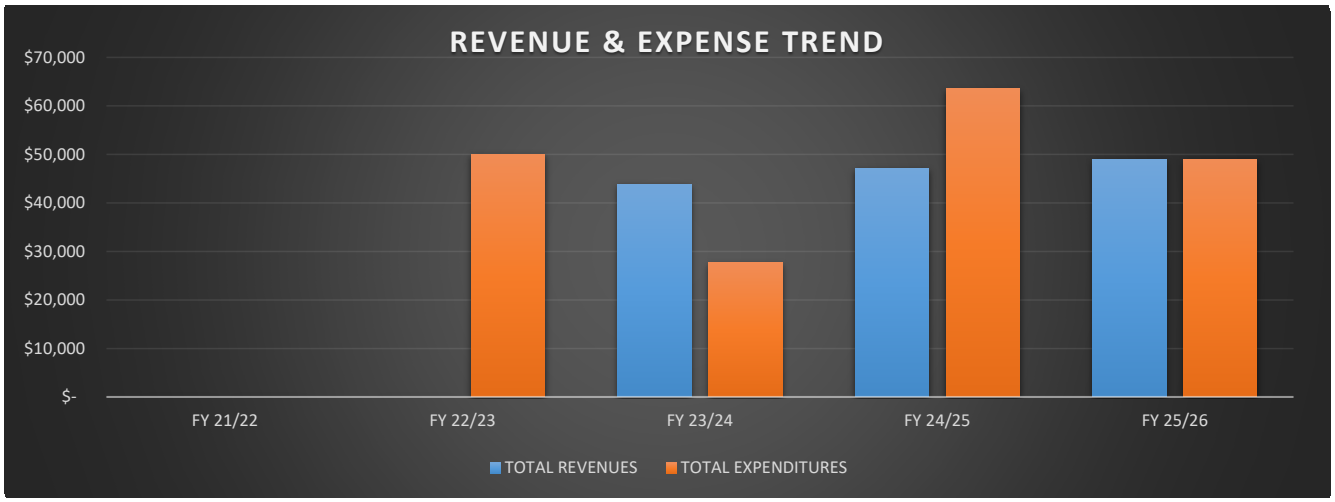
CFD TRACT 6122 - KINGS ESTATES

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

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This is Phase I of the Weststar developments, and is complete with 59 lots.



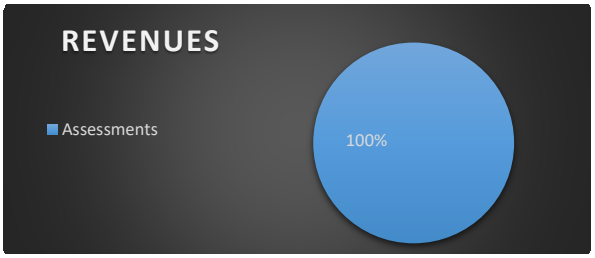
CFD TRACT 6122 - KINGS ESTATES (Phase 1)	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
TRACT 6122 - Kings Estates	$ 52,640	$ 136,969	$ 43,879	$ 47,148	$ 47,148	$ 49,034	
TOTAL REVENUES	**$ 52,640**	**$ 136,969**	**$ 43,879**	**$ 47,148**	**$ 47,148**	**$ 49,034**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ 15,146	$ 10,766	$ 14,681	$ 12,015	
Capital Outlay-Park Signage	$ -	$ -	$ -	$ 12,500	$ 12,500	$ -	
Transfers Out to Police	$ -	$ 25,000	$ 12,500	$ 11,787	$ 11,787	$ 12,259	
Transfers Out to PW	$ -	$ 25,000		$ 849	$ 849	$ 883	
Transfers Out to Admin	$ -	$ -	$ -	$ 2,357	$ 2,357	$ 2,452	
Transfers Out to Fire	$ -	$ -	$ -	$ 11,787	$ 11,787	$ 12,259	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ 6,138	$ 5,929	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ 3,464	$ 3,239	
TOTAL EXPENDITURES	**$ -**	**$ 50,000**	**$ 27,646**	**$ 50,046**	**$ 63,563**	**$ 49,034**	
Net Revenue/(Expenditures)	$ -	$ 86,969	$ 16,234	$ (2,898)	$ (16,415)	$ (0)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ 86,969	$ 16,234	$ (2,898)	$ (16,415)	$ (0)	
Beginning Fund Balance July 1	$ -	$ -	$ 86,969	$ 103,202	$ 103,202	$ 86,787	
Ending Fund Balance June 30	$ -	$ 86,969	$ 103,202	$ 100,304	$ 86,787	$ 86,787	



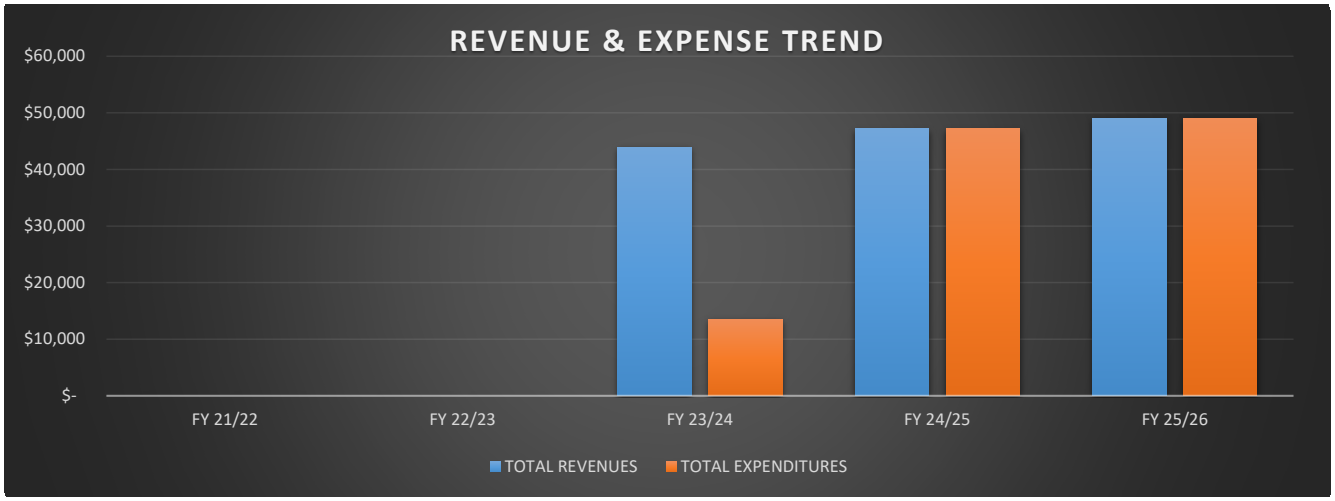
CFD TRACT 6242 - KINGS ESTATES

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

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This is Phase II of the Weststar developments, which was recently completed and has 59 lots.



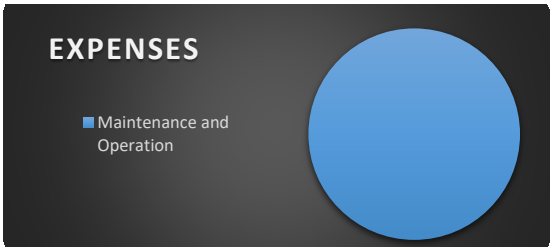
CFD TRACT 6242 - KINGS ESTATES (Phase 2)	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
TRACT 6242 - Kings Estates	$ -	$ -	$ 43,879	$ 47,148	$ 47,148	$ 49,034	
TOTAL REVENUES	**$ -**	**$ -**	**$ 43,879**	**$ 47,148**	**$ 47,148**	**$ 49,034**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ 1,000	$ 9,766	$ 9,766	$ 11,015	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 1	
Transfers Out to Police	$ -	$ -	$ 12,500	$ 11,787	$ 11,787	$ 12,259	
Transfers Out to PW	$ -	$ -	$ -	$ 849	$ 849	$ 883	
Transfers Out to Admin	$ -	$ -	$ -	$ 2,357	$ 2,357	$ 2,452	
Transfers Out to Fire	$ -	$ -	$ -	$ 11,787	$ 11,787	$ 12,259	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ 6,638	$ 6,429	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ 3,964	$ 3,739	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 13,500**	**$ 36,546**	**$ 47,148**	**$ 49,035**	
Net Revenue/(Expenditures)	$ -	$ -	$ 30,379	$ 10,602	$ (0)	$ (1)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 30,379	$ 10,602	$ (0)	$ (1)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 30,379	$ 30,379	$ 30,379	
Ending Fund Balance June 30	$ -	$ -	$ 30,379	$ 40,981	$ 30,379	$ 30,378	

