



FISCAL YEAR 2024/2025

ADOPTED OPERATING AND CAPITAL BUDGETS

THIS PAGE IS INTENTIONALLY LEFT BLANK

Retirement Congratulations

The City of Kerman would like to acknowledge Diana Gonzalez on her retirement.

Congratulations to Diana Gonzalez



Diana Gonzalez

Diana Gonzalez started her career with the City of Kerman as a Part Time Accounting and Admin Clerk on February 3, 1998. She was soon hired as a Full-Time Account Clerk on July 6, 1998.

Diana worked with the Finance Department until July 2016 when she was re-classed as the Human Resource Specialist.

Diana worked for the City of Kerman for 26 years. Her charisma, cheerful and humble personality will be greatly missed.

Diana plans on spending her time with her husband Pete, her three daughters, Adriana, Jessica and Sabrina and her five grandchildren.

THIS PAGE IS INTENTIONALLY LEFT BLANK

CITY COUNCIL



Gary Yep
Councilmember

Bill Nijjer
Mayor Pro Tem

Maria Pacheco
Mayor

Jennifer Coleman
Councilmember

Ismael Herrera
Councilmember

STAFF

John Jansons
City Manager

Theresa Johnson
Community Services Director

Steve Wilkins
Chief of Police

Josefina Alvarez
Finance Director

Michael Barajas
Public Works Director

Jesus Orozco
Community Development Director

Table of Contents

CITIZEN'S GUIDE TO THE BUDGET	1
CITIZEN'S GUIDE	2
INTRODUCTION	3
CITY MANAGER TRANSMITTAL LETTER	4
ORGANIZATIONAL CHART	7
DEMOGRAPHICS	8
BUDGET PROCESS	11
COMMUNITY MOTTO	12
STRATEGIC GOALS.....	13
GOALS, OBJECTIVES AND ACTION	14
BUDGET AWARDS	15
BUDGET OVERVIEW.....	17
CITYWIDE OVERVIEW - REVENUE.....	18
CITYWIDE OVERVIEW - EXPENDITURES SUMMARY	19
DEPARTMENT FUND RELATIONSHIP	20
FUND BALANCE SUMMARY	21
GENERAL FUND	23
GENERAL FUND OVERVIEW	24
SALES TAX.....	25
PROPERTY TAX.....	25
ADMINISTRATION AND OVERHEAD FEES	25
BUILDING FEES	25
FRANCHISE TAXES	25
RENTS	25
LICENSES AND PERMITS	25
FINES AND PENALTIES	26
INTEREST AND MISCELLANEOUS INCOME	26
YOUTH AND RECREATION PROGRAM FEES.....	26
REIMBURSEMENTS.....	26
OTHER FEES FOR SERVICES.....	26
EXPENSES	26
BREAKDOWN OF EXPENDITURES.....	27
SALARY AND BENEFITS	27
STAFFING LEVELS.....	27
GENERAL FUND RESERVES	28
RESERVES.....	28
GENERAL FUND OPERATING EXPENDITURES	29
GENERAL FUND REVENUE VS. EXPENDITURES.....	30
GENERAL FUND SUMMARY	31
GENERAL FUND FIVE-YEAR FINANCIAL FORECAST	33
ENTERPRISE FUNDS	35
ENTERPRISE FUNDS OVERVIEW	36
REVENUES	36
EXPENDITURES	36
UTILITY RATE	37
RESERVES.....	39
WATER.....	40
WATER MAJOR FACILITIES DEVELOPMENT IMPACT FEES	40
SEWER	40
SEWER FUND RESERVES	40
SEWER MAJOR FACILITIES DEVELOPMENT IMPACT FEES	40
SOLID WASTE.....	41

STORM DRAIN	41
ENTERPRISE FUND SOURCES AND USES OF FUNDS SUMMARY	42
ENTERPRISE FUNDS SUMMARY	43
INTERNAL SERVICE FUNDS.....	45
INTERNAL SERVICE FUNDS OVERVIEW	46
VEHICLE MAINTENANCE AND REPLACEMENT FUND	46
TECHNOLOGY MAINTENANCE AND REPLACEMENT FUND.....	46
INTERNAL SERVICE FUNDS SUMMARY	47
VEHICLE MAINTENANCE AND REPLACEMENT FUND	48
TECHNOLOGY MAINTENANCE FUND	49
SPECIAL REVENUE.....	51
SPECIAL REVENUE OVERVIEW.....	52
STREETS	52
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT (L&L MD)	52
DEVELOPMENT IMPACT FEES (DIF'S)	52
WATER FUND	52
SEWER FUND.....	53
PUBLIC SAFETY	53
NUTRITION	53
PARKS	53
FACILITIES.....	53
SPECIAL REVENUES BY FUND	54
DEBT SERVICE	55
DEBT SERVICE OVERVIEW	56
KERMAN PUBLIC FINANCING AUTHORITY BONDS	56
SEWER REVENUE BOND	56
CALIFORNIA DEPARTMENT OF WATER RESOURCES CONSTRUCTION LOAN	57
CALIFORNIA DEPARTMENT OF WATER RESOURCES WASTEWATER UPGRADE LOAN	57
CALIFORNIA ENERGY COMMISSION NOTE PAYABLE	57
BUDGET BY DEPARTMENTS	59
CITY COUNCIL	60
OBLIGATIONS	60
ISMAEL HERRERA.....	60
COUNCILMEMBER.....	60
GARY YEP	60
COUNCILMEMBER.....	60
CITY COUNCIL BUDGET	61
CITY MANAGER	62
KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES	63
KEY ACHIEVEMENTS	63
CITY MANAGER BUDGET	64
MEASURE M BUDGET	65
CITY CLERK BUDGET	66
CITY ATTORNEY	67
CITY ATTORNEY BUDGET.....	68
ADMINISTRATIVE SERVICES	69
KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES	70
KEY ACHIEVEMENTS	70
ADMINISTRATIVE SERVICES BUDGET	71
GENERAL FUND DEBT SERVICE BUDGET	72
WATER ADMINISTRATION & ACCOUNTING BUDGET	73

WATER DEBT SERVICE BUDGET	74
SEWER ADMINISTRATION & ACCOUNTING BUDGET	75
SEWER DEBT SERVICE BUDGET	76
SOLID WASTE ADMINISTRATION BUDGET	77
POLICE	78
KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES	79
KEY ACHIEVEMENTS	79
POLICE BUDGET	80
ACT GRANT BUDGET	82
SRO GRANT BUDGET	83
SLESF GRANT BUDGET	84
SAFETY GRANTS, CONTRACTS AND PROJECTS BUDGET	85
ANIMAL CONTROL BUDGET	86
PARKS, RECREATION AND COMMUNITY SERVICES	87
KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES	88
KEY ACHIEVEMENTS	88
RECREATION AND COMMUNITY SERVICES BUDGET	89
MAINTENANCE BUDGET	90
SENIOR CENTER SERVICES BUDGET	91
SENIOR NUTRITION SITE BUDGET	92
FARMERS MARKET MANAGEMENT	93
AQUATICS PROGRAM BUDGET	94
PLANNED RECREATION BUDGET	95
YOUTH SERVICES BUDGET	96
COMMUNITY TEEN CENTER BUDGET	97
COMMUNITY DEVELOPMENT	98
KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES	99
KEY ACHIEVEMENTS	99
PLANNING AND DEVELOPMENT BUDGET	100
CODE COMPLIANCE BUDGET	101
ENGINEERING BUDGET	102
BUILDING AND SAFETY BUDGET	103
GENERAL PLAN UPDATES BUDGET	104
PUBLIC WORKS	105
KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES	106
KEY ACHIEVEMENTS	106
PARKS LANDSCAPE MAINTENANCE BUDGET	107
WATER OPERATIONS BUDGET	108
SEWER OPERATIONS BUDGET	109
STORM DRAIN OPERATIONS BUDGET	110
LANDSCAPE AND LIGHTING BUDGET	111
STREET MAINTENANCE – MEASURE C BUDGETS	112
STREET MAINTENANCE – TDA AND OTHER BUDGET	114
STREET MAINTENANCE – TDA AND OTHER BUDGET	115
CAPITAL PROJECTS	117
CAPITAL PROJECTS OVERVIEW	118
STREET CONSTRUCTION	118
WATER CONSTRUCTION	118
SEWER FACILITIES CONSTRUCTION	118
PARK CONSTRUCTION GRANTS/OTHER PROJECTS	118
VEHICLES AND EQUIPMENT REPLACEMENTS	118
CAPITAL PROJECTS SUMMARY	119
CAPITAL PROJECTS SUMMARY (CONT.)	120
PARKS, FACILITIES AND EQUIPMENT BUDGET	121

CDBG CONSTRUCTION BUDGET	122
FACILITIES CONSTRUCTION BUDGET	123
WATER CONSTRUCTION BUDGET	124
SEWER FACILITIES CONSTRUCTION BUDGET	125
STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET	126
PARK ACQUISITION AND CONSTRUCTION BUDGET	127
PARK/FACILITIES CONSTRUCTION GRANTS	128
STREET CONSTRUCTION BUDGET	129
EMPLOYEE INFORMATION.....	131
EMPLOYEE BENEFITS	132
<i>PENSION COSTS</i>	132
<i>HEALTHCARE</i>	133
FISCAL YEAR 2024/2025 PERSONNEL BENEFITS	133
POSITION ALLOCATION BY DEPARTMENT.....	134
POSITION ALLOCATION BY DEPARTMENT (CONT.).....	135
PAYROLL ALLOCATION SUMMARY.....	136
SUPPLEMENTAL INFORMATION	137
BUDGET AND FISCAL POLICIES	138
<i>FINANCIAL PLAN PURPOSE AND ORGANIZATION</i>	138
<i>FINANCIAL REPORTING AND BUDGET ADMINISTRATION</i>	138
<i>GENERAL REVENUE MANAGEMENT</i>	139
<i>ENTERPRISE FUND FEES AND RATES</i>	139
<i>APPROPRIATIONS LIMITATION</i>	139
<i>FUND BALANCE AND RESERVES</i>	139
<i>CAPITAL IMPROVEMENT MANAGEMENT</i>	140
<i>CAPITAL FINANCING AND DEBT MANAGEMENT</i>	140
<i>DEBT MANAGEMENT</i>	140
<i>DEBT CAPACITY</i>	141
GANN REVENUE LIMIT	142
BASIS FOR ACCOUNTING/BASIS OF BUDGETING	143
<i>GOVERNMENTAL FUNDS</i>	143
<i>PROPRIETARY FUNDS</i>	143
<i>COST ALLOCATIONS</i>	143
GLOSSARY	144
ACRONYMS AND ABBREVIATIONS	146
PUBLIC FINANCE AUTHORITY	149
PUBLIC FINANCE AUTHORITY OVERVIEW	150
PUBLIC FINANCE AUTHORITY REVENUE.....	151
PUBLIC FINANCE AUTHORITY ANNUAL LEASE PAYMENT	152
PUBLIC FINANCE AUTHORITY BUDGET	153
RESOLUTION ADOPTING PFA BUDGET	154
APPENDICES	155
APPENDIX A – BUDGET ADOPTION RESOLUTION.....	156
APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION.....	159
APPENDIX C – AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES	161
INDEX	165

THIS PAGE IS INTENTIONALLY LEFT BLANK

CITIZEN'S GUIDE TO THE BUDGET



CITIZEN'S GUIDE

Kerman is committed to providing a transparent budget to residents and other interested parties. Below are some common questions that can assist you in finding what you are looking for in this budget.

Q. This document is very large. Where should I start?

A. Start with the City Manager's message on **Page 4**. This outlines the priorities for the year and identifies major issues facing the City

Q. What are the City's goals? What did the City accomplish last year?

A. The City's Goals, Objectives and Actions are listed on **Page 14**. Departmental accomplishments are listed within each department's beginning on **Page 63**.

Q. Where do I find where the City gets its money?

A. An overview of City's major revenues begins on **Page 18**, in the Budget Overview section. A breakdown of the revenues for the General Fund, Enterprise Funds, Internal Service Funds and Special Revenue Funds can be found on **Pages 24, 36, 46 and 52**, respectively.

Q. How does the City spend its money?

A. A list of general fund expenditures by department is on **Page 29**. Beginning on **Page 59** is a breakdown by department of each of the City's services.

Q. What about capital projects like streets and parks?

A. A summary list of capital improvement projects begins on **Page 117**, which is in the Capital Projects section of this budget document.



INTRODUCTION



CITY MANAGER TRANSMITTAL LETTER

July 1, 2024

Honorable Mayor and City Council:

I am pleased to present the City Manager's message to accompany the presentation of the Fiscal Year 2024/2025 City Budget.

Before I highlight progress made in FY 2023/2024 and discuss specifics about our proposed revenue and expenditure plan, I must extend my appreciation to our dedicated Kerman employees and Executive Management Team who continue to deliver quality services to the residents, businesses and visitors.

I also offer the City's sincerest thanks to our valued partners at the County of Fresno, Kerman Unified School District (KUSD) and the North Central Fire Protection District for their continued teamwork and support. These valued organizations and our faith-based and nonprofit partners all contribute greatly to providing the quality of life that makes Kerman a very special place and special community.

Other important partnerships we value and continue to strengthen include the Fresno County Council of Governments, Fresno County Economic Development Corporation, Fresno County Sheriff and with our esteemed local elected representatives, including: U.S. Congressman John Duarte, State Senator Anna Caballero, Assembly Member Esmerelda Soria and Fresno County Supervisor Brian Pacheco.

The City Council and Staff have led the effort to keep racking up wins for the community and keep Kerman moving forward. This past year included several key accomplishments, among many others, including:

- ❖ Acquisition of new Police Station Building,
- ❖ Implementation of new Water, Sewer and Storm Drain Study,
- ❖ Completion of the Comprehensive Zoning Ordinance update,
- ❖ Adoption of Targeted Equity Adjustments for Kerman's Workforce,
- ❖ Grand Opening of New Denny's Restaurant ,
- ❖ Construction of Dutch Bros Coffee Anchored Center,
- ❖ Completion of Waste Water Pond Dredging Project,
- ❖ Dedicated Gateway Monument Feature on Kerman Roundabout,
- ❖ Completion of Local Streets Improvement Projects,
- ❖ Grand Opening of Phillip Gallegos Play Park, and
- ❖ Infrastructure Investments for the new Harvest Elementary School.

Fiscal Year 23/24 saw several retirements, and the subsequent appointment of a new Chief of Police, City Clerk and Human Resources Officer. To increase efficiency and enhance customer service, several administrative functions were consolidated into the Management Services Department.

Under the leadership of Chief Wilkins, the Police Department is fine-tuning its staffing and organizational needs and the School Resource Officer program will be expanded in FY 24/25 to put student safety at the forefront of our partnership with KUSD.



The San Joaquin Valley Regional Policy Council awarded the Kerman Animal Shelter the Blueprint Program Award of Excellence for Project of the Year and Kerman Finance Department, under the leadership of Josefina Alvarez, received the prestigious *Award for Excellence in Budgeting* from the California Society of Municipal Finance Officers (CSMFO).

And what better demonstration of Kerman’s effective leadership, management, vision and success in this past year could be stronger than others wanting to invest in Kerman with investments by the private sector in residential and commercial development projects or a family investing their savings and future by buying their home in Kerman or by other government partners having faith in Kerman to get great things done by committing over \$12 million dollars in grant funds for community projects investing in Kerman’s future success.

In the year ahead, we will continue on the path of success we’re on and advance many more exciting projects. The City will break ground on Hart Ranch Park, design the new Community Public Safety Center (Police Station) and advance the beautification of the Madera Avenue corridor.

The Fiscal Year 2024/2025 Budget

The City of Kerman 2024/2025 Fiscal Year Budget is but a tool and a means to an end to reinvest revenues into efficient delivery of municipal services, provide community amenities and sustain quality of life in Kerman. This spending plan is dedicated to maintaining and enhancing services to the community and advancing Council’s priority projects.

The City continues to be committed to operating in a fiscally responsible manner to achieve our goals. General Fund revenues are expected to exceed expenditures and we will reach into our reserve (savings) accounts to fund the ambitious capital improvement program set forth by Measure M. Many of the City’s long term goals and aspirations cannot be achieved in a single budget year, but we are determined to move the projects forward while continuing to deliver high quality service to our residents, businesses, visitors and partners.

In summary, the proposed budget for Fiscal Year 2024/2025 includes:

Total General Fund anticipated revenues of:	\$10,654,943
Total General Fund planned expenditures of:	\$10,470,567
Capital Reserve investment from Measure M of:	\$ 3,670,933
 Total Implementation / Operating Budget of:	 \$14,141,500

Notable FY 24-25 expenditures, projects and initiatives include:

- ❖ Design of new Community Public Safety Center (Police Station),
- ❖ Construction of Hart Ranch Community Park,
- ❖ Further construction of Northwest Neighborhood Park,
- ❖ Replacement of City Hall roof and phone system,
- ❖ Continued investments in Water and Sewer utility improvements including new well sites and sewer lift stations to accommodate new elementary school and additional residential and commercial development,



- ❖ Enhanced Emergency Management planning and response,
- ❖ Enhanced community outreach and education for the Code Compliance and Enforcement Program,
- ❖ Purchase of new replacement vehicles for Police and Public Works
- ❖ Continued planning for expansion of Kerman Industrial Park,
- ❖ Increased recruitment and retention activities to advance economic development and local job creation,
- ❖ Refine departmental staffing and address human resource initiatives, including employee training, professional development and recognition activities,
- ❖ Expand collaborations with Kerman Chamber of Commerce and other organizational partners, and
- ❖ Conduct Candidate Orientation, City Council 2024 Election and Council Training.

Overall, the proposed budget enhances traditional service levels with modest expansion to meet the City's growing needs, advances the capital improvement program, addresses deferred maintenance and replacement, invests in the future and supports increased economic vitality and quality of life.

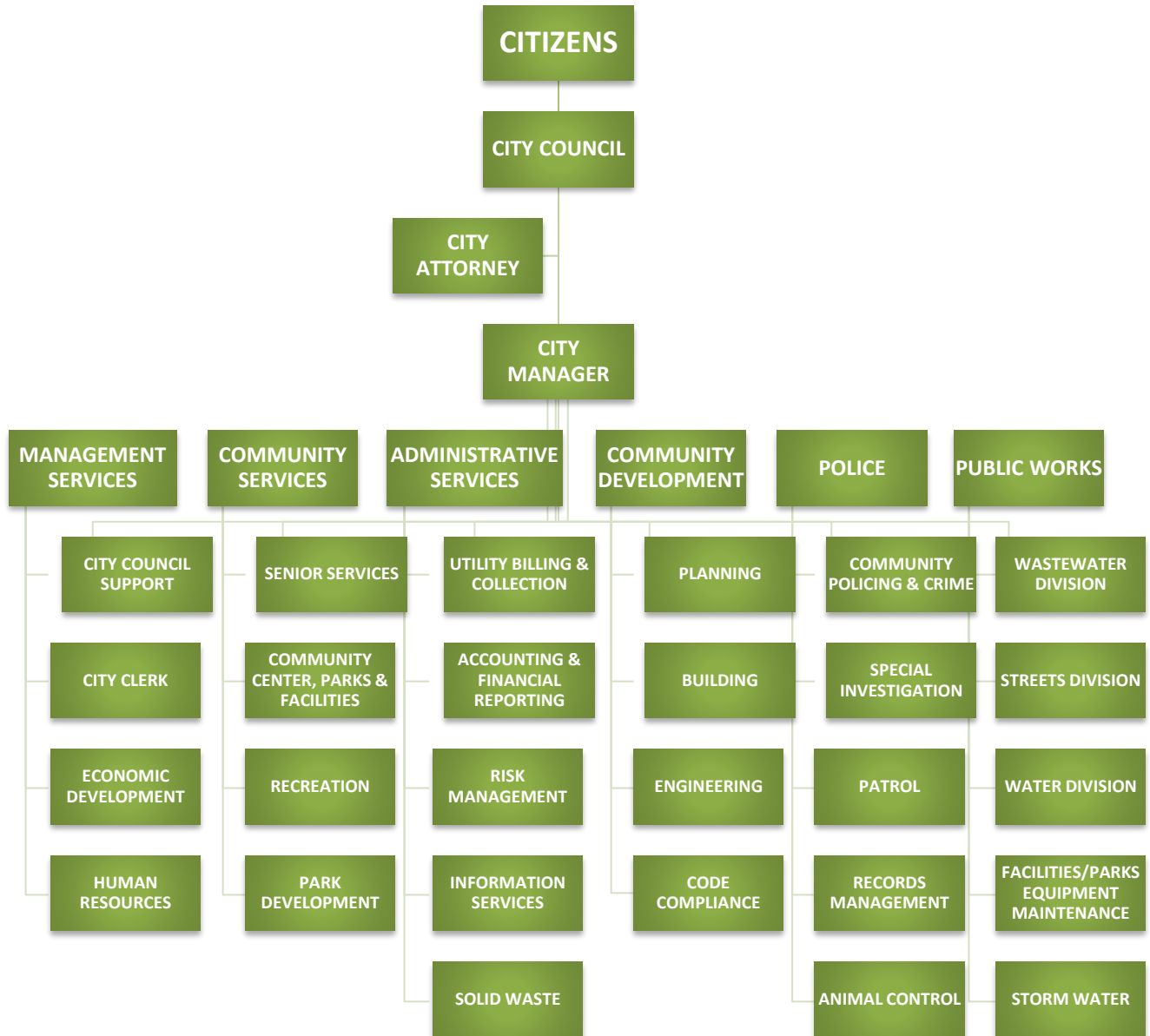
We look forward to FY 24-25 being another productive year in enhancing the community and building our future. The year ahead will bring new housing, new business development and expansions, additional infrastructure investment and further investment in parks and community amenities that enhance Kerman as a great place to reside, visit, invest and work - *For Family and For Business!*

Respectfully Submitted,

John Jansons

John Jansons, City Manager

ORGANIZATIONAL CHART



DEMOGRAPHICS

INCORPORATED: 1946

GOVERNMENT: The City of Kerman operates under the Council-Manager form of government. A five-member City Council governs and consists of a Mayor and four Councilmembers. The Mayor is elected at-large for a two-year term. Councilmembers are elected by districts to serve four-year terms. The City Council sets policy and adopts the annual budget. The Council is also responsible for the appointments of the City Manager and City Attorney.

POPULATION: Kerman's population is 17,256 as of January 2024, a 1.8% increase from January 2023.

LOCATION: 15 miles west of Fresno, 125 miles north of Bakersfield and 180 miles south of San Francisco.

COUNTY: Kerman is located in Fresno County.

AREA: 3.363 square miles.

ELEVATION: 220 feet above sea level.

CREDIT RATING: 'A' Stable

PARKS: The City of Kerman has 12 developed parks totaling 44.70 acres, 2.5 acres of undeveloped neighborhood parkland and 56.3 acres for future community parks. Construction will be completed in 2024 on Northwest Park located west of Siskiyou on Kenneth Avenue. The City plans to start construction of the 15.6-acre Hart Ranch Community Park (Eastside Community Park) in 2024.

HOUSING GROWTH: The ongoing construction of single-family residential (SFR) developments in Kerman has resulted in an estimated 1.8% increase in population from 16,950 to 17,256 from 2023 to 2024. Tract 6236's 144 SFR units by Joseph Crown Construction is 100% complete as well as Tract 6302's 104 SFR units by Century Communities is 100% complete. Additionally, Tract 6293 by Joseph Crown Construction has begun construction of 85 SFR units. The City also adopted a comprehensive Zoning Code update in May of 2024 which streamlines housing development. Finally, the City anticipates adoption of its 6th Cycle Housing Element in June of 2024 which contemplates accommodating approximately 1,289 units for the 2023-2031 planning period.

HOUSEHOLD INCOME: The median household income is \$53,956.

MEDIAN HOME PRICE: Average median home price through May 2024 was \$439,990, an increase of 14.61%.

TOTAL HOUSING UNITS: The City has a total of 4,973 housing units, of those units 4,869 homes are occupied with a 2.1% vacancy compared to Fresno County's vacancy rate of 5.6%.

EDUCATION/SCHOOLS: The community is served by the Kerman Unified School District (KUSD), a District of approximately 5,200 students with seven campuses: Goldenrod Elementary School (TK-6); Kerman-Floyd Elementary School (Preschool-6); Liberty Elementary School (TK-6); Sun Empire Elementary School (TK-6); Kerman Middle School (7-8); Kerman High School (9-12); and Alternative Education programs at Enterprise High School. KUSD continues to be one of the strongest small school districts in the Central Valley. Kerman Unified School District's commitment to Academic Excellence states "Our dedicated teachers and staff are committed to providing top-notch education, ensuring that every student has the opportunity to excel academically. We offer rigorous curriculums tailored to meet the diverse needs and interests of our students, preparing them for success in higher education and beyond."



CITY DEVELOPMENT: The City of Kerman continues to develop, update and implement policies, programs and activities that enhance the quality of life for all citizens. Contemporary policies, programs and activities foster a healthy competition within the various business sectors. As a result, existing businesses are able to expand and new businesses are able to establish, consequently creating new jobs, increase the City’s revenue base and add to the variety of goods and services for Kerman residents to enjoy.

Previously approved projects: Fast N Ezy, Xpress Carwash, Dutch Bros., Denny’s and Parcel Map 2022-01 located along Whitesbridge Rd have either completed or continue construction of their respective projects and/or operations. All five projects will be direct contributors to the City’s revenue base and local jobs for residents.

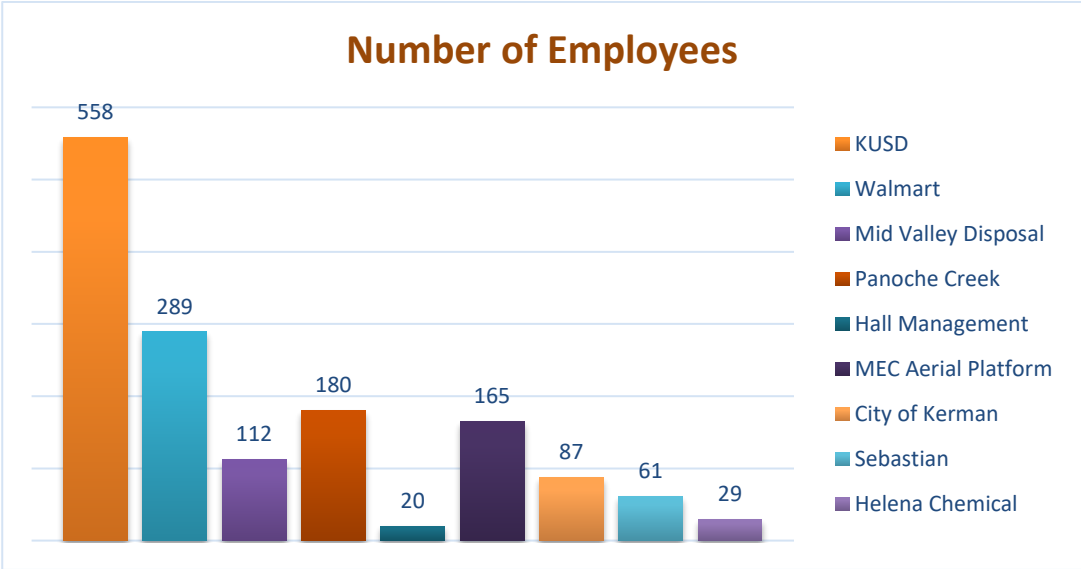
Recently approved retail projects: Chipotle and Starbucks are permit ready projects pending construction. Both projects are either an expansion or an addition to the current goods and services available to Kerman residents while adding to the revenue base and providing jobs for residents.

The current Sphere of Influence boundary has mobilized development to move to the north and west of the City. To that end, the City has received four development applications with requests for annexation, pre-zoning and tentative subdivision maps that will add to the City’s housing inventory at all income levels. Two of the four development applications will be acted on in FY 24/25.

Through the cumulative efforts of the Community Development Department, Kerman will continue to grow as an aesthetically pleasing, livable, walkable and sustainable community.

ECONOMIC DEVELOPMENT STRATEGY: The Kerman City Council approved a new Economic Development Strategy on February 24, 2021. The City initiated the strategy to focus on business retention, expansion, attraction, entrepreneurship and customer service. The purpose of the strategy is to identify steps that can better position Kerman for future growth to provide further opportunities to all of its residents. City Staff in partnership with the Fresno Economic Development Corporation and local developers continue efforts within the Economic Development Strategy Plan to expand existing businesses and attract new ones through early consultation and preliminary review of projects. To that end, City staff identify opportunities to engage with development professionals, investors and realtors of all industries by way of hosting and attending economic development mixers and conferences.

LARGEST EMPLOYERS: Kerman’s largest employers reflect the diversity of the City and the strong agricultural base. Below is a recap of the number of employees for some City of Kerman businesses.



DATA SOURCE

Population: Department of Finance California Population Estimates – April 2024

Area: Yamabe & Horn Engineering, Inc.

Credit Rating: Standard and Poor's Rating Service

Parks: City of Kerman Community Services Department

Housing Growth: City of Kerman Community Development Department

Household Income: U.S. Census Bureau

Housing Median Sales Price: Realtor.com May 2024

Housing Units: Department of Finance California Population Estimates – May 2024

Education: Kerman Unified School District

City Development: City of Kerman Community Development Department

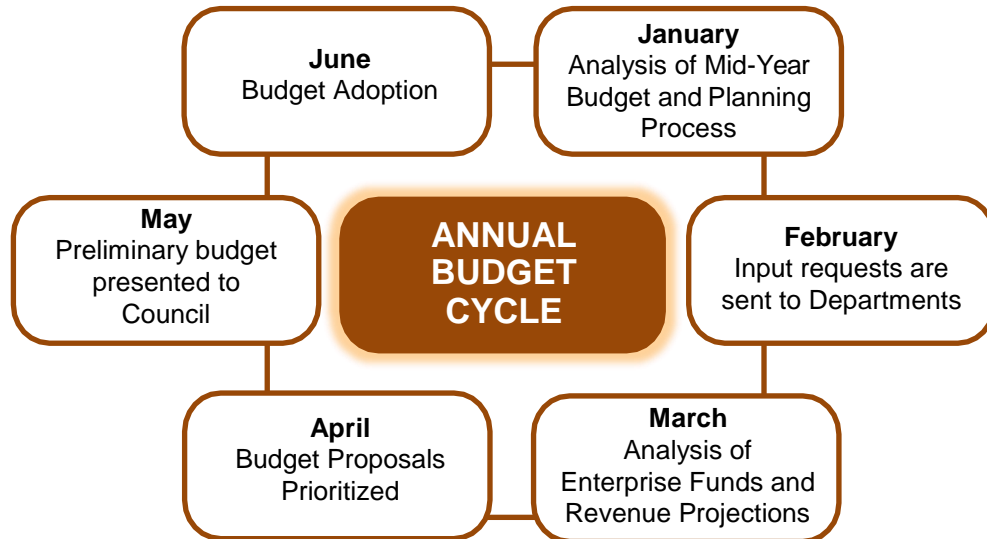
Largest Employers: Provided by individual employer or business data from internet



BUDGET PROCESS

The budget document is a spending management plan for the City's financial resources. Through the use of these resources, services are provided to meet the needs of Kerman's residents.

The City's annual budget process begins in January and concludes in June when the final budget is adopted.



JANUARY: Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year.

FEBRUARY: Budget guidelines and instructions are finalized and distributed to each Department Head for input.

MARCH: Departments submit their budget requests to the Finance Director for review and analysis. An analysis of Enterprise Funds expenditures and revenue projection is performed. Proposed rates and preliminary enterprise budgets are presented to the City Manager.

APRIL: City departments meet with the City Manager and Finance Director to review the requests. Budget proposals are prioritized, refined, compiled and integrated into the recommended preliminary budget to be presented to the City Council.

MAY: The preliminary budget or budget workshop is presented to the City Council and any recommended changes are incorporated into the final budget.

JUNE: The proposed final budget document is compiled and edited and then formally presented to the City Council. Final adoption typically occurs at the first City Council meeting in June. If any changes are made, they are incorporated into the adopted budget document and presented on the second City Council meeting in June.

COMMUNITY MOTTO

CITY MOTTO

A Place Where “Community Comes First”

ORGANIZATIONAL MISSION

Service	Safety	Livability
To deliver the highest quality of service in an efficient and cost effective manner	To ensure that the community is a safe place to live, work, raise a family, operate a business and visit	To focus on organization’s employee and capital resources on improving the community’s quality of life

ORGANIZATIONAL VISION STATEMENT

Facilitating progress while preserving the Community’s character.

ORGANIZATIONAL CORE VALUES

People	Excellence	Team	Leadership	Innovation
Being sensitive and respectful to human needs	Pursuing excellence in everything that we do	Encourage cooperation throughout the organization	Demonstrate honesty, integrity and respect	Learn from others and past experience
Putting the customer first	Proactive approach to problem solving	Build on strength and collective knowledge	Promote leadership and development at all levels	Challenge the status quo and the way we do things
Involving the community	Accepting accountability for ourselves and our work	Focus on common goal	Communicate openly	Invest in people and technology
Supporting & encouraging staff growth and development	Focus on detail, execution and quality	Demonstrate concern for fellow team members	Foster esprit de corp in the organization	Encourage creativity at all levels
Recognizing and appreciating employees	Committing to delivering the best service	Encourage problem solving across departments	Focus on succession planning	Reward effective ideas



STRATEGIC GOALS



GOALS, OBJECTIVES AND ACTION

GOAL	OBJECTIVE	PERFORMANCE OUTCOMES
FISCAL SUSTAINABILITY	<ul style="list-style-type: none"> ❖ Balance revenues and expenditures to ensure fiscal stability ❖ Monitor trends in key revenue sources and make adjustments as needed ❖ Provide core services in an efficient and effective manner 	<ul style="list-style-type: none"> ❖ Review Quarterly Sales Tax Receipts to track sales tax revenues and report status to Council ❖ Review expenditure versus budget reports for each department on a monthly basis ❖ Conduct mid-year budget review and make adjustments as needed on a quarterly basis
QUALITY OF LIFE	<ul style="list-style-type: none"> ❖ Focus on key services, programs and activities for seniors and youth ❖ Partner with service clubs to promote community-wide events ❖ Maintain and expand parks and open space throughout the community 	<ul style="list-style-type: none"> ❖ Provide annual report to the Council on activities in youth, seniors and park programs ❖ Implement code compliance operations to address minor violations
PUBLIC SAFETY	<ul style="list-style-type: none"> ❖ Engage the public, particularly youth, in public safety strategies ❖ Provide proactive policing strategies using the latest technology ❖ Respond to calls for service in a timely manner ❖ Provide a high-level of customer service 	<ul style="list-style-type: none"> ❖ Engage the community by expanding neighborhood watch, use of social media and sponsorship of community-based events ❖ Expand the Crime Free Multi Family Housing Program ❖ Utilize reserve police officers to enhance staffing ❖ Complete the installation of surveillance equipment
CAPITAL INVESTMENTS	<ul style="list-style-type: none"> ❖ Invest available resources to maintain, improve and expand City assets ❖ Continue to evaluate, rank and prioritize needed capital investments ❖ Leverage alternative funding sources to fund capital investments 	<ul style="list-style-type: none"> ❖ Deliver capital projects on time and within budget ❖ Seek grant opportunities to fund key facility and infrastructure projects
ECONOMIC DEVELOPMENT	<ul style="list-style-type: none"> ❖ Facilitate new commercial and industrial projects ❖ Continue partnership with Kerman Chamber of Commerce 	<ul style="list-style-type: none"> ❖ Process land use entitlements within 45 to 60 days ❖ Continue participation with Fresno County as the lead in economic development
ORGANIZATIONAL DEVELOPMENT	<ul style="list-style-type: none"> ❖ Evaluate staffing levels to ensure adequate delivery of core services ❖ Provide training and resources in order to sustain a talented workforce ❖ Maintain accountability and recognition of employees 	<ul style="list-style-type: none"> ❖ Prepare a long-term staffing/workforce plan ❖ Develop localized training of key management and supervisorial staff



BUDGET AWARDS

GOVERNMENT FINANCE OFFICERS ASSOCIATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kerman for its annual budget for the fiscal year beginning July 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Kerman
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director



BUDGET AWARDS

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICER BUDGET AWARD

The California Society of Municipal Finance Officers (CSMFO) presented an Excellence in Budgeting Award to the City of Kerman for the Fiscal Year 2023/2024 budget. The CSMFO Budget Awards Program recognizes those agencies that have prepared a budget document that meets certain standards.

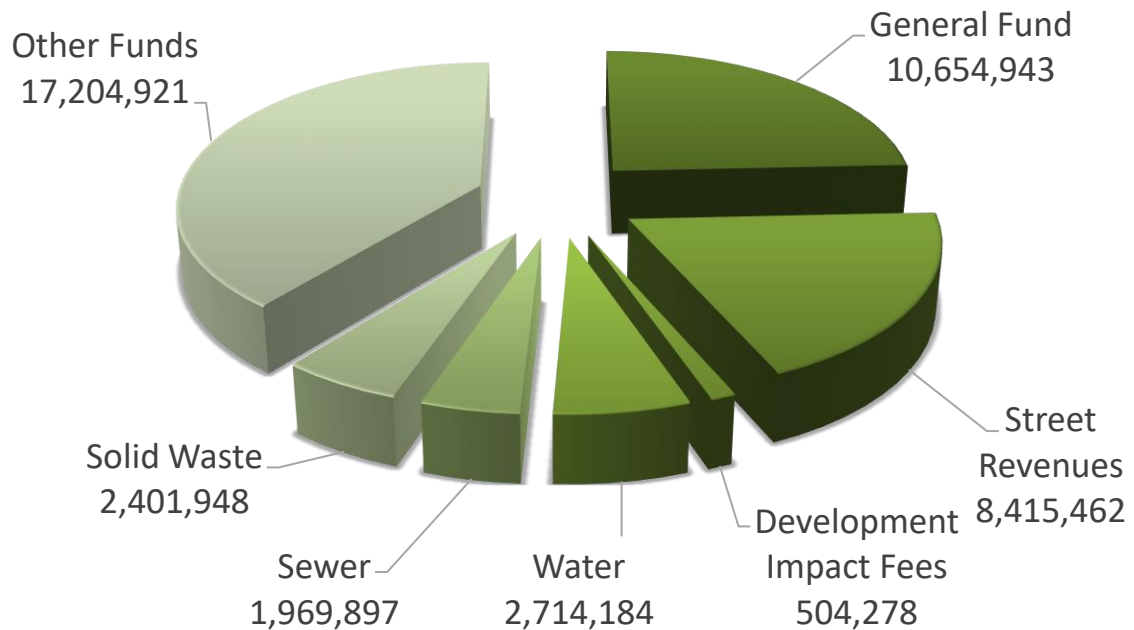
Both budget awards were made possible by the dedication, hard work and team effort put forth by department heads and key staff involved in the budget preparation process.



