



FISCAL YEAR 2025/2026

ADOPTED OPERATING AND CAPITAL BUDGETS

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Kerman at Your Service



Public Works staff scheduled a 6-inch water main line shut down to replace a 6-inch valve. Work was scheduled at 3am when water demand is at its lowest.

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CITY COUNCIL



Gary Yep
Mayor Pro Tem

Kanwaldeep Dhaliwal
Councilmember

Maria Pacheco
Mayor

Berdie Hall
Councilmember

Ismael Herrera
Councilmember

STAFF

John Jansons
City Manager

Steve Wilkins
Chief of Police

Josefina Alvarez
Finance Director

Michael Barajas
Public Works Director

Theresa Johnson
Community Services Director

Jerry Jones
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.....	40
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.....	52
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	56
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
KANWALDEEP DHALIWAL	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	115
STREET MAINTENANCE – TDA AND OTHER BUDGET	116
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
PENSION COSTS.....	132
HEALTHCARE	132
FISCAL YEAR 2025/2026 PERSONNEL BENEFITS	133
POSITION ALLOCATION BY DEPARTMENT	134
POSITION ALLOCATION BY DEPARTMENT (CONT.).....	135
PAYROLL ALLOCATION SUMMARY	136
SUPPLEMENTAL INFORMATION.....	139
BUDGET AND FISCAL POLICIES	140
FINANCIAL PLAN PURPOSE AND ORGANIZATION.....	140
FINANCIAL REPORTING AND BUDGET ADMINISTRATION.....	140
GENERAL REVENUE MANAGEMENT	141
ENTERPRISE FUND FEES AND RATES	141
APPROPRIATIONS LIMITATION.....	141
FUND BALANCE AND RESERVES.....	141
CAPITAL IMPROVEMENT MANAGEMENT	142
CAPITAL FINANCING AND DEBT MANAGEMENT	142
DEBT MANAGEMENT	142
DEBT CAPACITY	143
GANN REVENUE LIMIT.....	144
BASIS FOR ACCOUNTING/BASIS OF BUDGETING.....	145
GOVERNMENTAL FUNDS	145
PROPRIETARY FUNDS.....	145
COST ALLOCATIONS.....	145
GLOSSARY.....	146
ACRONYMS AND ABBREVIATIONS	148
PUBLIC FINANCE AUTHORITY.....	151
PUBLIC FINANCE AUTHORITY OVERVIEW.....	152
PUBLIC FINANCE AUTHORITY REVENUE	153

PUBLIC FINANCE AUTHORITY ANNUAL LEASE PAYMENT	154
PUBLIC FINANCE AUTHORITY BUDGET	155
RESOLUTION ADOPTING PFA BUDGET	156
APPENDICES	157
APPENDIX A – BUDGET ADOPTION RESOLUTION	158
APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION	161
APPENDIX C – AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES	163
INDEX	167

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, 2025

Honorable Mayor and City Council:

I am pleased to present the City Manager's message to accompany the presentation of the Fiscal Year 2025/2026 City Budget.

Before I highlight progress made in FY 2024/2025 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 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 Adam Gray, State Senator Anna Caballero, Assembly Member Esmerelda Soria and Fresno County Supervisor Brian Pacheco.

This past November, Kerman underwent a change in leadership that includes two new City Council members and new Planning Commissioners who are now working to guide the City. The City Council and staff continue to lead the effort to keep racking-up wins for the community and keep Kerman moving forward. This past year included several key accomplishments and investments, among many others, including:

Management Investments:

- ❖ Full staffing in Police and Community Development Departments
- ❖ Completion of Collective Bargaining-Labor Contracts and adoption of Targeted Equity Adjustments for Kerman's workforce
- ❖ Implement new phone and technology systems and upgrades
- ❖ Realization of new lease revenues from communication towers

Prosperity Investments:

- ❖ Ground Breaking for Hart Ranch Park
- ❖ General Plan and Housing Element updates
- ❖ Annexation approvals of major residential development projects, including
 - ❖ Crown Schaad, Del Note Estates, and Whispering Falls
- ❖ Opening of Dutch Bros. Coffee and construction of several new businesses, including: Surf Thru Carwash, Untied Health Center, West Coast Sourdough Deli and development of new Starbucks and Chipotle in "Kerman Commons" center.

Infrastructure Investments:

- ❖ Completion of Sidewalk repairs / replacements
- ❖ Installation of raised crosswalk as traffic calming measure on Park Ave.
- ❖ Rehabilitation / repaving of Siskiyou and Goldenrod corridors
- ❖ Completion of Madera Ave. beautification and safety project
- ❖ Completion of wastewater pond dredging project
- ❖ Installation of neighborhood landscape enhancements in L&L Districts
- ❖ Infrastructure investments for the new Harvest Elementary School, and
- ❖ Activation of Lions Park groundwater recharge basin.



To recognize our work, the San Joaquin Valley Regional Policy Council awarded the City of Kerman and its development partners the “*Blueprint Award*” for Whitesbridge commercial projects. The City was further recognized with the prestigious “*Award for Excellence in Budgeting*”, from the California Society of Municipal Finance Officers (CSMFO) and “*Distinguished Budget Award*”, from the Government Finance Officers Association of the United States and Canada (GFOA).

People Investments:

The City Council continues to keep “Community Comes First”: by supporting and celebrating several events and achievements including, Kerman Almond Festival, Farmers Market, Harvest Festival, Portuguese Festa, the 30th Anniversary of Kerman Christian School, and honoring and recognizing Kerman’s veterans and active military.

All told, this past year’s successes can be no better demonstration of Kerman’s effective leadership, management, and vision. This is what continues to result in businesses and families choosing to *Invest in Kerman*.