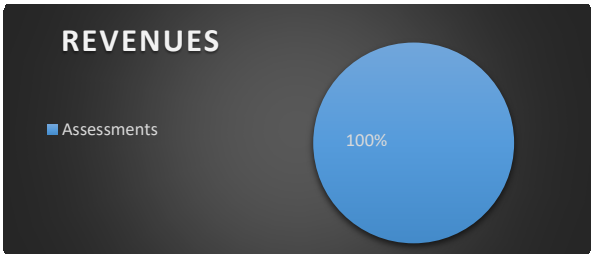


CFD TRACT 6167 - KING ESTATES

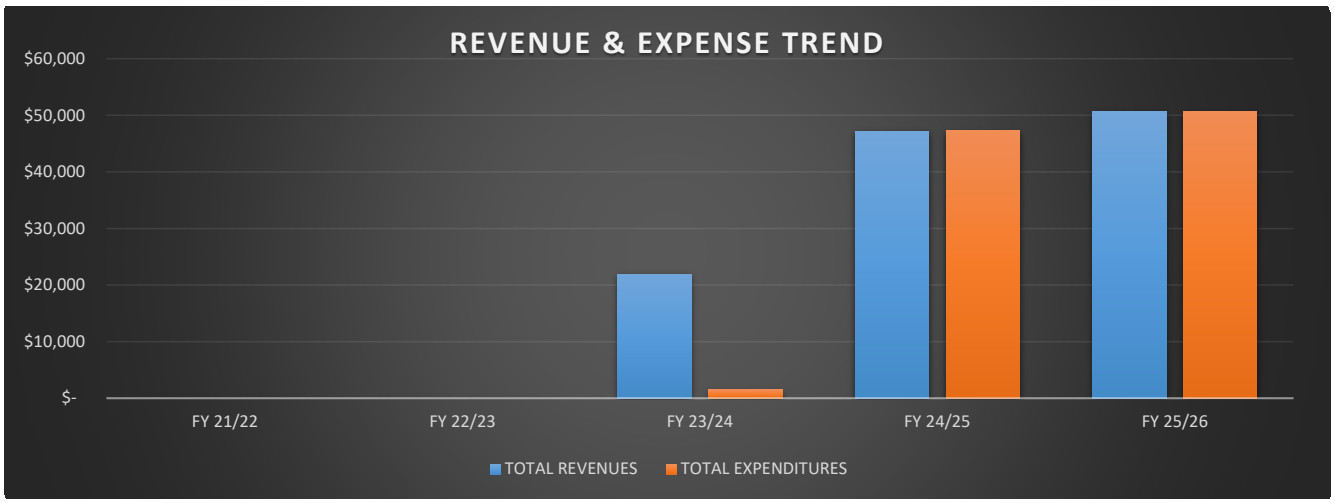
Description: A Community Facilities District is a method of financing public improvements and services where no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos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

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This is Phase III of the Weststar developments, and includes 62 lots.





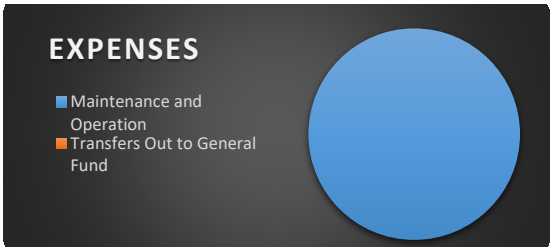
CFD TRACT 6167 KING ESTATES (Phase 3)	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
TRACT 6167 - WESTSTAR	$ -	$ -	$ 21,940	$ 47,148	$ 47,148	$ 50,696	
TOTAL REVENUES	**$ -**	**$ -**	**$ 21,940**	**$ 47,148**	**$ 47,148**	**$ 50,696**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ 1,500	$ 6,966	$ 6,966	$ 12,315	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 1	
Transfers Out to Police	$ -	$ -	$ -	$ 11,787	$ 11,787	$ 12,674	
Transfers Out to PW	$ -	$ -	$ -	$ 943	$ 943	$ 913	
Transfers Out to Admin	$ -	$ -	$ -	$ 2,357	$ 2,357	$ 2,535	
Transfers Out to Fire	$ -	$ -	$ -	$ 11,787	$ 11,787	$ 12,674	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ 6,238	$ 6,298	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ 7,164	$ 3,288	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 1,500**	**$ 33,840**	**$ 47,242**	**$ 50,697**	
Net Revenue/(Expenditures)	$ -	$ -	$ 20,440	$ 13,308	$ (94)	$ (1)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 20,440	$ 13,308	$ (94)	$ (1)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 20,440	$ 20,440	$ 20,346	
Ending Fund Balance June 30	$ -	$ -	$ 20,440	$ 33,748	$ 20,346	$ 20,344	

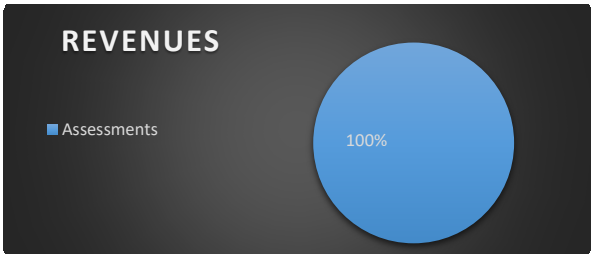


CFD TRACT 16-002 - TULARE COUNTY

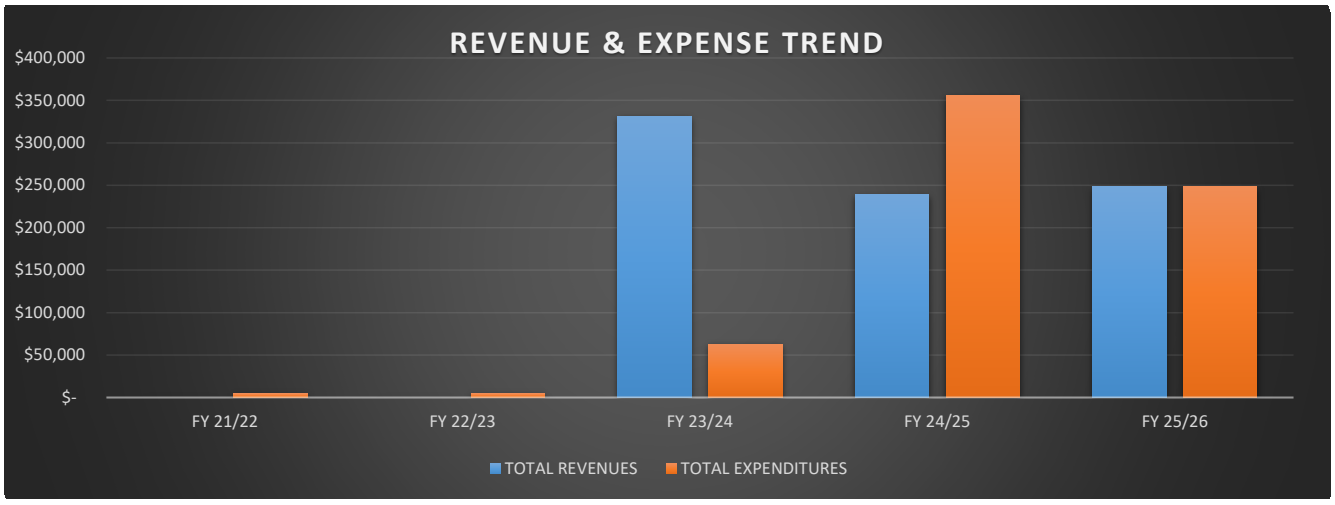
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos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

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This fund accounts for the Tulare County properties, which includes 147 lots in the Summerlyn subdivision. The County collects and and remits payment for City services.