BUDGET OVERVIEW



CITYWIDE OVERVIEW - REVENUE

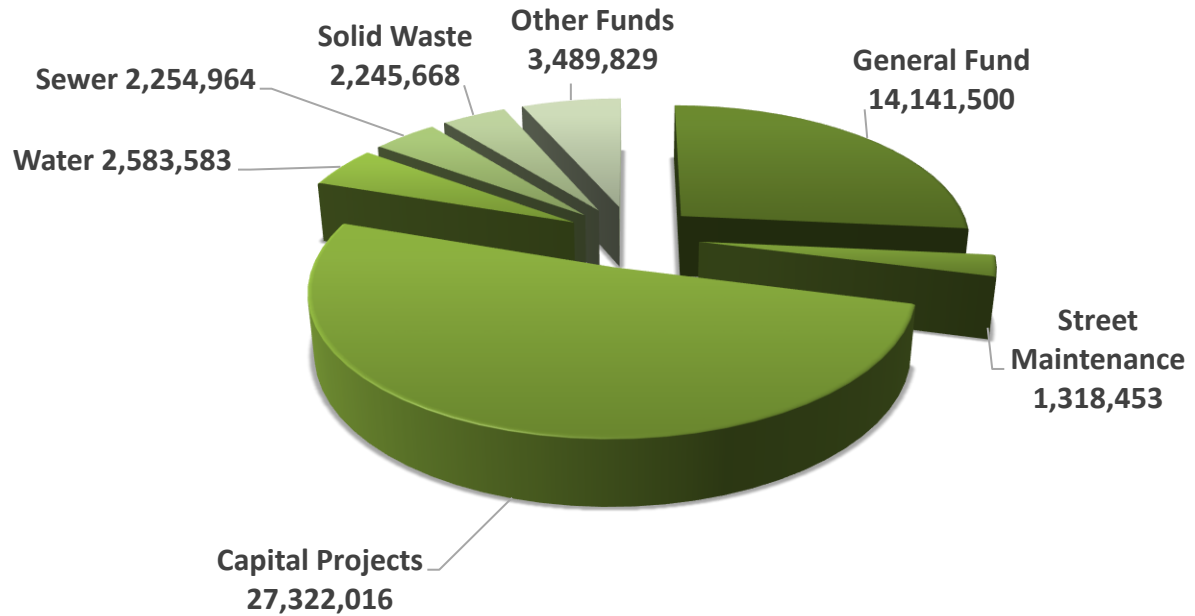


CITY WIDE REVENUES SUMMARY

Fund	Description	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Year- End 2023-2024	Budget 2024-2025
General Fund						
100	General Fund Revenues	\$9,967,189	\$11,040,815	\$10,287,208	\$10,641,282	\$10,654,943
	Sub-Total General Fund	9,967,189	11,040,815	10,287,208	10,641,282	10,654,943
Special Revenue Funds						
100	SLESF Grant/DOJ Bullet Proof Vest Grant	214,358	403,508	203,918	272,802	253,282
120	CDBG	42,435	39,817	170,000	170,000	175,000
730	Senior Nutrition Site Management	0	15,971	22,253	22,253	24,410
740	National Rec. & Park Assoc.(NRPA)	30,286	20,863	37,826	38,411	36,138
780	Grants - Double L Water Proj./WWTP Plannin	69,768	126,173	1,664,067	1,664,067	1,420,057
780	Grants- Parks/Facilities	7,582	0	4,691,117	7,691,117	12,941,117
780	Grants-Planning & Development	75,728	69,547	507,200	557,610	598,747
780	Grants-Streets	3,228	797	215,772	215,772	198,307
750	Lighting & Landscaping District 1	238,534	357,394	254,365	254,365	258,791
800-850, 870	Street Revenues	4,297,817	5,224,029	7,322,332	7,381,931	8,415,462
Various	Development Impact Fees	1,390,408	1,836,821	939,732	973,834	504,278
	Sub-Total Special Revenue Funds	6,370,145	8,094,920	16,028,582	19,242,163	24,825,589
Internal Service Funds						
500	Vehicle/Equipment Charges to Dept's	853,168	761,852	1,001,493	921,684	1,075,483
510	Technology Charges to Dept's	102,784	108,825	100,453	100,453	138,366
	Sub-Total Internal Service Funds	955,953	870,677	1,101,946	1,022,137	1,213,848
Enterprise Funds						
410	Water	2,640,969	5,645,707	2,494,689	2,632,838	2,714,184
420	Sewer	1,907,400	2,050,026	1,892,985	1,951,870	1,969,897
430	Solid Waste (Refuse)	1,791,293	2,142,744	2,166,170	2,253,085	2,401,948
470	Storm Drain Maintenance & Operations	82,201	86,259	82,430	87,212	85,224
	Sub-Total Enterprise Funds	6,421,863	9,924,735	6,636,275	6,925,006	7,171,252
Grand Total All Funds		\$23,715,150	\$29,931,147	\$34,054,011	\$37,830,588	\$43,865,632



CITYWIDE OVERVIEW - EXPENDITURES SUMMARY



CITY WIDE EXPENDITURES SUMMARY

Fund	Description	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Year- End 2023-2024	Budget 2024-2025
General Fund						
100	General Fund Expenditures	\$8,238,947	\$7,438,365	\$10,274,043	\$10,554,118	\$14,141,500
	Sub-Total General Fund	8,238,947	7,438,365	10,274,043	10,554,118	14,141,500
Special Revenue Funds						
100	SLESF Grant	132,465	128,512	102,226	163,437	100,058
100	Safety Grants, Contracts and Projects	41,513	102,668	103,918	159,302	154,282
110	CIP Administration	0	0	0	0	0
170	General Plan Updates	10,000	55,422	55,000	55,000	0
730	Senior Nutrition Site Management	0	29,620	39,707	39,707	45,220
740	National Rec. & Park Assoc.(NRPA)	26,286	24,577	37,826	38,286	36,138
750	Lighting & Landscaping District 1	260,300	348,675	415,152	424,813	575,793
780	Community Development Grants	74,372	69,547	507,200	557,610	598,747
800-850, 870	Street Expenditures	924,877	985,965	1,105,587	1,114,679	1,318,453
	Sub-Total Special Revenue Funds	1,469,813	1,744,987	2,366,615	2,552,833	2,828,690
Internal Service Funds						
500	Vehicle/Equipment Expenditures	1,058,736	1,149,520	1,492,130	1,265,159	1,689,109
510	Technology Expenditures	105,523	105,755	111,948	111,948	121,701
	Sub-Total Internal Service Funds	1,164,259	1,255,275	1,604,077	1,377,107	1,810,810
Enterprise Funds						
410	Water	1,960,140	2,138,364	2,257,157	2,329,294	2,583,583
420	Sewer	1,654,553	1,929,822	2,019,763	2,072,207	2,254,964
430	Solid Waste (Refuse)	1,735,398	2,030,649	2,087,748	2,066,302	2,245,668
470	Storm Drain Maintenance & Operations	112,666	101,076	464,269	468,522	168,781
	Sub-Total Enterprise Funds	5,462,757	6,199,910	6,828,938	6,936,325	7,252,997
Capital Project Funds						
100	8000 Parks, Facilities & Equipment	42,029	56,964	310,618	341,101	952,692
120	8000 CDBG Construction	42,435	39,817	170,000	170,000	175,000
140	8000 Facilities Construction	102,594	21,412	50,549	50,549	50,540
410,520-540,780	8000 Water Construction	185,041	731,086	2,998,083	3,213,046	2,679,964
420, 550-570,780	8000 Sewer Facilities Construction	444,973	498,530	684,835	699,891	394,000
480, 490	8000 Storm Drain	2,763	123,130	268,000	268,000	151,000
580, 590	8000 Parks Construction	332,144	226,554	181,437	182,067	179,090
780	8000 Parks Construction	7,582	8,991	4,691,117	7,691,117	12,941,117
800, 830, 880-920, 950, 960	8000 Street Construction	1,161,076	1,797,593	7,970,197	7,992,435	9,798,612
	Sub-Total Capital Project Funds	2,320,636	3,504,076	17,324,836	20,608,207	27,322,016
	Grand Total All Funds	\$18,656,411	\$20,142,614	\$38,398,510	\$42,028,592	\$53,356,013



DEPARTMENT FUND RELATIONSHIP

CITY OF KERMAN DEPARTMENT - FUND RELATIONSHIP CHART FISCAL YEAR 2024/2025

Department	Governmental Funds			Proprietary Funds					
	General Fund	Debt Service	Non-Major Governmental Funds	Water	Sewer	Solid Waste	Storm Drain	Debt Service	Internal Service Funds
City Council	X								
City Legal Services	X								
City Manager	X								
Human Resources	X								
Financial Services	X	X		X	X	X		X	X
Measure M	X								
Planning & Zoning	X								
Code Compliance	X								
Building Services	X								
Recreation Administration	X								
Building Maintenance	X								
Senior Center Services			X						
Farmers Market/Nutrition Hub			X						
Community Teen Center	X								
Police	X								
Animal Control	X								
Parks Landscape Maintenance	X								
Public Works				X	X	X	X		X
Landscape & Lighting District			X						



FUND BALANCE SUMMARY

Fund	Description	6/30/2024	2024 - 2025 Budget		6/30/2025
		Fund Balance *	Revenue	Expenses	Est. Balance
100	General Fund	\$ 13,284,794	\$ 10,908,225	\$ 15,348,531	\$ 8,844,487
110	CIP Administration - DIF	247,982	16,844	0	264,827
120	CDBG	0	175,000	175,000	0
140	Facilities Construction - DIF	113,009	35,262	50,540	97,731
170	General Plan Update - DIF	(316,401)	10,000	0	(306,401)
180	Fire Facility DIF	764,427	26,793	0	791,219
300	Jobs/Housing Mitigation - DIF	68,292	0	0	68,292
410	Water	10,032,217	2,714,184	3,531,491	9,214,910
420	Sewer	7,663,486	1,969,897	2,513,964	7,119,419
430	Solid Waste	729,702	2,401,948	2,245,668	885,981
470	Storm Drain	627,762	85,224	168,781	544,206
480	Storm Drain Acquisition - DIF	31,385	11,075	0	42,459
490	Storm Drain Construction - DIF	45,347	32,544	151,000	(73,108)
500	Vehicle Equipment - ISF	175,702	1,075,483	1,689,109	(437,925)
510	Technology - ISF	(2,094)	138,366	121,701	14,571
520	Water Front Footage - DIF	273,848	4,221	0	278,069
530	Water Oversize - DIF	234,104	4,247	0	238,351
540	Water Major Facilities - DIF	1,935,368	85,220	322,000	1,698,587
550	Sewer Front Footage - DIF	19,390	1,645	0	21,035
560	Sewer Oversize - DIF	232,002	11,331	0	243,333
570	Sewer Major Facility - DIF	632,379	154,453	125,000	661,832
580	Park Development - DIF	(329,224)	35,465	159,086	(452,845)
590	Park Development - Quimby - DIF	290,105	17,579	20,004	287,680
730	Senior Site Mgmt./Nutrition	(17,453)	24,410	45,220	(38,263)
740	National Rec.& Park Assoc.(NRPA)	57,520	36,138	36,138	57,520
750	Landscape & Lighting District	13,243	258,791	575,793	(303,760)
780	Grants - Water Meters& Double L W;	0	15,158,228	15,158,228	0
800	Streets	(40,398)	96,901	150,000	(93,497)
810	Gas Tax - 2105	97,141	106,146	153,100	50,187
820	Gas Tax - 2106	298,695	60,007	15,000	343,702
830	Gas Tax - 2107	270,196	146,418	11,850	404,764
840	Gas Tax - 2107.5	35,857	4,313	0	40,170
850	SB 325 III	79,948	20,547	20,000	80,494
870	SB 325 VIII	741,799	917,920	2,760,121	(1,100,402)
880-882	Measure C	635,269	646,570	754,370	527,469
890	Federal Projects	3,655,780	5,820,333	5,820,333	3,655,780
910	Major Streets - DIF	4,385	31,917	0	36,302
920	Major Street Signals - DIF	(7,301)	7,552	0	251
930	Major Street Railroad - DIF	(13,347)	10,529	300,000	(302,819)
940	Outside Travel Lane - DIF	658	7,601	0	8,260
950	HUT 2103	322,196	154,100	233,984	242,312
960	Road Maintenance Rehab SB1	406,223	442,207	700,000	148,429



THIS PAGE IS INTENTIONALLY LEFT BLANK



GENERAL FUND



GENERAL FUND OVERVIEW

The General Fund covers all expenditure and receipt transactions, except for those special requirements that demand a separate fund account. The accounts of the General Fund reflect the major share of the City's fiscal transactions.

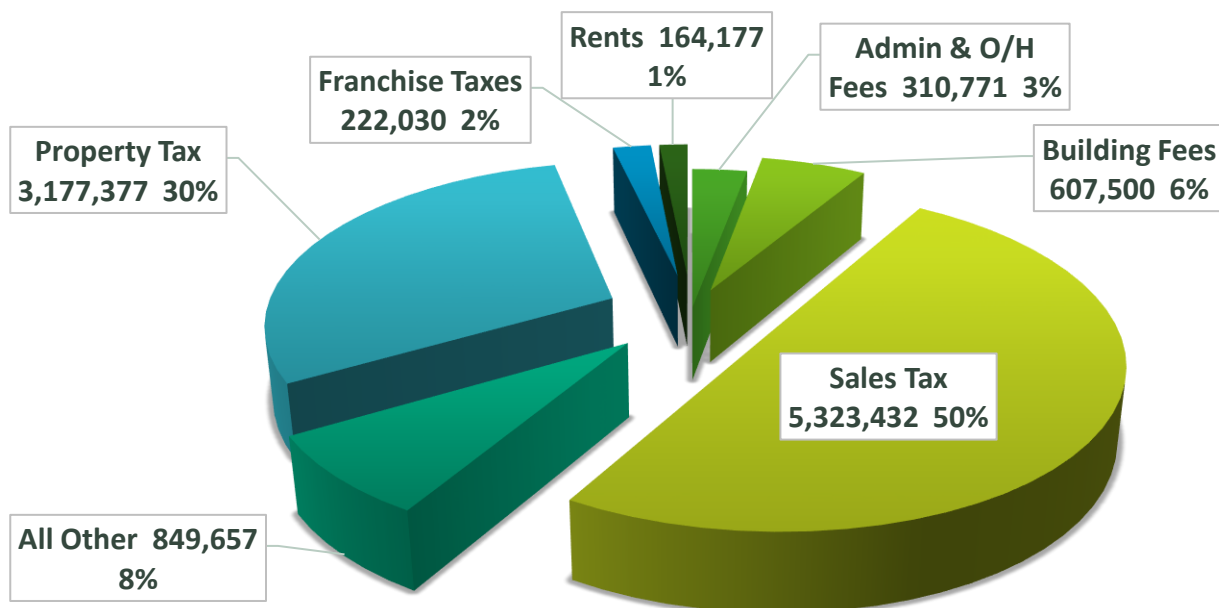
The General Fund is financed by what are defined as general purpose and restricted revenues. General purpose are self-explanatory. Restricted revenues are those resources that, by contract or agreement, are reserved for specific purposes and expenditures that are limited by the amount of revenue realized.

In Fiscal Year 2024/2025, total General Fund expenditures are projected to exceed revenues by \$3,486,557 of which \$4,784,844 are appropriated for Measure M. The total projected revenues are \$10,654,943 and total projected expenditures are \$14,141,500. Total revenue represents an increase of \$13,660 or 0.13% from estimated year end Fiscal Year 2023/2024 budget. General Fund expenditures for Fiscal Year 2024/2025 increased from \$10,554,118 in Fiscal Year 2023/2024 estimated year end budget to \$14,141,500, an increase of \$3,587,381 or 33.99%.

The General Fund's top two tax revenue sources (sales tax and property tax) account for \$8,500,809 or 79.77% of total projected revenue sources of funds in Fiscal Year 2024/2025 adopted budget. A summary of General Fund revenues is as follows:

- ❖ Sales Tax: \$5,323,432
- ❖ Property Tax: \$3,177,377
- ❖ Admin & O/H Fees: \$310,771
- ❖ Building Permits: \$607,500
- ❖ Franchise Taxes: \$222,030
- ❖ Rents: \$164,177
- ❖ All Other: 849,657

GENERAL FUND REVENUE BY SOURCE



SALES TAX

Fiscal Year 2024/2025 has a decrease in general sales tax of \$98,007 if compared to the estimated year end 2023/2024. The total sales tax revenues for Fiscal Year 2024/2025 is projected to be at \$5,323,432.

PROPERTY TAX

Property tax includes general Property Tax, Homeowners Property Tax Relief, Property Tax in Lieu of VLF Backfill and Real Estate Property Transfer Tax. Collectively, Fiscal Year 2024/2025 revenues are projected at \$3,177,377, which is 6.26% more than the estimated year end 2023/2024 budget. Additionally, the City of Kerman population continues increasing; according to the California Department of Finance, the City of Kerman population increased 1.8% from January 2023 to January 2024. A large portion of property tax comes from Property Tax in Lieu of Vehicle License Fee Backfill (Tax in-Lieu). We are projecting \$1,911,315 from Tax In-Lieu for Fiscal Year 2024/2025.

ADMINISTRATION AND OVERHEAD FEES

Fiscal Year 2024/2025 revenues remain the same as Fiscal Year 2023/2024 with \$310,771 for Administration and Overhead. These fees are charged to the various departments outside of the General Fund for their estimated share of costs related to the infrastructure and administration services provided by the City. No fee increases for administration and overhead are included in Fiscal Year 2024/2025 budget.

BUILDING FEES

Building Fee revenue is difficult to predict in an environment with unpredictable residential and commercial developments. During Fiscal Year 2023/2024, the City continued seeing an increase in residential and commercial development; but we are anticipating a small decline since only one developer is constructing 85 new SFR units compared to two developers with over 200 SFR units. Building Fees are projected at \$607,500 for Fiscal Year 2024/2025 which consist of Planning and Zoning Fees, Building Permits, Engineering Inspection Fees, Archival & Tech Fees, Plan Check Inspection Fees and C & D Recycle Program.

FRANCHISE TAXES

Franchise taxes are projected to increase 7.42% when compared to the Fiscal Year 2023/2024 estimated year end budget. Franchise tax revenue is expected to be at \$222,030 for Fiscal Year 2024/2025. Franchise taxes are paid to the City of Kerman by PG&E and Comcast Cable Television.

RENTS

Rental income is expected to slightly increase by about 1.24% when compared to Fiscal Year 2023/2024 estimated year end budget. This increase is due to continued rentals of our City facilities. The Fiscal Year 2024/2025 projection for rental revenues is \$164,177. The City's General Fund receives rent from the Community Teen Center, 942 S. Madera Avenue building, agricultural properties, cell tower leases and from other facilities and parks.

LICENSES AND PERMITS

This revenue category is mainly comprised of business licenses, animal licenses and other licenses and permits. Total revenues for Fiscal Year 2024/2025 in this category is \$114,231, with business license revenue of \$97,435 animal license of \$10,000 and Miscellaneous Permits of \$6,796.



FINES AND PENALTIES

In Fiscal Year 2024/2025 fines and penalties consist primarily of Police Department fees such as vehicle code fines of \$25,770, towed vehicle fees of \$13,154, vehicle license fees of \$18,000, parking fines of \$8,000, proof of correction fees of \$479, police department special services such as police reports, citation signoffs, vin verifications, records check, etc. of \$6,000, base fine of \$255, live scan/fingerprints of \$1,500 and criminal code fines/booking fees of \$120, for a total of \$73,278.

INTEREST AND MISCELLANEOUS INCOME

Interest income and other miscellaneous items make up this total budget of \$203,754 for Fiscal Year 2024/2025, which represent a decrease of 21.51% from Fiscal Year 2023/2024 estimated year end budget. Miscellaneous income is unpredictable and only an average is calculated for this fiscal year.

YOUTH AND RECREATION PROGRAM FEES

The youth and recreation program fees budget has decreased from \$58,090 in the 2023/2024 estimated year end budget to \$55,170 in Fiscal Year 2024/2025, which reflects a decrease of 5.03% or \$2,920. This decrease is primarily due to the Day Camp being on hold for 2024.

REIMBURSEMENTS

This revenue category is made up of SB90 reimbursements, ACT, SRO and Peace Officer Standards and Training (POST) reimbursement programs. The anticipated budget for Fiscal Year 2024/2025 is \$402,718.

OTHER FEES FOR SERVICES

Total other fees for services are projected at \$505 for Fiscal Year 2024/2025 which consist of \$375 for code enforcement citations, \$20 in code enforcement fees, \$50 in lien release fees, \$30 in notary fees and \$30 in reproduction/copy fees. These service fees decreased by \$248 from the 2023/2024 estimated year end budget due to the Code Enforcement's effort correct rather than fine.

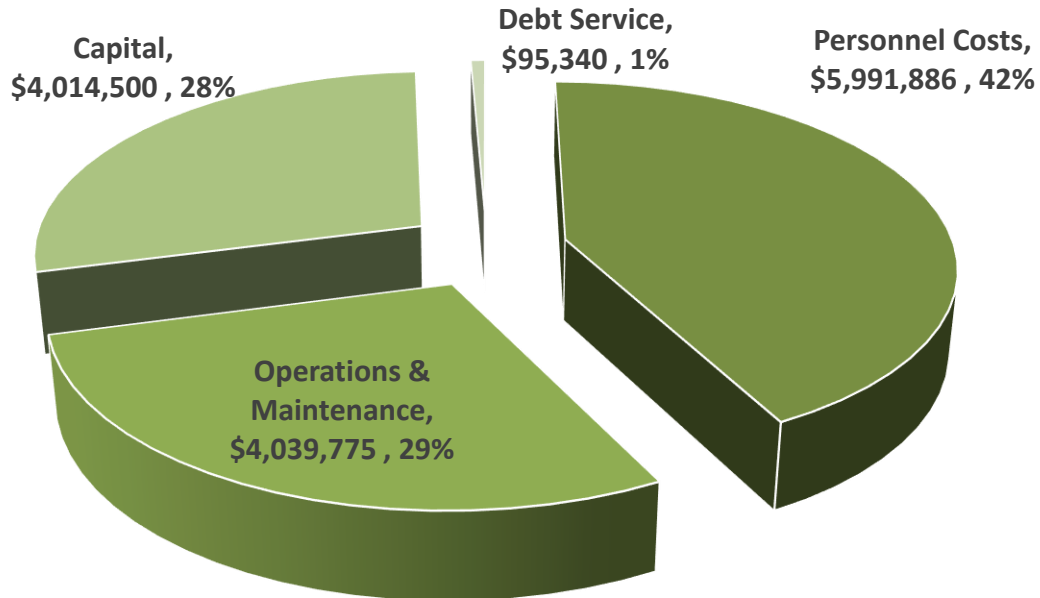
EXPENSES

Staff is proposing \$14,141,500 in General Fund budget expenses for Fiscal Year 2024/2025, an increase of \$3,587,381 or 33.99%, compared to the Fiscal Year 2023/2024 estimated year end budget. Of the total 2024/2025 operating budget of \$14,141,500 within the General Fund, personnel expenses make up \$5,991,886 or 42%, \$4,039,775 in operations and maintenance or 29%, \$4,014,500 in capital projects or 28%, and \$95,340 in debt service or 1%. Details of these major expenditure categories are discussed on the following page.



BREAKDOWN OF EXPENDITURES

GENERAL FUND EXPENDITURES BY CATEGORY



SALARY AND BENEFITS

Personnel expenditures for Fiscal Year 2024/2025 account for an estimated Cost of Living Allocation (COLA) for both the Kerman Miscellaneous Employees Association (KMEA) and Kerman Police Officers Association (KPOA). It also includes the regular increases due to performance evaluation and merit increases. Additional expenditures include employee benefits such as pension and health benefits (medical, dental, vision, life and long-term disability) for current full-time City employees. CalPERS employer contributions for the miscellaneous group increased to 10.15% plus 4% of employee's contribution for Classic members. Safety group rate increased to 16.56% plus 4% of employee's contribution for Classic members. Post-PEPRA employer contribution rates increased to 7.87% for the miscellaneous group and 11.05% for the safety group. Beginning in Fiscal Year 2015/2016 CalPERS began collecting employer contributions towards the City's unfunded pension liability. The combined total (Miscellaneous and Safety; Classic and Post PEPRA) City's unfunded liability contribution for Fiscal Year 2024/2025 is \$450,037 compared to \$354,963 for Fiscal Year 2023/2024, an increase of \$95,074 or 27.00%. The City will continue to allocate the \$100,000 annual payment to help in reducing the UAL balance.

STAFFING LEVELS

The Police department dedicates two full-time police officers to the School Resource Officer Program (SRO) while the school is in session. The SRO program is subject to annual renewals. The Adult Compliance Team (ACT) program is funded 100% by the County of Fresno Probation Department and will continue this Fiscal Year 2024/2025 with one dedicated police officer. For Fiscal Year 2024/2025, there are nine ongoing recruitments for vacant full-time positions (five Police Officers, Human Resource Specialist, WWTP Maintenance Worker I, Community Service Worker I and Permit Tech I). There are also four new positions (Community Service Officer, Records Clerk, PW Maintenance Worker I and Administrative Assistant to Community Development) planned for Fiscal Year 2024/2025.

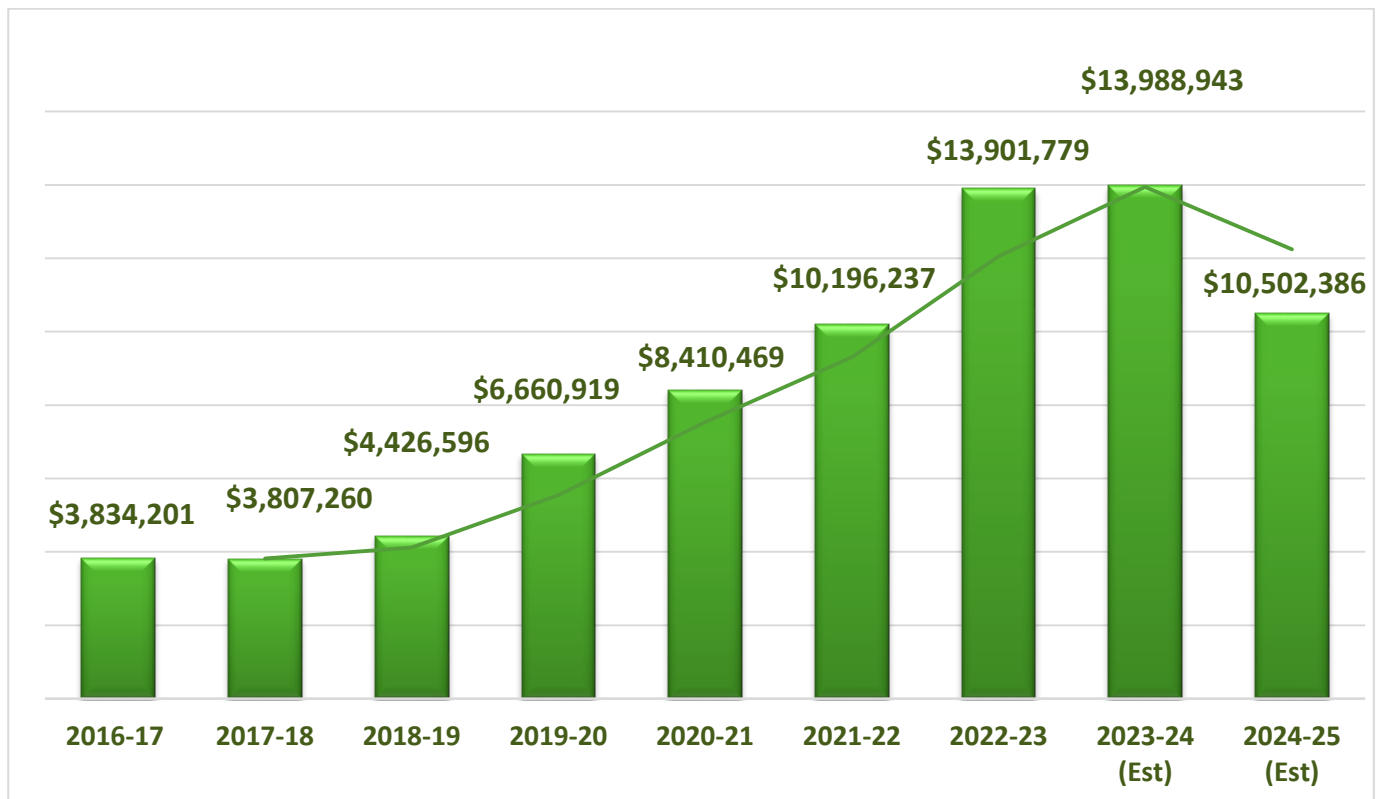


GENERAL FUND RESERVES

RESERVES

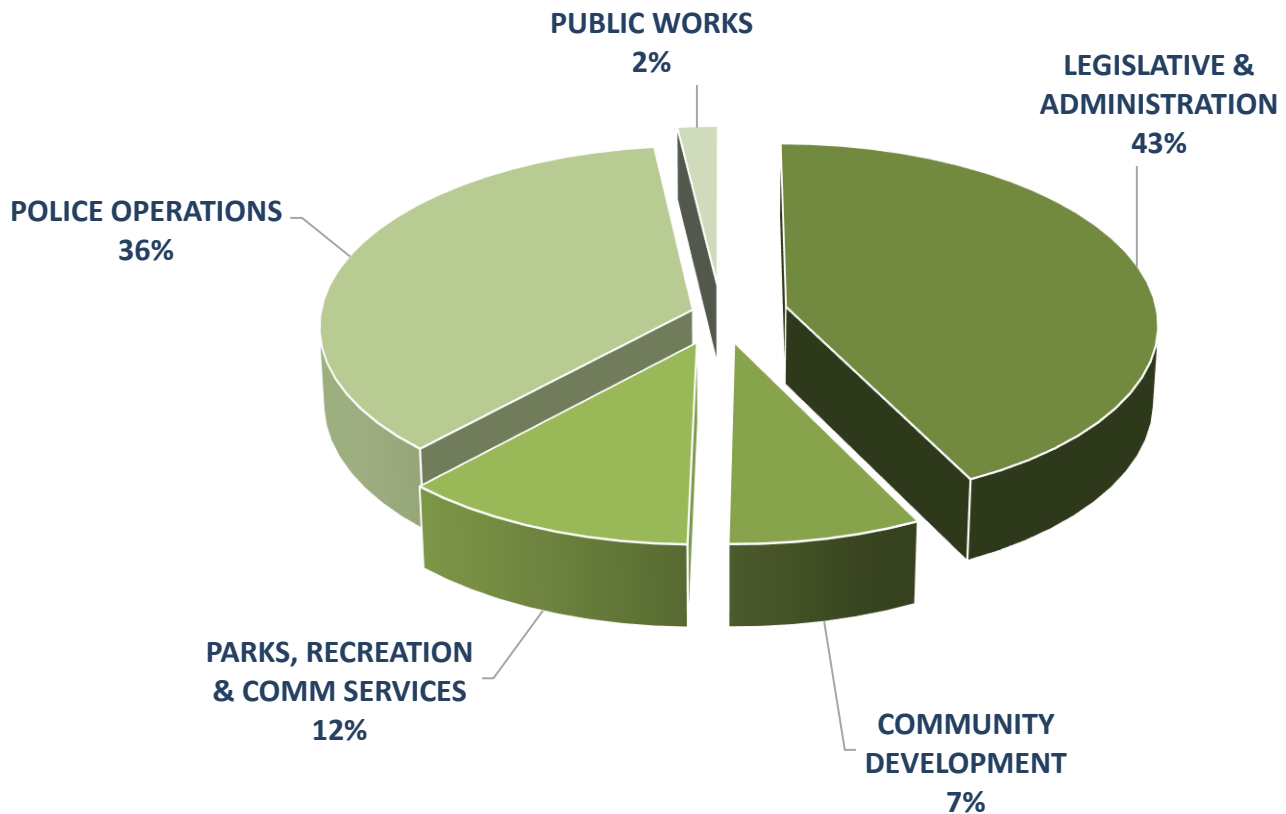
The City's audited General Fund Reserve as of June 30, 2023 was \$13,901,779 and is estimated to be \$13,988,943 as of June 30, 2024 based on Fiscal Year 2023/2024 operational budget projected expenditures of \$10,554,118 and revenues of \$10,641,282. The General Fund Reserve on June 30, 2025, is expected to be \$10,502,386 which reflects a decrease of \$3,486,557 or 24.92%. This decrease is mainly because of Hart Ranch Park under the Capital Projects funded by Measure M. The park needs to be completed no later than December 2025 per our grant agreements.

GENERAL FUND HISTORICAL RESERVES (FY 2023/24 & 2024/25 ESTIMATED)



GENERAL FUND OPERATING EXPENDITURES

GENERAL FUND OPERATING EXPENDITURES BY DEPARTMENT

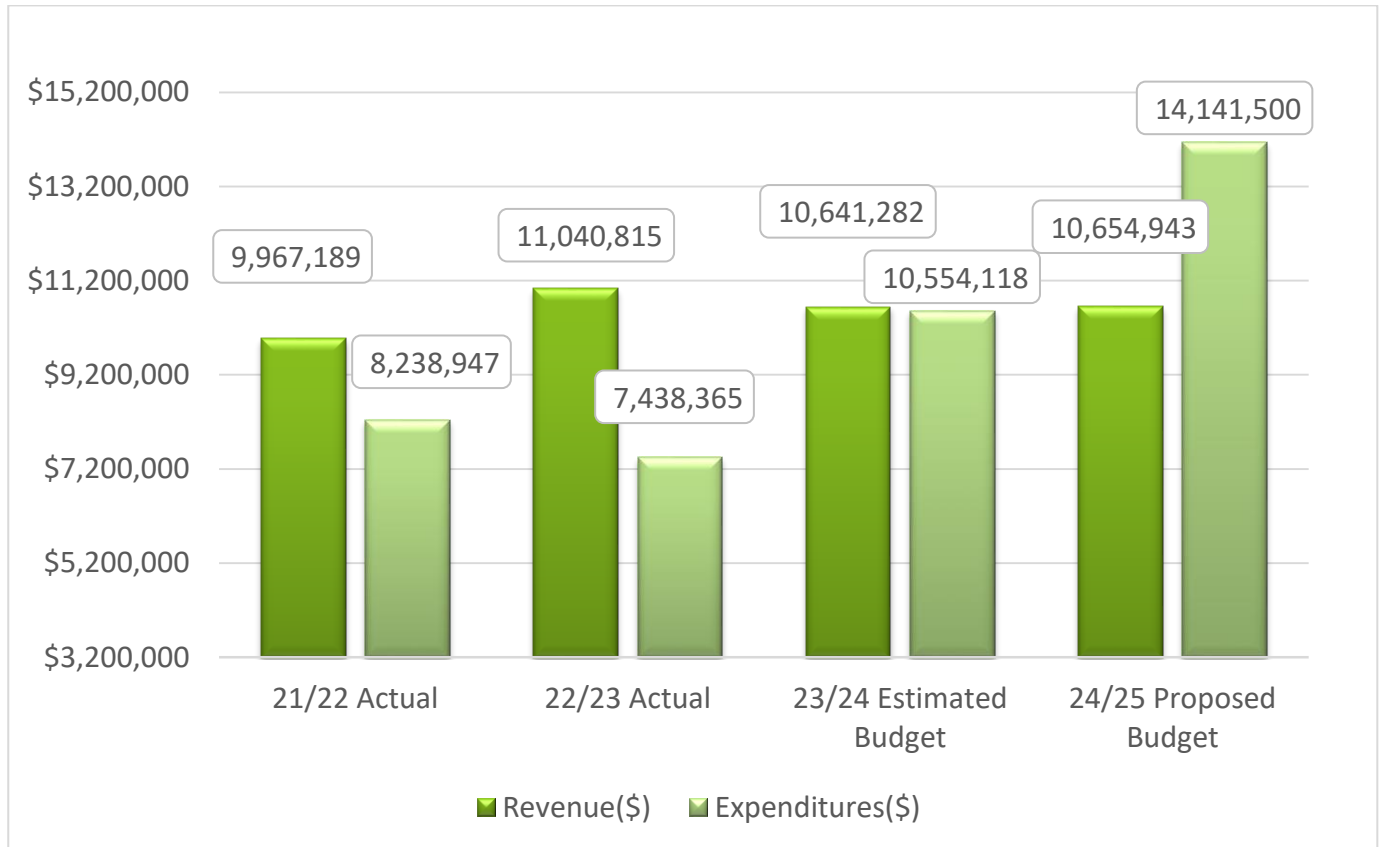


Total Expenditures of \$14.1 Million

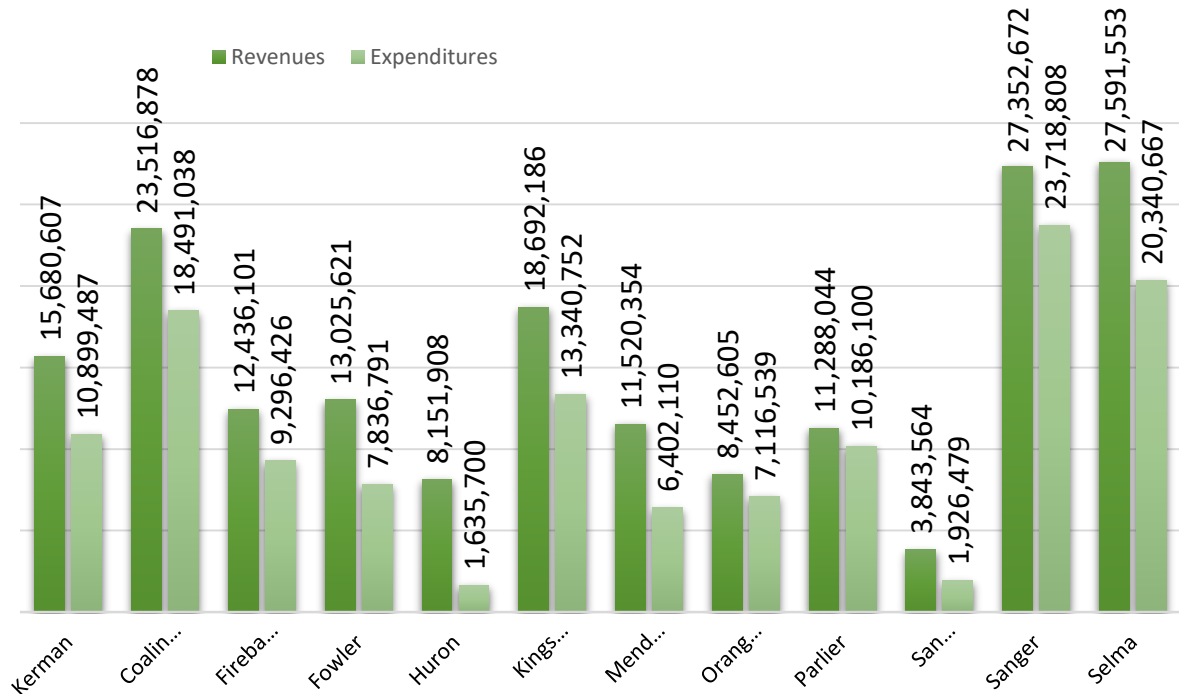
Department	Expenditure Amount	Percentage
Legislative and General Government	\$6,034,864	42.67%
Community Development	\$1,074,341	7.60%
Recreation/Community Services	1,649,492	11.66%
Police Operations	5,112,959	36.16%
Public works	269,843	1.91%
Total	<u>\$14,141,500</u>	<u>100.00%</u>



GENERAL FUND REVENUE VS. EXPENDITURES



FRESNO COUNTY CITIES REVENUE/EXPENDITURES FY 2021/2022



GENERAL FUND SUMMARY

SUMMARY OF GENERAL FUND OPERATIONAL BUDGETS

Activity Description	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025	Estimated vs. Proposed \$ Change	Exp % of Total GF Revenue	Incr.Dec (-) 23/24 vs. 24/25 Budget
LEGISLATIVE & GEN. GOVT.								
6001 City Council	\$48,189	\$32,401	\$37,550	\$41,550	\$40,991	(\$559)		-1.3%
6003 City Legal Services	175,534	220,170	250,000	250,000	195,000	(\$55,000)		-22.0%
1002 General Administration	724,729	478,084	480,207	508,571	614,759	106,188		20.9%
5005 Administrative Services	99,895	125,121	149,389	150,030	147,444	(2,587)		-1.7%
5006 Debt Service (Gateway Villa DIF)	95,339	95,339	95,339	95,339	95,339	0		0.0%
6004 City Clerk	47,398	84,751	161,548	163,329	156,489	(6,841)		-4.2%
7001 Measure M	1,373,066	725,162	2,072,831	2,158,913	4,784,844	2,625,931		121.6%
TOTAL LEGISLATIVE & GEN. GOVT.	2,564,149	1,761,027	3,246,864	3,367,732	6,034,864	2,667,132	56.6%	79.2%
COMMUNITY DEVELOPMENT								
1008 Planning	192,499	254,997	268,991	275,453	391,624	116,172		42.2%
1009 Code Compliance	0	0	218,160	225,562	194,473	(31,089)		-13.8%
1009 Transfer from Measure M (Code Compliance)	0	0	(218,160)	(218,160)	(194,473)	23,686		-10.9%
1010 Engineering	171,181	160,835	165,000	214,000	260,000	46,000		21.5%
1042 Building	283,200	231,135	327,131	329,725	422,717	92,991		28.2%
TOTAL PLANNING & DEVELOPMENT	646,880	646,967	761,122	826,580	1,074,341	247,761	10.1%	30.0%
RECREATION/COMMUNITY SERVICES								
2002 Recreation Administration	233,059	190,745	363,732	379,346	443,807	64,462		17.0%
2010 Building Maintenance	380,091	519,310	690,726	693,460	771,039	77,579		11.2%
2044 Senior Center Services	184,764	168,361	158,156	158,612	169,074	10,462		6.6%
2047 Aquatics Program	34,545	46,325	79,827	80,155	82,564	2,409		3.0%
2062 Planned Recreation	41,062	56,848	0	0	0	0		0.0%
2065 Youth and Teen Services	68,201	57,440	0	0	0	0		0.0%
2069 Community Teen Center	152,469	151,336	175,967	178,696	183,007	4,311		2.4%
TOTAL RECREATION/SOCIAL SERVICES	1,094,190	1,190,364	1,468,408	1,490,269	1,649,492	159,223	15.5%	10.7%
POLICE OPERATIONS								
3011 Police Operations (Including ACT & SRO)	3,915,661	3,788,746	4,685,693	4,747,209	5,336,239	589,030		12.4%
3011 Transfer From Measure M	(226,502)	(251,131)	(247,568)	(247,568)	(388,422)	(140,854)		56.9%
3041 Animal Control	72,970	98,860	130,469	130,829	165,143	34,313		26.2%
TOTAL POLICE OPERATIONS	3,762,129	3,636,476	4,568,594	4,630,470	5,112,959	482,489	48.0%	10.4%
PUBLIC WORKS								
4010 Parks Landscape Maintenance	171,599	203,531	229,056	239,067	269,843	30,776		12.9%
TOTAL PUBLIC WORKS	171,599	203,531	229,056	239,067	269,843	30,776	2.5%	12.9%
TOTAL GENERAL FUND OPERATION EXPENSES	8,238,947	7,438,365	10,274,043	10,554,118	14,141,500	3,587,381		34.0%
TOTAL GENERAL FUND REVENUE	9,967,189	11,040,815	10,287,208	10,641,282	10,654,943	13,660		0.1%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	1,728,242	3,602,450	13,165	87,164	(3,486,557)			
EXCESS (DEFICIT) PERCENTAGE OF TOTAL G/F REVENUE	17.34%	32.63%	0.13%	0.82%	-32.72%			

GENERAL FUND CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE CAPITAL IMPROVEMENT PROJECT BUDGET



GENERAL FUND SUMMARY

GENERAL FUND REVENUE SUMMARY

Description	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Estimated Year- End	Budget 2024-2025
Sales Tax	\$5,084,459	\$5,851,807	\$5,421,439	\$5,421,439	\$5,323,432
Property Tax	2,607,065	2,909,241	2,990,131	2,990,131	3,177,377
Admin & Overhead Fees	310,771	310,771	310,771	310,771	310,771
Building Fees	826,738	549,088	494,911	698,000	607,500
Franchise Taxes	219,555	239,843	206,691	206,691	222,030
Rents	181,857	248,875	158,508	162,162	164,177
Licenses and Permits	100,350	106,647	108,085	109,735	114,231
Fines and Penalties	93,299	54,117	67,145	85,808	73,278
Interest and Miscellaneous Income	163,800	375,413	132,851	259,576	203,754
Youth and Recreation Program Fees	56,132	40,802	58,090	58,090	55,170
Reimbursements	322,719	355,193	338,128	338,128	402,718
Other Fees for Services	444	(979)	460	753	505
Total Recurring Revenues	9,967,189	11,040,815	10,287,208	10,641,282	10,654,943
Transfer in from PFA Refinance	-	-	-	-	-
Total Non-Recurring Revenues	-	-	-	-	-
Total General Fund Revenue	\$9,967,189	\$11,040,815	\$10,287,208	\$10,641,282	\$10,654,943

GENERAL FUND EXPENDITURE SUMMARY

Description	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Estimated Year- End	Budget 2024-2025
City Council	\$48,189	\$32,401	\$37,550	\$41,550	\$40,991
City Legal Services	175,534	220,170	250,000	250,000	195,000
General Administration	724,729	478,084	480,207	508,571	614,759
Administrative Services	99,895	125,121	149,389	150,030	147,444
Debt Service (Gateway Villa DIF)	95,339	95,339	95,339	95,339	95,339
City Clerk	47,398	84,751	161,548	163,329	156,489
Measure M	1,373,066	725,162	2,072,831	2,158,913	4,784,844
Planning	192,499	254,997	268,991	275,453	391,624
Code Compliance	0	0	218,160	225,562	194,473
Transfer from Measure M (Code Compliance)	0	0	(218,160)	(218,160)	(194,473)
Engineering	171,181	160,835	165,000	214,000	260,000
Building	283,200	231,135	327,131	329,725	422,717
Recreation Administration	233,059	190,745	363,732	379,346	443,807
Building Maintenance	380,091	519,310	690,726	693,460	771,039
Senior Center Services	184,764	168,361	158,156	158,612	169,074
Aquatics Program	34,545	46,325	79,827	80,155	82,564
Planned Recreation	41,062	56,848	0	0	0
Youth and Teen Services	68,201	57,440	0	0	0
Community Teen Center	152,469	151,336	175,967	178,696	183,007
Police Operations (Including ACT & SRO)	3,915,661	3,788,746	4,685,693	4,747,209	5,336,239
Transfer from Measure M(New Police Off.)	(226,502)	(251,131)	(247,568)	(247,568)	(388,422)
Animal Control	72,970	98,860	130,469	130,829	165,143
Parks Landscape Maintenance	171,599	203,531	229,056	239,067	269,843
Total Expenditures	\$8,238,947	\$7,438,365	\$10,274,043	\$10,554,118	\$14,141,500



GENERAL FUND FIVE-YEAR FINANCIAL FORECAST

The five-year financial forecast presents revenues and expenditures that are based on information known at this time. Revenue assumptions are based on an average of 3.55% for sales tax and 2.42% for property taxes. Personnel expenditures include merit increases, a 2.5% increase and are based on current personnel. Operation and Maintenance costs are estimated to increase by 2.0%. The cost of Hart Ranch Park for future fiscal years was reduced to 50% for other upcoming capital projects.