The Fiscal Year 2025/2026 Budget

The City of Kerman 2025/2026 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 2025/2026 includes:

Total General Fund anticipated revenues of:	\$11,865,997
Capital Reserve investment from Measure M of:	\$5,429,616
Total General Fund planned expenditures of:	\$16,767,210
 Total Implementation / Operating Budget of:	 \$11,337,594

Notable FY 25-26 expenditures, investments, projects and initiatives include:

- ❖ Construction of Hart Ranch Community Park and Northwest Neighborhood Park,
- ❖ Design of Multi-Generational Resiliently Center,
- ❖ Design of new Community Public Safety Center (Police Station),
- ❖ Enhanced community outreach, education and enforcement for the City’s Code Compliance Program,
- ❖ Feasibility study for expansion of Kerman Industrial Park,
- ❖ Increased recruitment and retention activities to advance economic development and local job creation,
- ❖ Continued investments in Water and Sewer utility improvements including new well sites, sewer lift stations and water meter replacements,
- ❖ Increase employee training, professional development and recognition activities, and
- ❖ Expand collaborations with Kerman Chamber of Commerce, Fresno County, Fresno COG, Fresno EDC, Workforce Development Board and other regional partners.



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.

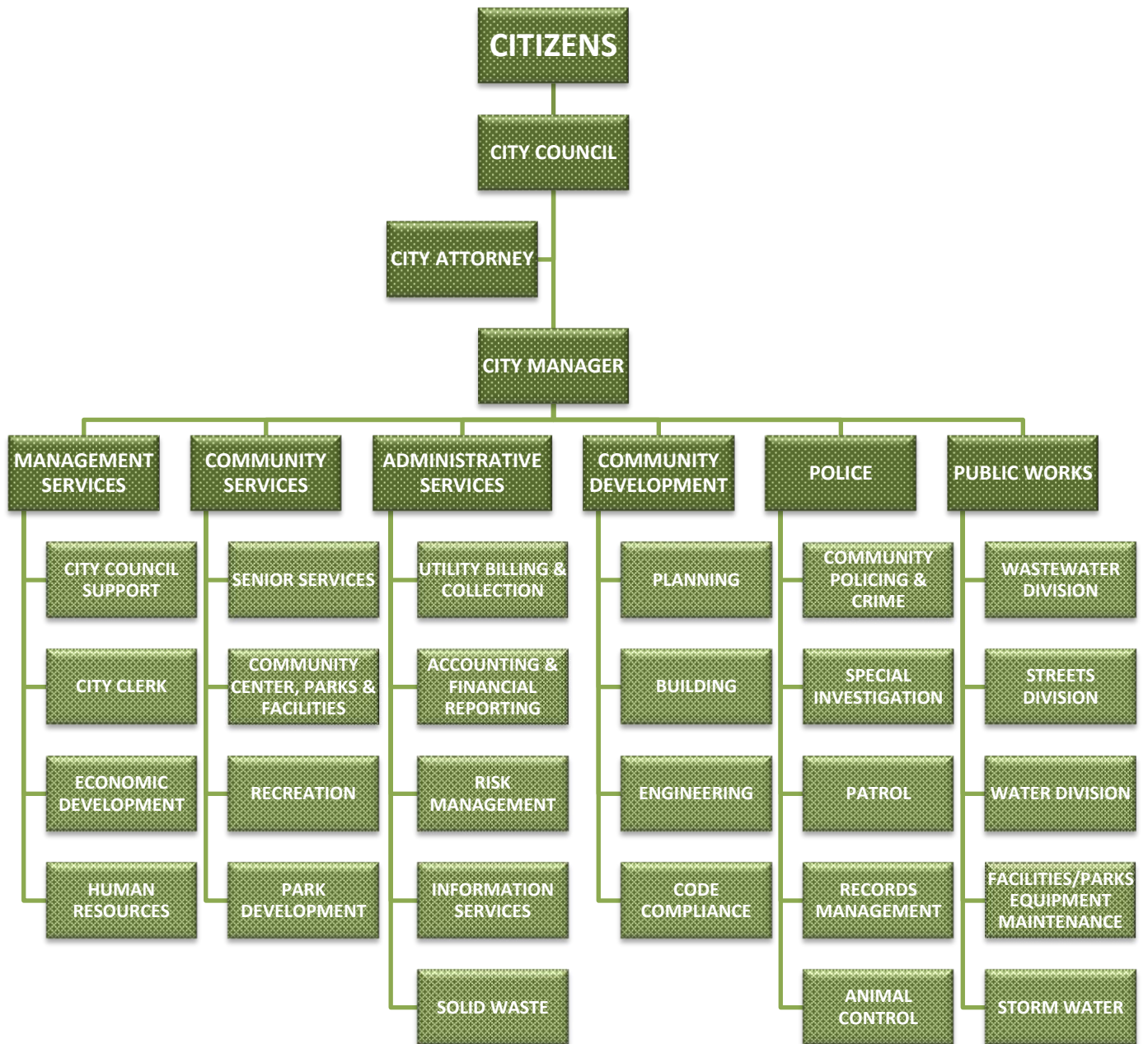
We look forward to FY 25-26 being another productive year in enhancing the community and building our future. The year ahead will bring new housing, new business investment, new jobs, expanded infrastructure, enhanced parks and community amenities that makes Kerman a great place to invest, live, shop, 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 17,535 as of January 2025, a 0.8% increase from January 2024.

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 2025 on Northwest Park located west of Siskiyou on Kenneth Avenue. The City will complete construction of the 15.6-acre Hart Ranch Community Park (Eastside Community Park) in 2026.

HOUSING GROWTH: The ongoing construction of single-family residential (SFR) developments in Kerman has resulted in an estimated 0.8% increase in population from 17,403 to 17,535 from 2024 to 2025. Tract No. 6293 (SEC of Siskiyou Avenue and California Avenue) include 85 SFR units, of which only eight (8) units remain to receive final inspection. The approval and subsequent annexations of 1) Whispering Falls, 2) Crown-Schaad, and 3) Del Norte Estates will equate to another 481 SFR units over the next few years. This does not include the potential development of multi-family residential units on pre-zoned land included with the developments.