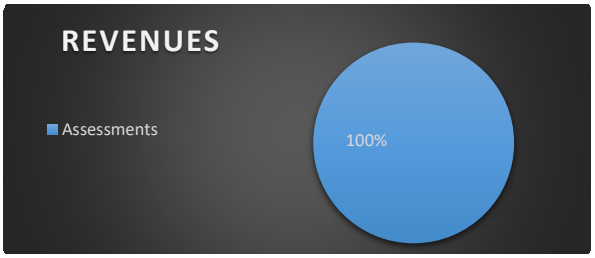
CFD TRACT 16-002 TULARE COUNTY	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
TRACT 16-002 Tulare County	$ 146,120	$ 203,793	$ 331,467	$ 238,655	$ 238,655	$ 248,201	
TOTAL REVENUES	**$ 146,120**	**$ 203,793**	**$ 331,467**	**$ 238,655**	**$ 238,655**	**$ 248,201**	
EXPENDITURES							
Maintenance and Operation	$ 5,005	$ 5,005	$ 16,545	$ 18,546	$ 18,546	$ 15,685	
Capital Outlay	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	
Transfers Out to General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Police	$ -	$ -	$ 46,000	$ 59,663	$ 59,663	$ 62,050	
Transfers Out to PW	$ -	$ -	$ -	$ 27,684	$ 27,684	$ 43,559	
Transfers Out to Admin	$ -	$ -	$ -	$ 11,933	$ 112,700	$ 12,410	
Transfers Out to Fire	$ -	$ -	$ -	$ 59,663	$ 59,663	$ 62,050	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ -	$ 38,662	$ 36,209	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ 29,116	$ 16,238	
TOTAL EXPENDITURES	**$ 5,005**	**$ 5,005**	**$ 62,545**	**$ 187,489**	**$ 356,034**	**$ 248,201**	
Net Revenue/(Expenditures)	$ 141,115	$ 198,788	$ 268,922	$ 51,166	$ (117,379)	$ (0)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 141,115	$ 198,788	$ 268,922	$ 51,166	$ (117,379)	$ (0)	
Beginning Fund Balance July 1	$ (960)	$ 140,155	$ 338,943	$ 607,865	$ 607,865	$ 490,487	
Ending Fund Balance June 30	$ 140,155	$ 338,943	$ 607,865	$ 659,031	$ 490,487	$ 490,486	



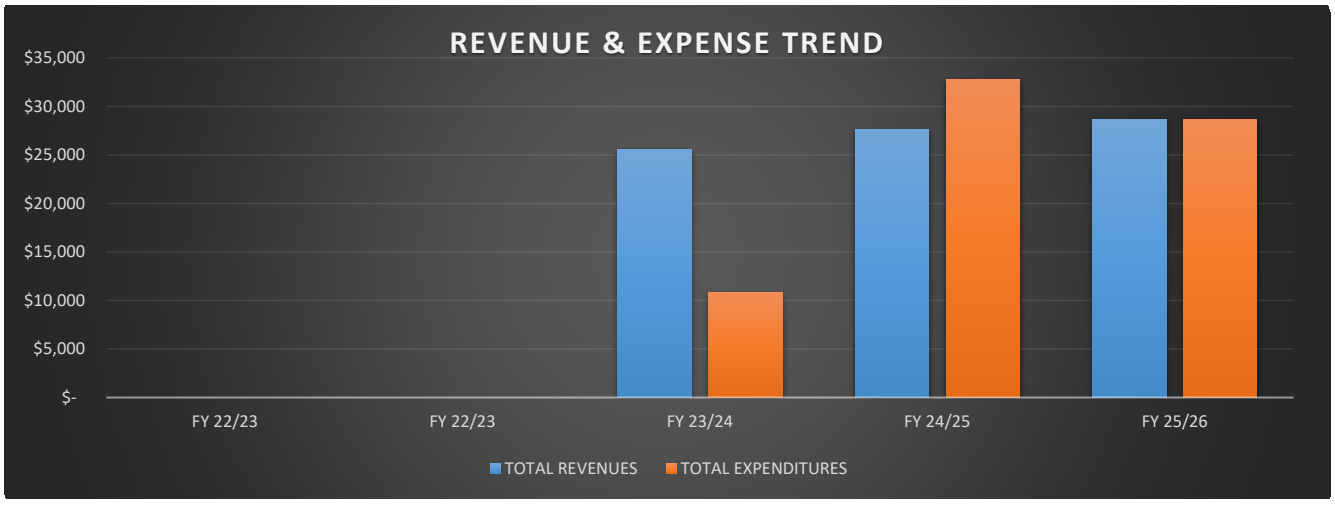
CFD TRACT 6306 - Fresno Co. SUMMERLYN

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

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This portion of funding includes the 17 Fresno Co. properties in the Summerlyn subdivision.



CFD TRACT 6306 SUMMERLYN	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Chanhe
REVENUE							
TRACT 6306 Summerlyn	$ -	$ -	$ 25,596	$ 27,600	$ 27,600	$ 28,703	
TOTAL REVENUES	**$ -**	**$ -**	**$ 25,596**	**$ 27,600**	**$ 27,600**	**$ 28,703**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ 1,790	$ 3,104	$ 6,576	$ 1,813	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out to Police	$ -	$ -	$ 9,000	$ 6,900	$ 6,900	$ 7,176	
Transfers Out to PW-hF	$ -	$ -	$ -	$ 3,202	$ 3,202	$ 5,037	
Transfers Out to Admin-hF	$ -	$ -	$ -	$ 1,380	$ 1,380	$ 1,435	
Transfers Out to Fire	$ -	$ -	$ -	$ 4,140	$ 6,900	$ 7,176	
Deposit Account Streets/Alleys	$ -	$ -	$ -	$ 2,760	$ 4,471	$ 4,135	
Deposit Account Parks	$ -	$ -	$ -	$ -	$ 3,367	$ 1,931	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 10,790**	**$ 21,486**	**$ 32,796**	**$ 28,703**	
Net Revenue/(Expenditures)	$ -	$ -	$ 14,806	$ 6,114	$ (5,196)	$ -	
Chanhes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 14,806	$ 6,114	$ (5,196)	$ -	
Behinninh Fund Balance July 1	$ -	$ -	$ -	$ 14,806	$ 14,806	$ 9,610	
Endinh Fund Balance June 30	$ -	$ -	$ 14,806	$ 20,920	$ 9,610	$ 9,610	



Capital Improvement Plan (CIP) Evaluation

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

Step 1: Organize the Process

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

Step 2: Develop Project Requests

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

Step 3: Present Departmental Projects

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

Step 4: Screen, Evaluate and Prioritize Projects

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

A. Government projects are difficult to evaluate because of their diversity and the fact that many, essentially, are not comparable. Individual CIP project requests reflect the need to serve different constituencies and diverse community values. Staff must attempt to reconcile and balance conflicting project needs across a wide array of requests.
B. Staff must continually approach the decisions required in this process rationally and analytically. While conflicting interests within the political process are

acknowledged, staff must attempt to develop a plan that provides the most benefit to the entire community.

C. It is inevitable that the number of projects requested exceeds available funding. In the endeavor to provide better service to the community, departments often propose capital projects that, unfortunately, go unfunded. These projects are not dismissed, but rather are placed in the 5-year plan that is evaluated each year.

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

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

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

Priority A - Essential

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

Priority B - Desirable

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

Priority C - Acceptable

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

Priority D - Deferrable

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

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

Step 5: Select Projects

In the end, the availability of funds each year, as approved by the Council upon the recommendation of the City Manager, determines the number of projects that are funded. As with the measurement of project impacts in Step 4, placing projects in priority groupings relies on the judgment of staff, and is not a completely objective process. The criteria used are not subject to precise measurement. This judgment is not arbitrary and is done within the context of the plans, policies and the goals of the organization.