CITY OF KERMAN GENERAL FUND PRELIMINARY BUDGET 5-YEAR FINANCIAL FORECAST

	Proposed			ESTIMATED		
	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
GF Revenues:						
Sales Tax (1)	5,421,439	5,323,432	5,512,414	5,708,104	5,910,742	6,120,573
Property Tax (2)	2,990,131	3,177,377	3,254,269	3,333,023	3,413,682	3,496,293
Other Revenue	2,229,712	2,154,134	2,175,675	2,197,432	2,219,406	2,241,600
Total Revenue	10,641,282	10,654,943	10,942,358	11,238,559	11,543,830	11,858,467
% Change		0.13%	2.70%	2.71%	2.72%	2.73%
GF Expenses:						
	Proposed			ESTIMATED		
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Personnel (3)	5,317,017	5,991,886	6,141,683	6,295,225	6,452,606	6,613,921
Operations & Maintenance (4)	5,237,102	8,149,613	6,477,139	6,606,682	6,738,816	6,873,592
Total Expenses	10,554,118	14,141,500	12,618,823	12,901,907	13,191,422	13,487,513
% Change		33.99%	-10.77%	2.24%	2.24%	2.24%
Excess Revenue Over Expenditures	87,164	(3,486,557)	(1,676,464)	(1,663,348)	(1,647,591)	(1,629,046)
GF Reserve Balance Estimate	13,988,943	10,502,386	8,825,922	7,162,573	5,514,982	3,885,935

Assumptions:

1. Sales tax revenues are projected at an annual increase of 3.55%
2. Property tax revenues are projected at an annual increase of 2.42%
3. Personnel expenses are projected at an annual increase of 2.5%.
4. Operations and maintenance expenses are estimated to increase by 2.0% annually based on historical data.
5. Hart Ranch Park cost was reduced to 50% for other Capital Projects for upcoming fiscal years



THIS PAGE IS INTENTIONALLY LEFT BLANK



ENTERPRISE FUNDS



ENTERPRISE FUNDS OVERVIEW

Enterprise Funds are established to account for activities of the City that provide goods or services primarily to the public at large on a consumer charge basis. Most business-type activities of the City are accounted for and reported in this fund.

REVENUES

The total combined budgeted revenues of the Enterprise Funds for Fiscal Year 2024/2025 are \$7,171,252 representing an increase of 3.56% from Fiscal Year 2023/2024 estimated year end budget. The growth is attributed to PROP 218 approved by City of Kerman residents in December 2023 for water and sewer and February 2024 for storm drain. The increase of new connection services with the new developed housing within the City also attributed to this increase.

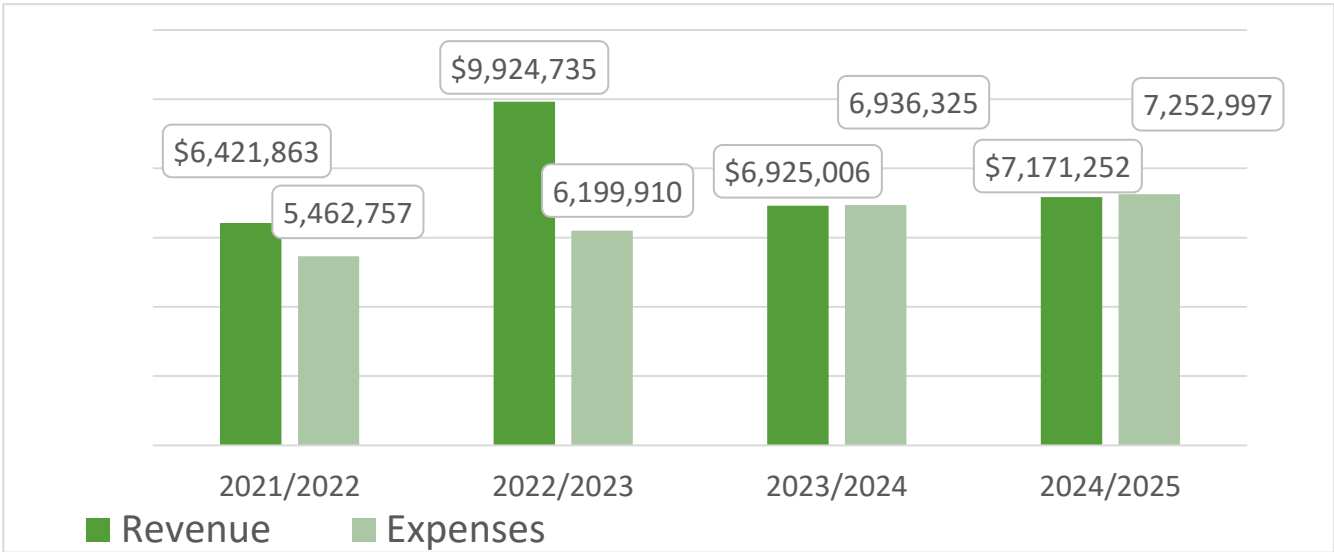
EXPENDITURES

Aggregated operational expenditures for the Enterprise Funds are \$7,252,997 in Fiscal Year 2024/2025, compared to \$6,936,325 in Fiscal Year 2023/2024 estimated year end budget, an increase of \$316,672 or 4.57%. This increase is mainly due to capital projects, promotions within departments and the required CPI increase by the agreement with Mid Valley Disposal (solid waste contractor).

TOTAL ENTERPRISE FUNDS REVENUE AND EXPENDITURES

Total Enterprise Funds Revenue and Expenditures				
	Audited 2021/2022	Audited 2022/2023	Estimated 2023/2024	Budget 2024/2025
Total Enterprise Revenues	\$6,421,863	\$9,924,735	\$6,925,006	\$7,171,252
Total Enterprise Expenditures	5,462,757	6,199,910	6,936,325	7,252,997
Revenues in Excess of Expenditures	\$959,106	\$3,724,825	(\$11,319)	(\$81,745)

ENTERPRISE FUNDS REVENUES AND EXPENDITURES



UTILITY RATE

This Fiscal Year 2024/2025 adopted budget includes the CPI increase required by the agreement with the solid waste contractor. The City conducted a Water, Wastewater and Storm Drain Rate Study to adopt new rates. The Water and Wastewater rates were approved in December and became effective February 1, 2024 and the Storm Drain Rates were approved in February and became effective April 1, 2024. All three rates will increase each January ending December 2028.

Rate Changes-Residential home with a ¾" meter

- ❖ Water Fund – \$35.79 per month plus usage (1.33 per \$1,000 gallons) from February 2024 to December 2024; \$36.67 per month plus usage (1.37 per \$1,000 gallons) from January 2025 to June 2025
- ❖ Sewer Fund – \$36.51 per month from February 2024 to December 2024; \$39.43 per month from January 2025 to June 2025
- ❖ Solid Waste Fund - An increase of \$0.64, effective July 1, 2024 due to the agreement with Mid Valley Disposal.
- ❖ Street Sweeping – No rate increase
- ❖ Storm Drain – \$1.42 per dwelling from April 2024 to December 2024; \$1.46 per dwelling from January 2025 to June 2025

UTILITY RATE CHANGES - FISCAL YEAR 2024-2025

WATER RATES

	Current Rate	Increase Effective 1/1/2025	Total Base Cost Effective 1/1/2025		Flow Cost	Total Cost
Residential & Multi-Family (¾" Meter)	35.79	0.88	36.67	+	Usage	Examples
Residential & Multi-Family (1" Meter)	51.95	1.34	53.29	+	Usage	Below
Commercial (Metered-Rate Determined by Meter Size)	-	-	-			
3/4" Meter	35.79	0.88	36.67	+	Usage	Examples
1" Meter	51.95	1.34	53.29	+	Usage	Below
1.5" Meter	92.01	2.51	94.52	+	Usage	
2" Meter	139.83	3.90	143.73	+	Usage	
3" Meter	267.14	7.62	274.76	+	Usage	
4" Meter	409.95	11.81	421.76	+	Usage	
6" Meter	800.86	23.44	824.30	+	Usage	
Water Usage Cost per 1,000 Gallons \$	1.33	0.04	1.37		Per 1,000 Gallons	

WATER USE EXAMPLES

	Cost Effective 1/1/2025		Flow Cost		Total Cost
14,000 gallons of usage with ¾" Meter	36.67	+	\$19.18	=	55.85
24,000 gallons of usage with ¾" Meter	36.67	+	\$32.88	=	\$69.55

SEWER RATES

	Current Rate (Base + Flow)	Increase Effective 1/1/2025	Base Cost Effective 1/1/2025		Flow Cost Effective 1/1/2025	Total Cost
Residential	36.51	2.92	17.05	+	22.38	= 39.43
Multi-Family Residential per unit	31.33	2.50	17.05	+	16.78	= 33.83
Commercial	15.79		17.05	+	Usage	
Low Strength	2.59				\$2.80	*
Medium Strength	2.98				\$3.22	*
High Strength	3.44				\$3.72	*

*Cost per 1,000 Gallons of Water Usage



UTILITY RATE CHANGES - FISCAL YEAR 2024-2025

SOLID WASTE

Solid Waste Rates Effective 7/1/2024 to 6/30/2025

	Current Rate	Increase	Total Cost
Residential	27.96	0.64	28.60
Commercial		2.28%	Increase

STREET SWEEPING

	Current Rate	Increase	Total Cost
Residential	1.00	0.00	1.00
Multi-Family Residential per unit	0.57	0.00	0.57

STORM DRAIN

* Storm Drain Rates Increase Effective 1/1/2025 *

	Current Rate	Increase/ Decrease	Total Cost
Residential (Per Dwelling)	1.42	0.04	1.46
Multi-Family (Per Acre)	10.36	0.31	10.67
Commercial (Per Acre)-Previously Based on Usage .0736 per 1,000 gallons	11.85	0.36	12.21
Industrial (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	13.33	0.40	13.73
Church (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	7.40	0.22	7.62
Schools (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	4.44	0.13	4.57
Parks (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	1.48	0.04	1.52

RECAP

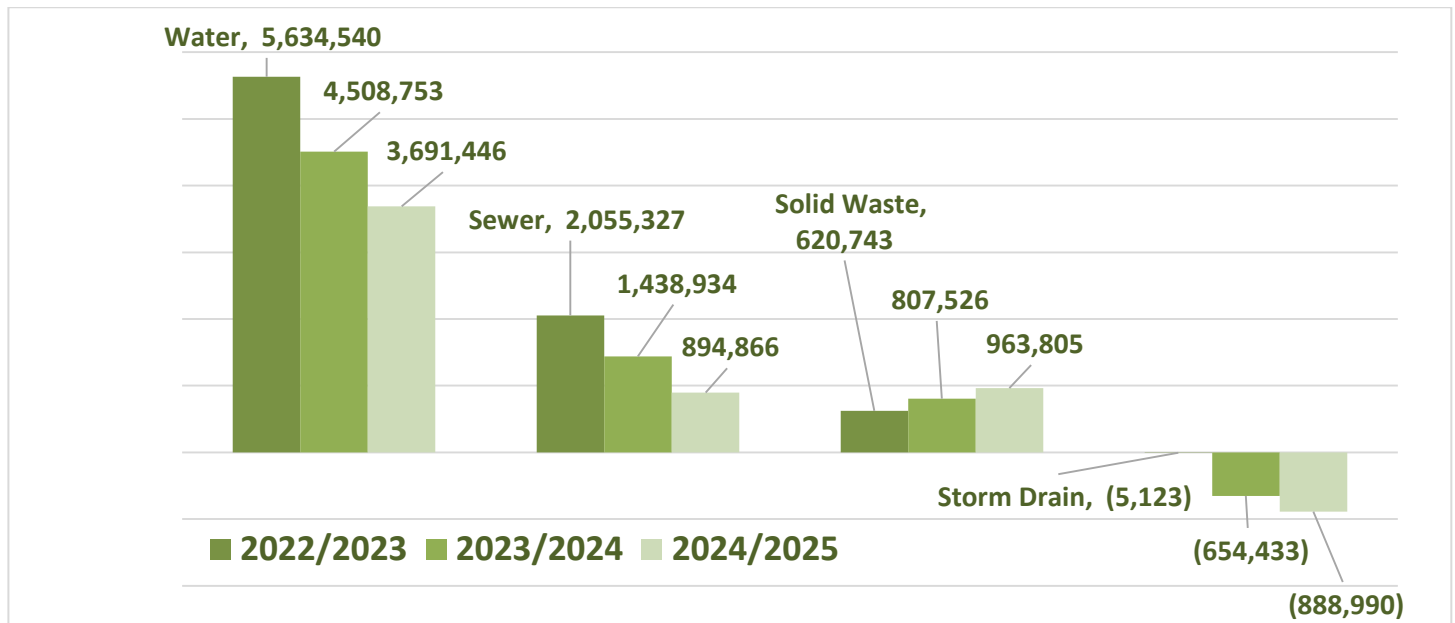
	Current Rate	Increase	Total Cost	% Increase
Metered customers estimated using 14,000 gallons of water with 3/4" meter (2/1/2024 to 12/31/2024)	121.94	4.36	126.30	3.58%
Metered customers estimated using 14,000 gallons of water with 3/4" meter (1/1/2025 to 6/30/2025)	126.30	1.48	127.78	1.17%



RESERVES

Description	Audited 2022/2023	Projected 2023/2024	Projected 2024/2025
Water	\$5,634,540	\$4,508,753	\$3,691,446
Sewer	2,055,327	1,438,934	894,866
Solid Waste	620,743	807,526	963,805
Storm Drain	(5,123)	(654,433)	(888,990)
	\$8,305,486	6,100,779	4,661,127

ENTERPRISE FUNDS CASH RESERVES



As shown in the chart above, Water Reserves, Sewer Reserves and Storm Drain Reserves are projected to decrease by \$817,307, \$544,067, and \$234,557 respectively in Fiscal Year 2024/2025. The solid waste fund is the only one with a surplus of \$156,279. These projections account for major capital expenditures.

WATER

The Water Fund is projected to end Fiscal Year 2023/2024 with an operational surplus of \$303,544 based on revenues of \$2,632,838 and expenditures of \$2,329,294. In Fiscal Year 2024/2025, the Water Fund is projected to have a surplus of \$130,600 based on revenues of \$2,714,184 and expenditures of \$2,583,583. These estimates do not include capital projects. In Fiscal Year 2023/2024 a Water, Wastewater and Storm Drain Rate Study was conducted. This study will help maintain infrastructure, operations and maintenance, new and ongoing capital projects, debt obligations and a healthy reserve balance for emergencies.

WATER MAJOR FACILITIES DEVELOPMENT IMPACT FEES

The City of Kerman adopted Development Impact Fees (DIF's) so that new development pays for infrastructure needed to serve new growth. The Development Impact Fees cover streets, water, sewer, storm drain, parks, public facilities, general plan, administration and fire. The water DIF's are collected in three categories: Water Major Facilities, Water Oversize and Water Front Footage. These fees are collected from new developments to pay their fair share of costs related to the water main extensions and water systems.

SEWER

The Sewer Fund is projected to end Fiscal Year 2023/2024 with an operational deficit of \$120,337 based on revenues of \$1,951,870 and expenditures of \$2,072,207. In Fiscal Year 2024/2025, the Sewer Fund is projected to have a deficit of \$285,067 based on revenues of \$1,969,897 and expenditures of \$2,254,964. The deficit is due to ongoing maintenance that is necessary to operate the Waste Water Treatment Plant. In Fiscal Year 2023/2024 a Water, Wastewater and Storm Drain Rate Study was conducted. This study will help maintain infrastructure, operations and maintenance, new and ongoing capital projects, debt obligations and a healthy reserve balance for emergencies.

SEWER FUND RESERVES

The Fiscal Year 2023/2024 year-end balance in the Sewer Fund Reserves is projected to be \$1,438,934. The balance in the Sewer Fund Reserves at the end of Fiscal Year 2024/2025 is projected to be \$894,866. The Sewer Fund revenue generated by Development Impact Fees (DIF's) allows incurring a portion of the debt service payment on the expanded wastewater treatment plant (WWTP) as specified in the Development Impact Fees guidelines. Fiscal Year 2024/2025 appropriates \$259,000 of these reserves to invest in Capital Improvements required by the sewer system.

SEWER MAJOR FACILITIES DEVELOPMENT IMPACT FEES

The City of Kerman adopted Development Impact Fees (DIF's) so that new development pays for infrastructure needed to serve new growth. The Development Impact Fees cover streets, water, sewer, storm drain, parks, public facilities, general plan, administration and fire. The sewer DIF's are collected in three categories: Sewer Major Facilities, Sewer Oversize, and Sewer Front Footage. The Sewer Major Facilities fees are collected from new developments to pay their fair share of costs related to the current WWTP expansion, future expansion to the WWTP and the addition of four new lift stations.



SOLID WASTE

The Solid Waste Fund is projected to end Fiscal Year 2023/2024 with a surplus of \$186,783 based on revenues of \$2,253,085 and expenditures of \$2,066,302. In Fiscal Year 2024/2025, the Solid Waste Fund is projected to have a surplus of \$156,279 based on revenues of \$2,401,948 and expenditures of \$2,245,668. Solid Waste fee increases are based on the consumer price index (CPI) as stipulated in the contract with Mid Valley Disposal.

STORM DRAIN

The Storm Drain fund is projected to end Fiscal Year 2023/2024 with a deficit of \$381,310 based on revenues of \$87,212 and expenditures of \$468,522. The Fiscal Year 2024/2025 budget for the Storm Drain fund estimates a deficit of \$83,557 based on revenues of \$85,224 and expenditures of \$168,781.



ENTERPRISE FUND SOURCES AND USES OF FUNDS SUMMARY

Description	Water	Sewer	Solid Waste	Storm Drainage	Total
Revenues					
User Fees	\$2,604,773	\$1,902,345	\$2,203,244	\$82,847	\$6,793,210
Penalties	38,869	27,541	12,862	2,257	81,529
Interest Earned	44,335	20,125	32,403	120	96,982
Rent	0	7,623	0	0	7,623
Other Income	26,207	12,263	153,439	0	191,908
Total Sources of Funds	2,714,184	1,969,897	2,401,948	85,224	7,171,252
Operating Expenditures					
Personnel	923,663	800,313	290,204	91,634	2,105,815
Maintenance and Operations	1,347,221	1,155,087	1,953,255	66,551	4,522,115
Debt Service	165,000	151,743	0	0	316,743
Operational Capital Expenditures	147,699	147,821	2,209	10,595	308,324
Subtotal	2,583,583	2,254,964	2,245,668	168,781	7,252,997
CIP - Capital Expenditures	947,907	259,000	0	151,000	1,357,907
Total Uses of Funds	3,531,491	2,513,964	2,245,668	319,781	8,610,904
To/From Reserves	(\$817,307)	(\$544,067)	\$156,279	(\$234,557)	(\$1,439,652)



ENTERPRISE FUNDS SUMMARY

SUMMARY OF ENTERPRISE FUND OPERATIONAL BUDGETS

ACTIVITY	Description	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Estimated Year- End	Budget 2024-2025	Adopted vs. Proposed % Change	Adopted vs. Proposed \$ Change
WATER FUND (410)								
	Total Water Fund Revenues	\$2,640,969	\$5,645,707	\$2,494,689	\$2,632,838	\$2,714,184	8.8%	219,494
5005	Water Administration & Accounting	538,735	603,879	525,378	526,934	574,207	9.3%	48,829
5006	Water - Debt Service	165,000	165,000	165,000	165,000	165,000	0.0%	0
4041	Water Operations	1,256,405	1,369,484	1,566,779	1,637,360	1,844,376	17.7%	277,597
	Total Water Fund Operations	1,960,140	2,138,364	2,257,157	2,329,294	2,583,583		
	Revenue in Excess of Expenditures	680,829	3,507,343	237,532	303,544	130,600		
SEWER FUND (420)								
	Total Sewer Fund Revenues	1,907,400	2,050,026	1,892,985	1,951,870	1,969,897	4.1%	76,911
5005	Sewer Administration & Accounting	449,715	493,054	430,660	432,105	479,541	11.4%	48,881
5006	Sewer - Debt Service	151,743	151,743	151,743	151,743	151,743	0.0%	0
4042	Sewer Operations	1,053,095	1,285,025	1,437,361	1,488,359	1,623,680	13.0%	186,320
	Total Sewer Fund Operations	1,654,553	1,929,822	2,019,763	2,072,207	2,254,964		
	Revenue in Excess of Expenditures	252,847	120,204	(126,778)	(120,337)	(285,067)		
SOLID WASTE (430)								
	Total Solid Waste Fund Revenues	1,791,293	2,142,744	2,166,170	2,253,085	2,401,948	10.9%	235,777
5005	Solid Waste Administration & Accounting	1,735,398	2,030,649	2,087,748	2,066,302	2,245,668	7.6%	157,921
	Total Solid Waste Fund Operations	1,735,398	2,030,649	2,087,748	2,066,302	2,245,668		
	Revenue & Transfer in Excess of Expenditures	55,895	112,095	78,422	186,783	156,279		
STORM DRAIN OPERATIONS FUND (470)								
	Total Storm Drain Operation Revenues	82,201	86,259	82,430	87,212	85,224	3.4%	2,794
4047	Storm Drain Maintenance & Operations	112,666	101,076	464,269	468,522	168,781	-63.6%	(295,488)
	Total Storm Drain Fund Operations	112,666	101,076	464,269	468,522	168,781		
	Revenue in Excess of Expenditures	(30,465)	(14,817)	(381,839)	(381,310)	(83,557)		
	TOTAL ENTERPRISE FUND REVENUE	6,421,863	9,924,735	6,636,275	6,925,006	7,171,252	8.1%	534,977
	TOTAL ENTERPRISE FUND EXPENDITURES	5,462,757	6,199,910	6,828,938	6,936,325	7,252,997	6.2%	424,059
	EXCESS (DEFICIT) REVENUE	\$959,106	3,724,825	(\$192,663)	(\$11,319)	(\$81,745)		

CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE (CIP) BUDGET



ENTERPRISE FUNDS SUMMARY

ENTERPRISE FUNDS REVENUE SUMMARY FISCAL YEAR 2024/2025

Activity	Description	Audited 2021/2022	Audited 2022/2023	Adopted 2023/2024	Estimated Year/ End	Budget 2024/2025
WATER FUND (410)						
410 0000 344 10 00	User Charges	\$2,611,422	\$2,747,778	\$2,455,120	\$2,455,120	\$2,604,773
410 0000 344 11 00	Payment Plan Reinstatement	0	0	0	1,575	525
410 0000 344 15 00	Meters	1,205	0	0	0	0
410 0000 344 16 00	Water Meter Rental Fee	0	0	0	15,250	10,000
410 0000 344 30 00	Credit Card Convenience Fees	14,871	14,602	17,272	17,272	15,582
410 0000 345 00 00	Water Wasting Violations	0	0	2,435	2,435	812
410 0000 361 01 00	Interest Earnings	9,363	54,133	9,898	69,509	44,335
410 0000 361 10 00	Penalties	2,080	40,514	9,864	71,578	38,057
410 0000 369 01 00	Miscellaneous	2,028	934	100	100	100
410 0000 369 02 00	Shell Oil USA Settlement	0	2,787,746	0	0	0
		2,640,969	5,645,707	2,494,689	2,632,838	2,714,184
SEWER FUND (420)						
420 0000 344 20 00	User Charges	1,863,654	1,971,283	1,842,413	1,842,413	1,892,450
420 0000 344 25 00	Septic Dumping Fee	0	0	0	0	0
420 0000 344 30 00	Credit Card Convenience Fees	11,546	11,358	13,285	13,285	12,063
420 0000 344 50 00	Del Norte Sewer Trunk	16,724	6,554	6,408	6,408	9,895
420 0000 361 01 00	Interest Earnings	8,827	25,074	14,326	26,474	20,125
420 0000 361 02 00	Property Rental	6,443	6,567	9,858	9,858	7,623
420 0000 361 10 00	Penalties	0	29,190	6,696	53,433	27,541
420 0000 362 07 00	Sale of Dirt	10	0	0	0	200
420 0000 369 01 00	Miscellaneous (PG&E Refund in	196	0	0	0	0
		1,907,400	2,050,026	1,892,985	1,951,870	1,969,897
SOLID WASTE FUND (430)						
430 0000 344 30 00	Credit Card Convenience Fees	4,142	4,056	4,851	4,851	4,350
430 0000 344 31 00	Solid Waste Collection	1,669,623	2,028,206	2,078,601	2,078,601	2,203,244
430 0000 344 32 00	Grant	5,000	5,000	5,000	5,000	0
430 0000 344 33 00	Waste Bin Charges	30,855	10,395	13,310	13,310	18,187
430 0000 344 34 00	SB1383 Local Assistance OWR1	23,745	0	0	0	75,000
430 0000 345 00 00	Street Sweeping	55,528	56,455	55,723	55,723	55,902
430 0000 361 01 00	Interest Earnings	2,399	7,555	3,895	87,255	32,403
430 0000 361 10 00	Penalties	0	30,241	4,789	8,344	12,862
430 0000 369 01 00	Miscellaneous	0	836	0	0	0
		1,791,293	2,142,744	2,166,170	2,253,085	2,401,948
STORM DRAINAGE FUND (470)						
470 0000 344 70 00	User Charges	82,149	84,638	81,754	81,754	82,847
470 0000 361 01 00	Interest Earnings	52	0	307	307	120
470 0000 361 10 00	Penalties	0	1,621	369	5,152	2,257
470 0000 369 10 00	Miscellaneous	0	0	0	0	0
		82,201	86,259	82,430	87,212	85,224
TOTAL ENTERPRISE FUND REVENUES		\$6,421,863	\$9,924,735	\$6,636,275	\$6,925,006	\$7,171,252



INTERNAL SERVICE FUNDS



INTERNAL SERVICE FUNDS OVERVIEW

Internal Service Funds are established to account for any activity that provides goods or services to other funds, departments or agencies of the City or to other governments on a cost-reimbursement basis. The difference between the enterprise fund and the internal service fund is that the enterprise fund is a fee for service while the internal service fund is services from one department to another on a cost reimbursement basis.

Kerman's Internal Service Funds provides funding to support the following areas:

- ❖ Ongoing maintenance and repairs of vehicles, equipment and computers
- ❖ Replacement of vehicles, office equipment and computers

Each City's operating department includes within its budget a line item for Internal Service Funds to cover the cost of equipment usage based upon a predetermined rate that considers the expected life of the specific item. The Internal Service Fund charges to each City Operating Department represent income to the Internal Service Funds. The charges to the Departments are established at a level to sufficiently accumulate funds over time for the replacement of the equipment. The Funds are also used to capture ongoing maintenance and operation costs for vehicles serviced by the Funds, such as gasoline, tire replacements, periodic maintenance/repair and other operating costs for equipment such as computers and other technology supplies.

The Fiscal Year 2024/2025 Internal Service Funds budget includes funding of \$1,810,810 for personnel, contract services, operating supplies and the replacement of scheduled vehicles and computer equipment as needed. For Fiscal Year 2024/2025 there are two alternative fuel vehicles for the Police Department, three Chevy Silverado 1500 and 2 Equinox or similar vehicles for Code Enforcement and Water Conservation. There is a total of \$1,213,848 in revenues.

VEHICLE MAINTENANCE AND REPLACEMENT FUND

This fund reflects costs for providing maintenance and replacement of vehicles and equipment used by City departments.

TECHNOLOGY MAINTENANCE AND REPLACEMENT FUND

This fund reflects costs associated with citywide Information Technology (IT) activities. IT staff maintain critical desktop, software, infrastructure replacements and maintenance activities for all City departments. The overview of this program contains information about projects and activities for Fiscal Year 2024/2025.



INTERNAL SERVICE FUNDS SUMMARY

INTERNAL SERVICE FUNDS REVENUE AND EXPENDITURE SUMMARY

Description	Audited 2021/2022	Audited 2022/2023	Adopted 2023/2024	Estimated Year/ End	Budget 2024/2025
Revenues					
Charges to Departments (O & M)	\$629,916	\$582,482	\$616,343	\$616,343	\$689,226
Charges to Departments (Replace)	265,040	168,650	383,517	383,517	399,426
Miscellaneous/Grant	60,450	117,840	101,887	1,887	125,059
Interest Earnings	46	166	200	200	137
Total Revenues	955,453	869,137	1,101,946	1,001,946	1,213,848
Expenditures					
Operations & Maintenance	777,125	766,301	828,056	817,143	992,404
Replacement	387,134	488,974	776,022	559,964	818,406
Total Expenditures	1,164,259	1,255,275	1,604,077	1,377,107	1,810,810
Net To (From) Reserves	(\$208,806)	(\$386,138)	(\$502,131)	(\$375,161)	(\$596,962)



VEHICLE MAINTENANCE AND REPLACEMENT FUND

500 4050 & 500 8000

						Estimated				
Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
500	4050	410	10	00	Salaries	\$112,089	\$118,229	\$126,995	\$126,995	\$157,792
500	4050	410	20	00	Part Time Salaries	0	0	25,000	0	0
500	4050	410	30	00	Overtime	4,232	3,579	3,000	3,000	3,000
500	4050	410	35	00	Stand By	2,557	2,196	2,183	2,183	1,488
500	4050	410	37	00	Vehicle Allowance	0	0	0	39	42
500	4050	420	51	00	CaIPERS Unfunded Liability	7,988	9,126	9,235	9,235	12,194
500	4050	420	51	01	CaIPERS ADP Unfunded Liability	0	0	2,703	2,703	2,812
500	4050	420	00	00	Fringe Benefits	54,622	63,717	78,498	78,498	82,996
TOTAL PERSONNEL						181,488	196,847	247,613	222,652	260,323
OPERATIONS & MAINTENANCE										
500	4050	510	01	00	Contract Services	8,227	8,546	12,000	12,000	15,000
500	4050	515	01	00	Utilities	18,502	21,585	25,000	25,000	25,000
500	4050	515	02	00	Fuel	169,111	155,464	130,000	130,000	155,000
500	4050	521	01	00	Office Supplies & Postage	416	269	750	750	750
500	4050	521	03	00	Vehicle Supplies - Small Equipment	15,386	16,644	15,000	15,000	15,000
500	4050	521	03	01	PD Fleet Preventative Maintenance	2,542	2,947	4,000	4,000	4,000
500	4050	521	03	02	PD Fleet Repairs	31,859	35,235	35,000	35,000	40,000
500	4050	521	03	03	Vehicle Preventative Maintenance	3,901	2,511	5,000	5,000	5,000
500	4050	521	03	04	Vehicle Repairs	65,209	58,794	53,000	53,000	53,000
500	4050	521	03	05	Equipment Repairs and Maintenance	47,665	47,192	40,000	53,000	60,000
500	4050	521	06	00	Uniforms	870	1,294	2,200	2,200	2,200
500	4050	540	02	00	Equipment Rental - Lease	0	881	10,000	9,057	15,000
500	4050	550	00	00	Insurance	44,070	54,759	67,497	67,497	106,860
500	4050	550	01	00	Insurance-Vehicles	14,868	16,827	18,466	19,307	34,048
500	4050	551	01	00	Communications - Telephone	1,261	1,376	1,020	1,020	1,020
500	4050	551	02	00	Communications - Cellular Phone	1,026	1,398	1,500	1,500	1,500
500	4050	552	02	00	Public Notice/Advertising/Recr	0	0	0	451	451
500	4050	554	01	00	Travel - Conferences - Meetings	768	503	700	1,400	1,400
500	4050	560	00	00	Administration & Overhead	56,964	56,964	56,964	56,964	56,964
500	4050	565	00	00	Internal Service Funds	27,409	13,048	17,819	17,819	38,186
TOTAL OPERATIONS & MAINTENANCE						510,052	496,237	495,916	509,965	630,380
CAPITAL - 4050										
500	4050	600	03	01	Fleet Management System	0	14,243	17,500	17,500	17,500
500	4050	600	04	02	Utility Locating System	6,437	0	0	0	0
500	4050	600	04	13	Small Equipment Replacement	1,494	981	5,000	5,000	5,000
500	4050	600	04	14	Light Tower	0	5,777	0	0	0
500	4050	600	04	15	A/C Freon Recovery/Recharge Sy	0	0	0	0	9,000
500	4050	600	04	17	2021 Flail Tractor Mower	4,897	0	0	0	0
500	4050	600	04	18	Vehicle Diagnostic Scanner	0	0	0	0	9,000
500	4050	600	04	19	Power Light Tower (Replacement)	11,529	0	0	0	0
500	4050	600	04	52	Alternative Fuel Vehicles	39,376	0	262,000	1,000	393,342
500	4050	600	04	54	Crafco 46950 Supre Shot 60D Crack Sealer (Replacement)	51,715	0	0	0	0
500	4050	600	04	55	60" Mower - New/72" Gas Riding Mower	12,931	0	0	0	0
500	4050	600	04	57	Docking Station Patrol Veh	3,779	3,207	5,600	9,271	0
500	4050	600	04	06	New Phone System	0	0	0	0	1,754
CAPITAL - 8000										
500	8000	600	04	16	Universal Wheel Lift	0	0	2,500	2,500	0
500	8000	600	04	33	PD Fleet Vehicles	144,915	158,616	0	41,272	161,310
500	8000	600	04	37	Electric Vehicles (4 Tutara)	90,122	0	0	0	0
500	8000	600	04	44	PW,Parks & Rec Fleet Vehicles	0	0	456,000	456,000	201,500
500	8000	600	04	53	Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Wor	0	189,080	0	0	0
500	8000	600	04	54	Pickups (2) Parks & Rec	0	84,533	0	0	0
TOTAL CAPITAL EXPENDITURES						367,196	456,436	748,600	532,542	798,406
TOTAL DEPARTMENT BUDGET						\$1,058,736	\$1,149,520	\$1,492,130	\$1,265,159	\$1,689,109
Budget to Budget Increase/(Decrease)										196,979
Percentage of Change										13.2%

Budget Highlights:

500	4050	515	02	00	Increase due to inflation
500	4050	521	03	02	Increased cost for parts
500	4050	521	03	05	Increased cost for parts
500	4050	540	02	00	Emergency backhoe or bucket truck rental
500	4050	600	04	52	2 Ford Explorers-start replacing 2016 models
500	8000	600	04	44	3 2024 Chevy Silverado's long bed 1500 & upfit, 2 Equinox with lights & decals



TECHNOLOGY MAINTENANCE FUND

TECHNOLOGY MAINTENANCE 510-5051

										Estimated				
Description										Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Year- End 2023-2024	Budget 2024-2025
PERSONNEL														
510	5051	410	10	00	Salaries		\$17,833	\$10,100	\$13,695	\$13,695	\$21,915			
510	5051	420	51	00	CalPERS Unfunded Liability		1,286	878	996	996	1,694			
510	5051	420	51	01	CalPERS ADP Unfunded Liability		0	0	291	291	391			
510	5051	420	00	00	Fringe Benefits		5,396	3,556	5,775	5,775	7,785			
TOTAL PERSONNEL							24,515	14,535	20,758	20,758	31,784			
OPERATIONS & MAINTENANCE														
510	5051	510	01	00	Contract Services		60,800	58,418	63,600	63,600	69,679			
510	5051	565	00	00	Internal Service Funds		270	264	168	168	238			
TOTAL OPERATIONS & MAINTENANCE							61,070	58,682	63,768	63,768	69,917			
CAPITAL														
510	5051	600	04	00	Capital Outlay - Computers		19,938	32,538	27,422	27,422	20,000			
TOTAL CAPITAL EXPENDITURES							19,938	32,538	27,422	27,422	20,000			
TOTAL DEPARTMENT BUDGET							\$105,523	\$105,755	\$111,948	\$111,948	\$121,701			
										Budget to Budget Increase/(Decrease)		9,753		
										Percentage of Change		8.7%		

Budget Highlights:

As has been the practice, if existing equipment is scheduled for replacement but found to be in good working order, the replacement of such equipment may be carried forward to another year.



THIS PAGE IS INTENTIONALLY LEFT BLANK



SPECIAL REVENUE



SPECIAL REVENUE OVERVIEW

Special Revenue Funds are funded by grants, contributions, assessments and other sources that require the funds to be used for specific purposes or have special reporting requirements. A small portion of the revenue in these funds is used in the operational budgets, while most of the funds are transferred for use in the Capital Projects budgets. The specific operational Special Revenue Funds budgets are included in the section of the department that manages the respective budget. To be more specific, the Streets Maintenance budget and the Landscaping and Lighting Maintenance District can be found under the Public Works Department, Public Safety can be found under the Police Department and Nutrition can be found in the Community Services Department section of this budget document.

STREETS

Streets Capital Projects are paid for from various funding sources, including Measure “C”, Article III and Article VIII revenues, Gas Tax, Traffic Congestion Relief (Prop 42), Road Maintenance & Rehabilitation Act-SB1, Development Impact Fees and certain State and Federal grants. The Fiscal Year 2024/2025 Capital Projects Budget includes several street projects. The Fiscal Year 2024/2025 Special Revenue Funds budget includes \$8,415,462 of Street revenues and \$11,132,119 of operational and capital expenditures for the maintenance of local streets.

LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT (L&L MD)

This Special Revenue Fund budget is funded by special assessments of property owners within the City of Kerman that live in the Landscape and Lighting Maintenance District (L&L MD) and it provides for the maintenance of lighting and landscaping such as mow strips, shrubs and trees in those areas. For Fiscal year 2024/2025 there is \$258,791 in revenues and \$575,793 in expenditures for the L&L MD budget.

DEVELOPMENT IMPACT FEES (DIF’S)

Development Impact Fees (DIF’s) are collected from developers to help fund the impacts that their housing and commercial developments have on the infrastructure and service requirements of the City. These fees are collected to be used for the impact the developments are expected to have on specific services, such as parks, water, sewer, storm drain, streets and railroad crossings. The City of Kerman also collects Fire Impact Fees for the future addition of a fire station, however, since the City does not run its own fire department, those fees are collected on behalf of the North Central Fire District (NCFD) to be turned over to NCFD when a new fire facility is developed.

WATER FUND

The 2024/2025 budget includes the construction of Well No. 18 (SDWSRF) with an amount of \$1,410,057 which is 100% funded by the State of California Department of Water Resources. The City is also planning on a water meter installation of City facilities, the replacement of some commercial properties and residential properties that have an outdated meter where meters are currently read manually by City staff with an amount of \$383,000. The water fund will also help cover the cost of the Well 14 Emergency Generator with \$189,907.



SEWER FUND

The 2024/2025 budget includes the Wastewater Improvements Planning Grant with an amount of \$10,000 which is 100% funded by the State of California Department of Water Resources (CSWRF) and the WWTP office expansion, animal shelter demo/shop expansion, fixed network metering and pipeline service replacement with \$50,000 each.

PUBLIC SAFETY

Certain special revenues are collected for specific use on public safety programs or projects. Included in such revenues are grants, such as the SLESF (Supplemental Law Enforcement Services Funds) grant, the DOJ (Department of Justice) grant for the purchase of bulletproof vests and the Tobacco grant from the DOJ. The Fiscal Year 2024/2025 budget includes \$253,282 of revenues and \$254,340 in expenditures.