The Community Development Department also continues to support and assist property owners with the permitting and construction of accessory dwelling units and infill multi-family developments. The City is also processing two applications for additional residential subdivisions that will aid in meeting the City's demand for housing.

HOUSEHOLD INCOME: The median household income is \$57,556.

MEDIAN HOME PRICE: Average median home price through May 2025 was \$436,850, a small decrease of 0.71%.

TOTAL HOUSING UNITS: The City has a total of 5,009 housing units of those units 4,895 homes are occupied with a 2.3% 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); Harvest Elementary (TK-6); Liberty Elementary School (TK-6); Sun Empire Elementary School (TK-6); Kerman Middle School (7-8); Kerman High School (9-12); Kerman Online 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 mission is to "Provide our students with a balanced education through quality programs, in a safe learning environment. Each student will demonstrate the skills necessary to the productive, responsible citizens through partnerships with the school, home and community."



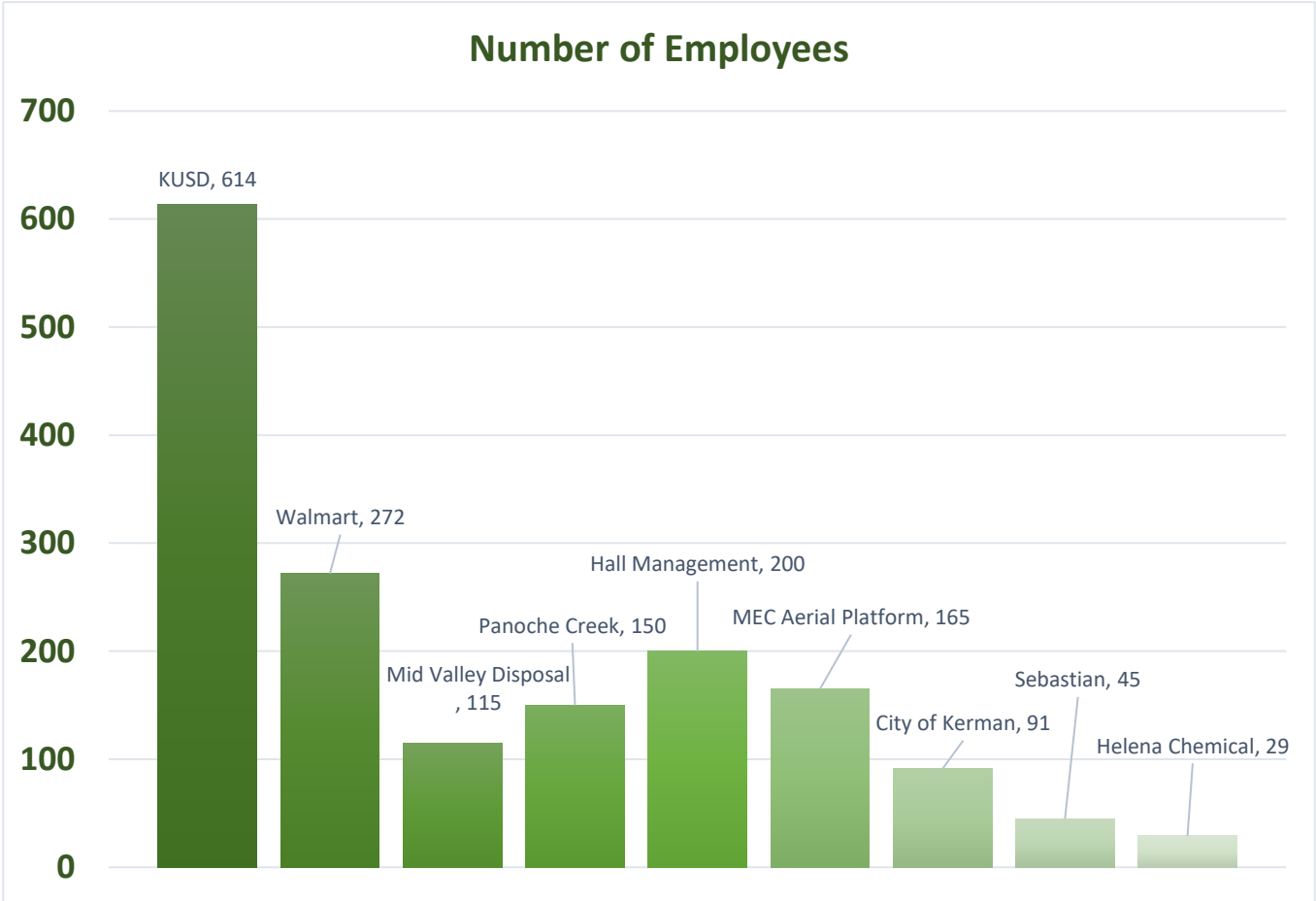
CITY DEVELOPMENT: The City of Kerman continues to develop, update and implement policies, programs and activities that enhance the quality of life for all citizens. Contemporary policies, programs and activities foster a healthy competition within the various business sectors. As a result, existing businesses 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.

The following previously approved commercial developments are expected to open in FY 2025-2026: 1) Surf-thru Carwash, 2) Fast N Ezy convenience store and gas station, 3) Starbucks (1st and Whitesbridge), 4) Chipotle, 5) Baskin Robbins, 6) West Coast Sourdough Sandwiches, 7) United Health Centers Urgent Care, and 8) Wing Stop. In addition, Walmart continues to invest in their supercenter with proposed solar canopies in the existing parking lot and tenant improvements to the interior and exterior of their building.