Step 6: Prepare and Adopt the CIP

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

Capital Improvement Projects 2025-2026						
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Funding Source**
All	All	Planning	Building Design/Space Analysis	Provide Space Needs Assessment for Municipal Complex	$55,000	General Gov. Impact Fees
Ambulance	Community Safety	Equipment	Ambulance Equipment	Equipment to Outfit Ambulance	$30,000	Ambulance
Ambulance	Community Safety	Equipment	Ambulance Replacement	Deposit Funding for Replacement Ambulance	$150,000	Ambulance
Community Development	Support Businesses	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	$15,000	Economic Development/GF
Community Development	Support Businesses	Incentive	Econ. Development - Property Tax	Forgivable Loan Program; Pending Application (Deli Casa)	$75,000	Forgivable Loan Fund
Council	All	Planning	Impact Fee Nexus Study	Developer Impact Fee Nexus Study Update; State Mandated Update	$50,000	Various Impact Fee Funds
Council	All	Planning	General Plan Update	General Plan Update; Consultant Year 3	$45,500	Economic Stabilization Fund
Council/Committee	Community Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$10,000	General Fund
Engineering/PW	Community Safety	Planning	EV Charging	EV Charging Stations; Downtown (Design Work Only)	$31,000	Carbon Reduction Grant & Measure C (Local Match)
Engineering/PW	Community Safety	Infrastructure	Alley Repairs	20th/21st Ave Alley Repairs	$279,000	CMAQ Grant
Engineering/PW	Community Safety	Infrastructure	Alley Repairs	Mehlert/Warkentin Alley Improvements	$259,000	CMAQ Grant
Engineering/PW	Community Safety	Planning	Road Repair	18th Ave. Reconstruction (Design Work Only)	$37,000	STBG Grant/Measure C (Local Match)
Engineering/PW	Community Safety	Planning	Road Repair	FY2027 Design Costs for Road Projects	$150,000	LTF8 & Measure C (Street Maint.)
Engineering/PW	Community Safety	Planning	New Roundabout Installation	Gilroy/Mariposa/18th Ave Roundabout (Design Work Only)	$170,000	CMAQ Grant & Measure C (Local Match)
Engineering/PW	Community Safety	Planning	RRFB Installation	Various RRFB Enhancements	$17,000	STBG Grant/Measure C (Local Match)
Engineering/PW	Support Businesses	Infrastructure	New Road Installation	Business Park Ave. B New Road & Utility Connection (includes CE)	$344,000	Traffic, Water & Sewer Developer Impact Fees
Engineering/PW	Community Safety	Infrastructure	Road Repair	Summer 2025 Streets Project (Stroud Ave, 23rd,24th/25th, Tulare St., Eulam Ct., 8th Ave. Dr. 9th Ave. Dr., Mehlert St. (includes CE)	$1,060,000	Gas Tax/LTF 8/Measure C & SB1
Fire	All	Equipment	Engine Replacement	Fire Engine Deposit (10+ Year Plan); Year 1	$100,000	Measure E
Fire	All	Equipment	Engine Replacement	New Fire Engine; Delivery	$950,000	Measure E/State Grant/Fire Fund/ESF
Parks	Preserve the Kingsburg Experience	Planning	Parks Master Plan	Parks Master Plan Update; Fresno State	$35,000	Developer Impact Fees
Parks	Community Engagement	Facilities	TNR	TNR Costs	$20,000	General Fund
Police	All	Vehicle	New Vehicle	New Patrol Vehicle; 1 New Vehicles	$100,000	GF/Equipment Reserve
Police	Community Safety	Infrastructure	License Plate Reader Cameras	Purchase and Installation of 10 LPR Cameras	$35,000	Economic Stabilization Fund
Police/Fire	Community Safety	Planning	Election Services	Measure E Renewal Effort	$50,000	Measure E
Public Works	Preserve the Kingsburg Experience	Facilities	Building Repairs	Senior Center Roof Repair	$60,000	General Fund
PW/Solid Waste	Ensure Financial Stability	Materials	SB1383 Requirement	SB1383 Procurement, 1383 Fliers & Tire Amnesty	$16,000	SB1383 Grant/Solid Waste Fund
				Total Capital Improvement Plan	**$4,143,500**	

CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025/26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
RISK MANAGEMENT								
501-0000-515-0561	WORKERS COMP INS CHARGES	$ 353,231	$ 395,573	$ 494,199	$ 562,887	$ 562,887	$ 605,535	7.58%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	$ 1,519	$ 1,731	$ 2,186	$ 1,548	$ 1,548	$ 1,651	6.65%
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	$ 201,323	$ 272,102	$ 345,612	$ 403,165	$ 403,165	$ 488,977	21.28%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	$ 62,961	$ 95,120	$ 123,112	$ 179,508	$ 179,508	$ 161,324	-10.13%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	$ 59,397	$ 57,238	$ 77,967	$ 86,761	$ 86,761	$ 99,606	14.81%
501-0000-515-0568	ERMA PERSONNEL CHARGES	$ 61,077	$ 67,020	$ 62,496	$ 44,440	$ 44,440	$ 48,833	9.89%
501-0000-515-0570	CRIME SHIELD PROGRAM	$ -	$ -	$ -	$ 2,800	$ 2,800	$ 3,248	16.00%
	TOTAL INSURANCE CHARGES	$ 739,508	$ 888,784	$ 1,105,571	$ 1,281,109	$ 1,281,109	$ 1,409,174	10.00%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	$ 2,949	$ 449	$ 5,139	$ 6,483	$ 6,483	$ 8,348	28.77%
	TOTAL, RISK MANAGEMENT	**$ 742,457**	**$ 889,233**	**$ 1,110,710**	**$ 1,287,592**	**$ 1,287,592**	**$ 1,417,522**	**10.09%**
CALPERS UAL FUND								
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	$ 582,707	$ 518,283	$ -	$ -	$ -	$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CALPERS UAL RESERVES	**$ 582,707**	**$ 518,283**	**$ -**	**$ -**	**$ -**	**$ -**	
ECONOMIC STABILIZATION FUND								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	$ 124,866	$ 111,061	$ -	$ -	$ 1,722,777	$ -	
	TOTAL ECONOMIC STABILIZATION FUND	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ 1,722,777**	**$ -**	
EQUIPMENT RESERVE FUND								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	$ 124,866	$ 111,061	$ -	$ -	$ -	$ -	
	TOTAL EQUIPMENT RESERVE FUND	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, SURPLUS ALLOCATION	**$ 832,439**	**$ 740,405**	**$ -**	**$ -**	**$ 1,722,777**	**$ -**	
FORGIVABLE LOAN PROGRAM FUND								
505-0000-401-0600	RESIDUAL PROPERTY TAX	$ -	$ 138,305	$ 144,109	$ 130,000	$ 146,913	$ 135,000	3.85%
505-0000-401-0620	TRANSFER FROM GENERAL FUND	$ -	$ -	$ 428,579	$ -	$ -	$ -	
	TOTAL, FORGIVABLE LOAN PROGRAM FUND	$ -	$ 138,305	$ 572,688	$ 130,000	$ 146,913	$ 135,000	3.85%
	TOTAL, INTERNAL SERVICE FUNDS	**$ 1,574,896**	**$ 1,767,943**	**$ 1,683,399**	**$ 1,417,592**	**$ 3,157,282**	**$ 1,552,522**	**9.52%**
	Revenues	$ 1,574,896	$ 1,767,943	$ 1,683,399	$ 1,417,592	$ 3,157,282	$ 1,552,522	9.52%
	Expenses	$ 1,705,666	$ 1,100,768	$ 2,161,946	$ 2,052,832	$ 1,872,491	$ 2,097,822	2.19%
		$ (130,770)	$ 667,175	$ (478,548)	$ (635,240)	$ 1,284,791	$ (545,300)	

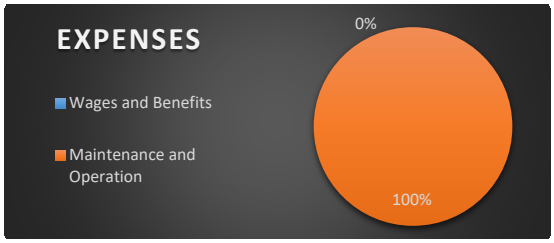
CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025/26