NUTRITION

This Special Revenue Fund category includes the Nutrition HUB Program funded by National Recreation Parks Association (NRPA) for the expansion of access to healthy foods in the community with an amount of \$36,138 of expenditures funded 100% by the grant. For Fiscal Year 2024/2025 we are assuming that the grant award will remain the same at 75/25, so a total of \$22,610 has been allocated with estimated meal donations of \$1,800.

PARKS

In Fiscal Year 2024/2025 the City of Kerman will prioritize work on the Eastside Community Park, or Hart Ranch Park to ensure that grant funding is not lost. Hart Ranch Park is appropriated in Fiscal Year 2024/2025, with \$4,503,695 from grants funding, \$2,003,695 from California Natural Resources Agency (CNRA) and \$2,500,000 from Land Water Conservation Fund (LWCF). The City was also awarded with a \$1,000,000 grant from Senator Caballero's office that will help with the construction of Hart Ranch Park. CDBG moneys totaling \$175,000 will be used for the Kerman Plaza Park Veteran Park Improvements and the much anticipated Northwest Park will hopefully be completed in Fiscal Year 2024/2025 with \$187,422 in grant funds and \$88,500 from Measure M.

FACILITIES

The City has been awarded \$7,250,000 for the Resiliency Center. The City is actively looking for other grant sources to help in the construction of this indispensable facility that will help Kerman residents as well as other surrounding communities in case of natural disasters or other emergency situations.



SPECIAL REVENUES BY FUND

SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURE SUMMARY

Description	Streets	DIF's Other	Water & Sewer Fund	Parks	L&LMD	Public Safety	Comm Dev	Nutrition	Total
Revenues									
Gas Tax	295,562								295,562
Measure "C"	642,376								642,376
Article III and Article VIII	920,598								920,598
Federal and State Grants	5,820,333		1,420,057	12,941,117			797,054	36,138	21,014,699
Comm Development & Block Grants				175,000				-	175,000
Traffic Congestion Relief (Prop 42)	150,560								150,560
Road Maintenance & Rehabilitation Ac	433,918								433,918
Street Sweeping	22,687								22,687
Special Assessments					258,791				258,791
Development Impact Fees		243,162	261,116						504,278
Public Safety Contracts & Grants						253,282			253,282
Nutrition								24,410	24,410
Interest Income	40,160								40,160
Operating Transfers In	89,267								89,267
Total Sources of Funds	8,415,462	243,162	1,681,173	13,116,117	258,791	253,282	797,054	60,548	24,825,589
Expenditures									
Program Operational Expenditures	1,229,477	-			549,496	250,340	598,747	81,358	2,709,417
Operational Transfers Out	315,054	215,548							530,602
Transfer to Capital Proj.	9,587,588	290,083	2,948,964	13,116,117	26,297	4,000		-	25,973,049
Total Uses of Funds	11,132,119	505,631	2,948,964	13,116,117	575,793	254,340	598,747	81,358	29,213,069
Net To (From) Reserves	(\$2,716,657)	(\$262,468)	(\$1,267,791)	\$0	(\$317,003)	(\$1,058)	\$198,307	(\$20,810)	(\$4,387,480)

As shown from the summary above, the City of Kerman has numerous street capital projects scheduled for Fiscal Year 2024/2025, which require the use of \$2,716,657 from the Local Transportation Funds reserves.

Overall, Special Revenue Funds are projected to exceed the sources by \$4,387,480. The excess of special expenditures projected in Fiscal Year 2024/2025 will be funded by the reserves in these funds and the future award of grant applications.



DEBT SERVICE



DEBT SERVICE OVERVIEW

Computation of Legal Debt Margin as of 6/30/2023

The City has a legal debt limitation to not exceed 3.75% of the total assessed valuation of taxable property within the City boundaries. California Government Code Section 43605, requires that only the City's general obligation bonds be subject to the legal debt limit. With no outstanding debt subject to the legal debt limit and a legal debt limit of \$39,554,980 the City is not at risk of exceeding its legal debt limit.

Assessed Value - \$1,054,799,476

Debt Limit is 3.75% of Assessed Value - \$39,554,980

Less Outstanding Bonded Debt - N/A

Legal Debt Margin - \$39,554,980

Source: Fresno County Assessor's Office

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 City's debt service funds are discussed below.

KERMAN PUBLIC FINANCING AUTHORITY BONDS

The Kerman Public Financing Authority (PFA) was established in 2007 through a Joint Exercise of Powers Agreement between the City and the Agency. The formation of the joint power's authority was approved by the City Council who is also designated as the Board of Directors for the PFA.

The purpose of the PFA 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 Agency. The City set up the PFA to act as a financing/lending type institution only.

In October 2007, the PFA issued the 2007 Lease Revenue Bonds in the amount of \$3,930,000. The bond proceeds were used to finance City Hall remodel/addition, purchase a vacant building and acquire 38 acres for a future community park (Hart Ranch). The 2007 Lease Revenue principal payments are made each October 1 beginning in 2008 through 2037. Interest is to be paid semi-annually on April 1 and October 1 through 2037. The interest rates paid on bonds range from 3.5% to 4.75%.

In September 2020, the Kerman PFA refinanced the 2007 Bond achieving a reduction on interest rate from 4.75% to 2.31% with the same lease terms. The 2020 Lease Revenue Bond amounts to \$3,041,000. The principal payments are made each October 1 beginning in 2022 through 2038 and the interest is to be paid semi-annually on April 1 and October 1 through 2038.

The outstanding balance as of June 30, 2023 is \$3,009,000.

SEWER REVENUE BOND

The City does not have any sewer revenue bonds. The City made the final payment and paid the bonds off in 2021.



CALIFORNIA DEPARTMENT OF WATER RESOURCES CONSTRUCTION LOAN

The City entered into a contract with the State of California, Department of Water Resources in 2003. The contract provides for a 20 year loan at a 0% interest rate. Terms of the note call for semi-annual principal payments of \$82,500 beginning January 2008 and matures on January 1, 2028. The outstanding balance on the note as of June 30, 2023 is \$824,999.

CALIFORNIA DEPARTMENT OF WATER RESOURCES WASTEWATER UPGRADE LOAN

The City entered into a revolving loan agreement with the State of California, Department of Water Resources in September 2009. The agreement provides for a loan of up to \$4,957,479 for sewer system upgrades. Construction period interest of \$38,241 was combined with the loan amount for a final total loan of \$4,995,720. Terms of the loan call for annual payments of \$276,743 including interest at 1.0%, which began September 2012 and will mature on September 2031. The outstanding balance on the note as of June 30, 2023 was \$2,370,579.

CALIFORNIA ENERGY COMMISSION NOTE PAYABLE

The City does not have any California energy commission notes. The City made the final payment in 2022.



THIS PAGE IS INTENTIONALLY LEFT BLANK



BUDGET BY DEPARTMENTS



CITY COUNCIL

In Kerman, the voters elect the City Council to serve as the policy-making board of the City. The Kerman City Council has five members, including the Mayor. The Mayor is elected for a two-year term, and Council Members are elected for four-year terms. The entire Council, in turn, appoints a City Manager to administer these policies. The City Council acts upon all legislative matters concerning the City, approving and adopting all ordinances, resolutions, contracts and other matters requiring overall policy decisions and leadership. The Council also appoints the City Attorney, who reports to the Council through the City Manager's office. The Council also appoints various commissions, boards and citizen advisory committees, all of which ensure broad-based input into City affairs.

OBLIGATIONS

- ❖ Responsible for the direction and financing of the City
- ❖ Establish policy based on information provided by staff, commissions and the general public
- ❖ Implement policy through staff under the Council-Manager form of government



Maria Pacheco
Mayor



Bill Nijjer
Mayor Pro Tem



Jennifer Coleman
Councilmember



Ismael Herrera
Councilmember



Gary Yep
Councilmember

CITY COUNCIL BUDGET

CITY COUNCIL 100 6001

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	6001	410	10	00	Salaries	\$0	\$0	\$0	\$0	\$0
100	6001	410	20	00	Part Time Salaries	13,375	12,875	15,000	15,000	15,000
100	6001	420	00	00	Fringe Benefits	1,460	1,605	1,894	1,894	1,834
TOTAL PERSONNEL						14,835	14,480	16,894	16,894	16,834
OPERATIONS & MAINTENANCE										
100	6001	510	01	00	Contract Services-District Update	22,091	0	1,000	1,000	1,000
100	6001	510	10	00	Prof Services - Chamber Audio System Maintenance	0	0	500	500	500
100	6001	521	01	00	Office Supplies	0	0	0	0	200
100	6001	521	02	00	General Supplies	2,581	2,134	2,000	2,000	1,800
100	6001	552	01	00	Public Notice	2,788	4,741	3,500	4,000	4,000
100	6001	554	01	00	Travel - Conferences - Meetings	75	4,045	3,000	6,500	8,000
100	6001	556	00	00	Community, Employee & Public Relations	4,258	4,261	10,000	10,000	8,000
100	6001	565	00	00	Internal Service Funds	1,561	2,740	656	656	656
TOTAL OPERATIONS & MAINTENANCE						33,354	17,921	20,656	24,656	24,156
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$48,189	\$32,401	\$37,550	\$41,550	\$40,991
						Budget to Budget Increase/(Decrease)				3,441
						Percentage of Change				9.2%

Budget Highlights:

100 6001 556 00 00 Includes Portuguese parade and fireworks show



CITY MANAGER



The City Manager is the Chief Municipal Officer for the City of Kerman. The City Manager oversees the day-to-day operations of all City departments including Management Services, Police, Public Works, Administrative Services, Community Services and Community Development. The City Manager reports directly to the City Council and provides administrative direction to Department Heads based on Council goals and priorities.

City Manager
John Jansons



KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

KEY ACHIEVEMENTS

- ❖ Acquisition of new police station building
- ❖ Receipt of nearly \$12 million in new grant funds for priority projects
- ❖ Complete Emergency Operations Plan update
- ❖ Appointment of new Police Chief, City Clerk and Human Resources Officer
- ❖ Implement Targeted Equity Adjustments to employee salaries
- ❖ Expand employee professional development, training, recognition and morale activities
- ❖ Advance Economic Development Strategic Plan initiatives
- ❖ Complete Hotel Development Feasibility Study
- ❖ Updated Personnel Manual, Code of Conduct and Council Norms

GOAL	OBJECTIVE	STATUS
Complete Design of new police facility	Improve public safety through Measure M program	FY 24-25
Expand emergency planning and response	Improve public safety through Measure M program	Ongoing
Implement Mass Notification System	Improve public safety through Measure M program	FY 24-25
Analyze and adjust Executive Management compensation	Organizational assessment and improvement	FY 24-25
Implement new MOUs / labor agreements	Workforce retention and attraction	FY 24-25
Evaluate staffing and implement operational refinement plans	Organizational assessment and improvement	FY 24-25
Advance Kerman Industrial Park expansion vision	Increase economic vitality and local job creation	Ongoing
Election	Manage City Council and Mayoral election	FY 24-25
Implementation Workplace Violence Prevention Plan	Maintain safe and healthy workplace	FY 24-25



CITY MANAGER BUDGET

GENERAL ADMINISTRATION 100 1002

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	1002	410	10	00	Salaries	\$134,685	\$145,683	\$109,629	\$109,629	\$96,377
100	1002	410	20	00	Part Time Wages	0	0	4,488	4,488	0
100	1002	410	30	00	Overtime	495	1,284	0	1,200	0
100	1002	410	37	00	Vehicle Allowance	840	805	840	840	840
100	1002	420	51	00	CalPERS Unfunded Liability	10,082	11,550	7,972	7,972	7,448
100	1002	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,333	2,333	1,717
100	1002	420	00	00	Fringe Benefits	74,110	51,908	45,197	45,197	33,181
TOTAL PERSONNEL						220,213	211,230	170,460	171,660	139,564
OPERATIONS & MAINTENANCE										
100	1002	510	01	00	Contract Services-Sales Tax Consultant/Grants	5,860	8,797	5,350	27,133	27,133
100	1002	510	10	00	Professional Services - Personnel Matters	6,830	17,169	25,000	25,000	25,000
100	1002	510	12	00	Employee Recognition	183,516	5,692	4,800	6,000	8,000
100	1002	510	13	00	Professional Services - EDC Fresno County	6,000	6,000	6,000	6,000	6,000
100	1002	510	18	00	Professional Services-City Website	0	0	1,247	1,247	1,309
100	1002	510	19	00	Professional Services-Springbrook	0	0	904	904	968
100	1002	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	3,000	3,000	1,500
100	1002	515	01	00	Utilities	27,071	8,996	9,600	9,600	9,600
100	1002	521	01	00	Office Supplies	1,127	1,907	2,500	2,500	2,500
100	1002	521	02	00	General Supplies	2,718	4,829	4,000	4,000	4,000
100	1002	521	07	00	Postage	220	183	350	350	200
100	1002	540	02	00	Equipment Rental - Lease (Copier)	0	188	191	191	267
100	1002	550	00	00	Insurance	141,655	176,011	216,956	216,956	343,479
100	1002	551	01	00	Communications - Telephone	3,521	3,313	4,000	4,000	4,000
100	1002	551	02	00	Communications - Cellular Phone	1,186	1,637	1,680	1,680	1,680
100	1002	552	02	00	Public Notice/Advertising/Recruitments	5,782	219	1,000	1,400	1,400
100	1002	554	01	00	Training/Conferences/Meetings	5,989	6,971	5,000	7,000	8,000
100	1002	555	00	00	Dues & Subscriptions	9,945	13,148	15,000	15,000	15,000
100	1002	555	05	00	Property Taxes	11	11	11	11	30
100	0000	250	00	02	CalPERS UL - 115 Trust Annual Payment	100,000	0	0	0	0
100	1002	565	00	00	Internal Service Funds	3,086	3,227	2,424	2,424	3,438
TOTAL OPERATIONS & MAINTENANCE						504,516	258,298	309,013	334,396	463,503
CAPITAL										
100	1002	600	03	01	Salary					
100	1002	600	03	11	Capital Outlay - Update City website	0	8,556	0	1,781	0
100	1002	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	734	734	0
100	1002	600	04	04	Emergency Alert Application	0	0	0	0	6,429
100	1002	600	04	06	New Phone System	0	0	0	0	5,263
TOTAL CAPITAL EXPENDITURES						0	8,556	734	2,515	11,692
TOTAL DEPARTMENT BUDGET						\$724,729	\$478,084	\$480,207	\$508,571	\$614,759
						Budget to Budget Increase/(Decrease)				134,552
						Percentage of Change				28.0%

Budget Highlights:

100 1002 550 00 00 Increase in Insurance Services provided by CSJVRMA



MEASURE M BUDGET

MEASURE “M” 100 7001

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	7001	410	10	00	Salaries	\$0	\$36,737	\$4,695	\$4,695	\$5,187
100	7001	410	20	00	Part Time Salaries-Devel.Consulting/Code Enforcement)	10,200	0	0	0	0
100	7001	410	37	00	Vehicle Allowance	0	734	150	150	150
100	7001	420	00	00	Fringe Benefits	844	7,898	1,190	1,190	1,313
TOTAL PERSONNEL						11,044	45,369	6,034	6,034	6,651
OPERATIONS & MAINTENANCE										
100	7001	410	18	00	Measure M -New Police Dept. Positions allocation	226,502	251,131	247,568	247,568	388,422
100	7001	410	19	00	Measure M -Code Enforcement Allocation	0	0	218,160	218,160	194,473
100	7001	510	03	00	The Office of Economic Development	6,938	638	100,000	100,000	50,000
100	7001	510	03	01	Grant Writing Services	37,425	47,401	30,000	60,478	50,000
100	7001	510	03	02	Legislative Advocacy	12,000	14,000	15,000	15,000	15,000
100	7001	510	04	00	Contract Services-Code Enforcement Consultant	107,391	55,076	0	0	0
100	7001	600	03	17	Kerman ST ADA Transition Plan	0	103	0	0	0
100	7001	600	03	74	Downtown Revitalization Program	0	0	333,430	333,430	170,864
100	7001	600	03	75	Clean CA Downtown Corridor Rev	0	2,384	238,320	238,320	0
TOTAL OPERATIONS & MAINTENANCE						390,256	370,733	1,182,478	1,212,956	868,760
CAPITAL										
100	7001	600	03	04	Northwest Park	0	0	684,319	684,319	88,500
100	7001	600	03	50	Vehicle for Animal Control Officer	0	0	100,000	110,604	0
100	7001	600	03	70	Animal Shelter	926,839	100,111	0	0	0
100	7001	600	03	71	Multigenerational Center (Resiliency Center)	0	4,973	0	0	50,000
100	7001	600	03	72	Police Station	21,450	48,183	100,000	100,000	100,000
100	7001	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	23,476	155,792	0	45,000	3,670,933
TOTAL CAPITAL EXPENDITURES						971,766	309,059	884,319	939,923	3,909,433
TOTAL DEPARTMENT BUDGET						\$1,373,066	\$725,162	\$2,072,831	\$2,158,913	\$4,784,844
						Budget to Budget Increase/(Decrease)				2,712,012
						Percentage of Change				0.0%

Budget Highlights:

100	7001	600	03	73	Basin J Expansion half coded to Measure M half coded to Storm Drain Major Facilities, necessary because of Hart Ranch Park construction
100	7001	600	03	74	Annual payment towards the Downtown Revitalization Program (Includes \$121,750 for FY 19/20, \$150,000 for FY 20/21, \$150,000 for FY 21/22, \$150,000 for FY 22/23, \$150,000 for FY 23/24 & \$150,000 for FY 24/25); \$293,248 will be transferred to Caltrans Grant Project as part of local match
100	7001	600	03	75	Total match is \$293,248; amount will be funded through Downtown Revitalization Program



CITY CLERK
100 6004

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
						2023-2024	2023-2024	2024-2025		
PERSONNEL										
100	6004	410	10	00	Salaries	\$20,628	\$22,591	\$80,482	\$80,482	\$69,038
100	6004	410	20	00	Part-Time Wages	0	0	6,283	6,283	0
100	6004	410	37	00	Vehicle Allowance	0	0	0	501	546
100	6004	420	51	00	CalPERS Unfunded Liability	1,514	1,685	5,853	5,853	5,335
100	6004	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,713	1,713	1,230
100	6004	420	00	00	Fringe Benefits	9,199	10,017	35,844	35,844	26,072
TOTAL PERSONNEL						31,341	34,293	130,175	130,676	102,221
OPERATIONS & MAINTENANCE										
100	6004	510	01	00	Contract Services	9,336	10,840	12,000	12,000	12,000
100	6004	510	02	00	Elections	0	14,563	0	0	20,000
100	6004	510	04	00	Code Enforcement/Board up Houses/Supplies	4,618	1,468	0	0	0
100	6004	510	18	00	Professional Services-City Website	0	0	312	312	327
100	6004	510	19	00	Professional Services-Springbrook	0	0	226	226	242
100	6004	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	750	750	375
100	6004	515	01	00	Utilities	0	7,403	9,600	9,600	9,600
100	6004	521	01	00	Office Supplies	0	0	0	0	1,300
100	6004	521	02	00	General Supplies & Postage	764	1,240	1,500	1,500	1,300
100	6004	521	07	00	Postage	0	0	0	0	200
100	6004	540	02	00	Equipment Rental - Lease (Copier/Postage)	0	871	883	883	1,186
100	6004	551	01	00	Communications-Telephone	0	128	165	165	200
100	6004	551	02	00	Communications-Cellular Phone	93	537	535	535	552
100	6004	552	02	00	Public Notice/Advertising/Recruitments	0	1,230	500	0	0
100	6004	554	01	00	Travel - Conferences - Meetings	475	1,417	1,500	1,500	1,500
100	6004	555	00	00	Dues & Subscriptions	772	1,300	1,100	1,100	1,100
100	6004	565	00	00	Internal Service Funds	0	905	2,119	2,119	2,794
TOTAL OPERATIONS & MAINTENANCE						16,057	41,902	31,189	30,689	52,676
CAPITAL										
100	6004	600	03	01	Capital Outlay - Update City website	0	8,556	0	1,781	0
100	6004	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	183	183	0
100	6004	600	04	04	Emergency Alert Application	0	0	0	0	714
100	6004	600	04	06	New Phone System	0	0	0	0	877
TOTAL CAPITAL EXPENDITURES						0	8,556	183	1,964	1,591
TOTAL DEPARTMENT BUDGET						\$47,398	\$84,751	\$161,548	\$163,329	\$156,489
						Budget to Budget Increase/(Decrease)				(5,059)
						Percentage of Change				-3.1%

Budget Highlights:

100 6004 510 02 00 Elections for 2024

CITY ATTORNEY



**City Attorney
Hilda Cantú Montoy**

The City Attorney represents and advises the City Council, City Manager, Boards and Commissions and Department Heads. The City Attorney prepares legal opinions, ordinances, resolutions, contracts and other documents requested by the Council and Management. The City Attorney investigates and defends claims against the City and resolves them as authorized by the City Council. With approval from Council, the City Attorney may initiate litigation to enforce the City's rights or to protect the public health, safety or welfare.

**CITY ATTORNEY
HILDA CANTÚ MONTÓY
(Contracted)**

CITY ATTORNEY BUDGET

LEGAL SERVICES 100 6003

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
OPERATIONS & MAINTENANCE										
100	6003	510	10	00	Professional Services-Office of City Attorney	\$175,534	\$220,170	\$150,000	\$150,000	\$120,000
100	6003	510	10	01	Prof Services-Specialized Legal Services (Outside Counsel)	0	0	100,000	100,000	75,000
TOTAL						175,534	220,170	250,000	250,000	195,000
TOTAL DEPARTMENT BUDGET						\$175,534	\$220,170	\$250,000	\$250,000	\$195,000
Budget to Budget Increase/(Decrease)										(55,000)
Percentage of Change										-22.0%

Budget Highlights:



ADMINISTRATIVE SERVICES



Josefina Alvarez
Finance Director

The Administrative Services Department provides various accounting and business services including: financial reporting, general ledger maintenance, accounts receivable, accounts payable, payroll, utility billing and collections, information services, investments and the preparation and maintenance of the City’s annual budget. Administrative Services also manages information technology and risk management for the City. The City plays an active role in the leadership of the Central San Joaquin Valley Risk Management Authority, which is a joint powers authority made up of fifty-four member cities and is designed to reduce the City’s exposure to losses resulting from workers compensation, liability, property damage and employment relations claims.



KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

KEY ACHIEVEMENTS

- ❖ CSMFO (California Society Municipal Finance Officers) Budget Award – Fiscal Year 2023/2024
- ❖ GFOA (Government Finance Officers Association) Budget Award – Fiscal Year 2023/2024
- ❖ Timely completion of annual audits with unqualified (clean) audits and no management points
- ❖ Implemented new fee schedule effective July 1, 2023
- ❖ Completed Water, Sewer and Storm Drain Rate Study and implemented new rates
- ❖ Upgraded Springbrook to Cloud base platform

GOAL	SUBJECT	STATUS
Upgrade Citywide meters with cellular meters	Water meters from our first project in 2008 are needing replacements. City has set funds aside for “fixed network,” however, cellular will be more productive	Ongoing
Springbrook Enhancements	Finish Springbrook enhancements (Payroll, Code Compliance)	FY 24-25
Restore staffing levels in the Administrative Services Department	Enhance customer service to our residents, local and government agencies	Ongoing
Conduct RFP/RFQ for City Audit	City needs to conduct an RFP/RFQ	FY 24-25
Update Purchasing Policy	City needs to update Purchasing Policy that was last updated in 2014	FY 24-25



ADMINISTRATIVE SERVICES BUDGET

ADMINISTRATIVE SERVICES 100 5005

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	5005	410	10	00	Salaries	\$24,163	\$24,843	\$33,327	\$33,327	\$28,721
100	5005	410	20	00	Part-Time Wages	4,843	0	0	0	2,778
100	5005	410	30	00	Overtime	14	198	250	750	1,000
100	5005	410	37	00	Vehicle Allowance	0	0	0	125	137
100	5005	420	51	00	CalPERS Unfunded Liability	1,867	2,518	2,424	2,424	2,219
100	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	709	709	512
100	5005	420	00	00	Fringe Benefits	7,744	7,531	10,816	10,816	8,903
TOTAL PERSONNEL						38,631	35,090	47,526	48,151	44,270
OPERATIONS & MAINTENANCE										
100	5005	510	01	00	Professional Fees	5,328	5,210	6,000	6,000	6,000
100	5005	510	10	00	Professional Services-Audit-Fee Study	17,440	43,642	15,580	15,580	18,450
100	5005	510	14	00	Professional Services-Finance Acct Software Maint	4,687	4,900	0	0	0
100	5005	510	18	00	Professional Services-City Website	0	0	312	312	327
100	5005	510	19	00	Professional Services-Springbrook	0	0	6,602	6,602	7,064
100	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	750	750	375
100	5005	515	01	00	Utilities	0	1,851	2,400	2,400	2,400
100	5005	521	01	00	Office Supplies	337	524	500	1,000	1,340
100	5005	521	02	00	General Supplies	1,027	1,819	1,000	1,000	475
100	5005	521	06	00	Uniforms	0	0	110	181	90
100	5005	521	07	00	Postage	2,357	2,674	2,500	2,500	2,500
100	5005	540	00	00	Lease Expense (PFA Bond)	15,497	22,475	53,059	53,059	53,050
100	5005	540	02	00	Equipment Rental - Lease (Copier/Postage/Mailer)	11,483	2,425	2,529	2,529	3,098
100	5005	551	01	00	Communications - Telephone	409	432	500	500	500
100	5005	551	02	00	Communications - Cellular Phone	29	148	150	150	150
100	5005	552	02	00	Public Notice/Advertising/Recruitments	0	391	400	400	500
100	5005	554	01	00	Travel/Conferences/Meetings	1,892	238	2,500	1,500	2,500
100	5005	555	00	00	Dues & Subscriptions	220	530	600	600	850
100	5005	565	00	00	Internal Service Funds	558	487	512	512	795
100	5005	575	00	00	Educational Reimbursements	0	146	500	500	500
TOTAL OPERATIONS & MAINTENANCE						61,264	87,892	96,505	96,076	100,965
CAPITAL										
100	5005	600	03	01	Capital Outlay - Update City Website	0	2,139	0	445	0
100	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	5,358	5,358	0
100	5005	600	04	04	Emergency Alert Application	0	0	0	0	893
100	5005	600	04	06	New Phone System	0	0	0	0	1,316
TOTAL CAPITAL EXPENDITURES						0	2,139	5,358	5,803	2,209
TOTAL DEPARTMENT BUDGET						\$99,895	\$125,121	\$149,389	\$150,030	\$147,444
Budget to Budget Increase/(Decrease)										(1,945)
Percentage of Change										-1.3%

Budget Highlights:

100 5005 410 20 00 Part time wages due to staff absence



GENERAL FUND DEBT SERVICE BUDGET

GENERAL FUND DEBT SERVICE 100 5006

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
100	5006	700	11	00	Debt Service - Gateway Villa Apartments	\$95,339	\$95,339	\$95,339	\$95,339	\$95,339
TOTAL NOTES PAYABLE						95,339	95,339	95,339	95,339	95,339
TOTAL DEPARTMENT BUDGET						\$95,339	\$95,339	\$95,339	\$95,339	\$95,339
Budget to Budget Increase/(Decrease)										0
Percentage of Change										0.0%

Budget Highlights:

The City of Kerman on November 13, 2019 approved the waiver of a portion of DIF for the Affordable Housing Project- Gateway Villa Apartments by designating funds to make annual installments of \$95,339 to pay the total amount of \$476,694 over five years or until such time as the debt is fully paid with no accruing interest. Final payment should end in Fiscal Year 2024/2025.



WATER ADMINISTRATION & ACCOUNTING BUDGET

WATER ADMINISTRATION & ACCOUNTING 410 5005

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
410	5005	410	10	00	Salaries	\$221,749	\$243,159	\$142,622	\$142,622	\$155,869
410	5005	410	20	00	Part Time Salaries	4,843	0	1,795	1,795	2,778
410	5005	410	30	00	Overtime	351	1,524	900	1,900	2,500
410	5005	410	37	00	Vehicle Allowance	1,008	966	137	167	137
410	5005	420	51	00	CalPERS Unfunded Liability	16,589	20,907	10,372	10,372	12,045
410	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,035	3,035	2,778
410	5005	420	00	00	Fringe Benefits	71,304	77,710	48,019	48,019	48,192
TOTAL PERSONNEL						315,844	344,267	206,879	207,910	224,299
OPERATIONS & MAINTENANCE										
410	5005	510	01	00	Contract Services	18,959	25,075	26,000	26,000	30,000
410	5005	510	10	00	Professional Services	6,120	7,067	29,115	29,115	8,100
410	5005	510	14	00	Professional Services-Finance Acct Software Maint	3,385	3,539	0	0	0
410	5005	510	18	00	Professional Services-City Website	0	0	312	312	327
410	5005	510	19	00	Professional Services-Springbrook	0	0	1,102	1,102	1,180
410	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	750	750	375
410	5005	515	01	00	Utilities	0	1,851	2,400	2,400	2,400
410	5005	521	01	00	Office Supplies	4,047	4,290	4,300	4,300	5,360
410	5005	521	02	00	General Supplies	0	1,343	750	750	1,900
410	5005	521	06	00	Uniforms	0	0	110	190	360
410	5005	521	07	00	Postage	8,251	11,075	11,850	11,850	10,000
410	5005	540	00	00	Lease Payment (PFA Bond)	12,304	17,843	42,124	42,124	42,117
410	5005	540	02	00	Equipment Rent - Lease	2,052	4,205	4,307	4,307	5,344
410	5005	550	00	00	Insurance	47,218	58,670	72,319	72,319	114,493
410	5005	551	01	00	Communications - Telephone	291	307	350	350	350
410	5005	551	02	00	Communications - Cellular Phone	28	149	150	150	150
410	5005	552	01	00	Public Notice	0	0	250	250	250
410	5005	552	02	00	Public Notice/Advertising/Recruitments	0	391	100	100	100
410	5005	554	01	00	Travel - Conferences - Meetings	361	79	350	350	350
410	5005	555	00	00	Dues/Subscriptions	0	360	400	400	400
410	5005	555	04	00	Taxes & Assessments (F.I.D.)	202	182	225	225	225
410	5005	555	05	00	Property Taxes - Fresno County	177	182	190	190	225
410	5005	560	00	00	Administration & Overhead	114,431	114,431	114,431	114,431	114,431
410	5005	565	00	00	Internal Service Funds	4,857	6,252	4,719	4,719	8,263
410	5005	575	00	00	Educational Reimbursements	0	146	500	500	500
410	5005	590	00	00	Bad Debt Write Offs	208	38	500	500	500
TOTAL OPERATIONS & MAINTENANCE						222,891	257,474	317,605	317,685	347,700
CAPITAL										
410	5005	600	03	01	Capital Outlay - Update City website	0	2,139	0	445	0
410	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	895	895	0
410	5005	600	04	04	Emergency Alert Application	0	0	0	0	893
410	5005	600	04	06	New Phone System	0	0	0	0	1,316
TOTAL CAPITAL EXPENDITURES						0	2,139	895	1,340	2,209
TOTAL DEPARTMENT BUDGET						\$538,735	\$603,879	\$525,378	\$526,934	\$574,207
Budget to Budget Increase/(Decrease)										48,829
Percentage of Change										9.3%

Budget Highlights:

410 5005 550 00 00 Increase in Insurance Services provided by CSJVRMA



WATER DEBT SERVICE BUDGET

WATER DEBT SERVICE 410 5006

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
410	5006	700	11	00	Debt Service - SRF Loan	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
TOTAL NOTES PAYABLE						165,000	165,000	165,000	165,000	165,000
TOTAL DEPARTMENT BUDGET						\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Budget to Budget Increase/(Decrease)										0
Percentage of Change										0.0%

Budget Highlights:

State Revolving Fund (SRF) Loan. The City entered into another contract with the State of California Department of Water Resources in 2003, which allowed the City to borrow approximately \$3,300,000 for a major water project and repay the loan over 20 years without interest. Terms of the note call for semi-annual payments of \$82,500 beginning January 1, 2008 and the final payment to be made on January 1, 2028. The balance of the loan as of June 30, 2023 is \$824,999.



SEWER ADMINISTRATION & ACCOUNTING BUDGET

SEWER ADMINISTRATION & ACCOUNTING 420 5005

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
420	5005	410	10	00	Salaries	\$181,447	\$195,317	\$107,557	\$107,557	\$113,531
420	5005	410	20	00	Part Time Salaries	3,460	0	1,795	1,795	2,778
420	5005	410	30	00	Overtime	351	1,418	650	1,650	1,900
420	5005	410	37	00	Vehicle Allowance	1,008	966	137	137	137
420	5005	420	51	00	CalPERS Unfunded Liability	13,742	16,534	7,822	7,822	8,773
420	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,289	2,289	2,023
420	5005	420	00	00	Fringe Benefits	58,545	61,404	36,747	36,747	35,493
TOTAL PERSONNEL						258,553	275,639	156,996	157,996	164,635
OPERATIONS & MAINTENANCE										
420	5005	510	01	00	Contract Services	14,995	20,073	22,000	22,000	25,000
420	5005	510	10	00	Professional Services	4,760	5,499	27,595	27,595	28,575
420	5005	510	14	00	Professional Services - Finance Acct Software Maint	3,385	3,539	0	0	0
420	5005	510	18	00	Professional Services-City Website	0	0	312	312	327
420	5005	510	19	00	Professional Services-Springbrook	0	0	1,102	1,102	1,180
420	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	750	750	375
420	5005	515	01	00	Utilities	0	1,851	2,400	2,400	2,400
420	5005	521	01	00	Office Supplies	5,509	5,609	5,800	5,800	4,020
420	5005	521	02	00	General Supplies	0	1,407	750	750	1,425
420	5005	521	06	00	Uniforms	0	0	110	110	270
420	5005	521	07	00	Postage	4,503	5,204	6,850	6,850	7,500
420	5005	540	00	00	Lease Payment (PFA Bond)	9,843	14,275	33,700	33,700	33,694
420	5005	540	02	00	Equipment Rent - Lease	1,015	4,025	4,063	4,063	5,011
420	5005	550	00	00	Insurance	36,201	44,981	55,444	55,444	87,778
420	5005	551	01	00	Communications - Telephone	291	307	300	300	300
420	5005	551	02	00	Communications - Cellular Phone	28	148	150	150	150
420	5005	552	01	00	Public Notice	0	0	250	250	250
420	5005	552	02	00	Public Notice/Advertising/Recruitments	0	391	100	100	100
420	5005	554	01	00	Training, Travel & Meetings	0	79	350	350	350
420	5005	555	00	00	Dues/Subscriptions	0	7	150	150	150
420	5005	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	5,028	152	5,050	5,050	5,050
420	5005	555	05	00	Property Taxes - Fresno County	347	366	400	400	400
420	5005	560	00	00	Administration & Overhead	100,127	100,127	100,127	100,127	100,127
420	5005	565	00	00	Internal Service Funds	5,025	5,368	4,066	4,066	7,316
420	5005	575	00	00	Educational Reimbursements	0	146	500	500	500
420	5005	590	00	00	Bad Debt Write Offs	108	36	450	450	450
TOTAL OPERATIONS & MAINTENANCE						191,162	213,590	272,769	272,769	312,697
CAPITAL										
420	5005	600	03	01	Capital Outlay - Update City Website	0	3,826	0	445	0
420	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	895	895	0
420	5005	600	04	04	Emergency Alert Application	0	0	0	0	893
420	5005	600	04	06	New Phone System	0	0	0	0	1,316
TOTAL CAPITAL EXPENDITURES						0	3,826	895	1,340	2,209
TOTAL DEPARTMENT BUDGET						\$449,715	\$493,054	\$430,660	\$432,105	\$479,541
						Budget to Budget Increase/(Decrease)				48,881
						Percentage of Change				11.4%

Budget Highlights:

420 5005 550 00 00 Increase in Insurance Services provided by CSJVRMA



SEWER DEBT SERVICE BUDGET

SEWER - DEBT SERVICE 420 5006

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
420	5006	700	17	00	Debt Service - SRF Loan Principal	\$123,051	\$125,532	\$128,037	\$128,037	\$130,567
420	5006	700	27	00	Debt Service - SRF Loan Interest	28,692	26,211	23,706	23,706	21,175
TOTAL NOTES PAYABLE						151,743	151,743	151,743	151,743	151,743
TOTAL DEPARTMENT BUDGET						\$151,743	\$151,743	\$151,743	\$151,743	\$151,743
Budget to Budget Increase/(Decrease)										0
Percentage of Change										0.0%

Budget Highlights:

SRF Loan-In 2011, the City of Kerman completed the expansion of its Waste Water Treatment Plant. This project was funded by \$2 million of ARRA Grant money and a State Revolving Fund (SRF) Loan of nearly \$5 million. The first annual loan payment was paid in September of 2012. Sewer Major Facilities (Fund 570) will pay \$125,000 of total principal payment due for FY 22/23 in the amount of \$253,037. Fund 420 will pay the remaining \$128,037 of the principal payment along with the accrued interest due on the loan from operational reserves in Fiscal Year 2023/24. The remaining principal balance at June 30, 2023 was \$2,370,579. The loan will be paid off in 2031.



SOLID WASTE ADMINISTRATION BUDGET

SOLID WASTE ADMINISTRATION 430 5005

						Audited	Audited	Budget	Estimated	
						2021-2022	2022-2023	2023-2024	Year- End	Budget
Description									2023-2024	2024-2025
PERSONNEL										
430	5005	410	10	00	Salaries	\$173,908	\$185,463	\$155,785	\$155,785	\$172,270
430	5005	410	20	00	Part Time Salaries	692	0	1,795	1,795	2,778
430	5005	410	30	00	Overtime	1,841	2,163	1,500	2,000	2,650
430	5005	410	35	00	Standby Pay	912	571	781	781	855
430	5005	410	37	00	Vehicle Allowance	454	403	137	137	137
430	5005	420	51	00	CalPERS Unfunded Liability	13,149	17,370	11,329	11,329	13,313
430	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,315	3,315	3,070
430	5005	420	00	00	Fringe Benefits	61,091	67,790	86,475	60,685	95,132
TOTAL PERSONNEL						252,048	273,761	261,117	235,827	290,204
OPERATIONS & MAINTENANCE										
430	5005	510	01	00	Contract Services - (Mid Valley Disposal)	1,346,296	1,604,915	1,662,881	1,662,881	1,762,595
430	5005	510	06	00	Contract Services	4,981	5,877	4,872	8,270	8,300
430	5005	510	10	00	Professional Services-Audit	4,760	5,508	5,320	5,320	6,300
430	5005	510	14	00	Professional Services-Accounting Software	1,562	1,633	0	0	0
430	5005	510	18	00	Professional Services-City Website	0	0	312	312	327
430	5005	510	19	00	Professional Services-Springbrook	0	0	1,102	1,102	1,180
430	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	750	750	375
430	5005	515	01	00	Utilities	0	1,851	2,400	2,400	2,400
430	5005	521	01	00	Office Supplies	1,999	2,129	2,300	2,300	2,680
430	5005	521	02	00	General Supplies - Recycling Grant	6,310	3,917	5,000	5,000	0
430	5005	521	03	00	General Supplies	0	990	250	250	950
430	5005	521	06	00	Uniforms	292	329	410	410	380
430	5005	521	07	00	Postage	2,594	3,487	3,600	3,600	5,000
430	5005	521	32	00	General Supplies - Recycling Grant	0	0	0	0	5,000
430	5005	540	00	00	Lease Payment (PFA Bond)	4,921	7,137	16,850	16,850	16,847
430	5005	540	02	00	Equipment Rent - Lease	832	4,025	4,063	4,063	5,011
430	5005	550	00	00	Insurance	15,739	19,557	24,106	24,106	38,164
430	5005	551	01	00	Communications - Telephone	291	307	350	350	350
430	5005	551	02	00	Communications - Cellular Phone	28	148	150	150	150
430	5005	552	01	00	Public Notice	551	0	0	0	0
430	5005	552	02	00	Public Notice/Advertising/Recruitments	0	391	100	100	100
430	5005	555	00	00	Dues/Subscriptions	0	7	150	150	150
430	5005	560	00	00	Administration & Overhead	23,840	23,840	23,840	23,840	23,840
430	5005	565	00	00	Internal Service Funds	12,762	12,098	10,507	10,507	16,554
430	5005	575	00	00	Educational Reimbursements	0	146	500	500	500
430	5005	590	00	00	Bad Debt Write Offs	66	1	200	200	200
430	0099	557	80	00	Transfer to Street Fund - St. Sweeping	55,528	56,455	55,723	55,723	55,902
TOTAL OPERATIONS & MAINTENANCE						1,483,350	1,754,749	1,825,737	1,829,135	1,953,255
CAPITAL										
430	0000	250	01	00	Transfer in From Reserves for New Residential Carts	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
430	5005	600	03	00	Capital Outlay-Carts-New Residential Development	28,000	28,000	28,000	28,000	28,000
430	5005	600	03	01	Capital Outlay - City Website	0	2,139	0	445	0
430	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	895	895	0
430	5005	600	04	04	Emergency Alert Application	0	0	0	0	893
430	5005	600	04	06	New Phone System	0	0	0	0	1,316
TOTAL CAPITAL EXPENDITURES						0	2,139	895	1,340	2,209
TOTAL DEPARTMENT BUDGET						\$1,735,398	\$2,030,649	\$2,087,748	\$2,066,302	\$2,245,668
Budget to Budget Increase/(Decrease)										157,921
Percentage of Change										7.6%

Budget Highlights:

- Capital Outlay-Carts New Residential Development - \$28,000 - Transfer in Funds from Reserves to Purchase Carts
- 430 5005 521 02 00 Created new account for reporting purposes
- 430 5005 521 32 00 Created new account for reporting purposes
- 430 5005 550 00 00 Increase in Insurance Services provided by CSJVRMA



POLICE



Steve Wilkins
Chief of Police

The Police Department's services include patrol, investigations, traffic, youth services and other programs designed to enhance the quality of life in Kerman. The Department's administration handles scheduling, crime analysis, budget development, confidential files, and training. The Chief of Police has ultimate responsibility for development and implementation of the vision of the Department.



KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

KEY ACHIEVEMENTS

- ❖ Providing proactive policing strategies and enhanced investigated abilities using technology
- ❖ Responding to calls for service in a timely manner and providing a high-level of customer service
- ❖ Enforcing the laws regarding prohibited tobacco sales and use
- ❖ Created a Recruitment Team to assist in recruiting and filling vacant positions
- ❖ Enhancing Animal Services to address stray and feral cats, work with rescue agencies to find placement for stray and surrendered dogs, explore opportunities to implement periodic vet services at the animal shelter
- ❖ Improving social media platforms allowing better communication with the community
- ❖ Opened public access to the lobby of the police department to improve accessibility and customer service
- ❖ Increased efficiency by redirecting workflow to ensure positions are performing the appropriate level work
- ❖ Improved communication with other agencies with regular trainings, briefings and investigation cooperation
- ❖ Bolstering the department's reserve officer unit to assist in hiring new fulltime officers and better staff community events
- ❖ Improved work scheduling and overtime tracking to ensure appropriate staffing levels
- ❖ Increased the amount of proactive activity by streamlining the documentation process
- ❖ Enhanced crime prevention through the use of Community Service Officers and public education
- ❖ Working with businesses to address the transient population and provide resources

GOAL	SUBJECT	STATUS
Continue Department Development	Continue to add necessary positions and assignments to meet increasing demands	Ongoing-through recruitment, restructuring and multi-agency cooperation
Expand the Department's Community Outreach	Address illegal tobacco sales to minors	Ongoing
Provide proactive policing through technology	Expand the video policing through partnerships with businesses and Kerman Unified	Ongoing-working through budget challenges
Expand New Animal Shelter Services	Seek opportunity to better utilize the new facility	Ongoing
Continue Development of the New Public Safety Building	Move to design and project bid	Contractor expected to deliver report during FY 2024/2025



POLICE BUDGET

POLICE 100 3011

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
PERSONNEL										
100	3011	410	10	00	Salaries	\$1,666,651	\$1,515,775	\$1,957,572	\$1,957,572	\$2,329,098
100	3011	410	15	00	Salaries-Fresno Co Adult Compliance Team (ACT)	37,970	0	0	0	0
100	3011	410	15	01	Other Pay-Fresno Co Adult Compliance Team (ACT)	6,216	0	0	0	0
100	3011	420	15	00	Benefits-Fresno Co Adult Compliance Team (ACT)	16,077	0	0	0	0
100	3011	410	16	00	Salaries-Kerman Unified School Resource Officer (SRO)	95,814	0	0	0	0
100	3011	410	16	01	Other Pay-Kerman Unified School Resource Officer (SRO)	6,899	0	0	0	0
100	3011	420	16	00	Benefits-Kerman Unified School Resource Officer (SRO)	51,747	0	0	0	0
100	3011	410	20	00	Part Time Salaries	93,658	52,652	46,500	46,500	21,229
100	3011	410	30	00	Overtime	85,335	111,310	50,000	95,022	95,022
100	3011	410	35	00	Court Standby	2,495	1,268	2,500	2,500	2,500
100	3011	410	36	00	FTO	3,876	2,273	1,910	1,910	3,893
100	3011	410	37	00	Vehicle Allowance	0	0	0	462	504
100	3011	410	38	00	Uniform Allowance	25,259	23,382	28,700	28,700	28,700
100	3011	410	40	00	Holiday Pay	57,982	50,650	71,155	71,155	81,103
100	3011	420	51	00	CalPERS Unfunded Liability	112,301	138,493	135,622	135,622	171,692
100	3011	420	51	01	CalPERS ADP Unfunded Liability	0	0	35,814	35,814	35,814
100	3011	420	00	00	Fringe Benefits	700,188	708,129	902,294	902,294	971,826
TOTAL PERSONNEL						2,962,468	2,603,933	3,232,067	3,277,551	3,741,380
OPERATIONS & MAINTENANCE										
100	3011	500	00	00	Ford Exp Vehicle Loan Pmt (2 of 5 (7) 15-16 & 1 of 5 (2) 16-17))	102,464	0	128,573	128,573	128,573
100	3011	510	01	00	Contract Services	0	297	0	2,680	3,700
100	3011	510	10	00	Professional Services	0	1,518	0	0	0
100	3011	510	11	00	Professional Services - New Hires	16,722	13,325	15,000	15,000	16,000
100	3011	510	12	00	Professional Services - Lab Criminal	3,562	3,630	7,000	7,000	5,600
100	3011	510	13	00	Professional Services - Lab Employees	360	250	300	650	650
100	3011	510	14	00	Professional Services - Investigations	0	209	200	200	1,000
100	3011	510	17	00	Assault/Medical Examinations	4,000	3,000	5,000	5,000	5,000
100	3011	510	18	00	Professional Services-City Website	0	0	2,868	2,868	3,011
100	3011	510	19	00	Professional Services-Springbrook	0	0	2,080	2,080	2,226
100	3011	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	6,900	6,900	3,450
100	3011	510	28	00	Dispatch	242,324	259,542	265,000	265,000	265,000
100	3011	510	29	00	RMS-CAD	2,191	2,263	2,700	2,700	2,700
100	3011	510	30	00	Booking Fees	788	629	1,000	1,000	1,000
100	3011	510	31	00	Parking Citations	10,505	5,704	10,000	10,000	10,000
100	3011	510	32	00	Live Scan Fingerprints	508	379	2,000	2,000	2,500
100	3011	515	01	00	Utilities	28,662	33,607	35,000	35,000	35,000
100	3011	521	01	00	Office Supplies	2,803	2,412	3,000	3,000	3,000
100	3011	521	02	00	General Supplies	8,348	7,854	9,500	9,500	9,500
100	3011	521	07	00	Postage	1,760	797	2,000	2,000	2,000
100	3011	521	10	00	Uniform Supplies	9,801	7,319	8,500	14,000	14,000
100	3011	521	12	00	Bullet Resistant Vests	0	4,100	6,400	6,400	6,400
100	3011	521	25	00	Evidence and Property	896	1,101	1,800	1,800	1,800
100	3011	521	35	00	Firearms Purchase/Rifle	17,464	3,024	2,000	2,000	2,000
100	3011	521	40	00	Range Supplies	5,756	2,651	10,000	10,000	10,000
100	3011	521	41	00	Range Maintenance	42	0	100	100	100
100	3011	530	01	00	Equipment Maintenance - Repair	2,228	2,033	4,200	4,200	4,200
100	3011	540	02	00	Equipment Rental	4,540	5,686	5,800	5,800	5,800
100	3011	551	01	00	Communications - Telephone	6,453	7,060	6,700	6,700	6,700
100	3011	551	02	00	Communications - Cell Phone	6,449	5,244	8,000	8,000	8,000
100	3011	551	05	00	Live Scan Line	8,572	8,587	9,000	9,000	9,000
100	3011	551	06	00	MDT Monthly Access	5,658	5,530	6,400	6,400	6,400
100	3011	551	07	00	Communications - Cameras	911	989	1,100	1,100	1,100
100	3011	552	02	00	Public Notice/Advertising/Recruitments	0	5,344	5,000	5,000	5,000
100	3011	554	01	00	Travel - Meetings	1,312	832	2,500	2,500	2,500
100	3011	554	02	00	Training-POST Reimbursable	15,752	22,783	25,000	25,000	25,000
100	3011	554	05	00	Training Supplies	482	285	900	900	900
100	3011	555	00	00	Dues/Subscriptions	2,068	3,600	3,900	8,112	9,500
100	3011	555	04	00	Prof Dues/Subscrip. Forensic Software Upgrade	7,569	4,686	6,650	6,650	8,000
100	3011	555	07	00	Crime Prevention Program	1,722	449	750	750	750
100	3011	565	00	00	Internal Service Funds	390,438	381,873	435,893	435,893	495,864
100	3011	575	00	00	Educational Reimbursements	2,035	4,548	5,000	5,000	5,000
100	3011	580	15	00	Fresno Co Adult Compliance Team (ACT) O & M	12,876	0	0	0	0
100	3011	580	16	00	Kerman Unified School Resource Officer (SRO) O & M	3,902	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE						931,921	813,141	1,053,715	1,066,457	1,127,924



POLICE BUDGET (cont.)

POLICE 100 3011

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
CAPITAL										
100	3011	600	03	02	Radios Hand Held/Radio Batteries	0	4,305	4,400	4,400	4,400
100	3011	600	03	03	KPD Shoulder Patches/Chevrons/Stripes	10,511	0	4,000	4,000	4,000
100	3011	600	03	04	24 Mossberg Shotguns	0	17,691	0	0	0
100	3011	600	03	05	TASER (25)	10,761	21,370	21,370	21,370	21,370
100	3011	600	03	06	3 Honor Guard Uniforms	0	0	6,000	0	0
100	3011	600	03	07	Capital Outlay - Update City website	0	7,700	0	1,602	1,602
100	3011	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	1,688	1,688	0
100	3011	600	04	04	Emergency Alert Application	0	0	0	0	3,214
100	3011	600	04	06	New Phone System	0	0	0	0	17,544
100	3011	600	08	00	Capital Outlay-Flat Badges	0	0	0	6,000	500
TOTAL CAPITAL EXPENDITURES						21,272	51,066	35,770	39,060	52,630
TOTAL DEPARTMENT BUDGET						\$3,915,661	\$3,788,746	\$4,685,693	\$4,747,209	\$5,336,239
Budget to Budget Increase/(Decrease)										650,546
Percentage of Change										13.9%
100	3011	410	18	00	Measure M -New Police Dept. Positions allocation	(226,502)	(251,131)	(247,568)	(247,568)	(388,422)
TOTAL DEPARTMENT BUDGET(After transfer from Measure M)						\$3,689,159	\$3,537,615	\$4,438,125	\$4,499,641	\$4,947,816

Budget Highlights:



ACT GRANT BUDGET

ACT GRANT 100 3015

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	3015	410	10	00	Salaries	\$0	\$70,257	\$72,330	\$72,330	\$83,353
100	3015	410	30	00	Overtime	0	12,304	9,935	9,935	17,174
100	3015	410	38	00	Uniform Allowance	0	1,100	1,100	1,100	1,100
100	3015	410	40	00	Holiday Pay	0	2,752	3,025	3,025	3,493
100	3015	420	00	00	Fringe Benefits	0	35,120	38,528	38,528	37,908
TOTAL PERSONNEL						0	121,533	124,918	124,918	143,027
100	3015	580	15	00	Fresno Co Adult Compliance Team (ACT) O & M	0	9,092	13,456	13,456	13,456
TOTAL OPERATIONS & MAINTENANCE						0	9,092	13,456	13,456	13,456
TOTAL DEPARTMENT BUDGET						\$0	\$130,626	\$138,374	\$138,374	\$156,483
Budget to Budget Increase/(Decrease)										18,109
Percentage of Change										13.1%

Budget Highlights:



SRO GRANT BUDGET

SRO GRANT 100 3016

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	3016	410	10	00	Salaries	\$0	\$124,701	\$138,927	\$138,927	\$162,456
100	3016	410	30	00	Overtime	0	2,399	4,000	4,000	7,319
100	3016	410	38	00	Uniform Allowance	0	2,200	2,200	2,200	2,200
100	3016	410	40	00	Holiday Pay	0	5,320	5,556	5,556	6,518
100	3016	420	00	00	Fringe Benefits	0	52,834	71,086	71,086	72,626
TOTAL PERSONNEL						0	187,454	221,768	221,768	251,121
100	3016	580	16	00	Kerman Unified School Resource Officer (SRO) O & M	0	2,528	4,000	6,700	6,700
TOTAL OPERATIONS & MAINTENANCE						0	2,528	4,000	6,700	6,700
TOTAL DEPARTMENT BUDGET						\$0	\$189,982	\$225,768	\$228,468	\$257,821
Budget to Budget Increase/(Decrease)										32,053
Percentage of Change										14.2%

Budget Highlights:



SLESF GRANT BUDGET

SLESF GRANT 100 3050

						Audited	Audited	Budget	Estimated	
						2021-2022	2022-2023	2023-2024	Year- End	Budget
Description						2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
PERSONNEL										
100	3050	410	10	00	Salaries	\$88,520	\$83,699	\$41,364	\$99,970	\$14,602
100	3050	410	30	00	Overtime	7,337	5,368	6,500	8,440	6,500
100	3050	410	35	00	Standby	166	49	0	245	245
100	3050	410	36	00	FTO	0	603	1,427	1,427	1,786
100	3050	410	38	00	Uniform Allowance	2,200	2,041	2,200	2,200	3,300
100	3050	410	40	00	Holiday Pay	2,747	2,148	2,281	2,700	2,894
100	3050	420	00	00	Fringe Benefits	31,495	34,605	48,455	48,455	70,731
TOTAL PERSONNEL						132,465	128,512	102,226	163,437	100,058
TOTAL DEPARTMENT BUDGET						132,465	128,512	102,226	163,437	100,058
TOTAL REVENUE						161,285	251,430	100,000	100,000	100,000
EXCESS (DEFICIT) REVENUE						\$28,820	\$122,918	(\$2,226)	(\$63,437)	(\$58)
						Budget to Budget Increase/(Decrease)				2,169
						Percentage of Change				0.0%

Budget Highlights:

Excess Revenue is due to Interest payment received (one time revenue type). Grant amount is \$100,000.



SAFETY GRANTS, CONTRACTS AND PROJECTS BUDGET

SAFETY GRANTS, CONTRACTS AND PROJECTS 100 3999

Description					Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
REVENUES									
100	3999	334	30	02	Cal OES Mutual Aid Reimbursement	\$0	\$18,880	\$15,000	\$15,000
100	3999	334	30	06	DOJ-Bullet Proof Vests	0	0	3,000	3,000
100	3999	334	30	09	Community Projects/Donations	2,120	5,000	25,000	25,000
100	3999	334	30	11	Rifle Training Sessions	0	240		
100	3999	334	30	12	Koret Shelter Welcome Grant	5,000	0	0	0
100	3999	334	30	13	Tobacco Grant	29,153	51,703	56,918	112,302
100	3999	334	30	14	CA Animal Welfare Funders Coll	0	20,000	0	0
100	3999	334	30	15	National Opioids Settlements	0	3,309	0	0
100	3999	334	30	16	Officer Wellness/Mental Health	0	25,000	0	0
100	3999	334	32	02	Homeland Security Grant	0	7,126	4,000	4,000
100	3999	334	35	07	National Night Out	16,800	20,820	0	13,500
TOTAL REVENUES					53,073	152,078	103,918	172,802	153,282
EXPENDITURES									
TOTAL PERSONNEL					0	0	0	0	0
PERSONNEL									
100	3999	410	10	13	Salaries	0	33,718	36,209	50,498
100	3999	410	20	13	Part Time Salaries- Tobacco Grant	18,675	0	0	0
100	3999	410	30	02	Cal OES Mutual Aid	0	18,880	15,000	15,000
100	3999	410	30	13	Overtime	933	3,076	3,150	3,150
100	3999	420	00	13	Fringe Benefits	7,512	13,809	15,260	19,334
TOTAL PERSONNEL					27,120	69,483	69,618	100,602	87,982
OPERATIONS & MAINTENANCE									
100	3999	520	00	07	National Night Out	11,234	14,844	0	12,000
100	3999	520	00	12	Koret Shelter Welcome Grant	0	0	0	2,400
100	3999	520	00	13	Tobacco Grant	1,345	1,100	2,300	2,300
100	3999	520	00	14	CA Animal Welfare Funders Grnt	0	6,139	0	10,000
100	3999	520	00	15	National Opioids Settlements	0	3,309	0	0
100	3999	520	00	16	Officer Wellness/Mental Health	0	0	3,000	3,000
100	3999	521	12	06	DOJ-Bullet Proof Vests	687	644	0	3,000
100	3999	520	00	09	Community Projects/Donations	1,126	0	25,000	25,000
TOTAL OPERATIONS & MAINTENANCE					14,393	26,036	30,300	54,700	62,300
100	3999	600	03	02	Equipment - Homeland Sec Grant	0	7,149	4,000	4,000
TOTAL CAPITAL EXPENDITURES					0	7,149	4,000	4,000	4,000
TOTAL EXPENDITURES					41,513	102,668	103,918	159,302	154,282
TOTAL REVENUES					53,073	152,078	103,918	172,802	153,282
EXCESS (DEFICIT) REVENUE					\$11,561	\$49,410	\$0	\$13,500	(\$1,000)

Budget Highlights:

This budget was set up to be used for activities that are funded by sources outside of the typical General Fund Revenues that usually fund Police operations. These activities may come up in the middle of the fiscal year and are funded by outside agencies, such as Department of Justice (DOJ) and Tobacco Grant. The monies from these agencies are used to fund any activities within this budget and none of the activities require an additional demand on the General Fund.

100 3999 520 00 12 \$5,000 Grant received in FY 21/22



ANIMAL CONTROL BUDGET

ANIMAL CONTROL 100 3041

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	3041	410	10	00	Salaries	\$27,192	\$34,439	\$54,475	\$54,475	\$77,477
100	3041	410	30	00	Overtime	1,173	857	1,000	1,000	1,000
100	3041	410	37	00	Vehicle Allowance	0	0	0	35	42
100	3041	410	38	00	Uniform Allowance	770	867	1,100	1,100	1,100
100	3041	420	51	00	CalPERS Unfunded Liability	3,122	2,214	3,962	3,962	5,987
100	3041	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,159	1,159	1,381
100	3041	420	00	00	Fringe Benefits	9,995	14,278	22,012	22,012	26,545
TOTAL PERSONNEL						42,251	52,655	83,708	83,743	113,532
OPERATIONS & MAINTENANCE										
100	3041	510	01	00	Contract Services	5,848	6,505	5,000	5,000	5,000
100	3041	510	18	00	Professional Services-City Website	0	0	249	249	262
100	3041	510	19	00	Professional Services-Springbrook	0	0	181	181	194
100	3041	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	600	600	300
100	3041	515	01	00	Utilities- Animal Shelter	12,556	19,843	20,000	20,000	20,000
100	3041	521	01	00	Office Supplies	338	216	300	300	300
100	3041	521	02	00	General Supplies	2,236	3,674	4,000	4,000	4,000
100	3041	521	06	00	Uniforms (Attendant)	0	0	0	0	0
100	3041	521	07	00	Postage	46	29	500	500	500
100	3041	551	01	00	Communications - Telephone- Animal Shelter	726	906	1,000	1,000	1,000
100	3041	551	02	00	Communications - Cellular Phone	536	561	570	570	570
100	3041	551	05	00	Internet	810	1,118	1,100	1,100	1,100
100	3041	551	07	00	Cameras	921	1,494	1,400	1,400	1,400
100	3041	554	01	00	Travel - Conferences - Meetings - Trainings	0	25	1,000	1,000	1,000
100	3041	565	00	00	Internal Service Funds	6,701	10,980	10,861	10,861	14,751
TOTAL OPERATIONS & MAINTENANCE						30,719	45,349	46,761	46,761	50,376
CAPITAL										
100	3041	600	03	01	Capital Outlay - Update City website	0	856	0	178	0
100	3041	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	147	147	0
100	3041	600	04	04	Emergency Alert Application	0	0	0	0	357
100	3041	600	04	06	New Phone System	0	0	0	0	877
TOTAL CAPITAL EXPENDITURES						0	856	0	325	1,234
TOTAL DEPARTMENT BUDGET						\$72,970	\$98,860	\$130,469	\$130,829	\$165,143
Budget to Budget Increase/(Decrease)										34,673
Percentage of Change										26.6%

Budget Highlights:

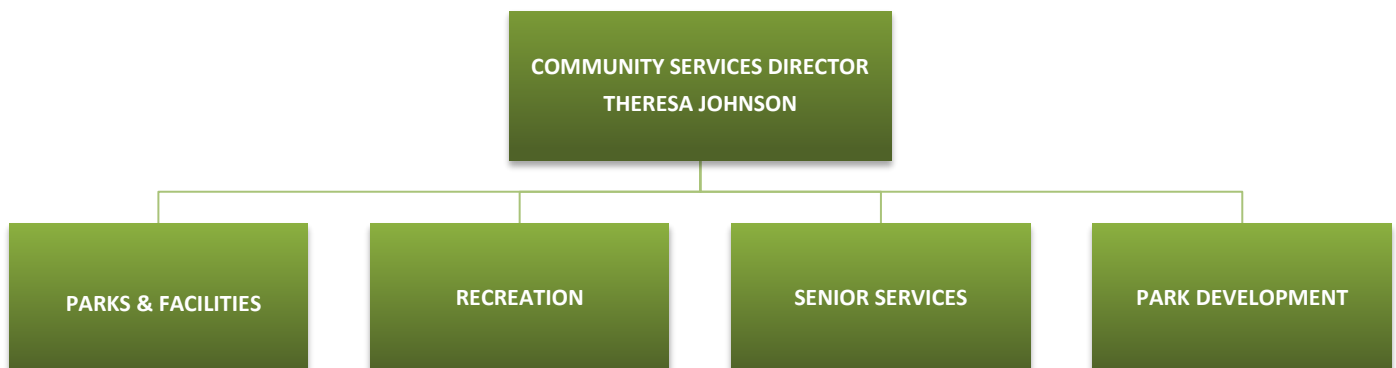


PARKS, RECREATION AND COMMUNITY SERVICES



The City of Kerman Parks, Recreation & Community Services Department provides a gateway to a healthy, prosperous and connected community. On any given day, someone is being positively impacted through the Parks, Recreation & Community Services Department. It could be as simple as taking a walk in one of our parks, engaging in a class at one of our facilities, enjoying a senior meal, participating in a sports program, or just receiving the benefits of breathing clean air in our parks. We are partners in combating obesity, physical inactivity and unhealthy habits. Our staff works hard every day to ensure all members of our community have access to programs, facilities, places and spaces that make our citizens' lives and our community great. The Community Services Director coordinates and maintains records of the Recreation Commission and also facilitates their meetings.

Theresa Johnson
Community Services Director



KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

KEY ACHIEVEMENTS

- ❖ Received California Department of Food and Agriculture grant award of \$7,250,000 towards the building of the Kerman Area Multi-Generational Resiliency Center
- ❖ Received a Local Assistance Specified Grant for \$1,000,000 towards the completion of Hart Ranch Community Park on behalf of Senator Caballero's advocacy efforts
- ❖ Construction of Northwest Park began in November 2023 to conclude in the fall of 2024
- ❖ Executed License Agreement between the City of Kerman and Fresno County Economics Opportunities Commission, Valley Apprenticeship Connection Program for use of the Scout Hut
- ❖ Coordinated the ribbon cutting ceremony of Philip Gallegos Play Park in September of 2023
- ❖ Completed year two of the National Park and Recreation Association (NRPA) and USDA Farmers Market Promotion Program grant
- ❖ Executed 2023/2024 Fresno Madera Area Agency on Aging contract for the Kerman Senior Center as a congregate meal site
- ❖ Removal of the 10 acres of trees at Hart Ranch Park for future expansion of park design
- ❖ Managed the installation of the AT&T cell tower in Kerckhoff Park
- ❖ Completed park and facility improvement and preventative maintenance projects

GOAL	OBJECTIVE	STATUS
Begin construction on the first phase of Hart Ranch Park	Work with City Engineer to prepare bid package for first phase and begin site preparation	Ongoing
Complete construction of Northwest Park	Engage with residents once construction is complete to develop a master plan for park amenities	Ongoing
Implement an extensive Park Rx Program	Implement a referral system and activities for participants to engage in at local parks	Ongoing
Develop a Utility Box Art Program	Identify utility boxes to be decoratively painted by local artists, community groups and service organizations	Ongoing
Implement a comprehensive Maintenance Management Plan for all City parks and facilities	Prepare a draft to establish replacement schedules and preventative maintenance practices	Ongoing
Implement findings from the adopted Parks and Recreation Master Plan objective	Prioritize findings and begin implementing improvements to existing programs and increase community awareness of parks and recreation programs and facilities	Ongoing



RECREATION AND COMMUNITY SERVICES BUDGET

RECREATION AND COMMUNITY SERVICES ADMINISTRATION 100 2002

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
PERSONNEL										
100	2002	410	10	00	Salaries	\$137,863	\$92,628	\$163,588	\$163,588	\$188,974
100	2002	410	20	00	Part Time Salaries	136	0	48,706	48,706	49,704
100	2002	410	30	00	Overtime	0	0	500	500	500
100	2002	410	37	00	Vehicle Allowance	344	0	137	137	137
100	2002	420	51	00	CalPERS Unfunded Liability	9,448	9,038	13,154	13,154	16,203
100	2002	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,849	3,849	3,736
100	2002	420	00	00	Fringe Benefits	41,430	31,467	64,072	64,072	71,529
TOTAL PERSONNEL						189,222	133,132	294,007	294,007	330,782
OPERATIONS & MAINTENANCE										
100	2002	510	01	00	Contract Services -Credit Card Processing Fees	525	32	0	0	0
100	2002	510	10	00	Professional Services	0	266	0	0	0
100	2002	510	18	00	Professional Services-City Website	0	0	623	623	655
100	2002	510	19	00	Professional Services-Springbrook	0	0	452	452	484
100	2002	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	1,800	1,800	900
100	2002	515	01	00	Utilities	27,139	33,057	30,000	45,000	65,000
100	2002	521	01	00	Office Supplies & Postage	1,072	821	2,000	2,000	2,200
100	2002	521	02	00	General Supplies	2,025	1,814	15,000	15,000	16,000
100	2002	521	06	00	Uniforms	0	0	200	200	200
100	2002	540	02	00	Equipment Rent - Lease	3,126	3,088	3,200	3,200	3,200
100	2002	551	01	00	Communications - Telephone	1,795	2,054	1,800	1,800	1,800
100	2002	551	02	00	Communications - Cellular	572	584	900	900	900
100	2002	552	02	00	Public Notice/Advertising/Recruitments	0	75	200	100	600
100	2002	554	01	00	Travel/Conferences/Meetings	2,334	1,793	4,000	4,000	4,000
100	2002	555	00	00	Dues & Subscriptions	675	4,690	4,000	4,000	4,000
100	2002	565	00	00	Internal Service Funds	4,574	4,255	5,183	5,183	8,185
TOTAL OPERATIONS & MAINTENANCE						43,837	52,529	69,358	84,258	108,124
CAPITAL										
100	2002	600	03	01	Capital Outlay - Update City website	0	1,711	0	713	0
100	2002	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	367	367	0
100	2002	600	04	00	Capital Outlay/Equipment	0	3,373	0	0	500
100	2002	600	04	04	Emergency Alert Application	0	0	0	0	893
100	2002	600	04	06	New Phone System	0	0	0	0	3,509
TOTAL CAPITAL EXPENDITURES						0	5,084	367	1,080	4,902
TOTAL DEPARTMENT BUDGET						\$233,059	\$190,745	\$363,732	\$379,346	\$443,807
								Budget to Budget Increase/(Decrease)		80,075
								Percentage of Change		22.0%
Budget Highlights:										
100	2002	410	20	00	Increase in Part Time Salaries due to increase minimum wage					
100	2002	515	01	00	Increase includes PG&E rate increase effective January 2024					
100	2002	521	02	00	Increase in General Supplies due cost increases					
100	2002	600	04	00	Standing Desk for Recreation Coordinator					



MAINTENANCE BUDGET

PARKS AND FACILITIES MAINTENANCE 100 2010

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	2010	410	10	00	Salaries	\$142,939	\$195,794	\$266,287	\$266,287	\$316,173
100	2010	410	20	00	Part-Time Wages	39,946	37,594	50,000	50,000	50,141
100	2010	410	30	00	Overtime	338	198	500	780	780
100	2010	410	37	00	Vehicle Allowance	0	0	0	125	137
100	2010	420	51	00	CalPERS Unfunded Liability	11,087	19,330	19,365	19,365	24,433
100	2010	420	51	01	CalPERS ADP Unfunded Liability	0	0	5,667	5,667	5,634
100	2010	420	00	00	Fringe Benefits	80,179	117,806	167,868	167,868	172,669
TOTAL PERSONNEL						274,488	370,722	509,687	510,092	569,967
OPERATIONS & MAINTENANCE										
100	2010	510	01	00	Contract Services	40,524	59,151	50,000	50,000	52,700
100	2010	510	02	00	Contract Services-Leased Properties	0	6,300	7,800	7,800	7,800
100	2010	510	10	00	Professional Services	1,003	1,420	2,500	2,500	2,500
100	2010	510	18	00	Professional Services-City Website	0	0	249	249	262
100	2010	510	19	00	Professional Services-Springbrook	0	0	181	181	194
100	2010	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	600	600	300
100	2010	521	01	00	Office Supplies	0	0	550	400	500
100	2010	521	02	00	General Supplies	8,376	7,850	6,000	7,000	8,000
100	2010	521	03	00	Janitorial Supplies	13,078	19,190	18,000	18,000	18,000
100	2010	521	04	00	Building Maintenance Supplies	11,667	18,250	11,750	11,750	15,000
100	2010	521	05	00	Park Maintenance Supplies	0	0	10,000	11,000	15,000
100	2010	521	06	00	Uniforms	1,707	1,972	1,000	1,300	1,500
100	2010	551	01	00	Communications - Telephone	161	179	200	200	200
100	2010	551	02	00	Communications - Cellular	1,795	2,316	3,000	3,000	3,000
100	2010	552	02	00	Public Notice/Advertising/Recruitments	27,291	0	100	100	200
100	2010	555	00	00	Dues & Subscriptions	0	3,740	3,900	3,900	5,000
100	2010	565	00	00	Internal Service Funds		27,365	65,062	65,062	70,024
TOTAL OPERATIONS & MAINTENANCE						105,603	147,733	180,893	183,043	200,179
CAPITAL										
100	2010	600	03	01	Capital Outlay - Update City website	0	856	0	178	0
100	2010	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	147	147	0
100	2010	600	04	04	Emergency Alert Application	0	0	0	0	893
TOTAL CAPITAL EXPENDITURES						0	856	147	325	893
TOTAL DEPARTMENT BUDGET						\$380,091	\$519,310	\$690,726	\$693,460	\$771,039
Budget to Budget Increase/(Decrease)										80,313
Percentage of Change										11.6%

Budget Highlights:

100	2010	410	20	00	Increase PT Maintenance Worker - proposing 25 cent increase to all PT positions
100	2010	510	01	00	Generator annual load test for Police Station and City Yard
100	2010	521	01	00	Increase in cost of materials from various suppliers.
100	2010	521	02	00	Increase in cost of materials from various suppliers.
100	2010	521	04	00	Increase in cost of materials from various suppliers.
100	2010	555	00	00	Increase in Dues & Subscriptions due to consolidation of facility subscriptions and annual inspection fees



SENIOR CENTER SERVICES BUDGET

SENIOR CENTER SERVICES 100 2044

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	2044	410	10	00	Salaries	\$113,758	\$93,123	\$69,534	\$69,534	\$72,596
100	2044	410	30	00	Overtime	0	84	150	150	150
100	2044	410	37	00	Vehicle Allowance	297	0	137	137	137
100	2044	420	51	00	CalPERS Unfunded Liability	7,191	6,731	5,057	5,057	5,610
100	2044	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,480	1,480	1,294
100	2044	420	00	00	Fringe Benefits	36,318	33,551	28,231	28,231	29,284
TOTAL PERSONNEL						157,564	133,489	104,588	104,588	109,070
OPERATIONS & MAINTENANCE										
100	2044	510	18	00	Contract Services-City Website	0	0	125	125	131
100	2044	510	19	00	Professional Services-Springbrook	0	0	90	90	97
100	2044	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	300	300	150
100	2044	515	01	00	Utilities	14,241	20,436	22,000	22,000	22,000
100	2044	521	01	00	Office Supplies	424	361	550	550	550
100	2044	521	02	00	General Supplies & Postage	1,874	937	450	450	450
100	2044	521	03	00	Nutrition - Non Qualified Meals	0	339	200	200	300
100	0099	557	73	00	City Match to Senior Nutrition Grant (730)	0	0	19,853	19,853	22,610
100	2044	551	01	00	Communications - Telephone	0	5,224	5,000	5,000	5,000
100	2044	551	02	00	Communications - Cellular	0	564	600	600	600
100	2044	555	00	00	Dues & Subscriptions	5,018	755	400	500	500
100	2044	565	00	00	Internal Service Funds	5,642	4,545	3,925	3,925	5,846
TOTAL OPERATIONS & MAINTENANCE						\$27,200	\$33,161	\$53,494	\$53,594	\$58,234
CAPITAL										
100	2044	600	03	01	Capital Outlay - Update City website	0	1,711	0	357	0
100	2044	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	73	73	0
100	2044	600	04	04	Emergency Alert Application	0	0	0	0	893
100	2044	600	04	06	New Phone System	0	0	0	0	877
TOTAL CAPITAL EXPENDITURES						0	1,711	73	430	1,770
TOTAL DEPARTMENT BUDGET						184,764	168,361	158,156	158,612	169,074
Budget to Budget Increase/(Decrease)										10,919
Percentage of Change										6.9%

Budget Highlights:

100 2044 521 03 00 Increased Nutrition - Non-Qualified Meals, cost was increased to \$5.70 in FY 23-24



SENIOR NUTRITION SITE BUDGET

SENIOR NUTRITION SITE MANAGEMENT 730 2046

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
PERSONNEL										
730	2046	410	10	00	Salary	\$0	\$17,207	\$24,266	\$24,266	\$28,219
730	2046	420	51	00	CalPERS Unfunded Liability	0	1,420	1,765	1,765	2,181
730	2046	420	51	01	CalPERS ADP Unfunded Liability	0	0	516	516	503
730	2046	420	00	00	Fringe Benefits	0	6,362	9,910	9,910	11,067
TOTAL PERSONNEL						0	24,989	36,457	36,457	41,970
OPERATIONS & MAINTENANCE										
730	2046	515	01	00	Utilities	0	1,300	1,200	1,200	1,200
730	2046	521	01	00	Office Supplies	0	55	250	250	250
730	2046	521	03	00	Nutrition Site Supplies	0	3,076	1,500	1,500	1,500
730	2046	551	01	00	Communications - Telephone	0	200	300	300	300
730	2046	565	00	00	Internal Service Funds	0	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE						0	4,631	3,250	3,250	3,250
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$0	\$29,620	\$39,707	\$39,707	\$45,220
								Budget to Budget Increase/(Decrease)		5,513
								Percentage of Change		13.9%

Budget Highlights:



FARMERS MARKET MANAGEMENT

FARMERS MARKET/NUTRITION HUB (NRPA) 740 2045

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
740	2045	410	10	00	Salary	\$0	\$10,238	\$17,299	\$17,299	\$20,704
740	2045	410	20	00	Part Time Salaries	14,294	2,810	0	0	0
740	2045	420	00	00	Fringe Benefits	1,353	3,585	5,984	5,984	7,708
TOTAL PERSONNEL						15,646	16,634	23,283	23,283	28,411
OPERATIONS & MAINTENANCE										
740	2045	510	01	00	Contract Services-(Health Care Clinic Support)	1,583	0	1,069	1,069	500
740	2045	521	01	00	Office Supplies	179	221	300	300	100
740	2045	521	02	00	General Supplies	138	845	3,000	3,000	1,500
740	2045	521	03	00	Special Supplies	6,696	5,326	4,000	4,000	2,000
740	2045	551	01	00	Communications - Telephone	1,093	616	600	1,061	600
740	2045	552	02	00	Public Notice/Advertising/Recruitments	0	0	2,900	2,900	0
740	2045	554	01	00	Travel/Conferences/Meetings	15	816	450	450	100
740	2045	555	00	00	Dues & Subscriptions	0	119	180	180	90
740	2046	565	00	00	Internal Service Funds	0	0	2,043	2,043	2,836
TOTAL OPERATIONS & MAINTENANCE						9,704	7,943	14,542	15,003	7,726
CAPITAL										
740	2046	600	04	00	Cap Outlay Machinery & Equip	935	0	0	0	0
TOTAL CAPITAL EXPENDITURES						935	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$26,286	\$24,577	\$37,826	\$38,286	\$36,138
						Budget to Budget Increase/(Decrease)				(1,688)
						Percentage of Change				-4.5%

Budget Highlights:

740	2045	410	20	00	Increase in Part time Salaries if NRPA receives FMPP funding for 2024-2027
Decrease in budget due to current Farmers Market Promotion Program grant ending on September 30, 2024					
Remaining 9 months of FT salaries will need to be included in Recreation Administration 2002 budget					



AQUATICS PROGRAM BUDGET

AQUATICS PROGRAM 100 2047

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	2047	410	10	00	Salaries	\$5,253	\$10,624	\$16,182	\$16,182	\$17,591
100	2047	410	20	00	Part Time Salaries	22,410	26,530	30,387	30,387	31,098
100	2047	410	20	01	KUSD Part-Time Aquatic Staffing	450	0	5,705	5,705	5,705
100	2047	410	30	00	Overtime	0	0	0	150	0
100	2047	420	51	00	CalPERS Unfunded Liability	732	1,156	1,177	1,177	1,359
100	2047	420	51	01	CalPERS ADP Unfunded Liability	0	0	344	344	313
100	2047	420	00	00	Fringe Benefits	3,723	5,643	9,152	9,152	9,051
TOTAL PERSONNEL						32,568	43,953	62,946	63,096	65,118
OPERATIONS & MAINTENANCE										
100	2047	510	18	00	Professional Services-City Website	0	0	125	125	131
100	2047	510	19	00	Professional Services-Springbrook	0	0	90	90	97
100	2047	521	02	00	Special Supplies	1,592	1,376	1,300	1,300	1,800
100	2047	540	03	00	KUSD Pool Rental	0	0	15,000	15,000	15,000
100	2047	565	00	00	Internal Service Funds	385	140	292	292	419
TOTAL OPERATIONS & MAINTENANCE						1,977	1,516	16,807	16,807	17,447
CAPITAL										
100	2047	600	03	01	Capital Outlay - Update City website	0	856	0	178	0
100	2047	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	73	73	0
TOTAL CAPITAL EXPENDITURES						0	856	73	252	0
TOTAL DEPARTMENT BUDGET						\$34,545	\$46,325	\$79,827	\$80,155	\$82,564
Budget to Budget Increase/(Decrease)										2,738
Percentage of Change										3.4%

Budget Highlights:

100	2047	521	02	00	Increase Special Supplies for increases in Aquatics supplies
-----	------	-----	----	----	--



PLANNED RECREATION BUDGET

PLANNED RECREATION 100 2062

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	2062	410	10	00	Salaries	\$8,754	\$10,784	\$0	\$0	\$0
100	2062	410	20	00	Part Time Salaries	14,015	11,039	0	0	0
100	2062	420	51	00	CalPERS Unfunded Liability	1,220	1,751	0	0	0
100	2062	420	00	00	Fringe Benefits	5,092	4,651	0	0	0
TOTAL PERSONNEL						29,081	28,226	0	0	0
OPERATIONS & MAINTENANCE										
100	2062	515	01	00	Utilities	5,537	21,980	0	0	0
100	2062	521	01	00	Office Supplies & Postage	421	302	0	0	0
100	2062	521	02	00	Program Supplies	4,833	4,982	0	0	0
100	2062	551	02	00	Communications - Cellular Phone	549	268	0	0	0
100	2062	565	00	00	Internal Service Funds	642	234	0	0	0
TOTAL OPERATIONS & MAINTENANCE						11,981	27,766	0	0	0
CAPITAL										
100	2062	600	03	01	Capital Outlay - Update City website	0	856	0	0	0
TOTAL CAPITAL EXPENDITURES						0	856	0	0	0
TOTAL DEPARTMENT BUDGET						\$41,062	\$56,848	\$0	\$0	\$0
Budget to Budget Increase/(Decrease)										0
Percentage of Change										0.0%

Budget Highlights:

Consolidated Planned Recreation and Youth Services to Recreation Administration budget in FY 2023-2024



YOUTH SERVICES BUDGET

YOUTH AND TEEN SERVICES 100 2065

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	2065	410	10	00	Salaries	\$12,256	\$19,156	\$0	\$0	\$0
100	2065	410	20	00	Part Time Salaries	38,615	20,447	0	0	0
100	2065	420	51	00	CalPERS Unfunded Liability	1,708	1,156	0	0	0
100	2065	420	00	00	Fringe Benefits	7,654	7,794	0	0	0
TOTAL PERSONNEL						60,232	48,553	0	0	0
OPERATIONS & MAINTENANCE										
100	2065	510	18	00	Professional Services-City Website	0	0	0	0	0
100	2065	521	02	00	Special Supplies	7,071	7,298	0	0	0
100	2065	551	02	00	Communications - Cellular Phone	0	0	0	0	0
100	2065	555	00	00	Dues & Subscriptions	0	406	0	0	0
100	2065	565	00	00	Internal Service Funds	899	327	0	0	0
TOTAL OPERATIONS & MAINTENANCE						7,969	8,031	0	0	0
CAPITAL										
100	2065	600	03	01	Capital Outlay - Update City website	0	856	0	0	0
TOTAL CAPITAL EXPENDITURES						0	856	0	0	0
TOTAL DEPARTMENT BUDGET						\$68,201	\$57,440	\$0	\$0	\$0
							(434)	(434)	ncrease/(Decrease)	0
							-0.004818711	-0.004818711	percentage of Change	0.0%

Budget Highlights:

Consolidated Planned Recreation and Youth Services to Recreation Administration budget in FY 2023-2024