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 City continues to implement their economic development 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 its 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 – May 2025

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 2025

Housing Units: Department of Finance California Population Estimates – May 2025

Education: Kerman Unified School District

City Development: City of Kerman Community Development Department

Economic Development Strategy: City of Kerman Administration 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, 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 at 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

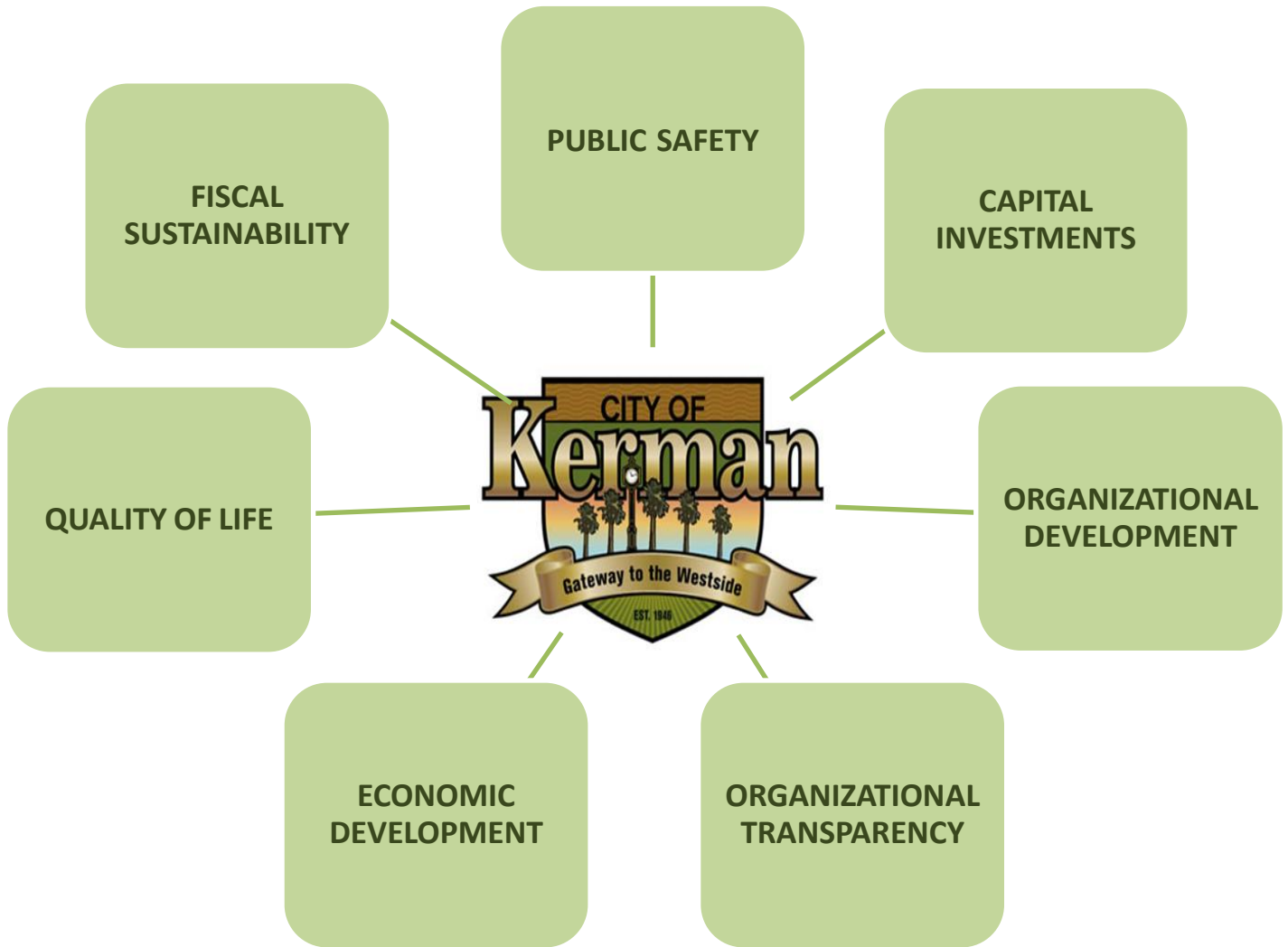
ORGANIZATIONAL VISION STATEMENT

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

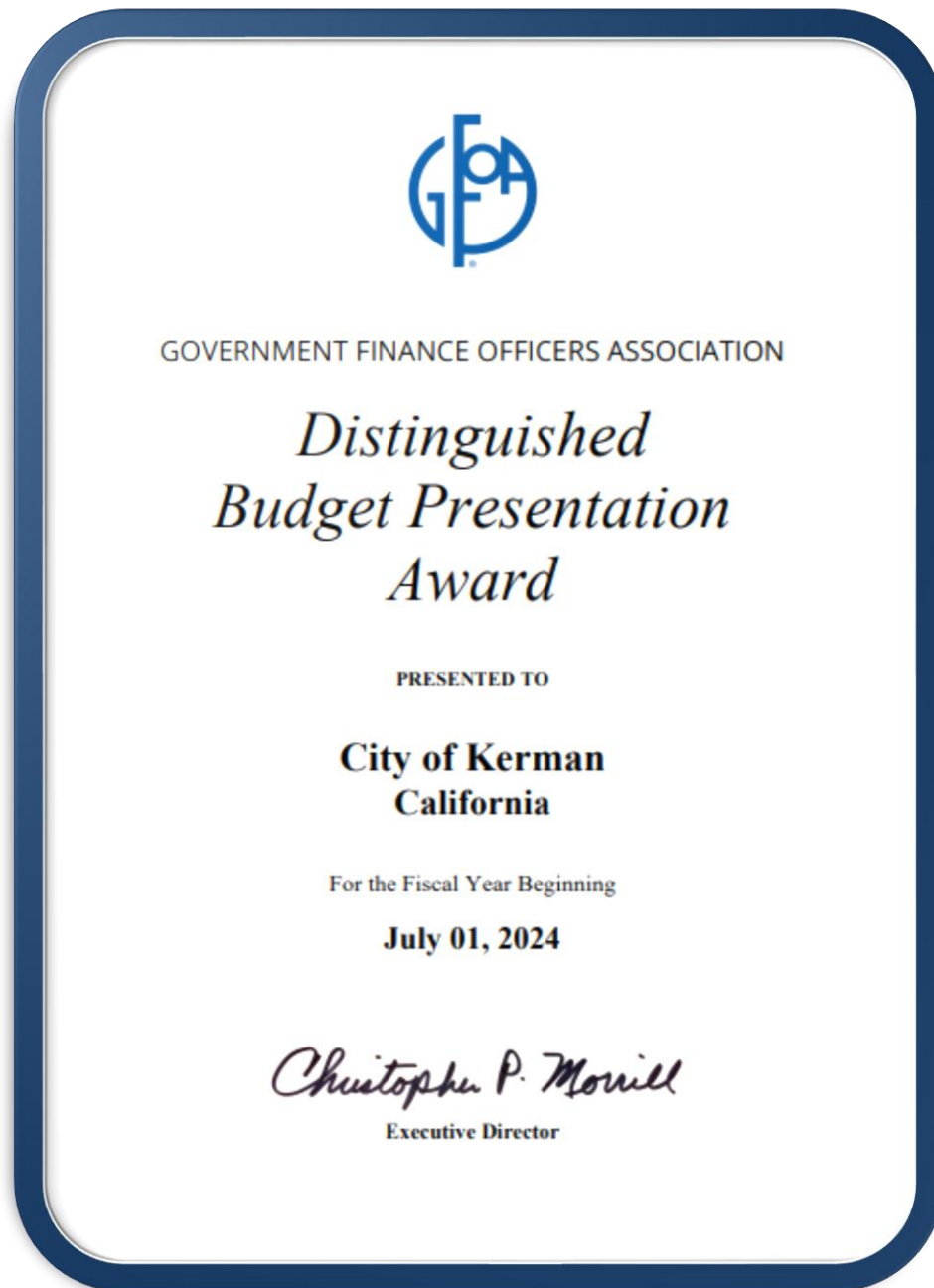
GOAL	OBJECTIVE	PERFORMANCE OUTCOMES