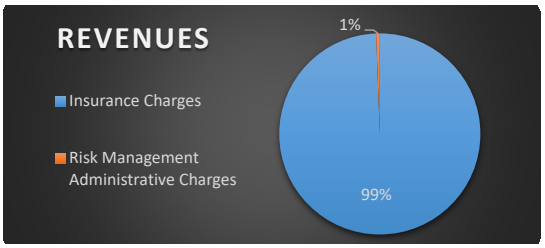
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22 ACTUALS	FY 22/23 ACTUALS	FY 23/24 ACTUALS	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	Percent Change
RISK MANAGEMENT								
501-5200-515-5261	WORKERS COMP PREMIUMS	$ 266,533	$ 394,792	$ 493,992	$ 562,887	$ 562,887	$ 605,535	7.58%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	$ 1,380	$ 1,573	$ 1,703	$ 1,548	$ 1,548	$ 1,651	6.65%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	$ 198,708	$ 273,263	$ 348,356	$ 403,165	$ 403,165	$ 488,977	21.28%
501-5200-515-5266	PROPERTY INS PREMIUMS	$ 65,444	$ 82,177	$ 106,172	$ 179,508	$ 179,508	$ 161,324	-10.13%
501-5200-515-5267	VEHICLE INS PREMIUMS	$ 51,801	$ 60,631	$ 70,403	$ 86,761	$ 86,761	$ 99,606	14.81%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	$ 60,926	$ 37,367	$ 42,324	$ 44,440	$ 44,440	$ 48,833	9.89%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	$ 2,005	$ -	$ 5,430	$ 6,483	$ 6,483	$ 8,348	28.77%
501-5200-515-5271	CRIME SHIELD PROGRAM	$ -	$ 1,890	$ 2,438	$ 2,800	$ 2,800	$ 3,248	16.00%
	TOTAL, RISK MANAGEMENT	**$ 646,797**	**$ 851,693**	**$ 1,070,818**	**$ 1,287,592**	**$ 1,287,592**	**$ 1,417,522**	**10.09%**
CALPERS UAL FUND								
502-5300-515-5150	MISCELLANEOUS PLAN	$ 300,000	$ 111,346	$ 57,062	$ 70,751	$ -	$ -	-100.00%
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	$ -	$ -	$ -	$ -		$ -	
502-5300-515-5152	SAFETY POLICE PLAN	$ 300,000	$ -	$ -	$ 88,595	$ -	$ -	-100.00%
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	$ -	$ -	$ -	$ 49,410	$ 49,410	$ 52,000	
502-5300-515-5154	SAFETY FIRE PLAN	$ 175,685	$ 127,729	$ 100,485	$ 61,395	$ 61,395	$ 91,800	49.52%
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	$ -	$ -	$ -	$ 19,807	$ 19,807	$ 31,000	
502-5300-515-5505	TRANSFER TO OTHER FUNDS	$ 148,184	$ -	$ 374,008	$ -	$ -	$ -	
	TOTAL CALPERS UAL FUND	**$ 923,869**	**$ 239,075**	**$ 531,555**	**$ 289,958**	**$ 130,612**	**$ 174,800**	**-39.72%**
ECONOMIC STABILIZATION FUND								
503-5400-515-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 280,500	
503-5400-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ 164,287	$ -	$ -	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	**$ -**	**$ -**	**$ 164,287**	**$ -**	**$ -**	**$ 280,500**	
EQUIPMENT RESERVE FUND								
504-5500-515-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 90,000	$ 90,000	$ 150,000	66.67%
504-5500-515-5505	TRANSFER TO OTHER FUNDS	$ 60,000	$ 10,000	$ 70,287	$ 85,282	$ 64,287	$ -	
	TOTAL EQUIPMENT RESERVE FUND	**60,000**	**10,000**	**70,287**	**175,282**	**154,287**	**150,000**	**-14.42%**
	TOTAL, SURPLUS ALLOCATION	**$ 983,869**	**$ 249,075**	**$ 766,128**	**$ 465,240**	**$ 284,899**	**$ 605,300**	**23.14%**
FORGIVABLE LOAN PROGRAM FUND								
505-9100-519-5372	1491 DRAPER & 1515 SMITH	$ 75,000	$ -	$ -	$ -	$ -	$ -	
505-9100-519-5373	MAGOSH	$ -	$ -	$ 75,000	$ -	$ -	$ -	
505-9100-519-5374	STONE PLAZA	$ -	$ -	$ 250,000	$ -	$ -	$ -	
505-9100-519-5375	GOLD STANDARD MORTGAGE	$ -	$ -	$ -	$ 300,000	$ 300,000	$ -	
505-9100-519-5376	DELI CASA	$ -	$ -	$ -	$ -	$ -	$ 75,000	
	TOTAL, FORGIVABLE LOAN	**$ 75,000**	**$ -**	**$ 325,000**	**$ 300,000**	**$ 300,000**	**$ 75,000**	**-75.00%**
	TOTAL, INTERNAL SERVICE FUNDS	**$ 1,705,666**	**$ 1,100,768**	**$ 2,161,946**	**$ 2,052,832**	**$ 1,872,491**	**$ 2,097,822**	**2.19%**
	Revenues	$ 1,574,896	$ 1,767,943	$ 1,683,399	$ 1,417,592	$ 3,157,282	$ 1,552,522	9.52%
	Expenses	$ 1,705,666	$ 1,100,768	$ 2,161,946	$ 2,052,832	$ 1,872,491	$ 2,097,822	2.19%
		$ (130,770)	$ 667,175	$ (478,548)	$ (635,240)	$ 1,284,791	$ (545,300)	

RISK MANAGEMENT FUND

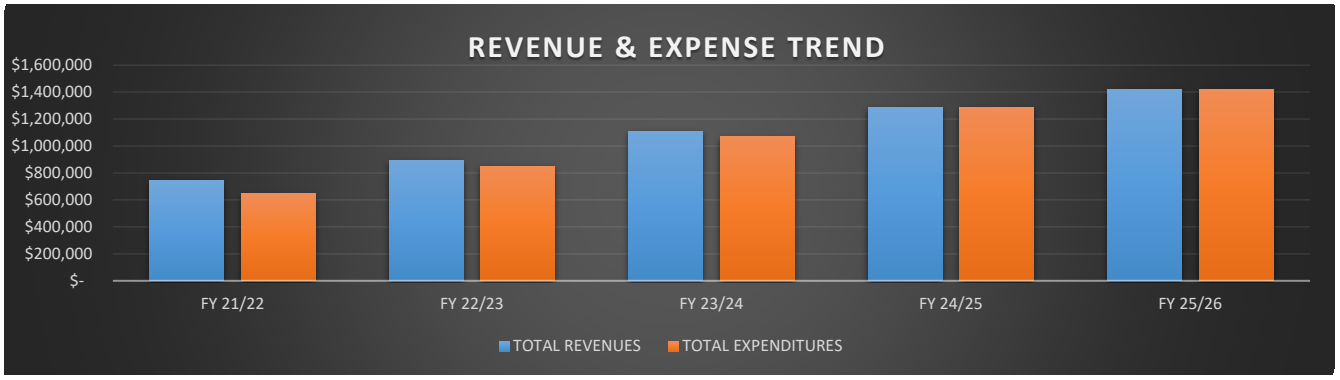
Description: The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged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

Budget Highlights: FY26 includes increases to total expenditures based upon portfolio changes and increased anticipated salary costs.





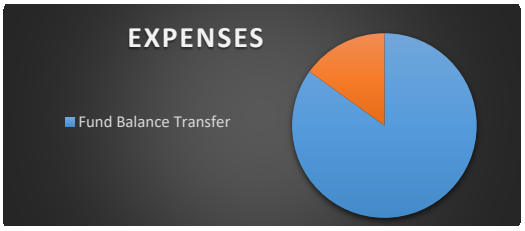
RISK MANAGEMENT	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Insurance Charges	$ 739,508	$ 888,784	$ 1,105,571	$ 1,281,109	$ 1,281,109	$ 1,409,174	10.00%
Risk Management Administrative Charges	$ 2,949	$ 449	$ 5,139	$ 6,483	$ 6,483	$ 8,348	28.77%
TOTAL REVENUES	**$ 742,457**	**$ 889,233**	**$ 1,110,710**	**$ 1,287,592**	**$ 1,287,592**	**$ 1,417,522**	9.17%
EXPENDITURES							
Maintenance and Operation	$ 646,797	$ 851,693	$ 1,070,818	$ 1,287,592	$ 1,287,592	$ 1,417,522	10.09%
TOTAL EXPENDITURES	**$ 646,797**	**$ 851,693**	**$ 1,070,818**	**$ 1,287,592**	**$ 1,287,592**	**$ 1,417,522**	10.09%
Net Revenue/(Expenditures)	$ 95,660	$ 37,540	$ 39,892	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 95,660	$ 37,540	$ 39,892	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 256,152	$ 351,812	$ 389,352	$ 429,244	$ 429,244	$ 429,244	
Transfer to other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 351,812	$ 389,352	$ 429,244	$ 429,244	$ 429,244	$ 429,244	

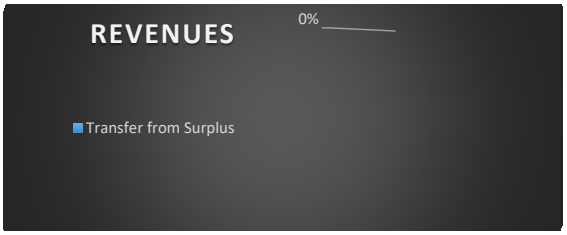


CALPERS UAL FUND

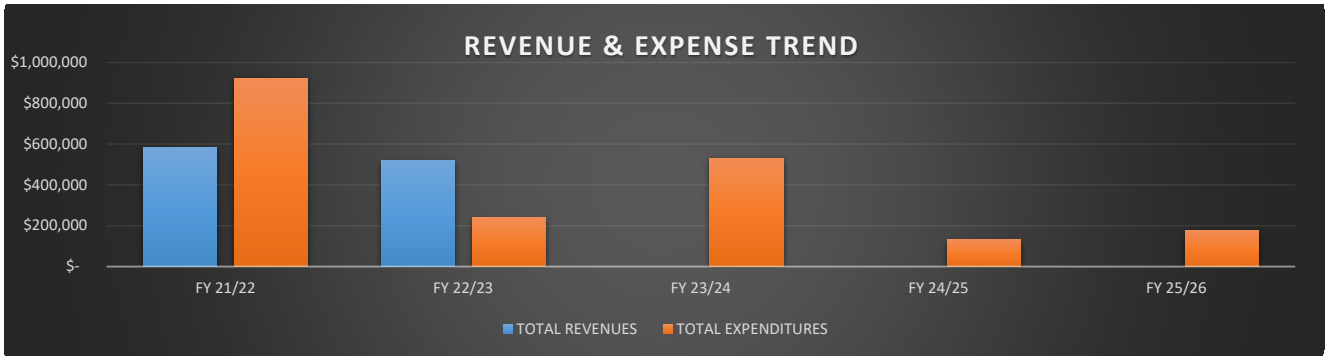
Description: The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide aditional payments to lower long-term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

Budget Highlights: FY26 anticipates the use of UAL fund balance in order to help pay for increasing city liabilities in several funds.