COMMUNITY TEEN CENTER BUDGET

COMMUNITY TEEN CENTER 100 2069

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	2069	410	10	00	Salaries	\$37,761	\$10,779	\$33,177	\$33,177	\$37,441
100	2069	410	20	00	Part Time Wages	28,107	45,020	46,436	46,436	41,899
100	2069	410	30	00	Overtime	0	231	150	150	150
100	2069	410	37	00	Vehicle Allowance	0	0	0	125	137
100	2069	420	51	00	CalPERS Unfunded Liability	2,674	3,277	2,413	2,413	2,893
100	2069	420	51	01	CalPERS ADP Unfunded Liability	0	0	706	706	667
100	2069	420	00	00	Fringe Benefits	23,580	9,306	15,943	16,868	16,580
TOTAL PERSONNEL						92,122	68,614	98,824	99,875	99,767
OPERATIONS & MAINTENANCE										
100	2069	510	01	00	Contracted Services (Maintenance)	4,700	5,537	5,600	5,600	6,500
100	2069	510	18	00	Professional Services-City Website	0	0	125	125	131
100	2069	510	19	00	Professional Services-Springbrook	0	0	90	90	97
100	2069	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	300	300	150
100	2069	515	01	00	Utilities	37,807	59,129	50,000	50,000	50,000
100	2069	521	01	00	Office Supplies	937	1,479	600	600	800
100	2069	521	02	00	Special Supplies	3,168	2,227	2,000	3,500	4,000
100	2069	540	02	00	Equipment Rental-Lease	692	1,025	1,140	1,140	1,140
100	2069	551	01	00	Communications - Telephone	2,440	2,703	2,450	2,450	2,450
100	2069	551	02	00	Communication - Cellular Phone	403	268	300	300	300
100	2069	565	00	00	Internal Service Funds	10,200	8,343	7,464	7,464	6,048
TOTAL OPERATIONS & MAINTENANCE						60,348	80,711	70,069	71,569	71,616
CAPITAL										
100	2069	600	03	01	Capital Outlay - Update City website	0	856	0	178	0
100	2069	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	73	73	0
100	2069	600	04	00	Capital Equipment-4 Chair Rack	0	1,156	1,000	1,000	1,100
100	2069	600	04	01	Capital Outlay - Carpet Extractor	0	0	6,000	6,000	0
100	2069	600	04	02	Capital Outlay - Equipment (2 table racks, 2 chair rack)	0	0	0	0	2,000
100	2069	600	04	03	Capital Outlay - Floor Auto Scrubber	0	0	0	0	5,000
100	2069	600	04	04	Emergency Alert Application	0	0	0	0	893
100	2069	600	04	06	New Phone System	0	0	0	0	2,632
TOTAL CAPITAL EXPENDITURES						0	2,012	7,073	7,252	11,624
TOTAL DEPARTMENT BUDGET						\$152,469	\$151,336	\$175,967	\$178,696	\$183,007
Budget to Budget Increase/(Decrease)									7,040	
Percentage of Change									4.0%	

Budget Highlights:

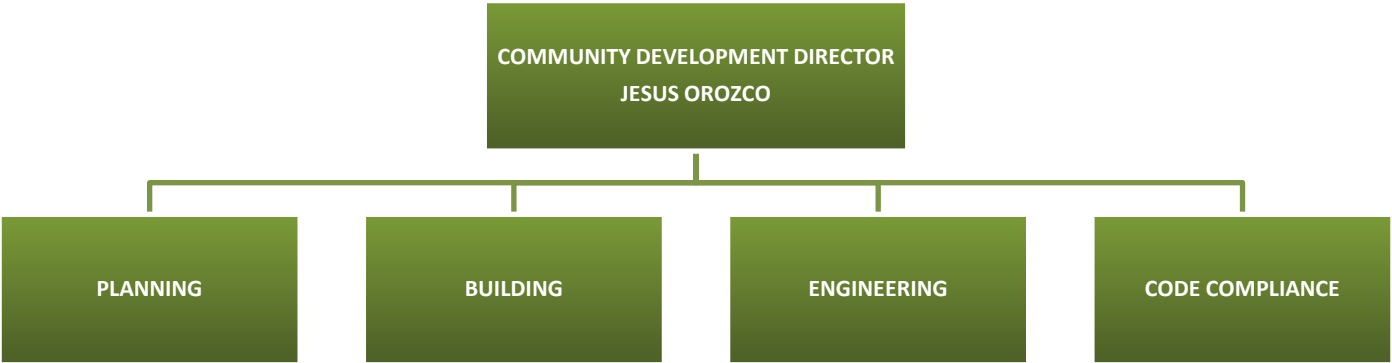


COMMUNITY DEVELOPMENT



Jesus Orozco
Community Development Director

Community Development Department encompasses planning, building, engineering services and code compliance. The Planning Division is responsible for long-range planning and for processing all land use entitlements for residential subdivisions, apartment complexes, conditional use permits and amendments to the zoning ordinances. The Building Division is responsible for reviewing and inspecting all construction projects to ensure that they meet building and housing code standards to safeguard health, property and the public welfare. The Engineering Division is responsible for reviewing all private development to ensure that it meets all development standards. The Division also oversees the City's Capital Improvement Program and serves as the City's traffic engineer



KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

KEY ACHIEVEMENTS

- ❖ Adopted a comprehensive Zoning Code compliant with the Housing Element
- ❖ Adopted the 6th Cycle Housing Element
- ❖ Assisted with the adoption of a Boards & Commission Ordinance
- ❖ Adopted pre-approved Multi-Family Site Plans
- ❖ Issued 25+ new SFR building permits
- ❖ Issued 334+ building permits
- ❖ Conducted 1,100+ building inspections
- ❖ Continued project management of the drive-thru carwash, Dutch Bros., Chipotle, Starbucks, and Fast N Esy developments
- ❖ Continued supporting the Downtown Revitalization project efforts
- ❖ Code Compliance received 221 cases; resolved 157 cases; conducted 1,171 site visits only between July 1st to date

GOAL	SUBJECT	STATUS
Adopt and update Title 16 Subdivision Ordinance	Continue working with qualified consultant	Ongoing – December 2024
Adopt and implement a Mixed Use In-fill program	Continue working with qualified consultant	Ongoing – December 2024
Facilitate annexation and pre-zoning of properties with the Sphere of Influence	Process annexation and pre-zoning entitlement applications	Ongoing
Issue 25+ new SFR building permits	Continue processing SFR building permits	Ongoing
Support Downtown Revitalization project efforts	Collaborate with department heads and manage project key tasks	Ongoing
Continue to develop a policy and procedure manual for Code Compliance	Division staff to prepare and implement policies and procedures	Ongoing
Begin 5 year annual review of the General Plan	Work with City departments to ensure implementation of General Plan programs and policies	FY 2024/2025
Begin implementation of Housing Element Programs	Work with City departments to ensure implementation of Housing Element programs and policies	July 2024-Ongoing



PLANNING AND DEVELOPMENT BUDGET

PLANNING DIVISION 100 1008

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
PERSONNEL										
100	1008	410	10	00	Salaries	\$105,006	\$144,472	\$127,512	\$127,512	\$183,187
100	1008	410	20	00	Part Time Salaries (Planning Comm & Support Staff)	18,235	10,552	10,821	17,000	4,875
100	1008	410	30	00	Overtime	0	382	1,000	1,000	1,580
100	1008	410	37	00	Vehicle Allowance	2,475	1,972	1,682	1,682	1,682
100	1008	420	51	00	CalPERS Unfunded Liability	12,845	9,882	9,614	9,614	14,557
100	1008	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,813	2,813	3,357
100	1008	420	00	00	Fringe Benefits	29,386	39,469	39,276	39,276	98,040
TOTAL PERSONNEL						167,946	206,728	192,719	198,898	307,278
OPERATIONS & MAINTENANCE										
100	1008	510	01	00	Contract Services - LAFCO	1,890	2,996	4,600	3,992	4,600
100	1008	510	02	00	Contract Services - Sphere of Influence	853	0	0	0	0
100	1008	510	10	00	Professional Services (Planners)	12,955	21,386	35,000	35,000	40,000
100	1008	510	10	01	Professional Services (Environmental)	0	785	10,000	10,000	10,000
100	1008	510	18	00	Professional Services-City Website	0	0	561	561	589
100	1008	510	19	00	Professional Services-Springbrook	0	0	460	460	492
100	1008	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	1,350	1,350	675
100	1008	515	01	00	Utilities	0	3,701	3,200	3,200	3,200
100	1008	521	01	00	Office Supplies	1,021	827	1,250	1,250	1,300
100	1008	521	02	00	General Supplies	0	2,212	2,500	2,500	2,000
100	1008	521	06	00	Uniforms	0	438	300	300	500
100	1008	521	07	00	Postage	178	407	600	600	750
100	1008	540	02	00	Equipment Rent	0	1,441	1,000	1,000	1,200
100	1008	551	01	00	Communications - Telephone	671	639	600	600	600
100	1008	551	02	00	Communications-Cellular Phone	217	268	270	270	140
100	1008	552	01	00	Public Notice/Advertising	905	2,206	3,500	3,500	3,500
100	1008	554	01	00	Travel - Conferences - Meetings - Training	3,020	1,162	3,000	3,000	4,500
100	1008	555	00	00	Dues & Subscriptions (GIS)	0	2,814	2,000	2,000	2,500
100	1008	565	00	00	Internal Service Funds	2,844	2,708	3,708	3,708	4,856
100	1008	575	00	00	Educational Reimbursements	0	0	2,000	2,000	0
TOTAL OPERATIONS & MAINTENANCE						24,553	43,991	75,899	75,291	81,402
CAPITAL										
100	1008	600	03	01	Capital Outlay - Update City website	0	4,278	0	890	0
100	1008	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	373	373	0
100	1008	600	04	04	Emergency Alert Application	0	0	0	0	1,190
100	1008	600	04	06	New Phone System	0	0	0	0	1,754
TOTAL CAPITAL EXPENDITURES						0	4,278	373	1,263	2,945
TOTAL DEPARTMENT BUDGET						\$192,499	\$254,997	\$268,991	\$275,453	\$391,624
Budget to Budget Increase/(Decrease)										122,633
Percentage of Change										45.6%

Budget Highlights:



CODE COMPLIANCE BUDGET

CODE COMPLIANCE DIVISION 100 1009

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	1009	410	10	00	Salaries	\$0	\$0	\$94,733	\$94,733	\$97,144
100	1009	410	20	00	Part Time Salaries	0	0	3,996	3,996	0
100	1009	410	30	00	Overtime	0	0	500	500	500
100	1009	410	37	00	Vehicle Allowance	0	0	632	632	632
100	1009	420	51	00	CalPERS Unfunded Liability	0	0	6,889	6,889	7,507
100	1009	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,016	2,016	1,731
100	1009	420	00	00	Fringe Benefits	0	0	31,376	40,278	43,051
TOTAL PERSONNEL						0	0	140,141	149,044	150,565
OPERATIONS & MAINTENANCE										
100	1009	510	01	00	Contract Services (Hearing Officer)	0	0	1,000	1,000	1,000
100	1009	510	10	00	Professional Services (Code Enforcement)	0	0	4,000	2,000	4,000
100	1009	510	11	00	Abatements and Board-ups	0	0	45,000	45,000	10,000
100	1009	510	18	00	Professional Services-City Website	0	0	125	125	131
100	1009	510	19	00	Professional Services-Springbrook	0	0	3,890	3,890	4,163
100	1009	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	300	300	150
100	1009	515	01	00	Utilities	0	0	3,200	3,200	3,200
100	1009	521	01	00	Office Supplies	0	0	750	750	750
100	1009	521	02	00	General Supplies	0	0	750	750	750
100	1009	521	06	00	Uniforms	0	0	750	750	500
100	1009	521	07	00	Postage	0	0	500	700	800
100	1009	540	02	00	Equipment Rent	0	0	1,000	1,000	1,200
100	1009	551	01	00	Communications - Telephone	0	0	600	600	600
100	1009	551	02	00	Communications-Cellular Phone	0	0	540	540	540
100	1009	552	01	00	Public Notice/Advertising	0	0	0	0	3,500
100	1009	554	01	00	Travel - Conferences - Meetings - Training	0	0	1,500	1,800	2,500
100	1009	555	00	00	Dues & Subscriptions	0	0	200	200	300
100	1009	556	00	00	Community Outreach & Engagement	0	0	0	0	1,500
100	1009	565	00	00	Internal Service Funds	0	0	9,356	9,356	6,257
100	1009	575	00	00	Educational Reimbursements	0	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE						0	0	73,461	71,961	41,840
CAPITAL										
100	1009	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	3,157	3,157	0
100	1009	600	04	00	Capital Outlay - Machinery & Equipment	0	0	1,400	1,400	0
100	1009	600	04	04	Emergency Alert Application	0	0	0	0	1,190
100	1009	600	04	06	New Phone System	0	0	0	0	877
TOTAL CAPITAL EXPENDITURES						0	0	4,557	4,557	2,068
TOTAL DEPARTMENT BUDGET						0	0	218,160	225,562	194,473
Budget to Budget Increase/(Decrease)										(23,686)
Percentage of Change										-10.9%
100	1009	410	18	00	Measure M -Code Compliance Position Allocation	0	0	(218,160)	(218,160)	(194,473)
TOTAL DEPARTMENT BUDGET(After transfer from Measure M)						\$0	\$0	\$0	\$7,402	\$0

Budget Highlights:



ENGINEERING BUDGET

ENGINEERING DIVISION 100 1010

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
OPERATIONS & MAINTENANCE										
100	1010	510	10	00	Professional Services	\$171,181	\$160,835	\$0	\$0	\$0
100	1010	510	10	01	Professional Services-General Administration	0	0	24,750	50,000	60,000
100	1010	510	10	02	Professional Services-Project Review & Plan Check	0	0	41,250	65,000	80,000
100	1010	510	10	03	Professional Services-Project Management & Inspections	0	0	99,000	99,000	120,000
TOTAL						171,181	160,835	165,000	214,000	260,000
TOTAL DEPARTMENT BUDGET						\$171,181	\$160,835	\$165,000	\$214,000	\$260,000
Budget to Budget Increase/(Decrease)										95,000
Percentage of Change										57.6%

Budget Highlights:



BUILDING AND SAFETY BUDGET

BUILDING AND SAFETY DIVISION 100 1042

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	1042	410	10	00	Salaries	\$21,782	\$39,586	\$89,094	\$89,094	\$110,898
100	1042	410	20	00	Part Time Salaries	0	1,016	13,417	15,000	5,425
100	1042	410	30	00	Overtime	0	41	500	500	500
100	1042	410	37	00	Vehicle Allowance	0	734	1,082	1,082	1,082
100	1042	420	51	00	CalPERS Unfunded Liability	3,383	4,630	6,479	6,479	8,570
100	1042	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,896	1,896	1,976
100	1042	420	00	00	Fringe Benefits	7,085	10,321	29,831	29,831	79,029
TOTAL PERSONNEL						32,251	56,328	142,299	143,882	207,480
OPERATIONS & MAINTENANCE										
100	1042	510	03	00	Contract Services-Bldg. Inspector/Official	92,291	107,719	110,000	110,000	125,000
100	1042	510	03	01	Contract Services-Bldg. Adm. Services	103,428	13,370	5,000	5,000	10,000
100	1042	510	10	00	Professional Services - Plan Check	47,947	33,054	50,000	50,000	60,000
100	1042	510	18	00	Professional Services-City Website	0	0	561	561	589
100	1042	510	19	00	Professional Services-Springbrook	0	0	1,407	1,407	1,505
100	1042	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	1,350	1,350	675
100	1042	515	01	00	Utilities	0	3,701	3,200	3,200	3,200
100	1042	521	01	00	Office Supplies	625	855	1,250	1,250	1,300
100	1042	521	02	00	General Supplies	1,689	3,596	2,500	2,500	2,000
100	1042	521	06	00	Uniforms	0	279	300	300	500
100	1042	521	07	00	Postage	14	3	250	250	300
100	1042	540	02	00	Equipment Rent	2,029	1,441	1,000	1,000	1,200
100	1042	551	01	00	Communication - Telephone	671	639	600	600	600
100	1042	551	02	00	Communications-Cellular Phone	217	268	270	270	140
100	1042	554	01	00	Travel - Conferences - Meetings - Training	0	57	1,500	1,500	1,500
100	1042	555	00	00	Dues & Subscriptions	150	634	250	371	400
100	1042	565	00	00	Internal Service Funds	1,889	2,797	2,653	2,653	3,383
TOTAL OPERATIONS & MAINTENANCE						250,949	168,414	182,091	182,212	212,292
CAPITAL										
100	1042	600	03	01	Capital Outlay - Update City website	0	4,278	0	890	0
100	1042	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	1,142	1,142	0
100	1042	600	04	00	Capital Outlay - Machinery & Equipment	0	2,116	1,600	1,600	0
100	1042	600	04	04	Emergency Alert Application	0	0	0	0	1,190
100	1042	600	04	06	New Phone System	0	0	0	0	1,754
TOTAL CAPITAL EXPENDITURES						0	6,393	2,742	3,632	2,945
TOTAL DEPARTMENT BUDGET						\$283,200	\$231,135	\$327,131	\$329,725	\$422,717
Budget to Budget Increase/(Decrease)										95,586
Percentage of Change										29.2%

Budget Highlights:



GENERAL PLAN UPDATES BUDGET

GENERAL PLAN UPDATES 170 1007

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
170	1007	410	10	00	Salaries	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL						0	0	0	0	0
OPERATIONS & MAINTENANCE										
170	1007	510	10	01	Professional Services-Housing Element Update	10,000	55,422	55,000	55,000	0
TOTAL OPERATIONS & MAINTENANCE						10,000	55,422	55,000	55,000	0
TOTAL DEPARTMENT BUDGET						\$10,000	\$55,422	\$55,000	\$55,000	\$0
						Budget to Budget Increase/(Decrease)				(55,000)
						Percentage of Change				-100.0%

Budget Highlights:



PUBLIC WORKS



Michael Barajas
Public Works Director

The Public Works Department is responsible for streets, water, sewer, buildings and parks capital projects with input from the City Engineer. In addition, they maintain streets, sidewalks, storm drains, street sweeping coordination, street signage, street lighting, buildings, landscaping, irrigation systems and parking lots. They also operate and maintain the wastewater treatment plant, sewer collection system and oversee the solid waste programs. They operate the water supply, water storage and water distribution system. They maintain the City's fleet and conduct a graffiti control program.



KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

KEY ACHIEVEMENTS

- ❖ Completed various local and federal street rehabilitation projects
- ❖ Completed SGMA Grant Recharge Project Lions Park Basin
- ❖ Completed Capital Improvement Update PLC/HMI update flowmeter with chlorinator compatibility
- ❖ Sidewalk repair program - completed 2,000 square feet of sidewalk repairs and replacements throughout the City
- ❖ Tree trimming program – trimmed 875 trees throughout the City performed by Public Works crews/contracted tree services
- ❖ Completed biolac pond sludge dredging/hauling project
- ❖ Completed street median landscape renovations with drought tolerant landscaping and water conserving irrigation
- ❖ Maintained the enforcement of the backflow program for 300 commercial/private backflows and 130 City owned backflows
- ❖ Accepted public improvements for the following subdivisions: Century Homes Tract 6302 and Crown Homes Tract 6236

GOAL	SUBJECT	STATUS
Continue to oversee the Fleet Management Maintenance and Repair Program	Prolong the life of the City's growing fleet and safeguard the drivability of vehicles and safety of equipment	Ongoing
Implementation and monitoring of Organic Waste and Recycling Programs	To ensure compliance with local and state ordinance	Ongoing
Complete construction of Well 18 Project	Provide adequate water for all customers as the City grows	Ongoing
Annual streetlight installation – SB1	Purchase of 11 solar streetlights	Ongoing – streetlights will be installed 24/25 FY
Oversee Siskiyou Avenue Rehabilitation (180 to Kearney)	Improve Local Streets	Ongoing
Oversee Goldenrod Avenue Rehabilitation	Improve Local Streets	Ongoing



PARKS LANDSCAPE MAINTENANCE BUDGET

PARKS LANDSCAPE MAINTENANCE 100 4010

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
100	4010	410	10	00	Salaries	\$51,296	\$57,475	\$81,714	\$81,714	\$108,354
100	4010	410	30	00	Overtime	3,330	4,350	6,000	6,000	6,000
100	4010	410	35	00	Stand By	1,787	2,130	2,596	2,596	2,614
100	4010	420	51	00	CalPERS Unfunded Liability	4,112	5,501	5,942	5,942	8,373
100	4010	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,739	1,739	1,931
100	4010	420	00	00	Fringe Benefits	22,753	28,148	42,576	42,576	48,883
TOTAL PERSONNEL						83,278	97,605	140,568	140,568	176,156
OPERATIONS & MAINTENANCE										
100	4010	510	01	00	Contract Services	2,942	125	2,000	7,000	7,000
100	4010	510	03	00	Tree Trimming	0	18,775	10,000	10,950	5,000
100	4010	510	18	00	Professional Services-City Website	0	0	125	125	131
100	4010	510	19	00	Professional Services-Springbrook	0	0	90	90	97
100	4010	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	300	300	150
100	4010	515	01	00	Utilities	9,904	7,558	7,500	7,500	8,500
100	4010	515	02	00	Utilities - Old Town "LME"	15,054	15,054	15,054	15,054	15,054
100	4010	521	01	00	Office Supplies & Postage	495	105	500	500	500
100	4010	521	02	00	General Supplies	2,300	1,797	1,000	1,000	1,300
100	4010	521	05	00	Park Supplies	35,387	34,607	25,000	25,000	25,000
100	4010	521	06	00	Uniforms	544	1,020	1,650	1,650	1,650
100	4010	551	02	00	Communications - Cellular Phone	46	71	300	300	300
100	4010	554	01	00	Training / Meetings	42	281	600	600	600
100	4010	555	04	00	Taxes & Assessments (Fresno Irrig. District)	6,103	5,841	5,841	7,456	7,465
100	4010	555	05	00	Property Taxes	815	3,615	3,500	3,500	3,500
100	4010	565	00	00	Internal Service Funds	12,900	11,525	9,955	9,955	8,877
TOTAL OPERATIONS & MAINTENANCE						86,532	100,373	83,415	90,980	85,123
CAPITAL										
100	4010	600	03	00	Capital - Small Equipment Replacement	1,789	4,697	5,000	7,267	7,267
100	4010	600	03	01	Capital Outlay - Update City website	0	856	0	178	0
100	4010	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	73	73	0
100	4010	600	04	04	Emergency Alert Application	0	0	0	0	595
100	4010	600	04	06	New Phone System	0	0	0	0	702
TOTAL CAPITAL EXPENDITURES						1,789	5,553	5,073	7,519	8,564
TOTAL DEPARTMENT BUDGET						\$171,599	\$203,531	\$229,056	\$239,067	\$269,843
Budget to Budget Increase/(Decrease)										40,787
Percentage of Change										17.8%

Budget Highlights:



WATER OPERATIONS BUDGET

WATER OPERATIONS 410 4041

Description					Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025		
PERSONNEL											
410	4041	410	10	00	Salaries	\$252,988	\$274,923	\$343,501	\$343,501	\$435,252	
410	4041	410	20	00	Part Time Salaries	0	11,206	50,887	50,887	0	
410	4041	410	30	00	Overtime	17,485	18,394	18,000	28,000	30,000	
410	4041	410	35	00	Stand By	11,240	9,617	11,033	11,033	14,385	
410	4041	410	37	00	Vehicle Allowance	0	0	0	74	126	
410	4041	420	51	00	CaIPERS Unfunded Liability	22,323	25,434	24,980	24,980	33,635	
410	4041	420	51	01	CaIPERS ADP Unfunded Liability	0	0	7,310	7,310	7,756	
410	4041	420	00	00	Fringe Benefits	108,838	131,329	166,081	166,081	178,210	
TOTAL PERSONNEL					412,874	470,903	621,792	631,865	699,365		
OPERATIONS & MAINTENANCE											
410	4041	510	01	00	Contract Services	57,067	57,807	40,000	40,000	54,100	
410	4041	510	10	00	Professional Services	20,050	16,005	15,000	15,000	15,000	
410	4041	510	11	00	Professional Services-GIS Maintenance	0	0	2,000	2,000	2,500	
410	4041	510	12	00	Professional Services - Lab	8,001	4,856	20,000	24,800	24,800	
410	4041	510	15	00	Professional Services - Secondary Water System Plan	2,375	0	4,000	4,000	4,000	
410	4041	510	16	00	Professional Services-Yamabe & Horn	67,662	56,731	50,000	50,000	60,000	
410	4041	510	18	00	Professional Services-City Website	0	0	1,403	1,403	1,473	
410	4041	510	19	00	Professional Services-Springbrook	0	0	1,017	1,017	1,089	
410	4041	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	3,375	3,375	1,688	
410	4041	515	01	00	Utilities	466,042	447,578	425,000	425,000	475,000	
410	4041	521	01	00	Office Supplies	1,030	544	1,500	1,500	1,500	
410	4041	521	02	00	Special Supplies	29,500	31,992	30,000	43,000	52,000	
410	4041	521	02	01	Hydrant Meter Replacements	1,659	0	5,000	5,000	5,000	
410	4041	521	03	00	Special Supplies - Chlorine	19,487	22,261	25,000	25,000	35,000	
410	4041	521	03	01	Special Supplies - Surface Water FID	0	57,792	57,792	95,675	106,425	
410	4041	521	06	00	Uniforms	1,862	2,056	4,400	4,400	5,000	
410	4041	521	07	00	Postage	1,967	70	500	500	500	
410	4041	540	02	00	Equipment Rental - Lease	1,726	2,334	2,000	2,000	4,000	
410	4041	551	01	00	Communications - Telephone	4,097	4,495	4,000	4,000	4,000	
410	4041	551	02	00	Communications - Cellular Phone	2,963	3,823	3,000	3,000	5,000	
410	4041	552	01	00	Public Notices/Consumer Conf. Report	367	0	400	400	400	
410	4041	552	02	00	Public Notice/Advertising/Recruitments	0	1,093	1,500	1,500	1,500	
410	4041	554	01	00	Training, Travel & Meetings	1,008	4,390	4,500	4,500	5,000	
410	4041	555	00	00	Dues/Subscriptions	0	560	600	799	900	
410	4041	555	01	00	State Fees & Permits	22,025	20,779	25,000	25,000	25,000	
410	4041	555	02	00	Upper Kings Basin Water Forum	3,500	3,500	3,500	3,500	3,500	
410	4041	555	03	00	North Kings Groundwater Sustainability Agency	5,000	3,500	5,000	5,000	5,000	
410	4041	555	04	00	Kings Water Alliance (Nitrate)	12,449	9,285	15,000	15,000	15,000	
410	4041	565	00	00	Internal Service Funds	80,308	76,462	82,674	82,674	85,148	
TOTAL OPERATIONS & MAINTENANCE					810,143	827,911	833,162	889,044	999,522		
CAPITAL											
410	4041	600	03	00	Water Conservation Measures	5,782	6,809	7,000	7,000	7,500	
410	4041	600	03	03	Capital Imp-Well 9A Emergency Repairs	14,468	62,150	0	0	0	
410	4041	600	03	04	Capital Improvements-Well 12 Repairs	0	0	2,500	2,500	2,500	
410	4041	600	03	05	Capital Imp-Update PLC /HMI Upgrade/Flowmeter Compatibili	0	0	91,500	91,500	0	
410	4041	600	03	07	Capital Outlay - Update City website	0	1,711	0	357	0	
410	4041	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	826	826	0	
410	4041	600	03	46	Capital Improvements-Well 17 Repairs	13,138	0	10,000	14,269	0	
410	4041	600	03	48	Capital Improvements-Well 15 Repairs	0	0	0	0	132,000	
410	4041	600	04	04	Emergency Alert Application	0	0	0	0	595	
410	4041	600	04	06	New Phone System	0	0	0	0	2,895	
TOTAL CAPITAL EXPENDITURES					33,387	70,670	111,826	116,451	145,490		
TOTAL DEPARTMENT BUDGET					\$1,256,405	\$1,369,484	\$1,566,779	\$1,637,360	\$1,844,376		
					Budget to Budget Increase/(Decrease)					277,597	
					Percentage of Change					17.7%	

Budget Highlights:

410	4041	510	01	00	Additional water well generator
410	4041	515	01	00	Increased utility costs
410	4041	521	02	00	Dual Wall Tanks for Chlorine at Wells 9A & 17
410	4041	521	03	00	Adding another well
410	4041	554	01	00	Water Treatment Certifications
410	4041	600	03	48	Tank Painting and Monitoring Station



SEWER OPERATIONS BUDGET

SEWER OPERATIONS 420 4042

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
420	4042	410	10	00	Salaries	\$222,896	\$243,788	\$310,180	\$310,180	\$391,429
420	4042	410	20	00	Part Time Salaries	0	11,207	50,887	50,887	0
420	4042	410	30	00	Overtime	15,636	17,483	18,000	28,000	30,000
420	4042	410	35	00	Stand By	10,287	9,184	10,536	10,536	13,959
420	4042	410	37	00	Vehicle Allowance	0	0	0	116	126
420	4042	420	51	00	CalPERS Unfunded Liability	21,105	22,261	22,557	22,557	30,249
420	4042	420	51	01	CalPERS ADP Unfunded Liability	0	0	6,601	6,601	6,975
420	4042	420	00	00	Fringe Benefits	95,346	119,553	153,173	153,173	162,940
TOTAL PERSONNEL						365,270	423,476	571,933	582,049	635,678
OPERATIONS & MAINTENANCE										
420	4042	510	01	00	Contract Services	26,799	146,786	80,000	80,000	81,500
420	4042	510	02	00	Tree Trimming and Removal - Eucalyptus Trees	0	40,000	0	0	0
420	4042	510	03	00	Contract Services-Sludge Removal Ponds 2 & 3	0	0	5,000	5,000	5,000
420	4042	510	10	00	Professional Services	34,326	7,860	10,000	10,000	10,000
420	4042	510	12	00	Professional Services-Laboratory Testing	6,694	3,351	10,000	12,700	13,000
420	4042	510	16	00	Professional Services-Yamabe & Horn	67,662	56,731	50,000	50,000	60,000
420	4042	510	18	00	Professional Services-City Website	0	0	1,403	1,403	1,473
420	4042	510	19	00	Professional Services-Springbrook	0	0	1,017	1,017	1,089
420	4042	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	3,375	3,375	1,688
420	4042	515	01	00	Utilities	315,029	333,931	320,000	320,000	370,000
420	4042	515	02	00	Utilities (Lift Station)	3,025	3,658	2,500	2,500	5,000
420	4042	521	01	00	Office Supplies & Postage	919	544	1,500	1,500	1,500
420	4042	521	02	00	Special Supplies	44,032	51,065	45,000	51,000	55,000
420	4042	521	03	00	Special Supplies-Polymer	17,913	29,416	35,000	35,000	35,000
420	4042	521	04	00	Special Supplies-Major Repairs	26,879	53,566	40,000	40,000	40,000
420	4042	521	06	00	Uniforms	1,546	1,966	2,750	2,750	3,250
420	4042	540	00	00	Equipment Rent - Lease	1,726	3,045	3,500	3,500	5,000
420	4042	540	01	00	Vactor Truck Rental	0	0	10,000	10,000	10,000
420	4042	551	01	00	Communications - Telephone	4,097	4,495	4,200	4,200	4,200
420	4042	551	02	00	Communications - Cellular Phone	2,608	3,287	3,000	3,000	3,500
420	4042	552	02	00	Public Notice/Advertising/Recruitments	0	1,093	1,093	1,093	1,093
420	4042	554	01	00	Training, Travel & Meetings	1,165	1,869	5,000	5,000	3,000
420	4042	555	00	00	Dues/Subscriptions	0	620	500	1,000	1,000
420	4042	555	01	00	State Fees & Permits	41,726	42,848	45,000	48,000	50,000
420	4042	555	05	00	Property Taxes - Fresno Co - Solar Array	0	0	500	500	500
420	4042	565	00	00	Internal Service Funds	84,143	73,706	84,105	84,105	80,598
TOTAL OPERATIONS & MAINTENANCE						680,288	859,837	764,443	776,643	842,390
CAPITAL										
420	4042	600	03	01	Capital Outlay - Update City website	0	1,711	0	357	0
420	4042	600	03	07	Goldenrod/CA/Kearney Lift Pump	7,538	0	0	0	0
420	4042	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	826	826	0
420	4042	600	03	25	Flygt Model Pump for the Screwpress	0	0	10,000	10,000	0
420	4042	600	03	26	100HP Teco Blower Motors	0	0	0	12,826	0
420	4042	600	03	27	Blower at WWTP	0	0	0	0	25,000
420	4042	600	03	30	WWTP Facility Repairs	0	0	5,000	20,500	6,000
420	4042	600	03	31	10 Valves at WWTP	0	0	0	0	50,000
420	4042	600	03	53	Sewer Machine	0	0	83,159	83,159	0
420	4042	600	03	60	Sludge Removal at Drying Beds	0	0	0	0	60,000
420	4042	600	03	63	Aluminum Biolac Barge - Pontoons for Barge	0	0	2,000	2,000	2,000
420	4042	600	04	04	Emergency Alert Application	0	0	0	0	595
420	4042	600	04	06	New Phone System	0	0	0	0	2,018
TOTAL CAPITAL EXPENDITURES						7,538	1,711	100,984	129,667	145,613
TOTAL DEPARTMENT BUDGET						\$1,053,095	\$1,285,025	\$1,437,361	\$1,488,359	\$1,623,680
Budget to Budget Increase/(Decrease)										186,320
Percentage of Change										13.0%

Budget Highlights:

420	4042	515	01	00	Increased utility costs
420	4042	600	03	60	For pressing and dewatering



STORM DRAIN OPERATIONS BUDGET

STORM DRAIN OPERATIONS 470 4047

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
470	4047	410	10	00	Salaries	\$42,639	\$33,977	\$44,924	\$44,924	\$55,850
470	4047	410	30	00	Overtime	3,921	2,792	2,500	2,500	2,500
470	4047	410	35	00	Stand By	2,090	1,333	1,635	1,635	1,572
470	4047	410	37	00	Vehicle Allowance	0	0	0	39	42
470	4047	420	51	00	CalPERS Unfunded Liability	3,344	4,404	3,267	3,267	4,316
470	4047	420	51	01	CalPERS ADP Unfunded Liability	0	0	956	956	995
470	4047	420	00	00	Fringe Benefits	21,767	17,663	23,616	23,616	26,359
TOTAL PERSONNEL						73,761	60,170	76,898	76,937	91,634
OPERATIONS & MAINTENANCE										
470	4047	510	01	00	Contract Services	1,570	633	3,000	3,000	3,000
470	4047	510	10	00	Professional Services	0	0	4,950	5,111	5,600
470	4047	515	01	00	Utilities	882	1,784	2,500	1,600	1,600
470	4047	521	01	00	Office Supplies	65	58	100	2,062	2,500
470	4047	521	02	00	General Supplies	7,431	8,191	7,500	7,500	7,500
470	4047	521	06	00	Uniforms	466	415	400	400	400
470	4047	521	07	00	Postage	360	473	800	3,436	800
470	4047	540	00	00	Lease Payment (PFA Bond)	492	714	1,685	1,685	1,685
470	4047	540	01	00	Vactor Truck Rental	0	0	10,000	10,000	10,000
470	4047	550	00	00	Insurance	6,296	7,823	9,642	9,642	15,266
470	4047	551	02	00	Communications - Cellular Phone	69	106	350	350	350
470	4047	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	1,465	232	1,500	1,500	1,500
470	4047	555	05	00	Property Taxes - Fresno County	177	182	180	180	200
470	4047	560	00	00	Administration & Overhead	7,453	7,453	7,453	7,453	7,453
470	4047	565	00	00	Internal Service Funds	12,173	11,130	15,260	15,260	8,648
470	4047	590	00	00	Bad Debt Write Offs	5	2	50	50	50
TOTAL OPERATIONS & MAINTENANCE						38,905	39,195	65,371	69,229	66,551
CAPITAL										
470	4047	600	03	01	Lions and Kearney Storm Lift Comm. Upgrades	0	0	4,000	4,000	4,000
470	4047	600	03	02	First and Kearney Storm Spare Pumps (1)	0	0	6,000	6,000	6,000
470	4047	600	03	03	Capital Outlay - Update City website	0	1,711	0	357	0
470	4047	600	03	44	XiO Cloud SCADA System 2 Storm Lift Stations	0	0	12,000	12,000	0
470	4047	600	04	04	Emergency Alert Application	0	0	0	0	595
470	8000	600	03	00	Regrade B Street Basin	0	0	300,000	300,000	0
TOTAL CAPITAL EXPENDITURES						0	1,711	322,000	322,357	10,595
TOTAL DEPARTMENT BUDGET						\$112,666	\$101,076	\$464,269	\$468,522	\$168,781
Budget to Budget Increase/(Decrease)										(295,488)
Percentage of Change										-63.6%

Budget Highlights:



LANDSCAPE AND LIGHTING BUDGET

LANDSCAPE & LIGHTING DISTRICT 750 4075

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
750	4075	410	10	00	Salaries	\$88,152	\$107,314	\$157,620	\$157,620	\$206,794
750	4075	410	20	00	Part Time Salaries	38,014	72,128	34,094	34,094	80,286
750	4075	410	30	00	Overtime	3,973	7,759	7,209	7,209	7,209
750	4075	410	35	00	Stand By	2,009	3,814	4,712	4,712	4,704
750	4075	410	37	00	Vehicle Allowance	234	81	42	42	42
750	4075	420	51	00	CalPERS Unfunded Liability	6,725	7,613	11,462	11,462	15,980
750	4075	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,354	3,354	3,685
750	4075	420	00	00	Fringe Benefits	45,727	69,900	88,204	89,510	108,273
TOTAL PERSONNEL						184,835	268,610	306,699	308,004	426,974
OPERATIONS & MAINTENANCE										
750	4075	510	02	00	Tree Trimming	0	0	15,000	15,000	5,000
750	4075	510	10	00	Professional Services-Assessments	8,881	4,014	4,000	4,000	4,000
750	4075	510	18	00	Professional Services-City Website	0	0	561	561	589
750	4075	510	19	00	Professional Services-Springbrook	0	0	407	407	435
750	4075	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	1,350	1,350	675
750	4075	515	01	00	Utilities	23,917	27,954	30,000	30,000	35,000
750	4075	521	01	00	Office Supplies	87	68	200	200	200
750	4075	521	02	00	General Supplies	8,253	13,111	20,000	28,000	35,000
750	4075	521	06	00	Uniforms	1,039	1,320	1,815	1,815	1,815
750	4075	540	00	00	Lease Payment (PFA Bond)	738	1,071	2,527	2,527	2,527
750	4075	540	01	00	Equipment Rent - Lease(tree removal)	337	0	2,000	2,000	2,000
750	4075	550	00	00	Insurance	4,722	5,867	7,232	7,232	11,449
750	4075	551	02	00	Communications - Cellular Phone	185	283	600	600	600
750	4075	554	01	00	Training, Travel & Meetings	52	172	600	600	600
750	4075	555	04	00	Taxes & Assessments (F.I.D.)	63	0	65	65	65
750	4075	560	00	00	Administration & Overhead	7,956	7,956	7,956	7,956	7,956
750	4075	565	00	00	Internal Service Funds	19,235	16,540	13,809	13,809	14,610
TOTAL OPERATIONS & MAINTENANCE						75,465	78,355	108,122	116,122	122,522
CAPITAL										
750	4075	600	03	01	Capital Outlay - Update City website	0	1,711	0	357	0
750	4075	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	330	330	0
750	4075	600	04	04	Emergency Alert Application	0	0	0	0	595
750	4075	600	04	06	New Phone System	0	0	0	0	702
750	8000	600	03	01	Reconstruct/Renovate Mow Strips	0	0	0	0	25,000
TOTAL CAPITAL EXPENDITURES						0	1,711	330	687	26,297
TOTAL DEPARTMENT EXPENDITURES						\$260,300	\$348,675	\$415,152	\$424,813	\$575,793
Budget to Budget Increase/(Decrease)										160,642
Percentage of Change										38.7%

Budget Highlights:

750	4075	521	02	00	Irrigation controllers
750	8000	600	03	01	Updating mow strips and side yards to drought tolerant and water conserving irrigation systems



STREET MAINTENANCE – MEASURE C BUDGETS

MEASURE C - FLEXIBLE FUNDS 880 4088

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
880	4088	410	10	00	Salaries	\$138,228	\$123,967	\$146,840	\$146,840	\$185,096
880	4088	410	20	00	Part Time Wages	0	0	300	0	300
880	4088	410	30	00	Overtime	4,229	8,046	8,000	8,000	8,000
880	4088	410	35	00	Stand By	2,279	3,845	4,722	4,722	4,605
880	4088	410	37	00	Vehicle Allowance	1,036	130	84	84	84
880	4088	420	51	00	CalPERS Unfunded Liability	10,448	8,921	10,678	10,678	14,304
880	4088	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,125	3,125	3,298
880	4088	420	00	00	Fringe Benefits	53,553	58,680	78,761	78,761	87,011
TOTAL PERSONNEL						209,773	203,590	252,510	252,210	302,698
OPERATIONS & MAINTENANCE										
880	4088	510	01	00	Contract Services	951	1,391	3,500	3,500	3,500
880	4088	510	05	00	Tree Trimming	23,300	8,950	10,000	10,000	25,000
880	4088	521	01	00	Office Supplies	398	421	600	600	600
880	4088	521	06	00	Uniforms	1,466	1,573	1,870	1,870	1,870
880	4088	521	50	00	Street Field Operations	3,862	5,796	7,125	7,125	7,125
880	4088	550	00	00	Insurance	12,592	15,645	19,285	19,285	30,531
880	4088	551	01	00	Communications - Telephone	878	965	960	960	960
880	4088	552	01	00	Public Notice	0	0	200	100	100
880	4088	554	01	00	Travel/Conferences/Meetings	112	98	700	700	700
880	4088	565	00	00	Internal Service Funds	31,405	29,180	31,352	31,352	25,664
TOTAL OPERATIONS & MAINTENANCE						74,963	64,020	75,592	75,492	96,050
CAPITAL										
880	8000	600	03	17	Kerman ST ADA Transition Plan	0	0	0	0	51,693
TOTAL CAPITAL EXPENDITURES						0	0	0	0	51,693
TOTAL DEPARTMENT BUDGET						\$284,737	\$267,610	\$328,101	\$327,701	\$450,441
Budget to Budget Increase/(Decrease)										122,340
Percentage of Change										37.3%
Budget Highlights:										
880	4088	510	05	00	13 Eucalyptus trees on Kearney Blvd					



MEASURE C – ADA 881 4088

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
CAPITAL										
881	4088	600	04	99	Capital Outlay-ADA Projects	\$8,841	\$9,446	\$9,849	\$9,849	\$9,986
TOTAL CAPITAL EXPENDITURES						8,841	9,446	9,849	9,849	9,986
TOTAL DEPARTMENT BUDGET						\$8,841	\$9,446	\$9,849	\$9,849	\$9,986
Budget to Budget Increase/(Decrease)										137
Percentage of Change										1.4%

Budget Highlights:

MEASURE C - STREET MAINTENANCE 882 4088

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
PERSONNEL										
882	4088	410	10	00	Salaries	\$95,077	\$113,450	\$130,100	\$130,100	\$162,498
882	4088	410	20	00	Part Time Wages	0	0	965	0	287
882	4088	410	30	00	Overtime	3,953	6,340	4,500	4,500	4,500
882	4088	410	35	00	Stand By	2,175	3,089	3,550	3,550	3,255
882	4088	410	37	00	Vehicle Allowance	116	111	84	84	84
882	4088	420	51	00	CalPERS Unfunded Liability	7,312	8,304	9,461	9,461	12,557
882	4088	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,769	2,769	2,896
882	4088	420	00	00	Fringe Benefits	40,543	51,797	62,910	62,910	69,992
TOTAL PERSONNEL						149,176	183,091	214,339	213,375	256,069
OPERATIONS & MAINTENANCE										
882	4088	510	10	00	Professional Services-Pavement Mgmt. Maint. Fees	3,500	0	1,500	1,600	1,600
882	4088	550	00	00	Insurance	6,296	7,823	9,642	9,642	15,266
882	4088	565	00	00	Internal Service Funds	25,272	23,544	28,082	28,082	21,009
TOTAL OPERATIONS & MAINTENANCE						35,068	31,366	39,224	39,324	37,875
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$184,244	\$214,457	\$253,563	\$252,699	\$293,943
Budget to Budget Increase/(Decrease)										40,380
Percentage of Change										15.9%

Budget Highlights:



STREET MAINTENANCE – TDA AND OTHER BUDGET

8x0 40xx (800, 810, 820, 830, 840, 850, 870)

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
FUND 800 - STREET SWEEPING										
OPERATIONS & MAINTENANCE										
800	4080	510	01	00	Contract Services-Street Sweeping	\$90,850	\$110,250	\$130,000	\$130,000	\$150,000
TOTAL OPERATIONS & MAINTENANCE						90,850	110,250	130,000	130,000	150,000
FUND 810 - HIGHWAY USERS TAX 2105										
OPERATIONS & MAINTENANCE										
810	4081	510	05	00	Tree Trimming	0	63,750	0	0	0
810	4081	510	06	00	Traffic Signal Maintenance	8,570	9,266	7,600	7,600	7,600
810	4081	510	07	00	Street Light Improvement Installment Plan	10,079	0	4,972	4,972	5,000
810	4081	515	01	00	Utilities-Net of Transfer in from 100.4011	45,807	52,462	50,500	50,500	50,500
TOTAL OPERATIONS & MAINTENANCE						64,455	125,478	63,072	63,072	63,100
FUND 820 - HIGHWAY USERS TAX 2106										
OPERATIONS & MAINTENANCE										
820	4082	510	03	00	Professional Services-Engineering	20,252	10,156	20,000	20,000	15,000
TOTAL OPERATIONS & MAINTENANCE						20,252	10,156	20,000	20,000	15,000
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
FUND 830 - HIGHWAY USERS TAX 2107										
OPERATIONS & MAINTENANCE										
830	4083	510	03	00	Professional Services-GIS Mapping	0	2,158	5,000	5,000	6,000
830	4083	510	04	00	Professional Services-Audit	4,420	4,940	4,940	4,940	5,850
TOTAL OPERATIONS & MAINTENANCE						4,420	7,098	9,940	9,940	11,850
FUND 840 - HIGHWAY USERS TAX 2107.5										
OPERATIONS & MAINTENANCE										
TOTAL OPERATIONS & MAINTENANCE						0	0	0	0	0
FUND 850 - ARTICLE III GAS TAX										
OPERATIONS & MAINTENANCE										
850	4085	600	03	14	Sidewalk Repair	4,892	13,629	20,000	20,000	20,000
TOTAL OPERATIONS & MAINTENANCE						4,892	13,629	20,000	20,000	20,000
FUND 870 - ARTICLE VIII GAS TAX										
PERSONNEL										
870	4087	410	10	00	Salaries	77,805	69,784	70,352	70,352	85,520
870	4087	410	20	00	Part Time Wages	24,145	893	17,116	17,116	39,544
870	4087	410	30	00	Overtime	3,200	4,094	4,000	4,000	4,000
870	4087	410	35	00	Stand By	1,488	1,798	2,226	2,226	2,024
870	4087	410	37	00	Vehicle Allowance	63	60	84	84	84
870	4087	410	38	00	Uniform Allowance	330	165	0	0	0
870	4087	420	51	00	CalPERS Unfunded Liability	6,012	6,513	5,116	5,116	6,609
870	4087	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,497	1,497	1,524
870	4087	420	00	00	Fringe Benefits	43,304	37,305	38,754	38,754	46,363
TOTAL PERSONNEL						156,348	120,613	139,146	139,146	185,668



STREET MAINTENANCE – TDA AND OTHER BUDGET (Cont.)