FISCAL SUSTAINABILITY	<ul style="list-style-type: none"> ❖ Balance revenues and expenditures to ensure fiscal stability ❖ Monitor trends in key revenue sources and make adjustments as needed ❖ Provide core services in an efficient and effective manner 	<ul style="list-style-type: 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 supervisory 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, 2024.

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.



BUDGET AWARDS

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICER BUDGET AWARD

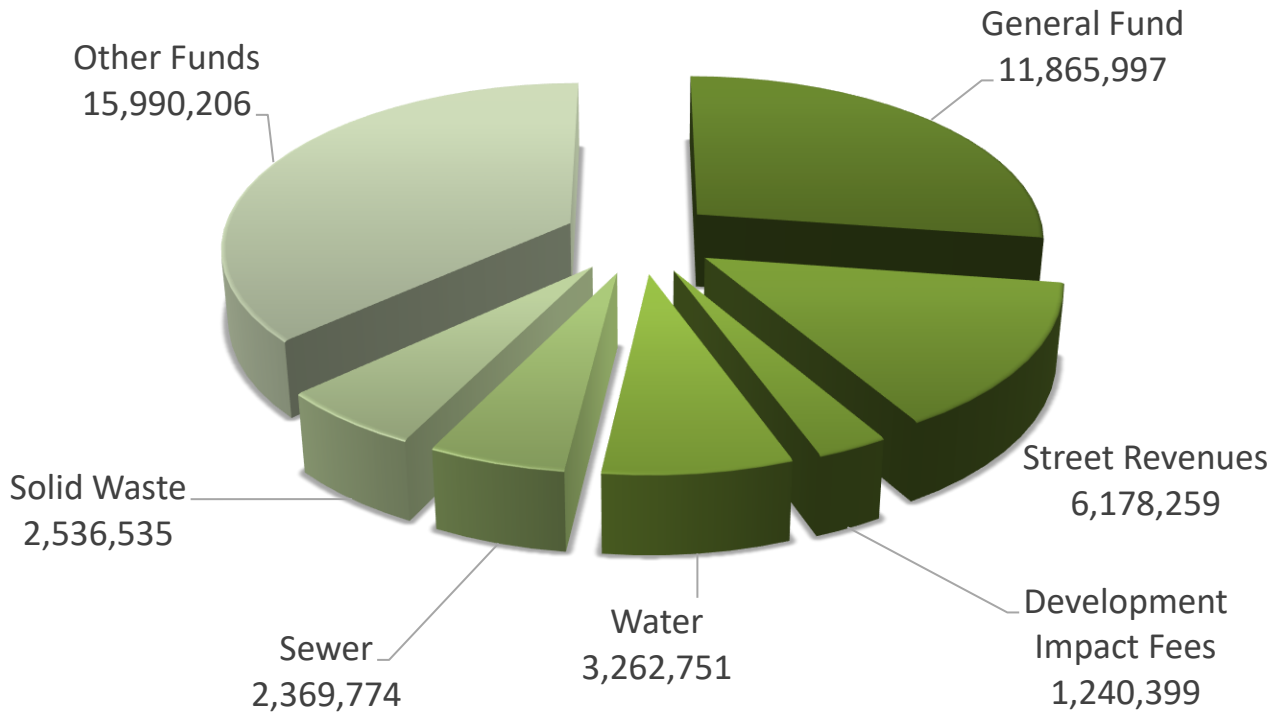
The California Society of Municipal Finance Officers (CSMFO) presented an Excellence in Budgeting Award to the City of Kerman for the Fiscal Year 2024/2025 budget. The CSMFO Budget Awards Program recognizes those agencies that have prepared a budget document that meets certain standards.