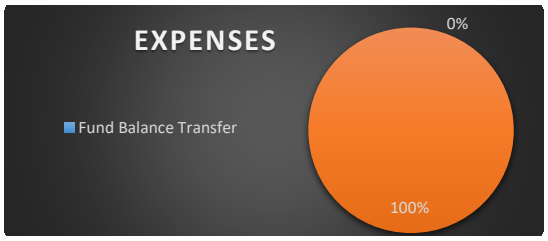
CalPERS UAL Reserve	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Transfers from General Fund surplus	$ 582,707	$ 518,283	$ -	$ -	$ -	$ -	
Transfers from Water Fund			$ -	$ -			
TOTAL REVENUES	**$ 582,707**	**$ 518,283**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Miscellaneous Plan	$ 300,000	$ 111,346	$ 57,062	$ 70,751	$ -	$ -	
Pepra Miscellaneous Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Safety Police Plan	$ 300,000	$ -	$ -	$ 88,595	$ -	$ -	
Pepra Safety Police Plan	$ -	$ -	$ -	$ 49,410	$ 49,410	$ 52,000	
Safety Fire Plan	$ 175,685	$ 127,729	$ 100,485	$ 61,395	$ 61,395	$ 91,800	
Pepra Safety Fire Plan	$ -	$ -	$ -	$ 19,807	$ 19,807	$ 31,000	
Transfer to other funds	$ 148,184	$ -	$ 374,008	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 923,869**	**$ 239,075**	**$ 531,555**	**$ 289,958**	**$ 130,612**	**$ 174,800**	
Net Revenue/(Expenditures)	$ (341,162)	$ 279,208	$ (531,555)	$ (289,958)	$ (130,612)	$ (174,800)	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (341,162)	$ 279,208	$ (531,555)	$ (289,958)	$ (130,612)	$ (174,800)	
Beginning Fund Balance July 1	$ 2,043,139	$ 1,701,977	$ 1,981,185	$ 1,449,630	$ 1,449,630	$ 1,319,018	
Ending Fund Balance June 30	**$ 1,701,977**	**$ 1,981,185**	**$ 1,449,630**	**$ 1,159,672**	**$ 1,319,018**	**$ 1,144,218**	-1.33%

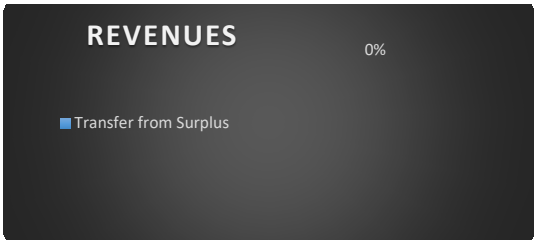


ECONOMIC STABILIZATION FUND

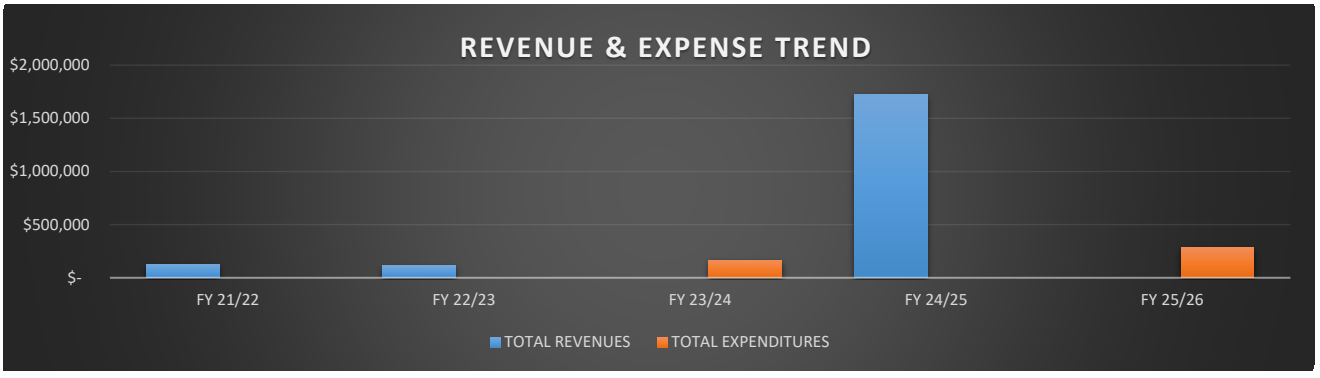
Description: The Economic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volitive revenues: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

Budget Highlights: FY26 anticipate the use of the stabilization fund balance to fund certain Capital Improvement Projects.





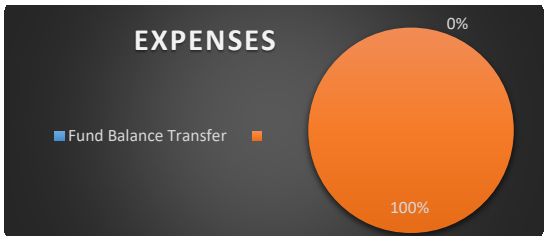
Economic Stabilization Reserve	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ 124,866	$ 111,061	$ -	$ -	$ 1,722,777	$ -	
TOTAL REVENUES	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ 1,722,777**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ 164,287	$ -	$ -	$ -	
Professional Services	$ -	$ -	$ -			$ 280,500	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 164,287**	**$ -**	**$ -**	**$ 280,500**	
Net Revenue/(Expenditures)	$ 124,866	$ 111,061	$ (164,287)	$ -	$ 1,722,777	$ (280,500)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 124,866	$ 111,061	$ (164,287)	$ -	$ 1,722,777	$ (280,500)	
Beginning Fund Balance July 1	$ 623,000	$ 747,866	$ 858,927	$ 694,640	$ 694,640	$ 2,417,417	
Ending Fund Balance June 30	$ 747,866	$ 858,927	$ 694,640	$ 694,640	$ 2,417,417	$ 2,136,917	207.63%

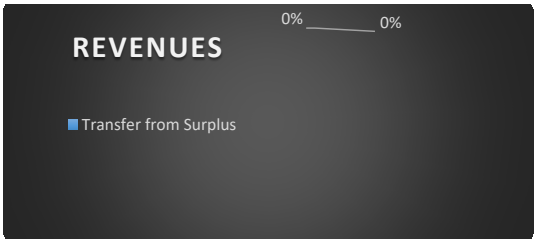


EQUIPMENT RESERVE FUND

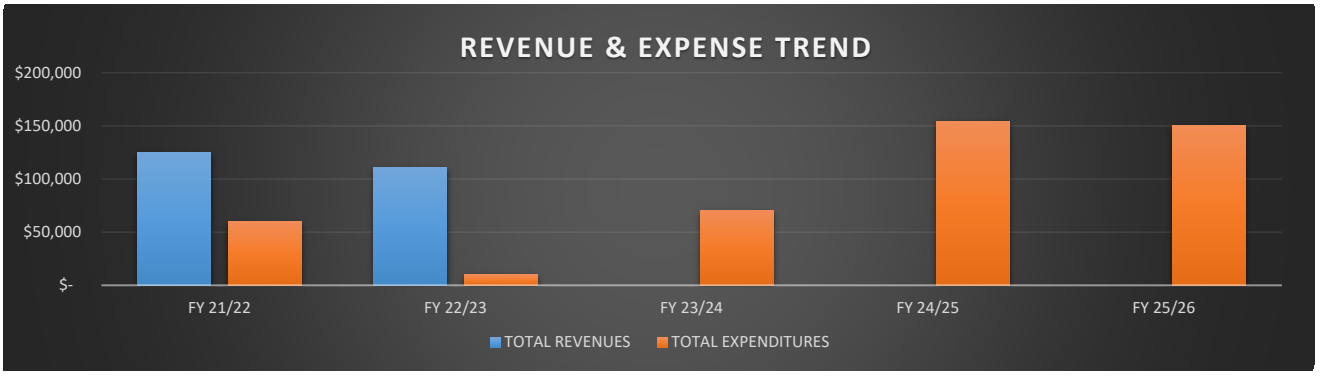
Description: The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall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

Budget Highlights: Funds will be used for Police and Fire equipment replacements.