					Audited	Audited	Budget	Estimated	
					2021-2022	2022-2023	2023-2024	Year- End	Budget
Description								2023-2024	2024-2025
FUND 870 - ARTICLE VIII GAS TAX									
OPERATIONS & MAINTENANCE									
870	0099	557	80	00	Transfer to Fund 80 - Street Sweeping	12,634	31,107	18,000	18,000
870	4087	510	01	00	Contract Services	0	0	25,000	35,000
870	4087	510	10	00	Professional Services	0	257	0	0
870	4087	510	18	00	Professional Services-City Website	0	0	561	589
870	4087	510	19	00	Professional Services-Springbrook	0	0	407	435
870	4087	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	1,350	675
870	4087	521	02	00	General Supplies	37,544	34,980	35,000	51,000
870	4087	521	06	00	Uniforms	974	1,496	1,650	1,650
870	4087	565	00	00	Internal Service Funds	19,250	19,221	16,617	18,817
TOTAL OPERATIONS & MAINTENANCE						70,403	87,062	98,585	108,585
									91,167
CAPITAL									
870	4087	600	03	01	Sinkhole Emergency Repair	13,842	0	0	0
870	4087	600	03	02	Capital Outlay - City Website	0	1,711	0	357
870	4087	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	330	330
870	4087	600	03	16	Solar Crosswalk Sign Replacements	0	0	10,000	10,000
870	4087	600	03	17	Solar Stop Signs	5,841	6,418	8,000	8,000
870	4087	600	03	19	Street Sign Replacement	5,903	12,037	15,000	15,000
870	4087	600	03	20	2 New Str. Light Pole	9,850	0	0	0
870	4087	600	04	04	Emergency Alert Application	0	0	0	595
870	4087	600	04	06	New Phone System	0	0	0	702
TOTAL CAPITAL EXPENDITURES						35,436	20,166	33,330	33,687
									27,297
SUMMARY - STREET MAINTENANCE TDA & OTHER									
TOTAL PERSONNEL						156,348	120,613	139,146	139,146
									185,668
TOTAL OPERATIONS & MAINTENANCE						255,271	353,673	341,597	351,597
									351,117
TOTAL CAPITAL EXPENDITURES						35,436	20,166	33,330	33,687
									27,297
TOTAL DEPARTMENT BUDGET						\$447,055	\$494,452	\$514,073	\$524,430
									\$564,082
								Budget to Budget Increase/(Decrease)	50,009
								Percentage of Change	9.7%
Budget Highlights:									
800	4080	510	01	00	Adding new subdivisions				
870	4087	521	02	00	Batteries for new solar lights and photocell replacements				



THIS PAGE IS INTENTIONALLY LEFT BLANK



CAPITAL PROJECTS



CAPITAL PROJECTS OVERVIEW

A Capital Project is a project that helps maintain or improve the City's asset, often called infrastructure. In order to be included in the Capital Budget, a project must meet one of the following requirements (criteria): It is a new construction, expansion, renovation or replacement project for an existing facility or facilities.

The Fiscal Year 2024/2025 Capital Projects Budget includes \$31,751,034 of expenditures. Total street capital projects are \$5,895,822, water projects are \$2,797,663, sewer projects are \$408,821, solid waste projects are \$30,209, storm drain projects are \$125,595. Landscape and Lighting are \$26,297 and parks facilities are \$21,612,522 and equipment are \$854,104.

STREET CONSTRUCTION

Streets Capital Projects are paid for from various funding sources, including Measure "C", Article III and Article VIII, Gas Tax, Traffic Congestion Relief (Prop 42), Road Maintenance and Rehabilitation funds, Development Impact Fees and certain State and Federal grants. The funding sources of the various street projects are indicated in their respective sections of the street construction budget page. The major street projects in Fiscal Year 2024/2025 budget are \$1,301,629 for the FY 24/25 Street Rehabilitation Project for various streets, \$1,010,750 for the Siskiyou Ave Rehab (180/Kearney) and \$846,800 for the Goldenrod Ave Rehab (Kearney/RR).

WATER CONSTRUCTION

The major projects in this category are the \$1,410,057 for the Well 18 Project which will be funded from State Funds (SDWSRF), the Water Meter System Installation Project for City Facilities and Commercial/Residential Services at \$383,000 and Well 33 at \$235,000.

SEWER FACILITIES CONSTRUCTION

The major projects in this category are \$60,000 for the Sludge Removal at Drying Beds and \$50,000 for 10 valves at the WWTP, fixed network metering, pipeline service replacement, WWTP Office Expansion and WWTP Animal Shelter Demo/Shop Expansion.

PARK CONSTRUCTION GRANTS/OTHER PROJECTS

The major projects in this category are \$12,830,408 for Hart Ranch Park from which \$5,503,695 is expected to be funded with State Grants including a grant from Senator Caballero's office, the Resiliency Center with \$7,300,000 (from which \$7,250,000 is currently 100% funded by a grant awarded to the City) and City Hall Roof replacement with \$680,000. Budget adjustments will be made for the new Police Station and the Resiliency Center when estimates are available.

VEHICLES AND EQUIPMENT REPLACEMENTS

The major purchases in this category are \$393,342 for two new police vehicles and \$201,500 for a total of five new vehicles for Community Services Department and Public Works Department.



CAPITAL PROJECTS SUMMARY

Fiscal Year 2024/2025

Project	Funding Source	Estimated Cost
Streets		
Kerman ST ADA Transition Plan	Local Street Funds	51,693
Emergency Alert Application	Local Street Funds	595
New Phone System	Local Street Funds	702
High Visibility Crosswalk Striping	Local Street Funds	90,000
2022 Concrete Repair Project	Local Street Funds	40,000
Street Sealing Project(19/20), (21/22) (22/23)	Local Street Funds	795,544
Street Sealing Project (24/25)	Local Street Funds	435,000
FY 24/25 Street Rehabilitation Project - Various Streets	Local Street Funds	1,301,629
Annual Streets Lights Installation (1st Phase)	Local Street Funds	37,008
RSTP - Vineland Ave Widening (North) (025)	Local Street Funds/Grants	311,500
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grants	229,052
Siskiyou Ave Rehab 180/Kearney	Local Street Funds/Grants	1,010,750
Goldenrod Ave Rehab Kearney/RR	Local Street Funds/Grants	846,800
HSIP Kearney Blvd Ped Crossing Improvements	Local Street Funds/Grants	275,320
Siskiyou Rehab - Kearney to California	Local Street Funds/Grants	67,000
Kearney Rehab - 16th to Goldenrod	Local Street Funds/Grants	37,000
Goldenrod Rehab - Stanislaus to Kearney	Local Street Funds/Grants	51,000
Kenneth Street Improvements	Local Street Funds	42,052
San Joaquin and Park Raised Crosswalk	Local Street Funds	74,870
Kerman ST ADA Transition Plan	Local Street Funds	198,307
Total Street Capital Projects		5,895,822
Water		
Capital Improvements-Well 15 Repairs	Water Fund	132,000
Emergency Alert Application	Water Fund	1,488
New Phone System	Water Fund	4,211
Fixed Network Metering	Water Fund	50,000
Pipeline /Service Replacement	Water Fund	50,000
Well No 14 Emergency Generator	Water Fund	199,907
SGMAGrant Recharge Proj. Lions	Water Fund	10,000
Water Storage Tanks Maintenance	Water Fund	120,000
Water Meter Installation Project (City Facilities/Commercial)	Water Fund	383,000
Well No 14 Rehabilitation	Water Fund	50,000
Well No 15 Rehabilitation	Water Fund	75,000
Well No. 18 (DWSRF)	State Grant Funding/DIF	1,410,057
Basin C Groundwater Recharge Project	DIF	77,000
Well No 33 Test Well	DIF	235,000
Total Water Capital Projects		2,797,663
Sewer		
Emergency Alert Application	Sewer Fund	1,488
New Phone System	Sewer Fund	3,333
Blower at WWTP	Sewer Fund	25,000
10 Valves at WWTP	Sewer Fund	50,000
Sludge Removal at Drying Beds	Sewer Fund	60,000
Fixed Network Metering	Sewer Fund	50,000
Pipeline /Service Replacement	Sewer Fund	50,000
WWTP Office Expansion	Sewer Fund	50,000
WWTP Animal Shelter Demo/Shop Expansion	Sewer Fund	50,000
Goldenrod Lift Station Rehabilitation	Sewer Fund	43,000
T-8 Gorman Rupp Pump w/VFD	Sewer Fund	16,000
CSWRF WWTP Impr. Planning Grant	State Grant Funding	10,000
Total Sewer Capital Projects		408,821



CAPITAL PROJECTS SUMMARY (Cont.)

Fiscal Year 2024/2025		
Project	Funding Source	Estimated Cost
Solid Waste		
Capital Outlay- Carts-New Residential Development	Solid Waste	28,000
Emergency Alert Application	Solid Waste	893
New Phone System	Solid Waste	1,316
	Total Solid Waste Capital Projects	30,209
Storm Drain		
Basin J Expansion	Sewer Fund	125,000
Emergency Alert Application	Storm Drain Fund	595
	Total Storm Drain Capital Projects	125,595
Landscape and Lighting District		
Reconstruct/Renovate Mow Strips	Solid Waste	25,000
Emergency Alert Application	Solid Waste	595
New Phone System	Solid Waste	702
	Total L&L Capital Projects	26,297
Parks & Facilities		
Northwest Park	GF- Measure M/Grant	275,922
Multigenerational Center (Resiliency Center)	GF- Measure M/Grant	7,300,000
Police Station	GF- Measure M	100,000
Eastside Community Park (25 Acres-Hart Ranch)	GF- Measure M/Grants	12,830,408
Coleman Grand Stand Replacement & Paint	General Fund Reserves	65,000
Facility Repairs & Equip.	General Fund Reserves	38,000
Playground Repairs	General Fund Reserves	25,000
Contingency Kerman Veteran Plaza Park Restrooms Remodel	General Fund Reserves/Grant	205,200
Community Center Improvements	General Fund Reserves	70,000
City Hall Roof Replacement	General Fund Reserves	680,000
Annual Streets Lights Installation (1st Phase)	General Fund Reserves	22,992
	Total Parks & Other Facilities	21,612,522
Vehicle/Equipment Replacement		
TASER (25)	General Fund	21,370
Emergency Alert Application	General Fund	19,345
New Phone System	General Fund/Vehicle Fund	39,737
Fleet Management System	Vehicle and Equipment Fund	17,500
Alternative Fuel Vehicles	Vehicle and Equipment Fund	393,342
PD Fleet Vehicles	Vehicle and Equipment Fund	161,310
PW, Parks & Rec Fleet Vehicles	Vehicle and Equipment Fund	201,500
	Total Vehicles & Equipment	854,104
	Total Major Capital Expenditures	31,751,034
	Total Minor Capital Expenditures	390,762.90
	Total Capital Expenditures	\$32,141,797



PARKS, FACILITIES AND EQUIPMENT BUDGET

100 8000

						Audited	Audited	Budget	Estimated	
						2021-2022	2022-2023	2023-2024	Year- End	Budget
Description									2023-2024	2024-2025
Construction										
Facilities										
100	8000	600	03	07	Coleman Grand Stand Replacement & Paint	\$0	\$0	\$65,000	\$65,000	\$65,000
100	8000	600	03	09	Sr. Center Office Remodel	0	0	12,000	12,000	0
100	8000	600	03	12	Facility Repairs & Equip.	0	0	30,000	30,000	38,000
100	8000	600	03	13	Playground Repairs	0	8,872	20,000	20,000	25,000
100	8000	600	03	14	Light Tower	0	5,777	0	0	0
100	8000	600	03	16	Lighting for Range at WWTP	0	14,281	0	0	0
100	8000	600	03	28	Baseball Field Improvements	0	0	3,500	3,500	3,500
100	8000	600	03	40	Contingency Kerman Veteran Plaza Park Restrooms Remodel	0	0	30,200	30,200	30,200
100	8000	600	03	50	Park Facil. Repairs-Lions/Rotary/Plaza Park Rest. Demo	346	1,734	10,000	10,000	10,000
100	8000	600	03	69	Community Center Improvements	15,123	0	70,000	70,000	70,000
100	8000	600	03	75	Kerckhoff Pk Old Pool Building Demo/Garage Door Replacement	2,772	0	0	0	0
100	8000	600	03	78	City Hall Roof Replacement	0	0	0	0	680,000
100	8000	600	03	81	Electric Garage Door for Shop	0	0	4,000	4,000	0
100	8000	600	03	82	Public Works Facility Repairs	0	0	5,000	5,000	8,000
100	8000	600	03	83	Public Works Roof Replacement	0	0	0	15,056	0
100	8000	600	03	95	Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	0	653	30,000	45,427	0
100	8000	600	06	00	Annual Streets Lights Installation (1st Phase)	23,788	25,648	30,918	30,918	22,992
TOTAL FACILITIES						42,029	56,964	310,618	341,101	952,692
Equipment										
TOTAL EQUIPMENT						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$42,029	\$56,964	\$310,618	\$341,101	\$952,692
						Budget to Budget Increase/(Decrease)				642,075
						Percentage of Change				206.7%

Budget Highlights:



CDBG CONSTRUCTION BUDGET

CDBG CONSTRUCTION 120 8000

						Audited	Audited	Budget	Estimated	
Description						2021-2022	2022-2023	2023-2024	Year- End	Budget
									2023-2024	2024-2025
Expenditures:										
120	0000	600	03	55	Food Bank Program 2021	\$35,380	\$39,817	\$0	\$0	\$0
120	8000	600	03	58	Stanislaus Park - Design and Construction	7,054	0	0	0	0
120	8000	600	03	40	Kerman Plaza Park Veteran Park Improvements	0	0	170,000	170,000	175,000
TOTAL DEPARTMENT BUDGET						\$42,435	\$39,817	\$170,000	\$170,000	\$175,000
						Budget to Budget Increase/(Decrease)				5,000
						Percentage of Change				2.9%

Budget Highlights:



FACILITIES CONSTRUCTION BUDGET

FACILITIES CONSTRUCTION AND EQUIPMENT 140 8000

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
Construction										
140	8000	540	00	00	Lease Payment (PFA Bond)	\$14,764	\$21,412	\$50,549	\$50,549	\$50,540
140	8000	600	03	70	Animal Shelter	39,300	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE						54,064	21,412	50,549	50,549	50,540
Equipment										
140	8000	600	03	01	Capital Equipment-Upgrade Audio/Video Council Cham.	48,530	0	0	0	0
TOTAL CAPITAL EXPENDITURES						48,530	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$102,594	\$21,412	\$50,549	\$50,549	\$50,540
						Budget to Budget Increase/(Decrease)				(9)
						Percentage of Change				0.0%

Budget Highlights:



WATER CONSTRUCTION BUDGET

XX0 8000 (410, 520-540, 780)

Description					Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
WATER OPERATIONS									
FUND 410									
410	0000	250	03	00	Fixed Network Metering	\$50,000	\$50,000	\$50,000	\$50,000
410	0000	250	04	00	Pipeline /Service Replacement	50,000	50,000	50,000	50,000
410	8000	600	03	83	Public Works Roof Replacement	0	0	0	15,056
410	8000	600	04	00	Well No 14 Emergency Generator	0	0	580,368	580,368
410	8000	600	04	01	SGMAGrant Recharge Proj. Lions	0	3,347	0	175,175
410	8000	600	04	38	Water Storage Tanks Maintenance	3,782	0	26,000	26,000
410	8000	600	04	39	Water Meter Installation Project (City Facilities/Commercial)	75	360	383,000	383,000
410	8000	600	04	43	Fire Hydrant Replacements	2,575	7,637	25,000	25,000
410	8000	600	04	46	Well No 12 TCP/Uranium Mitigation	26,266	26,602	25,000	25,000
410	8000	600	04	47	Well No 14 Rehabilitation	0	136,575	0	13,312
410	8000	600	04	48	Well No 15 Rehabilitation	0	0	75,000	75,000
410	8000	600	04	49	Well No 10 Rehabilitation	0	0	0	11,420
TOTAL WATER OPERATIONS						132,698	274,520	1,214,368	1,429,331
FUND 780									
780	8000	600	03	38	Well No. 18 (DWSRF)	19,800	17,561	1,410,057	1,410,057
780	8000	600	04	00	CALOES-Well No 14 Emergency Generator	12,481	306,940	0	0
780	8000	600	04	01	SGMA Grant Recharge Proj. Lions	12,532	34,239	175,175	175,175
TOTAL STATE GRANT						44,813	358,740	1,585,232	1,585,232
WATER FRONT FOOTAGE									
FUND 520									
TOTAL WATER FRONT FOOTAGE						0	0	0	0
WATER OVERSIZE									
FUND 530									
TOTAL WATER OVERSIZE						0	0	0	0
WATER MAJOR FACILITIES									
FUND 540									
540	8000	600	03	38	Basin C Groundwater Recharge Project	0	7,585	70,000	70,000
540	8000	600	03	41	Well No 33 Test Well	0	0	50,000	50,000
540	8000	600	04	00	Well No 14 Emergency Generator	7,529	90,241	78,483	78,483
TOTAL WATER MAJOR FACILITIES						7,529	97,826	198,483	198,483
TOTAL DEPARTMENT BUDGET						\$185,041	\$731,086	\$2,998,083	\$3,213,046
Budget to Budget Increase/(Decrease)									(318,119)
Percentage of Change									-10.6%

Budget Highlights:

540	8000	600	03	38	Basin C Groundwater Recharge Project Expansion half coded to Measure M half coded to Water Major Facilities, necessary because of Hart Ranch Park construction
410	8000	600	04	47	Well will have to be pulled and inspected for repairs as needed



SEWER FACILITIES CONSTRUCTION BUDGET

XX0 8000 (420, 550-570)

					Audited	Audited	Budget	Estimated	Budget
					2021-2022	2022-2023	2023-2024	Year- End	2024-2025
Description								2023-2024	
SEWER OPERATIONS									
FUND 420									
420	0000	250	03	00	Fixed Network Metering	\$50,000	\$50,000	\$50,000	\$50,000
420	0000	250	04	00	Pipeline /Service Replacement	50,000	50,000	50,000	50,000
420	8000	600	03	06	Cap Improv - Scada Sys Upgrade	17,587	0	0	0
420	8000	600	03	21	WWTP Office Expansion	0	0	50,000	50,000
420	8000	600	03	23	WWTP Animal Shelter Demo/Shop Expansion	0	0	50,000	50,000
420	8000	600	03	24	Goldenrod Lift Station Rehabilitation	0	0	43,000	43,000
420	8000	600	03	25	T-8 Gorman Rupp Pump w/VFD	0	0	0	16,000
420	8000	600	03	30	HVAC Repair at WWTP Office	0	11,479	0	0
420	8000	600	03	59	WWTP Biolac Sludge Dredging/Hauling	0	0	220,000	220,000
420	8000	600	03	62	Goldenrod/CA Lift Station Pump	0	18,007	18,000	18,000
420	8000	600	03	63	WWTP Biolac System Rebuild	0	163,673	0	0
420	8000	600	03	65	Headworks Traveling Screen	148,783	0	0	0
420	8000	600	03	83	Public Works Roof Replacement	0	0	0	15,056
TOTAL SEWER OPERATIONS					266,371	293,159	481,000	496,056	259,000
FUND 780									
780	8000	600	03	53	CSWRF WWTP Impr. Planning Grant	53,602	80,371	78,835	78,835
TOTAL STATE GRANT					53,602	80,371	78,835	78,835	10,000
SEWER FRONT FOOTAGE									
FUND 550									
TOTAL SEWER FRONT FOOTAGE					0	0	0	0	0
SEWER OVERSIZE									
FUND 560									
TOTAL SEWER OVERSIZE					0	0	0	0	0
SEWER MAJOR FACILITIES									
FUND 570									
570	8000	700	17	00	Debt Service - SRF Loan Principal	125,000	125,000	125,000	125,000
TOTAL SEWER MAJOR FACILITIES					125,000	125,000	125,000	125,000	125,000
TOTAL DEPARTMENT BUDGET					\$444,973	\$498,530	\$684,835	\$699,891	\$394,000
Budget to Budget Increase/(Decrease)									(290,835)
Percentage of Change									-42.5%

Budget Highlights:



STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET

4X0 8000 (480-490)

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
STORM DRAIN BASIN ACQUISITION										
FUND 480										
480	8000	600	03	00	Tract No 5266 (Covington)	\$0	\$0	\$16,000	\$16,000	\$0
TOTAL STORM DRAIN ACQUISITION						0	0	16,000	16,000	0
STORM DRAIN FACILITIES										
FUND 490										
490	8000	600	03	17	Tract No. 5416-Covington Fee Credit Reimb.	2,763	0	0	0	0
490	8000	600	03	18	Tract No 5266 (Covington)	0	123,130	47,000	47,000	0
490	8000	600	03	20	Reimbursement CUP 03-05 (Sidhu)	0	0	14,000	14,000	0
490	8000	600	03	21	Tract No 5928 SFR (Covington)	0	0	30,000	30,000	0
490	8000	600	03	22	Tract No 5928 Walmart (Covington)	0	0	97,000	97,000	0
490	8000	600	03	26	Reimbursement Walmart	0	0	64,000	64,000	0
490	8000	600	03	28	Reimbursement - Mid Valley Expansion	0	0	0	0	14,000
490	8000	600	03	30	Reimbursement - Grocery Outlet	0	0	0	0	12,000
490	8000	600	03	32	Basin J Expansion	0	0	0	0	125,000
TOTAL STORM DRAIN CONSTRUCTION						2,763	123,130	252,000	252,000	151,000
TOTAL DEPARTMENT BUDGET						\$2,763	\$123,130	\$268,000	\$268,000	\$151,000
Budget to Budget Increase/(Decrease)										(117,000)
Percentage of Change										-43.7%

Budget Highlights:

490 8000 600 03 32 Basin J Expansion half coded to Measure M half coded to Storm Drain Major Facilities, necessary because of Hart Ranch Park construction
Note: Development Impact Fee reimbursements will be made based on actual fees collected. Current reimbursable balances are as follows:
 Basin Acquisition - \$95,090; Storm Drain Facilities - \$265,849



PARK ACQUISITION AND CONSTRUCTION BUDGET

5x0 8000 (580-590)

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
FUND 580 - PARK DEVELOPMENT										
580	4058	510	10	04	Northwest Park Phase I Improvements	\$11,513	\$64,514	\$0	\$0	\$0
580	8000	540	00	00	Lease Payment (PFA Bond)	5,844	8,475	20,007	20,007	20,004
580	8000	600	03	58	Stanislaus Park Design & Construction	161,569	0	0	0	0
580	8000	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	147,375	145,091	141,423	142,053	139,083
TOTAL ACQUISITIONS						326,300	218,079	161,430	162,060	159,086
FUND 590 - PARK DEVELOPMENT-QUIMBY										
590	8000	540	00	00	Lease Payment (PFA Bond)	5,844	8,475	20,007	20,007	20,004
TOTAL PARK DEVELOPMENT						5,844	8,475	20,007	20,007	20,004
TOTAL DEPARTMENT BUDGET						\$332,144	\$226,554	\$181,437	\$182,067	\$179,090
Budget to Budget Increase/(Decrease)										(2,347)
Percentage of Change										-1.3%

Budget Highlights:

- Annual Bond Lease Payment Breakdown is located in the PFA Budget.
- 58080006000373Giacolini annual payment, ends FY 2024/2025 & DIF portion of Eastside Community Park (Hart Ranch)



PARK/FACILITIES CONSTRUCTION GRANTS

780 8000

					Description	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
					Construction					
780	8000	600	03	04	Northwest Park Phase I Improvements	\$7,582	\$8,991	\$187,422	\$187,422	\$187,422
780	8000	600	03	71	Resiliency Center	0	0	0	0	7,250,000
780	8000	600	03	72	Police Station	0	0	0	3,000,000	0
780	8000	600	03	73	Land Water Conservation Fund (LWCF)-Hart Ranch Park	0	0	2,500,000	2,500,000	2,500,000
780	8000	600	04	73	California Natural Resources Agency(CNRA) -Hart Ranch Park	0	0	2,003,695	2,003,695	2,003,695
780	8000	600	05	73	Specified Grant Funds - Senator Caballero Earmark	0	0	0	0	1,000,000
TOTAL CONSTRUCTION						7,582	8,991	4,691,117	7,691,117	12,941,117
TOTAL DEPARTMENT BUDGET						\$7,582	\$8,991	\$4,691,117	\$7,691,117	\$12,941,117
Budget to Budget Increase/(Decrease)										8,250,000
Percentage of Change										175.9%

Budget Highlights:

The State of California awarded \$4.5 M on grants funding towards the Hart Ranch Park (Eastside Community Park - 25 Acres park). Measure M and DIF will cover the remaining total cost of the project.



STREET CONSTRUCTION BUDGET

XX0 8000 (810, 830, 870-930-950)

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
CITY PROJECTS										
GAS TAX 2105 (810)										
810	8000	600	03	37	High Visibility Crosswalk Striping	\$0	\$0	\$80,000	\$80,000	\$90,000
GAS TAX 2107 (830)										
ARTICLE VIII (870)										
870	8000	600	03	18	2022 Concrete Repair Project	0	0	0	0	40,000
870	8000	600	03	35	Median Landscaping Renovation-Phase I	14,970	36,980	75,000	75,000	0
870	8000	600	03	48	Street Sealing Project(19/20), (21/22) (22/23)	17,523	14,610	600,000	600,000	561,561
870	8000	600	03	49	Street Sealing Project (24/25)	0	0	0	0	435,000
870	8000	600	03	66	FY21/22 & 22/23 Street Rehabilitation Project - Various Street	0	0	520,871	520,871	0
870	8000	600	03	83	FY22/23 Street Rehabilitation Project - Various Streets	0	0	0	0	0
870	8000	600	03	84	Street Sealing Project(23/24)	0	0	32,000	32,000	0
870	8000	600	03	89	FY 23/24 Street Rehabilitation Project - Various Streets	0	0	64,000	64,000	0
870	8000	600	03	95	FY 24/25 Street Rehabilitation Project - Various Streets	0	0	0	0	601,629
870	8000	600	06	00	Annual Streets Lights Installation (1st Phase)	0	0	0	0	37,008
TOTAL CITY PROJECTS						\$32,492	\$51,590	\$1,371,871	\$1,371,871	\$1,765,198
LOCAL MATCH FOR STATE & FEDERAL PROJECTS										
GAS TAX 2105 (810)										
810	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	0	0	0	0	0
GAS TAX 2106 (820)										
GAS TAX 2107 (830)										
830	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	716	23,553	27,178	27,178	0
830	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	1,013	215,271	10,782	18,000	0
ARTICLE VIII (870)										
870	8000	600	03	62	RSTP - Vineland Ave Widening (North) (025)	75	0	51,475	51,475	38,900
870	8000	600	03	64	CMAQ - California Ave Sidewalk 9th to Vineland	0	1,306	2,375	2,375	30,126
870	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	135,135	0	0	0	0
870	8000	600	03	79	Street Overlay Project FY19/20	0	0	0	0	0
870	8000	600	03	82	STBG - Kearney Blvd.Reh.Park-Del Norte	424	143,775	130,762	130,762	0
870	8000	600	03	85	Siskiyou Ave Rehab 180/Kearney	0	3,859	35,149	35,149	230,162
870	8000	600	03	86	Goldenrod Ave Rehab Kearney/RR	0	3,421	33,686	33,686	319,982
870	8000	600	03	87	HSIP Kearney Blvd Ped Crossing Improvements	0	0	800	800	26,920
870	8000	600	03	90	Siskiyou Rehab - Kearney to California	0	0	0	0	7,685
870	8000	600	03	91	Kearney Rehab - 16th to Goldenrod	0	0	0	0	4,244
870	8000	600	03	92	Goldenrod Rehab - Stanislaus to Kearney	0	0	0	0	5,850
870	8000	600	03	93	Kenneth Street Improvements	0	0	0	0	42,052
870	8000	600	03	94	San Joaquin and Park Raised Crosswalk	0	0	0	0	74,870
MAJOR STREET SIGNALS (920)										
920	8000	600	03	00	Reimbursement - Wal-Mart	0	77,327	28,000	28,000	0
TOTAL LOCAL MATCH						\$137,364	\$468,511	\$320,207	\$327,425	\$780,791

Budget Highlights:

870	8000	600	03	18	1st Street and 180 concrete repairs
810	8000	600	03	37	Madera Ave, B Street and Sunset Avenue



STREET CONSTRUCTION BUDGET (Cont.)

Description						Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Estimated Year- End 2023-2024	Budget 2024-2025
STATE & FEDERAL PROJECTS										
FEDERAL PROJECTS (890)										
780	8000	600	03	17	Kerman ST ADA Transition Plan	\$3,228	\$797	\$215,772	\$215,772	198,307
890	8000	600	00	01	COVID 19- CARES ACT /ARPA	0	16,380	0	0	0
890	8000	600	03	62	RSTP Vineland Ave. Widening (North) (025)	0	0	348,115	348,115	272,600
890	8000	600	03	64	CMAQ - California Ave Sidewalk 9th to Vineland	0	7,802	18,340	18,340	198,926
890	8000	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	0	0	3,655,780	3,655,780	3,655,780
890	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	508,711	0	0	0	0
890	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	5,525	110,515	100,110	100,110	0
890	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	7,822	434,175	20,580	35,600	0
890	8000	600	03	82	STBG - Kearney Blvd.Reh.Park-Del Norte	3,271	238,780	206,602	206,602	0
890	8000	600	03	85	Siskiyou Ave Rehab 180/Kearney	0	27,506	271,294	271,294	780,588
890	8000	600	03	86	Goldenrod Ave Rehab Kearney/RR	0	24,125	182,826	182,826	526,818
890	8000	600	03	87	HSIP Kearney Blvd Ped Crossing Improvements	0	0	7,200	7,200	248,400
890	8000	600	03	90	Siskiyou Rehab - Kearney to California	0	0	0	0	59,315
890	8000	600	03	91	Kearney Rehab - 16th to Goldenrod	0	0	0	0	32,756
890	8000	600	03	92	Goldenrod Rehab - Stanislaus to Kearney	0	0	0	0	45,150
MAJOR STREETS (910)										
910	8000	600	03	00	Reimbursement - Tract No. 5348-Cambridge	51,742	236,214	0	0	0
910	8000	600	03	02	Reimbursement - Tract No. 5191/5266 (Covington)	97,660	0	0	0	0
910	8000	600	03	04	Reimbursement - Walmart (Covington)	0	0	39,000	39,000	0
910	8000	600	03	05	Reimbursement - Walmart	0	0	39,000	39,000	0
TRAFFIC SIGNAL (920)										
MAJOR STREET RAILROAD (930)										
930	8000	600	03	00	Reimbursement - OMNI (Wal-Mart)	250,000	60,076	46,000	46,000	0
930	8000	600	03	01	Goldenrod Railroad Crossing Improvements	31,421	0	0	0	0
930	8000	600	03	02	Reimbursement - Tract 6293 (Crown)	0	0	0	0	300,000
OUTSIDE TRAVEL LANE (940)										
940	8000	600	03	00	Reimbursement - Wal-Mart	9,769	36,982	9,000	9,000	0
940	8000	600	03	01	Reimbursement - Wal-Mart (Covington)	9,769	36,982	9,000	9,000	0
HUT 2103 (950)										
950	8000	600	03	48	Street Sealing Project(19/20), (21/22) (22/23)	0	0	209,500	209,500	233,984
SB1 RRMA (960)										
960	8000	600	03	66	FY21/22 Street Rehabilitation Project - Various Streets	12,302	47,158	900,000	900,000	0
960	8000	600	03	95	FY 24/25 Street Rehabilitation Project - Various Streets	0	0	0	0	700,000
TOTAL DIF/STATE & FEDERAL PROJECTS						572,280	907,238	6,136,119	6,151,139	6,952,624
TOTAL REIMBURSEMENTS						418,940	447,581	170,000	170,000	300,000
TOTAL DEPARTMENT BUDGET						\$1,161,076	\$1,797,593	\$7,970,197	\$7,992,435	\$9,798,612
Budget to Budget Increase/(Decrease)										1,828,415
Percentage of Change										22.9%

Budget Highlights:

- 890 8000 600 03 73 Using ARPA funds
- 930 8000 600 03 02 City deposit into escrow account due at 50th final inspection or 40th escrow closing per reimbursement agreement with Crown homes.
- Note:** Development Impact Fee reimbursements will be made based on the actual fees collected. Current reimbursable balances are as follows:
Major Street - \$429,726; Traffic Signal - \$536,090; Railroad Crossing - \$78,600; Outside Travel Lane - \$298,762.



EMPLOYEE INFORMATION



EMPLOYEE BENEFITS

With the exception of wages and salaries, employee benefits are the primary tools by which the City attracts and retains qualified personnel. The City provides a variety of benefit packages to their employees.

Personnel expenditures include employee benefits such as pension and health benefits (medical, dental, vision, life and long-term disability) for current full-time City employees. Total benefits for Fiscal Year 2024/2025 is projected at \$2,673,305.

There is an overall net increase of 14.84% in personnel benefits in Fiscal Year 2024/2025 compared to the Fiscal Year 2023/2024.

PENSION COSTS

CalPERS annually prepares an actuarial analysis to determine the City's pension liability and annual required contribution for miscellaneous and safety employees. The current safety formula is 2% for each year worked, with eligibility beginning at 55 years of age (2% at 55). The current miscellaneous formula is 2% for each year worked, with eligibility beginning at 60 years of age (2% at 60). Both safety and miscellaneous employee's retirement calculation is based on the highest three years of earnings. Effective July 1, 2012, the City reached an agreement with both the Kerman Public Safety Employees Association (KPSEA) and Kerman Miscellaneous Employee Association (KMEA) for employees to contribute 3% of the total 7% employee contribution; the City currently contributes 4%. The agreement also states employees hired on or after July 1, 2012 will contribute the full 7% employee contribution if they are a classic CalPERS member.

On January 1, 2013, the State of California Public Employee's Pension Reform Act (PEPRA) went into effect. By law, a new employee who has not had prior CalPERS membership and is hired on January 1, 2013 and beyond will have a retirement benefit of 2% at 57 (safety) or 2% at 62 (miscellaneous) and the employee must pay the full employee contribution amount of 7.87% for the miscellaneous group and 11.05% for safety as of July 1, 2024. The short-term savings from the pension reform is minimal because the City of Kerman's retirement plans for both safety and miscellaneous are at the lowest benefit plan CalPERS offers (2% @ 55 and 2% @ 60).