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

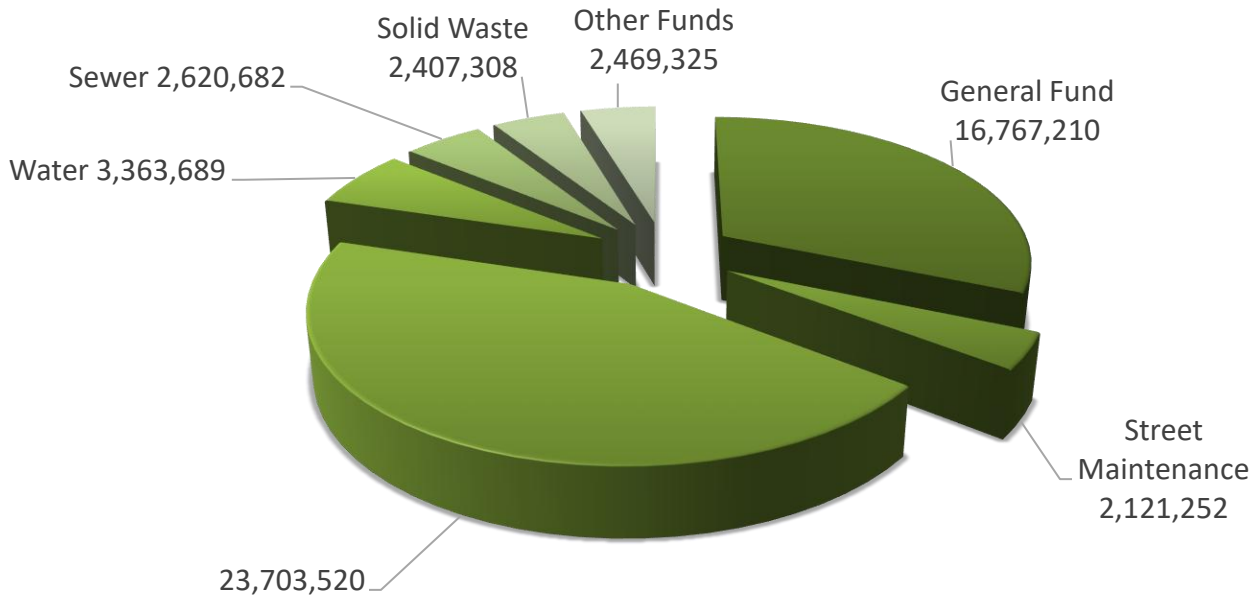
CITYWIDE OVERVIEW - REVENUE



CITY WIDE REVENUES SUMMARY

Fund	Description	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Year- End 2024-2025	Budget 2025-2026
General Fund						
100	General Fund Revenues	\$11,040,815	\$11,391,779	\$10,654,943	\$11,295,036	\$11,865,997
	Sub-Total General Fund	11,040,815	11,391,779	10,654,943	11,295,036	11,865,997
Special Revenue Funds						
100	SLESF Grant/DOJ Bullet Proof Vest Grant	403,508	293,494	253,282	187,000	273,320
120	CDBG	39,817	0	175,000	175,000	175,000
730	Senior Nutrition Site Management	15,971	25,216	24,410	24,410	25,792
740	National Rec.& Park Assoc.(NRPA)	20,863	21,365	36,138	36,138	0
780	Grants - Double L Water Proj./WWTP Plannin	126,173	235,861	1,420,057	1,420,057	1,702,000
780	Grants- Parks/Facilities	0	3,187,422	12,941,117	12,941,117	12,106,695
780	Grants-Planning & Development	69,547	140,501	598,747	598,747	0
780	Grants-Streets	797	75,166	198,307	198,307	10,000
750	Lighting & Landscaping District 1	357,394	401,639	258,791	414,191	264,090
800-850, 870	Street Revenues	5,224,029	2,228,732	8,415,462	8,416,609	6,178,259
Various	Development Impact Fees	1,836,821	658,939	504,278	1,232,278	1,240,399
	Sub-Total Special Revenue Funds	8,094,920	7,268,336	24,825,589	25,643,854	21,975,555
Internal Service Funds						
500	Vehicle/Equipment Charges to Dept's	761,852	1,083,308	1,075,483	1,075,483	1,205,247
510	Technology Charges to Dept's	108,825	100,884	138,366	138,366	121,053
	Sub-Total Internal Service Funds	870,677	1,184,192	1,213,848	1,213,848	1,326,300
Enterprise Funds						
410	Water	5,645,707	3,125,754	2,714,184	3,193,914	3,262,751
420	Sewer	2,050,026	2,231,785	1,969,897	2,386,251	2,369,774
430	Solid Waste (Refuse)	2,142,744	2,420,424	2,401,948	2,515,954	2,536,535
470	Storm Drain Maintenance & Operations	86,259	97,694	85,224	116,080	107,009
	Sub-Total Enterprise Funds	9,924,735	7,875,657	7,171,252	8,212,198	8,276,069
	Grand Total All Funds	\$29,931,147	\$27,719,964	\$43,865,632	\$46,364,936	\$43,443,922