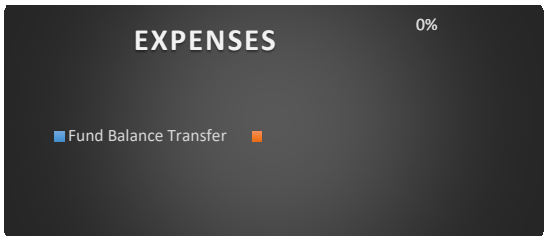
Equipment Reserve	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ 124,866	$ 111,061	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -				
TOTAL REVENUES	**$ 124,866**	**$ 111,061**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ 60,000	$ 10,000	$ 70,287	$ 85,282	$ 64,287	$ -	
Professional Services	$ -	$ -	$ -	$ 90,000	$ 90,000	$ 150,000	
TOTAL EXPENDITURES	**$ 60,000**	**$ 10,000**	**$ 70,287**	**$ 175,282**	**$ 154,287**	**$ 150,000**	
Net Revenue/(Expenditures)	$ 64,866	$ 101,061	$ (70,287)	$ (175,282)	$ (154,287)	$ (150,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 64,866	$ 101,061	$ (70,287)	$ (175,282)	$ (154,287)	$ (150,000)	
Beginning Fund Balance July 1	$ 438,500	$ 503,366	$ 604,427	$ 534,140	$ 534,140	$ 379,853	
Transfer from Surplus Funds				$ -		$ -	
Ending Fund Balance June 30	$ 503,366	$ 604,427	$ 534,140	$ 358,858	$ 379,853	$ 229,853	-35.95%

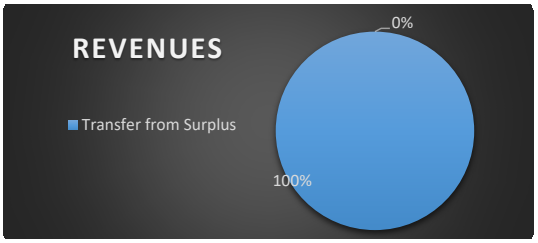


FORGIVABLE LOAN PROGRAM FUND

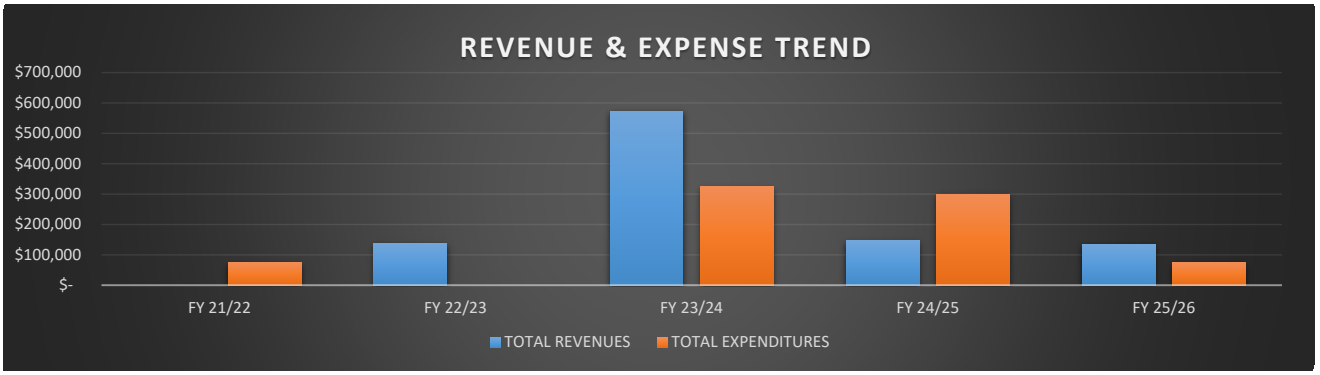
Description: The Forgivable Loan Program Fund is an internal service fund that is designated for the residual property tax revenue to be utilized for city improvements.

Budget Highlights: We anticipate one project in FY26.





Forgivable Loan Program Fund	FY 21/22 ACTUAL	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY 24/25 ADOPTED	FY 24/25 PROJECTED	FY 25/26 PROPOSED	% Change
REVENUE							
Residual Property Tax	$ -	$ 138,305	$ 144,109	$ 130,000	$ 146,913	$ 135,000	
Transfer from General Fund	$ -	$ -	$ 428,579	$ -	$ -		
TOTAL REVENUES	**$ -**	**$ 138,305**	**$ 572,688**	**$ 130,000**	**$ 146,913**	**$ 135,000**	
EXPENDITURES							
1491 Draper & 1515 Smith	$ 75,000	$ -	$ -		$ -	$ -	
Magosh	$ -	$ -	$ 75,000	$ -	$ -	$ -	
Stone Plaza	$ -	$ -	$ 250,000	$ -	$ -	$ -	
Gold Standard Mortgage	$ -	$ -	$ -	$ 300,000	$ 300,000	$ -	
Deli Casa	$ -	$ -	$ -	$ -	$ -	$ 75,000	
TOTAL EXPENDITURES	**$ 75,000**	**$ -**	**$ 325,000**	**$ 300,000**	**$ 300,000**	**$ 75,000**	
Net Revenue/(Expenditures)	$ (75,000)	$ 138,305	$ 247,688	$ (170,000)	$ (153,087)	$ 60,000	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (75,000)	$ 138,305	$ 247,688	$ (170,000)	$ (153,087)	$ 60,000	
Beginning Fund Balance July 1	$ -	$ (75,000)	$ 63,305	$ 310,993	$ 310,993	$ 157,906	
Ending Fund Balance June 30	$ (75,000)	$ 63,305	$ 310,993	$ 140,993	$ 157,906	$ 217,906	



CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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

Approved Budget Guidelines

Each year, the respective subcommittees and City Council approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2018-2019 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2024-25 Budget guidelines are outlined below, and include:

Financials:

- Examine 5 year historical trending in all revenue and expenditure accounts.
- Analyze and update financial policies and procedures,
- Incorporate policies into 2024-2025 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long-term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.

Citizen Commitment:

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

Personnel:

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

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

Explanation of Budgetary Process

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

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

Budget Overview

Beginning with the 2015-2016 budget, the document was evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. The City was honored to receive the GFOA Distinguished Budget Award for the first time and consecutively thereafter for the 2016-2017 to 2022-2023 and 2023-2024 budgets. The award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

The budget guidelines approved by the City Council were used as the foundation to create the 2024-2025 financial blueprint for the City. The 2024-2025 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the fourth consecutive year. Overall, the budget is designed and graded based upon the following:

The Budget as a Policy Document

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

The Budget as an Operations Guide

As an operations guide, the 2024-2025 budget provides detailed expenditures based upon departmental need. Each department is responsible for specific actions that feed into the overall organizational plan.

The Budget as a Financial Plan

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

The Budget as a Communications Device

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

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

GENERAL OPERATIONS POLICY

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

A. Accounting

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

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

B. Revenue

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

C. Budget & Capital Improvements

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

BUDGET AMENDMENT POLICY

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

A. Items requiring City Council Action

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

B. Items delegated to the City Manager

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

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

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

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

A. Safety: Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to City funds and investments will be disclosed on an annual basis or as requested.

    1. Credit Risk - The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
        - Limiting investments to the types of securities listed in this Investment Policy.
        - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
        - Diversifying the investment portfolio.

    2. Interest Rate Risk - The City will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
        - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
- Utilizing securities with adjustable coupon rates to minimize price volatility.

B. Liquidity: The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

C. Yield: The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the City Manager, or for the following exceptions:

1. A security with declining credit may be sold early to minimize loss of principal.
2. A security swap would improve the quality, yield, or target duration in the portfolio.
3. Liquidity needs of the portfolio require that the security be sold.

STANDARDS OF CARE & REPORTING

A. Prudence:

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

B. Ethics and Conflicts of Interest:

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

C. Delegation of Authority:

The City Council (the "Council") is ultimately responsible for the investment of City funds. The responsibility for conducting investment transactions is delegated to the Finance Committee (the "Committee") which shall conduct its day- to-day activities through the office of the Finance Director. The Finance Director may, with Committee and Council

approval, receive assistance from one or more investment advisors. The Finance Director will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

D. Reporting Requirements:

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

E. Internal Controls:

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

All purchases and sales of investment securities must be authorized by the City Manager and the Finance Director. All bank accounts shall be reconciled monthly and shall be completed in a reasonable time after the receipt of the monthly bank statement.