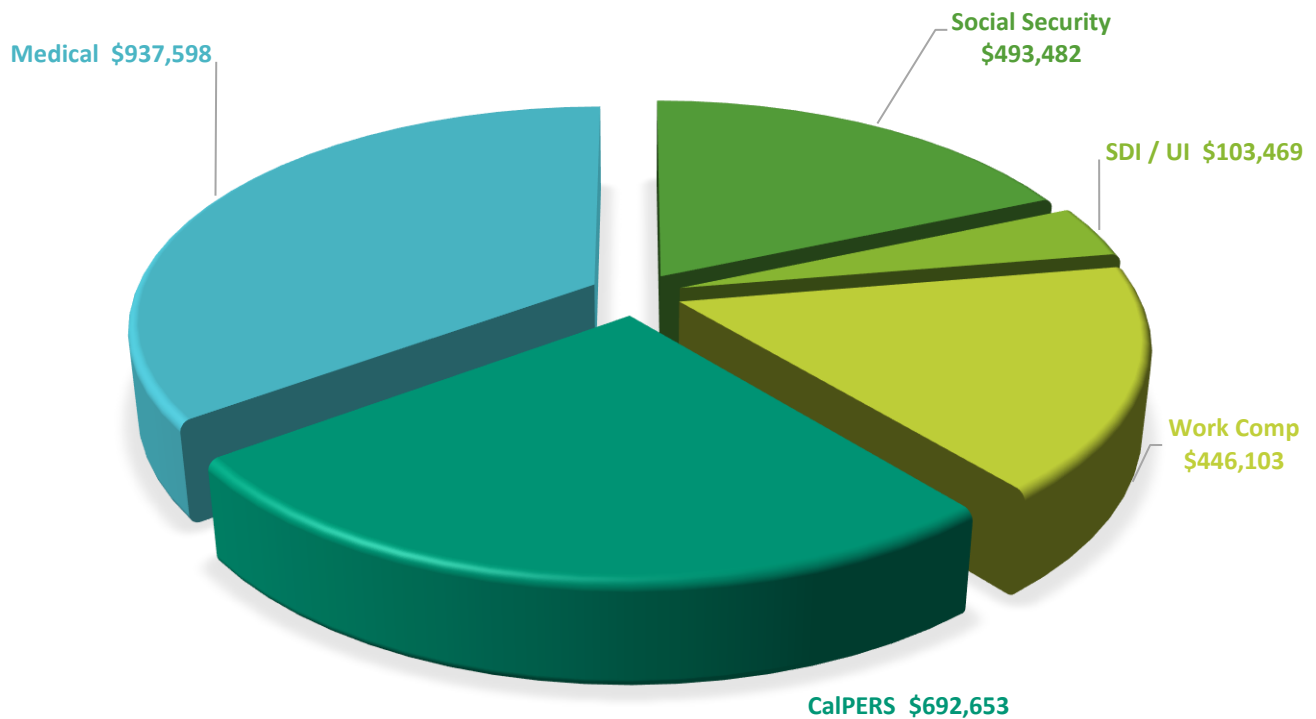
CalPERS has made a couple of changes. The first change addressed rate stabilization and the second action addressed an adjustment to mortality tables because members are living longer than initially estimated. These changes will affect the City's employer contribution rates by ramping rates up for five years; stabilizing rates at that level for ten years and then a five-year ramp down. CalPERS employer contributions Fiscal Year 2024/2025 for the miscellaneous group is at 10.10% plus the contracted 4% for a total of 14.10% and Safety at 16.45% plus the contracted 4% for a total of 20.45%. Beginning in Fiscal Year, 2015/2016, CalPERS began collecting mandatory employer contributions towards the City's unfunded liability. The initial total contribution in FY 2016 was \$70,903, subsequently in FY 2017 was \$90,127 with an increase of 27%; FY 2018 showed a 33% increase; FY 2019 a 39% increase, FY 2020 a 36% increase, FY 2021 an 18% increase, FY 2022 an increase of 22%, FY 2023 an 18% increase and for FY 2024 there was a 7% decrease because both of the PEPRA plans were fully funded. For Fiscal Year 2024/2025 the total unfunded liability payment is \$450,037, which is \$95,074 more than Fiscal Year 2023/2024.



HEALTHCARE

The City's healthcare renews annually on July 1st. Employee's healthcare costs are paid 100% by the City, and dependent coverage is paid at 70%. Annually the healthcare broker for the City solicits quotes from other carriers and compares those findings against the City's current plan. For Fiscal Year 2024/2025 the City elected to continue with the same health care provider as last Fiscal Year 2023/2024.

FISCAL YEAR 2024/2025 PERSONNEL BENEFITS



POSITION ALLOCATION BY DEPARTMENT

(Full Time Employees)

	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Adopted Budget 2024-2025	2024-2025 Change
Management Services					
City Manager	1.00	1.00	1.00	1.00	0.00
Executive Assistant to City Manager/City Clerk	1.00	1.00	1.00	1.00	0.00
Human Resource Officer	1.00	1.00	1.00	1.00	0.00
Human Resource Specialist	1.00	1.00	1.00	1.00	0.00
*Human Resource Technician	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	0.00
Total Management Services	4.00	4.00	5.00	5.00	0.00
Administrative Services					
Finance Director	1.00	1.00	1.00	1.00	0.00
Senior Accountant	1.00	0.00	0.00	1.00	1.00
Junior Accountant	0.00	2.00	2.00	1.00	-1.00
Account Clerk II	2.00	2.00	2.00	2.00	0.00
Account Clerk I	1.00	1.00	2.00	2.00	0.00
Total Administrative Services	5.00	6.00	7.00	7.00	0.00
Community Services					
Community Services Director	1.00	1.00	1.00	1.00	0.00
Buildings & Facility Supervisor	1.00	1.00	1.00	1.00	0.00
*Recreation Supervisor	1.00	0.00	0.00	0.00	0.00
Recreation Coordinator	0.00	2.00	2.00	2.00	0.00
*Parks Maintenance Specialist	0.00	1.00	0.00	0.00	0.00
Parks Maintenance Technician	1.00	1.00	1.00	1.00	0.00
Parks Maintenance Worker	2.00	2.00	3.00	3.00	0.00
Senior Services Coordinator	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Total Community Services	8.00	10.00	10.00	10.00	0.00



POSITION ALLOCATION BY DEPARTMENT (Cont.)

	Audited 2021-2022	Audited 2022-2023	Adopted 2023-2024	Adopted Budget 2024-2025	2024-2025 Change
Community Development					
Community Development Director	1.00	1.00	1.00	1.00	0.00
*Associate Planner	1.00	0.00	0.00	0.00	0.00
*Community Development Coordinator	0.00	0.00	0.00	0.00	0.00
*Building Official	0.00	0.00	0.00	0.00	0.00
Code Enforcement Official	0.00	0.00	1.00	1.00	0.00
Assistant Planner	0.00	1.00	1.00	1.00	0.00
Permit Tech II	0.00	0.00	0.00	0.00	0.00
Permit Tech I	2.00	1.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Total Community Development	4.00	3.00	3.00	5.00	2.00
Police**					
Chief of Police	1.00	1.00	1.00	1.00	0.00
Lieutenant	1.00	1.00	1.00	1.00	0.00
Sergeant	4.00	4.00	5.00	4.00	-1.00
*Corporal	0.00	0.00	0.00	0.00	0.00
Police Officer	20.00	20.00	20.00	20.00	0.00
Records Manager	1.00	1.00	1.00	1.00	0.00
Records Clerk	1.00	1.00	1.00	2.00	1.00
Comm. Service Officer	1.00	2.00	3.00	4.00	1.00
Animal Control	1.00	1.00	1.00	1.00	0.00
*Animal Shelter Attendant	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Total Police	32.00	32.00	34.00	35.00	1.00
Public Works					
Director of Public Works	1.00	1.00	1.00	1.00	0.00
PW Operations Coordinator	1.00	1.00	1.00	1.00	0.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00	0.00
Fleet Mechanic II	0.00	0.00	0.00	1.00	1.00
Fleet Mechanic I	1.00	1.00	1.00	0.00	-1.00
PW Lead Supervisor	2.00	2.00	2.00	2.00	0.00
*PW Maintenance Worker III- Specialist	1.00	0.00	0.00	0.00	0.00
PW Maintenance Worker II	0.00	1.00	4.00	6.00	2.00
PW Maintenance Worker I	7.00	8.00	6.00	5.00	-1.00
Water Conservation Specialist	1.00	1.00	1.00	0.00	-1.00
*Water Distribution/Waste Water Mgr.	1.00	0.00	0.00	0.00	0.00
WWTP Lead Supervisor	0.00	1.00	1.00	1.00	0.00
WWTP Water Operator Grade II	2.00	2.00	1.00	1.00	0.00
WWTP Water Operator Grade I	0.00	1.00	2.00	2.00	0.00
*WWTP Maintenance Worker III- Specialist	1.00	1.00	0.00	0.00	0.00
*WWTP Maintenance Worker II	1.00	1.00	0.00	0.00	0.00
WWTP Maintenance Worker I	1.00	0.00	1.00	2.00	1.00
Administrative Assistant	1.00	1.00	1.00	2.00	1.00
Building Permit Clerk	0.00	1.00	1.00	0.00	-1.00
Admin Analyst	0.00	0.00	0.00	1.00	1.00
Total Public Works	22.00	24.00	24.00	26.00	2.00

*Positions are vacant and not included in the current budget

**Police Department uses Level I & II contract reserves to augment staffing levels throughout the year.



City of Kerman

[illegible]

SUPPLEMENTAL INFORMATION

BUDGET AND FISCAL POLICIES

FINANCIAL PLAN PURPOSE AND ORGANIZATION

Objectives - Through its budget, the City will link resources with results by:

- ❖ Identifying community needs for essential services
- ❖ Organizing the programs required to provide these essential services
- ❖ Establishing program policies and goals, which define the nature and level of program services required
- ❖ Identifying activities performed in delivering program services
- ❖ Proposing objectives for improving the delivery of program services
- ❖ Identifying and appropriating the resources required to perform program activities and accomplish program objectives
- ❖ Setting standards to measure and evaluate the:
 - ❖ Output of program activities
 - ❖ Accomplishment of program objectives
 - ❖ Expenditure of program appropriations

Annual Budget - The City of Kerman prepares and follows a one-year budget, which is prepared for each fiscal year beginning July 1 and ending on June 30.

Mid-Year Budget Reviews - The Council will formally review the City's fiscal condition and amend appropriations, if necessary, six months after the beginning of each fiscal year.

Balanced Budget - The City will maintain a balanced budget. This means that:

- ❖ Operating revenues must fully cover operating expenditures, including debt service
- ❖ Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels. For the general and enterprise funds, this level has been established at 20% of operating expenditures. Under this policy, it is acceptable for total expenditures to exceed revenues in a given year so long as the beginning fund balances are used solely to fund capital improvement plan projects or other "one-time" non-recurring expenditures.

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

Annual Reporting -The City will prepare annual financial statements as follows:

- ❖ The City will contract for an annual audit by a qualified independent certified public accountant
- ❖ The City will strive for an unqualified auditors' opinion
- ❖ The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the CSMFO's Award for Excellence in Budgeting program and the GFOA Distinguished Budget Presentation Outline
- ❖ The City will issue audited financial statements within 180 days after year-end

Interim Reporting - The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes online access to the City's financial management system by City staff, monthly reports to program managers, formal quarterly reports to the Council and Department Heads, mid-year budget reviews and interim annual reports.

Budget Administration - The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

GENERAL REVENUE MANAGEMENT

Diversified and Stable Base - The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

Long-Range Focus - To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

Current Revenues for Current Uses - The City will fund all current expenditures with current revenues and avoid procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt.

ENTERPRISE FUND FEES AND RATES

Water, Sewer and Storm Drain - The City will set fees and rates at levels which fully cover the total direct and indirect costs (including operations, capital outlay and debt service) of the following enterprise programs: water, sewer and storm drain.

APPROPRIATIONS LIMITATION

The Council will annually adopt a resolution establishing the City's appropriations limit calculated by Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code and any other voter-approved amendments or State legislation that affect the City's appropriations limit.

FUND BALANCE AND RESERVES

Minimum Fund and Working Capital Balances - The City will maintain a minimum fund balance of at least 20% of operating expenditures in the General Fund and a minimum working capital balance of 20% of operating expenditures in the enterprise funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

- ❖ Economic uncertainties, local disasters and other financial hardships or downturns in the local or national economy
- ❖ Contingencies for unseen operating or capital needs
- ❖ Cash flow requirements

Future Capital Project Designations - The Council may designate specific fund balance levels for the future development of capital projects that it has determined to be in the best long-term interests of the City.

Other Designations and Reserves - In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year, debt service reserve requirements, reserves for encumbrances and other reserves or designations required by contractual obligations, state law or generally accepted accounting principles.

CAPITAL IMPROVEMENT MANAGEMENT

CIP Projects: \$15,000 or More - Construction projects and equipment purchases which cost \$15,000 or more will be included in the Capital Improvement Plan (CIP). Minor capital outlays of less than \$15,000 will be included with the operating program budgets.

CIP Purpose - The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a four-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure and capital facility projects that significantly expand or add to the City's existing fixed assets.

CAPITAL FINANCING AND DEBT MANAGEMENT

Capital Financing - The City will consider the use of debt financing only for one-time capital improvement projects and only under the following circumstances:

- ❖ When the project's useful life will exceed the term of the financing
- ❖ When project revenues or specific resources will be sufficient to service the long-term debt
- ❖ Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation
- ❖ Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility
- ❖ Development Impact Fees should be created and implemented accordingly at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities

DEBT MANAGEMENT

The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.

Internal feasibility analysis will be prepared for each long-term financing which analyzes the impact of current and future budgets for debt service and operations.

This analysis will also address the reliability of revenues to support debt service.

The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of unusual or complex financing or security structure.

The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.

The City will monitor all forms of debt annually and report concerns and remedies, if needed, to the Council.

The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.

The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

DEBT CAPACITY

General Purpose Debt Capacity - The City will carefully monitor its levels of general-purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:

- ❖ Funds borrowed for a project today are not available to fund other projects tomorrow
- ❖ Funds committed for debt repayment today are not available to fund operations in the future

In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues and in no case should they exceed 15%. Additionally, the direct debt will not exceed 2% of assessed valuation and no more than 60% of capital improvement outlays will be funded from long-term financings.

Enterprise Fund Debt Capacity - The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and then returning with the results of this evaluation and recommending approval of appropriate rates for these funds.

GANN REVENUE LIMIT

November 1979, the voters of the State of California approved Proposition 4, commonly known as the “Gann Initiative.” The Proposition created Article XIII B of the State Constitution, placing certain limits on the amount of revenue that can be appropriated each fiscal year.

The limit is based on actual appropriations during the 1978/79 Fiscal Year. Only revenues that are “Proceeds of Taxes” are subject to the limit. The limit is recalculated each Fiscal Year based on certain inflation and population growth factors. Proceeds of taxes can be spent on several types of appropriations that do not count against the limit, including voter-approved debt, the costs of complying with court orders and Federal mandates and expenditures for qualified capital outlays.

For Fiscal Year 2024/2025 the City’s appropriation limit is \$24,437,956; the GANN Revenue table identifies the City’s legal appropriations limit as required by Proposition 4.

BASIS FOR ACCOUNTING/BASIS OF BUDGETING

The budgets of governmental funds (General Fund, Special Revenue Funds and Capital Projects Funds) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available and expenditures are recorded when the related liability is incurred, except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty days after fiscal year-end).

Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred. The fund types used by the City are as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital costs which are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Capital Projects Funds - Capital Projects Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds - Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis, including depreciation.

COST ALLOCATIONS

The City of Kerman uses cost allocation methods for much of its accounting for expenditures. Employee's personnel costs are allocated to different funds and/or departments based on the estimated hours that they spend working in the respective funds or departments. Costs related to the Internal Service Funds are also allocated. For vehicles under the Internal Service Fund, costs are allocated to the departments in which the employees utilizing the vehicles work based on per-mile maintenance costs and on the purchase and replacement costs of the vehicles. The costs related to technology under the Internal Service Fund are allocated to departments based on the cost to purchase, maintain and replace the technology equipment that is assigned to employees.

GLOSSARY

ADOPTED OPERATING BUDGET: The official budget as approved by the City Council at the start of each fiscal year.

APPROPRIATION: A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expensed.

BENEFITS: These include retirement/pension, health, life and disability insurance, worker's compensation, vacation, administrative leave, medical and special leave of absence.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period (a single fiscal year for the City) and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the proposed budget presented by the City Manager to the City Council.

CAPITAL PROJECTS FUND: In governmental accounting, a fund that accounts for financial resources to be used for the acquisition or construction of capital facilities. The total cost of a capital project is accumulated in a single expenditure program which accumulates until the project is completed, at which time the program ceases to exist.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the assessment of long-term needs. It sets forth each project in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL IMPROVEMENT PROJECT: The budget unit that groups all activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition and project management costs related to such facilities and improvements.

CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT): Federal Grant Funds distributed from the U.S. Department of Housing and Urban Development that are passed through to the City from Fresno County.

DEBT SERVICE FUND: A fund established for the payment of interest and principal on all debt other than payables exclusively from special assessments.

DEPARTMENT: A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

ENTERPRISE FUNDS: Enterprise Funds account for City operations that are financed and operated in a manner similar to a private enterprise. Costs of provided service to the public are covered by user charges, grant funds and impact fees.

EXPENDITURES: Decreases in net financial resources; expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position, the results of the operations and adopts a budget for the coming year. The City of Kerman's Fiscal Year is from July 1 to June 30.

FUND: A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities of attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: Is an accumulation of revenues minus expenditures. Each fund maintained by the City has a fund balance. Fund balance can be used in future years for purposes determined by City Council.

GENERAL FUND: The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and other costs which are not paid through other funds.

INTERNAL SERVICE FUND: The Internal Service Fund is used to finance and account for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services are rendered.

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

PRELIMINARY BUDGET: A budget in its preliminary preparation stage prior to review and formulation by the City Council. In the preliminary stage, a budget forecasting current costs into the future and new or modified spending proposals for the future.

PROGRAM BUDGET: A budget organized by programs; a program used in this application is a group of related activities, projects and services which are similar in purpose; the expenditure focus of a program budget is related to the nature of work and services performed.

PROPOSED BUDGET: The budget as formulated and proposed by the City Manager; it is submitted to the City Council for review and approval.

REDEVELOPMENT: The planning, development, re-planning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of a survey area, and the provision of such residential, commercial, industrial, public or other structures or spaces as may be appropriate or necessary in the interest of the general welfare, including recreational and other facilities incidental or appurtenant to them.

RESOLUTION: A special or temporary order of a legislative body requiring less formality than an ordinance.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

REVENUE: Money that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SALARIES AND BENEFITS: Compensation paid to or on behalf of City employees for salaries and wages and overtime. Benefits include retirement/pension, health, and life.

ACRONYMS AND ABBREVIATIONS

ACT – Adult Compliance Team
ARRA – American Recovery Reinvestment Act
BOD – Biochemical Oxygen Demand
CAR – California Association of Realtors
CDBG –Community Development Block Grant
CIP – Capital Improvement Project
CMAQ – Congestion Mitigation and Air Quality
CNG – Compressed Natural Gas
COG – Council of Governments
COPS – Community Oriented Policing Services
CSMFO – California Society of Municipal Finance Officers
DIF – Development Impact Fees
DOJ – Department of Justice
DWR – Department of Water Resources
EDC – Economic Development Corporation
FAACT – Future Advocates for Agriculture Concerned about Tomorrow
FID – Fresno Irrigation District
FTE – Full Time Equivalent
GFOA – Government Finance Officers Association
GREAT – Gang Resistance Education and Training
HMI – Housing Market Index
IRWM – Integrated Regional Water Management
KMEA – Kerman Miscellaneous Employees Association
KPSEA – Kerman Public Safety Employees Association
KUSD – Kerman Unified School District
L&LMD – Landscape and Lighting Maintenance District
LAO – Legislative Analyst Office
MOU – Memorandum of Understanding
OH Fees – Overhead Fees
O & M – Operational and Maintenance Expense
PD – Police Department
PEPRA – Public Employee’s Pension Reform Act
PERS – Public Employees Retirement System
PFA – Public Financing Authority
PPA – Power Purchase Agreement
PW – Public Works
RDA – Redevelopment Agency
RR – Railroad
RSTP – Regional Surface Transportation Program
SA –Successor Agency
SCADA – Supervisory Control and Data Acquisition
SD – Storm Drainage
SIG – Signals
SLESF – Supplemental Law Enforcement Services funds
SOI – Sphere of Influence
SRF – State Revolving Fund



SRO – School Resource Officer
STR – Streets
SWOT – Strengths, Weaknesses, Opportunities and Threat
SWR – Sewer
TDA –Transportation Development Account
TCR – Traffic Congestion Relief
WTR –Water
WWTP – Wastewater Treatment Plant



THIS PAGE IS INTENTIONALLY LEFT BLANK



PUBLIC FINANCE AUTHORITY



PUBLIC FINANCE AUTHORITY OVERVIEW

The Kerman Public Financing Authority (PFA) was established in 2007 through a Joint Exercise of Powers Agreement between the City of Kerman and the Agency. The formation of the joint powers authority was approved by the City Council, who is also designated as the Board of Directors for the PFA.

The purpose of the PFA 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 improvement projects for the City and the Agency. The City set up the PFA to act as a financing/lending type institution only.

In October 2007, the PFA issued the 2007 Lease Revenue Bonds in the amount of \$3,930,000. The 2007 Lease Revenue principal payments are made each October 1 beginning in 2008 through 2037. Interest is to be paid semi-annually on April 1 and October 1 through 2037. The interest rates range from 3.5% to 4.75%.

In September 2020, the Kerman Public Financing Authority refinanced the 2007 Bond achieving a reduction on interest rate from 4.75% to 2.31% with the same lease terms. The 2020 Lease Revenue Bond amounts to \$3,041,000. The principal payments are made on October 1st beginning in 2022 and ending in 2037. The interest is to be paid semi-annually on April 1st and October 1st through 2037. The outstanding balance as of June 30, 2023 is \$3,009,000.



PUBLIC FINANCE AUTHORITY REVENUE

Public Financing Authority (PFA) Revenue Summary 130 0000

						Audited	Audited	Adopted	Estimated	Budget
Description						2021/2022	2022/2023	2023/2024	Year/ End	2024/2025
130	0000	361	02	00	Lease Income	\$70,247	\$101,878	\$240,510	\$240,510	\$240,467
						\$70,247	\$101,878	\$240,510	\$240,510	\$240,467

Budget Highlights:

Lease Income is collected from various City funds to service their portion of the debt. The breakdown of those cost allocations can be seen on PFA Annual Lease Payment. In September 10 ,2020 the City of Kerman refinanced the 2007 Lease Revenue Bonds and entered into a new lease agreement with the Kerman Public Finance Authority (PFA) for the amount of \$3,041,000. With the refinance the City of Kerman was able to generate some savings by reducing the interest rate. The principal payments are made every October 1, beginning in 2022 and terminating in 2037. Interest is paid semi-annually each April and October, the new interest rate is 2.31%



PUBLIC FINANCE AUTHORITY ANNUAL LEASE PAYMENT

ANNUAL BOND LEASE PAYMENT BREAKDOWN

Fund	City Hall Expansion		Community Park		Bruno Property		Total
	Total Project	\$2,457,413	Total Project	\$583,587	Total Project	0	3,041,000
		80.81%		19.19%		0.00%	
General Fund	12.5%	24,290			100%	0	24,290
Facilities	30%	58,296.02					58,296
Parks			50%	23,074			23,074
Quimby			50%	23,074			23,074
Water	25%	48,580.02					48,580
Sewer	20%	38,864.01					38,864
Solid Waste	10%	19,432.01					19,432
Storm Drain	1%	1,943					1,943
LL&MD	1.5%	2,915					2,915
		\$194,320		\$46,147		\$0	\$240,467

FY 24/25

Payment \$240,467

Allocations:

City Hall 194,320

Comm Park 46,147

Bruno Prop. 0

240,467



PUBLIC FINANCE AUTHORITY BUDGET

PUBLIC FINANCING AUTHORITY

Description						Audited 2021/2022	Audited 2022/2023	Adopted 2023/2024	Estimated Year- End	Budget 2024/2025
Acquisition										
130	8000	600	01	96	Community Park	\$0	\$0	\$0	\$0	\$0
Sub-Total						0	0	0	0	0
Maintenance and Operations										
130	5005	510	10	00	Professional Services-Admin Fee	0	0	0	0	0
Sub-Total						75,607	1,500	1,500	0	0
Debt Service										
130	5005	700	01	00	Debt Service - Principal	0	32,000	173,000	173,000	177,000
130	5005	700	02	00	Debt Service - Interest	70,247	69,878	67,510	67,510	63,467
Sub-Total						70,247	101,878	240,510	240,510	240,467
Total Expenditures						\$145,854	\$101,878	\$240,510	\$240,510	\$240,467

Budget Highlights:

Bond 2007 was refinanced in FY 20/21, therefore through the financial transaction the debt was paid off with the issued funds of 2020 Revenue Bond



RESOLUTION ADOPTING PFA BUDGET

RESOLUTION PFA NO. 24-01

RESOLUTION OF THE KERMAN PUBLIC FINANCING AUTHORITY ADOPTING THE FISCAL YEAR 2024/2025 BUDGET

The Board of Directors of the Kerman Public Finance Authority does resolve as follows:

SECTION 1: The Board of Directors finds and declares as follows:

The Board of Directors has reviewed the proposed final Kerman Public Finance Authority Budget ("Budget") for Fiscal Year 2024/2025 and determines as follows:

- A. The Budget is based upon annual debt service payments and administrative fees;
- B. All procedural requirements for adopting the Budget were fulfilled and the Board of Directors was fully informed regarding the Authority's current finances, projected revenue and financial obligations; and
- C. It is in the public interest for the Board of Directors to adopt the Public Finance Authority Budget as proposed by the Executive Director.

SECTION 2: ADOPTION The Budget attached to this resolution, and incorporated by reference, in **Exhibit 'A'** is approved and adopted subject only to the authorizations set forth below.

SECTION 3: BUDGET APPROPRIATIONS Based upon the Budget, the total Fiscal Year 2024/2025 appropriation for the Public Finance Authority is \$240,467. The Executive Director, or designee, is authorized to implement the appropriations as detailed in the Budget.

SECTION 4: BUDGET ADJUSTMENTS The Budget may be subsequently adjusted as follows:

- A. By majority vote of the Board of Directors;
- B. By the Executive Director, or designee, for all appropriation transfers between line items within the Authority's fund.

SECTION 5: This resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

The foregoing resolution was introduced at a regular meeting of the Kerman Public Finance Authority, held on the 12th day of June, 2024, and adopted at said meeting by the following vote:

AYES: Yep, Herrera, Coleman, Nijjer


NOES: None

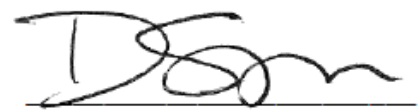
ABSENT: Pacheco

ABSTAIN: None

The foregoing resolution is hereby approved.

ATTEST:


Josie Camacho
City Clerk


Bill Nijjer
Mayor Pro Tem



APPENDICES



APPENDIX A – BUDGET ADOPTION RESOLUTION

RESOLUTION NO. 24-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ADOPTING THE FISCAL YEAR 2024/2025 BUDGET AND APPROVING ADJUSTMENTS TO THE FISCAL YEAR 2023/2024 BUDGET

WHEREAS, The City Council has reviewed the proposed City of Kerman Fiscal Year 2024/2025 Budget ('Proposed Budget') attached hereto as **Exhibit 'A'** at a duly noticed public meeting; and

WHEREAS, the Proposed Budget is based upon appropriate estimates and financial planning for the City's operations, services and capital improvements, including adjustments to the Fiscal Year 2023/2024 Budget; and

WHEREAS, the Proposed Budget provides continued services at current levels to the community; and

WHEREAS, all procedural requirements for adopting the City's Budget were fulfilled and the City Council was fully informed regarding the City's current finances, projected revenue, and financial obligations; and

WHEREAS, it is in the public interest for the City Council to adopt the Budget as proposed by the City Manager.

NOW THEREFORE, the City Council of the City of Kerman resolves as follows:

SECTION 1: ADOPTION. The Fiscal Year 2024/2025 Budget as presented, and set forth in **Exhibit 'A'** is approved and adopted subject only to the authorizations set forth below. Such approval and adoption includes, without limitation, adjustments to the Fiscal Year 2023/2024 Budget.

SECTION 2: BUDGET APPROPRIATIONS. The Fiscal Year 2024/2025 Budget appropriation totals \$53,356,013 as shown in **Exhibit 'B'**. The City Manager, or designee, is authorized to implement the appropriations as detailed in the Budget for City Departments.

SECTION 3: BUDGET ADJUSTMENTS. The Budget may be subsequently adjusted as follows:

- A. By majority vote of the City Council;
- B. By the City Manager, or designee, for all appropriation transfers between departments and activities and line items within a City fund;
- C. By Department Directors for appropriation transfers between activities and line items within a department;
- D. Line item expenditures within activities and departments are not restricted so long as funding is available in the City fund as a whole.

The Fiscal Year 2023/2024 City of Kerman Budget is hereby adjusted and those adjustments become a part of the 2023/2024 City of Kerman Amended Budget.

SECTION 4: This resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.



SECTION 5: The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 12th day of June 2024, and adopted at said meeting by the following vote:

AYES: Yep, Herrera, Coleman, Nijjer

NOES: None

ABSENT: Pacheco

ABSTAIN: None

The foregoing resolution is hereby approved.



Bill Nijjer
Mayor Pro Tem

ATTEST:



Josie Camacho
City Clerk

EXHIBIT 'B'

CITY WIDE EXPENDITURES SUMMARY (INCLUDING CAPITAL PROJECTS)

Fund	Activity	Description	Personnel	M & O	Operations	Capital	Total
General Fund							
100	6001	City Council	\$16,834	\$24,156	\$40,991	\$0	\$40,991
100	6003	Legal Services	0	195,000	195,000	0	195,000
100	1002	City Manager	139,564	463,503	603,067	11,692	614,759
100	5005	Administrative Services	44,270	100,965	145,235	2,209	147,444
100	5006	Debt Service to DIF	0	0	0	95,339	95,339
100	6004	City Clerk	102,221	52,676	154,897	1,591	156,489
100	7001	Measure M	6,651	868,760	875,411	3,909,433	4,784,844
100	1008	Planning	307,278	81,402	388,680	2,945	391,624
100	1009	Code Compliance	150,565	41,840	192,406	2,068	194,473
100	1008	Transfer from Measure M (Code Compliance)	(194,473)	0	(194,473)	0	(194,473)
100	1010	Engineering	0	260,000	260,000	0	260,000
100	1042	Building	207,480	212,292	419,772	2,945	422,717
100	2002	Recreation & Comm Services Admin.	330,782	108,124	438,906	4,902	443,807
100	2010	Building Maintenance	569,967	200,179	770,146	893	771,039
100	2044	Senior Center Services	109,070	58,234	167,304	1,770	169,074
100	2047	Aquatics Program	65,118	17,447	82,564	0	82,564
100	2062	Planned Recreation	0	0	0	0	0
100	2065	Youth Service Bureau	0	0	0	0	0
100	2069	Community Teen Center	99,767	71,616	171,382	11,624	183,007
100	3011	Police Operations	4,135,528	1,148,080	5,283,608	52,630	5,336,239
100	3011	Transfer from Measure M (New Police Office)	(388,422)	0	(388,422)	0	(388,422)
100	3041	Animal Control	113,532	50,376	163,908	1,234	165,143
100	4010	Park Landscape Maintenance	176,156	85,123	261,279	8,564	269,843
Sub-Total General Fund			5,991,886	4,039,775	10,031,661	4,109,838	14,141,500
Enterprise Funds							
410	5005	Water	224,299	347,700	571,998	2,209	574,207
410	5006	Water	0	0	0	165,000	165,000
410	4041	Water Operations	699,365	999,522	1,698,886	145,490	1,844,376
420	5005	Sewer	164,635	312,697	477,332	2,209	479,541
420	5006	Sewer	0	0	0	151,743	151,743
420	4042	Sewer Collection & Operations	635,678	842,390	1,478,068	145,613	1,623,680
430	5005	Solid Waste (Refuse)	290,204	1,953,255	2,243,460	2,209	2,245,668
470	4047	Storm Drain Maintenance & Operations	91,634	66,551	158,186	10,595	168,781
Sub-Total Enterprise Funds			2,105,815	4,522,115	6,627,930	625,067	7,252,997
Internal Service Funds							
500	4050	Vehicle/Equipment Mtnc & Replacement	260,323	630,380	890,702	798,406	1,689,109
510	5051	Technology Maintenance & Replacement	31,784	69,917	101,701	20,000	121,701
Sub-Total Internal Service Funds			292,107	700,297	992,404	818,406	1,810,810
Special Revenue Funds							
100	3050	SLESF Grant	100,058	0	100,058	0	100,058
100	3999	Safety Grants, Contracts and Projects	87,982	62,300	150,282	4,000	154,282
110	1011	CIP Administration	0	0	0	0	0
170	1007	General Plan Updates	0	0	0	0	0
730	2046	Senior Nutrition Site Management	41,970	3,250	45,220	0	45,220
740	2045	National Rec.& Park Assoc.(NRPA)	28,411	7,726	36,138	0	36,138
750	4075	Lighting & Landscaping District 1	426,974	122,522	549,496	26,297	575,793
780	8000	Grants-Planning & Development				598,747	598,747
800-850, 870	408x	Street Maintenance, TDA and Other	185,668	351,117	536,785	27,297	564,082
880	4088	Measure C - Flex	302,698	96,050	398,748	51,693	450,441
881	4088	Measure C - ADA	0	0	0	9,986	9,986
882	4088	Measure C - Streets	256,069	37,875	293,943	0	293,943
Sub-Total Special Revenue Funds			1,429,830	680,840	2,110,670	718,020	2,828,690
Capital Project Funds							
100	8000	Parks, Facilities & Equipment	0	0	0	952,692	952,692
120	8000	CDBG Construction	0	0	0	175,000	175,000
140	8000	Facilities Construction	0	0	0	50,540	50,540
410, 520-540	8000	Water Construction	0	0	0	2,679,964	2,679,964
420, 550-570	8000	Sewer Facilities Construction	0	0	0	394,000	394,000
480, 490	8000	Storm Drain	0	0	0	151,000	151,000
580, 590	8000	Parks Construction	0	0	0	179,090	179,090
780	8000	Parks Construction	0	0	0	12,941,117	12,941,117
800, 830, 880-920, 95	8000	Street Construction	0	0	0	9,798,612	9,798,612
Sub-Total Capital Project Funds			0	0	0	27,322,016	27,322,016
Grand Total All Funds			\$9,819,638	\$9,943,027	\$19,762,665	\$33,593,348	\$53,356,013



APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION

RESOLUTION NO. 24-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2024/2025 FISCAL YEAR PURSUANT TO ARTICLE XIII B OF THE CONSTITUTION OF CALIFORNIA

WHEREAS, Article XIII B of the California Constitution requires the City to set its appropriations limit on an annual basis; and

WHEREAS, the City's appropriations limit is to be adjusted annually, based upon inflation and population growth; and

WHEREAS, the City Council may choose the method of calculating adjustments to the City's appropriations limit on annual basis. For inflation, pursuant to Article XII B, section 8(e)(2), adjustments to the appropriations limit may be calculated using the percentage change in per capita personal income from the preceding year because of local nonresidential new construction. For population growth, pursuant to Government Code section 7901 (b), the City may use the percentage growth in its jurisdiction; and

WHEREAS, pursuant to Article XIII B of the California Constitution, and those Government Code sections adopted pursuant to Article XIII B, section 8(f), the City Council chooses to adjust the City's appropriation limit by calculation inflation using the percentage change in per capita personal income from the preceding year and calculating population growth by using the percentage change in population in the City of Kerman; and

WHEREAS, as a result of the adjustments made to the City's appropriation limit as shown in **Exhibit 'A'**, the City Council sets the appropriations limit for Fiscal Year 2024/2025 at \$24,437,956.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KERMAN that the appropriations limit for the 2024/2025 Fiscal Year for the City of Kerman is established at \$24,437,956, as set forth on **Exhibit 'A'** attached hereto and made a part hereof by this reference.

The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 12th day of June 2024, and adopted at said meeting by the following vote:

AYES: Yep, Herrera, Coleman, Nijjer


NOES: None

ABSENT: Pacheco


ABSTAIN: None

The foregoing resolution is hereby approved.

ATTEST:



Josie Camacho
City Clerk



Bill Nijjer
Mayor Pro Tem



EXHIBIT 'A'

GANN REVENUE LIMIT

EXHIBIT 'A'

GANN REVENUE LIMIT

The original Article XIII and its implementing legislation Chapter 1205/80 were modified by proposition III and SB 88 (Chapter 60/90). Beginning with the 1990/91 Appropriations Limit, the annual adjustment Factors were changed. Instead of using the lesser of California Per Capita Income or U.S.C.P.I to measure Inflation, each City may choose:

The growth in California Per Capita Income or

The growth in the non-residential assessed valuation due to new construction within the City

2023/2024 REVENUE LIMIT - \$ 23,165,990

Per City of Kerman, City Council Resolution No.23-45

2024/2025 REVENUE LIMIT FACTORS

POPULATION:*

January 1, 2024 17,256

January 1, 2023 16,950

1.81% increase

LOCAL ASSESSMENT ROLL***

2024/2025 Gross Assessed Value

Secured

1,054,799,476

Unsecured

35,365,686

CHANGE IN PER CAPITA PERSONAL INCOME*

2024/2025

3.62%

CHANGE FACTOR

Population Change x Change in Per Capita Personal Income

1.0362 x 1.0181 = 1.0549

TOTAL 2024/2025 ESTIMATED REVENUE

PROCEEDS OF TAXES

16,471,097

NON-PROCEED OF TAXES

25,448,912

TOTAL APPROPRIATIONS 2024/2025

\$ 41,920,009

TOTAL 2024/2025 ESTIMATED REVENUE

EXEMPT FROM LIMIT

16,471,097

2024/2025 REVENUE LIMIT

\$ 24,437,956

2024/2025 REVENUE SUBJECT TO LIMIT

16,471,097

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS

\$ 7,966,859

* Data provided by State of California, Department of Finance

***Data provided by Fresno County Assessor's Office



APPENDIX C – AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES

RESOLUTION NO. 24-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES

WHEREAS, a change in the number of employee positions and titles may only be made by Council resolution and as authorized in the City budget; and

WHEREAS, for purposes of efficiency and organization, there is a need to amend the number of positions.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF KERMAN hereby resolves as follows:
Section 1. The following titles and number of positions for each title are hereby authorized:

Permanent Full-Time

City Manager	1
Executive Assistant to City Manager/City Clerk	1
Human Resource Officer	1
Human Resource Specialist	1
*Human Resource Technician	0
Administrative Assistant	1
Total for Management Services	5

Finance Director	1
Senior Accountant	1
Junior Accountant	1
Account Clerk II	2
Account Clerk I	2
Total for Administrative Services	7

Community Services Director	1
Building & Facility Supervisor	1
*Parks Maintenance Specialist	0
Parks Maintenance Technician	1
Parks Maintenance Worker	3
*Recreation Supervisor	0
Recreation Coordinator	2
Senior Services Coordinator	1
Administrative Assistant	1
Total for Community Services	10

Community Development Director	1
Code Enforcement Official	1
*Associate Planner	0
Assistant Planner	1
*Building Official	0
*Permit Tech II	0



Permit Tech I	1
*Community Development Coordinator	0
Administrative Assistant	1
Total for Community Development	5

Chief of Police	1
Lieutenant	1
Sergeant	4
Police Officer	20
Community Service Officer	4
Administrative Assistant	1
Animal Control	1
*Animal Shelter Attendant	0
Records Manager	1
Records Clerk	2
Total for Police Department	35

Director of Public Works	1
Administrative Assistant	2
Building Permit Clerk	0
Fleet Services Supervisor	1
*Fleet Mechanic I	0
Fleet Mechanic II	1
*PW Maintenance Worker III-Specialist	0
PW Maintenance Worker II	6
PW Maintenance Worker I	5
PW Lead Supervisor	2
PW Operations Coordinator	1
*Water Distribution/Waste Water Manager	0
WWTP Lead Supervisor	1
WWTP Water Operator Grade I	2
WWTP Water Operator Grade II	1
WWTP Maintenance Worker III-Specialist	0
WWTP Maintenance Worker I	2
WWTP Maintenance Worker II	0
*Water Conservation Specialist	0
Admin Analyst	1
Total for Public Works	26

Grand Total 88

**Positions are vacant and not included in the current budget*

Section 2. The City Manager may adjust the number of permanent full-time positions allocated by class provided that the total number of permanent positions authorized does not change and that there are sufficient unspent appropriations as verified by the Finance Director available to provide funds for the adjustment.

The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 12th day of June 2024, and adopted at said meeting by the following vote:

AYES: Yep, Herrera, Coleman, Nijjer

NOES: None

ABSENT: Pacheco


ABSTAIN: None

The foregoing resolution is hereby approved.



Bill Nijjer
Mayor Pro Tem

ATTEST:


Josie Camacho
City Clerk

THIS PAGE IS INTENTIONALLY LEFT BLANK



INDEX



A

Abbreviations · 146
Accounting, Basis · 143
Acronyms · 146
Administrative Services · 69
Appropriation Limit · 142

B

Basis for Accounting · 143
Basis for Budgeting · 143
Budget Administration · 138
Budget Award · 15
Budget Calendar · 11
Budget Message · 4
Budget Policies · 138
Budget Process · 11

C

Capital Financing · 140
Capital Projects · 118
Citizen's Guide to Budget · 1
City Attorney · 67
City Clerk · 66
City Council · 60
City Goals · 14
City Manager · 62
Community Development · 98
Community Services · 87
Cost Allocations · 143

D

Debt Enterprise Fund Capacity · 141
Debt Management · 140
Debt Service Computation · 56
Debt, General Purpose Capacity · 141
Department Fund Relationship · 20

E

Employee Benefits · 132
Employee Position Allocation · 134
Engineering Services · 102
Enterprise Fund Fees and Rates · 37
Enterprise Funds · 35
Expenditures (Operational) Summary · 19

F

Financial Reporting · 138
Five-Year Financial Forecast · 33
Fund Balance with Capital · 21
Fund Balances and Reserves · 139
Fund Relationship · 20

G

GANN Revenue Limit · 142
General Fund Overview · 24
General Fund Reserves · 28
Glossary · 144
Governmental Funds · 143

I

Internal Service Funds Description · 46

K

Kerman at a Glance · 8
Kerman's Revenues vs Expenditures - Chart · 30
Key Performance Measures · 63, 70, 79, 88, 99, 106

L

Largest Employers in Kerman · 9

M

Mission Statement · 12

O

Objectives and Action · 14
Organizational Chart · 7

P

Parks and Recreation Services · 87
Community Development Services · 98
Police · 78
Proprietary Funds · 143
Public Finance Authority · 149
Public Safety · 78
Public Works · 105

R

Revenue - Citywide · 18
Revenue - Management · 139



S

Special Revenue Funds Description · 52

Special Revenue Summary Chart · 54

Strategic Goals · 13