CITYWIDE OVERVIEW - EXPENDITURES SUMMARY



CITY WIDE EXPENDITURES SUMMARY

Fund	Description	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Year-End 2024-2025	Budget 2025-2026
General Fund						
100	General Fund Expenditures	\$7,438,365	\$9,486,339	\$14,141,500	\$14,436,715	\$16,767,210
	Sub-Total General Fund	7,438,365	9,486,339	14,141,500	14,436,715	16,767,210
Special Revenue Funds						
100	SLESF Grant	128,512	150,719	100,058	100,058	100,073
100	Safety Grants, Contracts and Projects	102,668	121,064	154,282	153,230	93,000
110	CIP Administration	0	0	0	0	0
170	General Plan Updates	55,422	0	0	0	20,000
730	Senior Nutrition Site Management	29,620	31,634	45,220	45,220	47,984
740	National Rec. & Park Assoc. (NRPA)	24,577	32,932	36,138	36,138	0
750	Lighting & Landscaping District 1	348,675	375,131	575,793	596,614	638,260
780	Community Development Grants	69,547	139,023	598,747	598,747	0
800-850, 870	Street Expenditures	985,965	1,073,908	1,318,453	1,377,071	2,121,252
	Sub-Total Special Revenue Funds	1,744,987	1,924,412	2,828,690	2,907,078	3,020,569
Internal Service Funds						
500	Vehicle/Equipment Expenditures	1,149,520	1,473,770	1,689,109	1,702,744	1,227,061
510	Technology Expenditures	105,755	100,771	121,701	121,711	131,705
	Sub-Total Internal Service Funds	1,255,275	1,574,541	1,810,810	1,824,455	1,358,766
Enterprise Funds						
410	Water	2,138,364	2,360,765	2,583,583	2,921,309	3,363,689
420	Sewer	1,929,822	1,945,153	2,254,964	2,294,109	2,620,682
430	Solid Waste (Refuse)	2,042,373	2,126,577	2,245,668	2,250,155	2,407,308
470	Storm Drain Maintenance & Operations	101,076	122,117	168,781	168,781	211,241
	Sub-Total Enterprise Funds	6,211,635	6,554,613	7,252,997	7,634,353	8,602,920
Capital Project Funds						
100 8000	Parks, Facilities & Equipment	56,964	146,254	952,692	886,387	374,900
120 8000	CDBG Construction	39,817	0	175,000	175,000	175,000
140 8000	Facilities Construction	21,412	50,549	50,540	50,540	50,304
410,520-540,780 8000	Water Construction	731,086	1,574,513	2,679,964	3,564,030	3,798,300
420,550-570,780 8000	Sewer Facilities Construction	498,530	412,388	394,000	394,000	370,000
480,490 8000	Storm Drain	123,130	200,288	151,000	151,000	171,871
580,590 8000	Parks Construction	226,554	40,015	179,090	179,090	46,563
780 8000	Parks Construction	8,991	3,140,160	12,941,117	12,988,380	12,148,991
800,830,880-920,950,960 8000	Street Construction	1,797,593	2,667,672	9,798,612	9,801,944	6,567,591
	Sub-Total Capital Project Funds	3,504,076	8,231,839	27,322,016	28,190,371	23,703,520
	Grand Total All Funds	\$20,154,339	\$27,771,743	\$53,356,013	\$54,992,972	\$53,452,986

DEPARTMENT FUND RELATIONSHIP

CITY OF KERMAN DEPARTMENT - FUND RELATIONSHIP CHART FISCAL YEAR 2025/2026

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		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		X
Landscape & Lighting District			X						

FUND BALANCE SUMMARY

Fund	Description	6/30/2024	2025 - 2026 Budget		6/30/2026
		Fund Balance *	Revenue	Expenses	Est. Balance
100	General Fund	\$ 11,399,886	\$ 12,139,317	\$ 17,335,183	\$ 6,204,019
110	CIP Administration - DIF	268,444	49,763	0	318,207
120	CDBG	0	175,000	175,000	0
140	Facilities Construction - DIF	80,006	123,711	50,304	153,413
170	General Plan Update - DIF	(270,178)	23,761	20,000	(266,417)
180	Fire Facility DIF	799,573	78,834	0	878,408
300	Jobs/Housing Mitigation - DIF	69,377	0	0	69,377
410	Water	10,997,139	3,262,751	4,535,489	9,724,401
420	Sewer	7,870,715	2,369,774	2,863,682	7,376,808
430	Solid Waste	1,069,124	2,536,535	2,407,308	1,198,352
470	Storm Drain	908,207	107,009	211,241	803,975
480	Storm Drain Acquisition - DIF	41,524	25,366	0	66,890
490	Storm Drain Construction - DIF	75,953	54,302	171,871	(41,616)
500	Vehicle Equipment - ISF	(670)	1,205,247	1,227,061	(22,483)
510	Technology - ISF	26,169	121,053	131,705	15,517
520	Water Front Footage - DIF	230,106	5,895	0	236,001
530	Water Oversize - DIF	27,988	16,550	0	44,538
540	Water Major Facilities - DIF	1,781,483	246,968	926,500	1,101,951
550	Sewer Front Footage - DIF	23,839	2,413	0	26,252
560	Sewer Oversize - DIF	267,546	43,967	0	311,512
570	Sewer Major Facility - DIF	651,901	264,770	125,000	791,670
580	Park Development - DIF	(208,748)	123,322	26,653	(112,079)
590	Park Development - Quimby - DIF	308,004	46,935	19,910	335,029
730	Senior Site Mgmt./Nutrition	(20,810)	25,792	47,984	(43,002)
740	National Rec.& Park Assoc.(NRPA)	45,829	0	0	45,829
750	Landscape & Lighting District	27,776	264,090	638,260	(346,394)
780	Grants - Water Meters& Double L W;	(235,875)	13,818,695	13,860,991	(278,171)
800	Streets	(53,032)	111,014	200,000	(142,018)
810	Gas Tax - 2105	115,586	112,715	207,600	20,701
820	Gas Tax - 2106	307,313	64,955	270,938	101,330
830	Gas Tax - 2107	443,946	154,462	472,958	125,450
840	Gas Tax - 2107.5	40,693	4,551	0	45,245
850	SB 325 III	79,380	21,087	20,000	80,466
870	SB 325 VIII	(336,380)	925,936	2,059,364	(1,469,808)
880-882	Measure C	546,078	650,590	1,158,331	38,337
890	Federal Projects	3,655,780	3,500,854	3,535,954	3,620,680
910	Major Streets - DIF	208,057	79,967	0	288,024
920	Major Street Signals - DIF	25,459	14,383	0	39,842
930	Major Street Railroad - DIF	(285,979)	22,441	0	(263,538)
940	Outside Travel Lane - DIF	42,441	17,050	0	59,491
950	HUT 2103	(5,032)	170,658	0	165,626
960	Road Maintenance Rehab SB1	147,165	461,439	753,700	(145,096)

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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.