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. Depositing of Funds:

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

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

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

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

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

B. Preferences for Local Financial Institutions:

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

COLLATERALIZATION

A. Collateral Required:

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

B. Form of Collateral:

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

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

C. Valuation of Collateral:

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

D. Substitution of Collateral:

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

AUTHORIZED INVESTMENTS

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

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

INVESTMENT TRANSACTIONS & PARAMETERS

A. Co-mingling of Funds:

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

B. Securities Firms:

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

C. Diversification:

The investment policy incorporates the investment strategy and as such, will allow for diversification of investments to the extent practicable considering yield, collateralization, investment costs, and available bidders. Diversification by investment institutions shall be determined by an analysis of yield, collateral, investment costs, and available bidders.

Diversification by types of securities and maturities may be as allowed by this policy and California State Statutes.

D. Maximum Maturities:

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

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

FUND BALANCE POLICY

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

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

F. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

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

DEBT MANAGEMENT POLICY

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

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

CAPITALIZED FIXED ASSETS POLICY

The purpose of this policy is to establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year. This policy applies to

the purchases of all departments and divisions of the City of Kingsburg. Procurements shall comply with the City of Kingsburg procurement policies and procedures, and conform to applicable State and Federal law and the standards identified int eh Procurement Standards Sections of 44 CFR Part 13, "Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments."

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

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

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

A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the City government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than $10,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
B. Generally repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Fixed Assets Account Group.
C. Encumbrances are commitments related to requisitions or contracts that have been issued, but for which no goods or services have yet been received. Encumbrances are recorded as they occur for budgetary control purposes.

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

ASSET VALUATION

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

A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.

B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of $10,000. If sale value is less than $10,000, normal depreciation for the useful life will be used.

C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.

D. Donated Assets –Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.

E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.

F. Dedicated Assets –Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

Expenditure/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the City of Kingsburg has adopted the expenditure/expense policy. The controls and procedures set forth are intended to provide reasonable assurance that the

lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental and City operations.

Coverage

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

Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.
4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchase.

General Guidelines

1. Purchases are classified into the following major categories:
    a. Goods (tangible items): e.g. equipment, supplies, vehicles
    b. Services: items requiring outside labor, maintenance agreements, etc.
    c. Construction of public buildings and improvement
2. Purchasing Oversight
    - Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.

3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce City costs.
6. The Finance Director shall review each request to determine compliance with the City's budget and purchasing policy.
7. This purchase order requisition must include the invoice and forwarded to the Finance Director her designee for processing the payment.

1. Purchases under $5,000

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

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to five-thousand dollars ($5,000.00) shall be made by Payment Voucher request approved by the City Department Head.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to two thousand dollars ($5,000.00) shall be made only by approval by the Department Head and the City Manager or Finance Director.

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

2. Purchases of at least $5,000 and under $25,000

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

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between five thousand dollars ($5,000.00) and twenty-five thousand dollars ($25,000.00) shall be preceded by obtaining no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between five thousand dollars ($5,000.00) and twenty-five thousand dollars ($25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations received in writing from separate vendors for compatible items. Such

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

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

4. Purchases greater than $100,000

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

Budgeted Supplies, Services and Equipment

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

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

Emergency Purchases Policy
When an emergency situation does not permit the use of the purchasing procedures identified above, the City Manager may determine the most appropriate method to the make the procurement of one hundred thousand dollars ($100,000.00) or less. Appropriate documentation identifying the basis for the emergency and the method of procurement will be submitted to the Finance Director within five (5) working days after making the purchase.

The City Mayor with the concurrence of one other council member may authorize the City Manager in writing to incur expenditures of more than one hundred thousand dollars ($100,000.00) but not more than two hundred fifty thousand dollars ($250,000.00) under emergency situations when the health, safety and welfare of the employees or residents of the City or their property are threatened and time constraints do not permit normal City Council expenditure approval. If the City Mayor is not available the Mayor Pro-tem of the City Council with the concurrence of one other council member may act in the City Mayor's absence to authorize the emergency expenditure. If neither the Mayor nor the Mayor Pro-tem of the City Council are available, any two council members shall have the authority to authorize any such emergency expenditure. . The City Council shall be notified of the emergency expenditure within 48 hours after the decision to make the expenditure. At the next regularly scheduled City Council meeting the City Council shall be provided with all the information and documentation regarding with expenditure including a copy of the written authorization required for the expenditure.

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

- Services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the

end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.

- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of California Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. If it is estimated that the service being solicited has a total cost of over $25,000 a formal Request for Proposal may be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
    - The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
    - Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
    - Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
    - Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the City, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.

- Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the City Council.
    - Service contracts or agreements should be reviewed by the City Insurance Company and the City Attorney and placed on file with the City Clerk.

Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

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

Petty Cash Policy

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

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

1. The item to be purchased must not be regularly stocked

2. The employee must have a petty cash slip completed which includes the item(s) to be purchased, the amount of petty cash needed and the account number the purchase is budgeted to.

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

Employee Reimbursement Policy

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

Credit Card Policy

Purpose

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

Policy

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

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

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

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

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

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

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

Procedures

1. Issuance of Credit Cards

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

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

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

2. Card Use

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

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

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

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

3. Card Holder Responsibilities

a. The card holder must:

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

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

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

(iv) Adhere to City purchase limits and restrictions.

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

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

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

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

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

4. Card Holder Liability

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

5. Card Holder Termination or Card Cancellation

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

(i) Terminates City employment; or

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

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

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

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

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

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

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

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

a. Airfares

b. Conference registration

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

d. Rental cars and gas

e. Lunch and dinner meeting meals

f. Minor emergency office supplies

g. Training books

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

a. Cash advances

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

c. Personal use

8. Credit Card Use Audits

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

Receiving and Inspection Policy

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

Billings

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

Purchasing Authority

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

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

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

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

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

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

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

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

GLOSSARY

Glossary:

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

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

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

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

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

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

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

Assess. To establish an official property value for taxation

Assets. Property owned by the City which has monetary value

Attrition. A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

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

Balanced Budget
A budget in which each fund's beginning of the year cash balanc-es plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

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

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

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

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

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

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

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

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

Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City Manager. The chief executive officer of the City of Kingsburg appointed by City Council

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

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

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

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

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

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

Glossary:

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

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

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

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

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

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

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

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

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

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

Encumbrances. Commitments related to unperformed contracts for goods or services

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

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

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

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

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

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

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

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

Glossary:

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

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

Forecasting. A process of analyzing data to determine future trends

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

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

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

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

General Fund. Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of California and the Charter of the City

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

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

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

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

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

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

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

Infrastructure. An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

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

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

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

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

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

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

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

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

Glossary:

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

Obligations. Amounts which are owed including liabilities and encumbrances

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

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

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

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

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

PERS. Public Employees Retirement System

Personal Services. An expenditure category which includes all City employee salary and fringe benefit costs

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

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

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

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

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

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

Real Property. Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (an example is playground equipment).

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

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

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

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

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

Revenue. Sources of income financing the operations of government

RFP. Request for Proposal

Glossary:

ROI. Return on Investment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

User Charge or User Fees. Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

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

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

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

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

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

RESOLUTION NO. 2025-033

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG APPROVING THE OPERATING BUDGET, CAPITAL OUTLAY BUDGET AND RELATED AGENCIES BUDGETS FOR THE FISCAL YEAR 2025-2026

WHEREAS, in accordance with Kingsburg Municipal Code Section 2.8.090 G., the City Manager has submitted for the consideration of the City Council of the City of Kingsburg, a proposed City Operating Budget, City Capital Outlay Budget and related agencies budgets for the City Fiscal Year 2025-2026 Budget; and

WHEREAS, the 2025-2026 Fiscal Year Budget is based on Kingsburg Finance Committee budget meetings, public comment, and policies and objectives established by the City Council; and

WHEREAS, the City's Total Appropriations for Fiscal Year 2025-2026 are $ 29,861,766 including the allocation of City Personnel, the City Operating Budget, the City Capital Outlay Budget, Kingsburg Public Financing Authority Budget and the Kingsburg Redevelopment Successor Agency Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Fiscal Year 2025-2026 Budget for the City of Kingsburg and related agencies for 2025-2026 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

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I, Abigail Palsgaard, City Clerk for the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 18th day of June 2025, by the following vote:

Ayes:	Councilmembers: Silva, Palomar, North, Smith and Mayor Pursell.
Noes:	Councilmembers: None.
Absent:	Councilmembers: None.
Abstain:	Councilmembers: None.

Abigail Palsgaard, City Clerk
City of Kingsburg