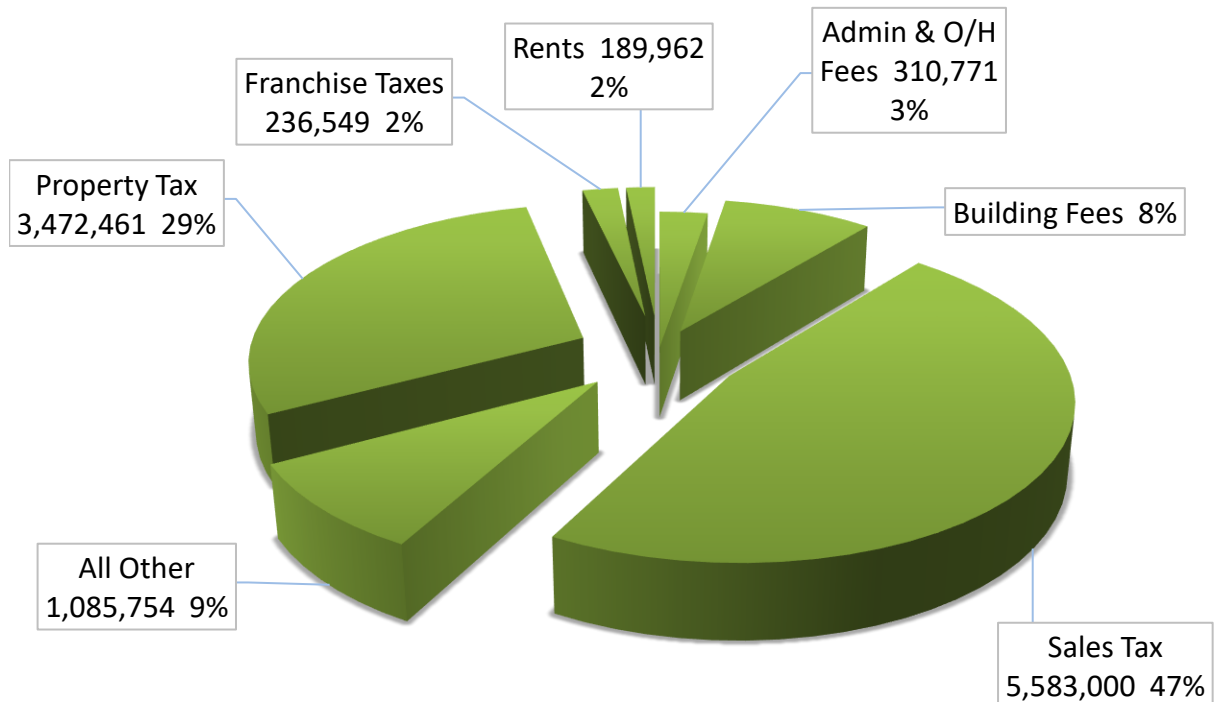
The General Fund is financed by what are defined as general purpose and restricted revenues. General purpose are self-explanatory. Restricted revenues are those resources that, by contract or agreement, are reserved for specific purposes and expenditures that are limited by the amount of revenue realized.

In Fiscal Year 2025/2026, total General Fund expenditures are projected to exceed revenues by \$4,901,214 of which \$6,247,575 are appropriated for Measure M. The total projected revenues are \$11,865,997 and total projected expenditures are \$16,767,210. Total revenue represents an increase of \$570,961 or 5.1% from estimated year end Fiscal Year 2024/2025 budget. General Fund expenditures for Fiscal Year 2025/2026 increased from \$14,436,715 in Fiscal Year 2024/2025 estimated year end budget to \$16,767,210, an increase of \$2,330,496 or 16.1%. Estimated Fiscal Year 2024/2025 still includes Hart Ranch Park, however, the majority of the construction cost will be carrying over to Fiscal Year 2025/2026. We are projecting the majority of the Fiscal Year 2024/2025 deficit to be eliminated as a result of this project delay.

The General Fund's top two tax revenue sources (sales tax and property tax) account for \$9,055,461 or 76.31% of total projected revenue sources of funds in Fiscal Year 2025/2026 adopted budget. A summary of General Fund revenues is as follows:

- ❖ Sales Tax: \$5,583,000
- ❖ Property Tax: \$3,472,461
- ❖ Admin & O/H Fees: \$310,771
- ❖ Building Permits: \$987,500
- ❖ Franchise Taxes: \$236,549
- ❖ Rents: \$189,962
- ❖ All Other: 1,085,754

GENERAL FUND REVENUE BY SOURCE



SALES TAX

Fiscal Year 2025/2026 has an increase in general sales tax of \$259,568 if compared to the estimated year end 2024/2025. The total sales tax revenues for Fiscal Year 2025/2026 are projected to be at \$5,583,000.

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 2025/2026 revenues are projected at \$3,472,461, which is 9.29% more than the estimated year end 2024/2025 budget. Additionally, the City of Kerman population continues increasing; according to the California Department of Finance, the City of Kerman population increased 0.8% from January 2024 to January 2025 to 17,535. A large portion of property tax comes from Property Tax in Lieu of Vehicle License Fee Backfill (Tax in-Lieu). We are projecting \$2,111,092 from Tax In-Lieu for Fiscal Year 2025/2026.

ADMINISTRATION AND OVERHEAD FEES

Fiscal Year 2025/2026 revenues remain the same as Fiscal Year 2024/2025 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 2025/2026 budget.

BUILDING FEES

Building Fee revenue is difficult to predict in an environment with unpredictable residential and commercial developments. During Fiscal Year 2024/2025, the City continued seeing an increase in residential and commercial development and the City is excited to continue several different residential and commercial projects in Fiscal Year 2025/2026. Building Fees are projected at \$987,500 for Fiscal Year 2025/2026 which consist of Planning and Zoning Fees, Building Permits, Engineering Inspection Fees, Plan Check Inspection Fees and C & D Recycle Program.

FRANCHISE TAXES

Franchise taxes are projected to increase 6.54% when compared to the Fiscal Year 2024/2025 estimated year end budget. Franchise tax revenue is expected to be \$236,549 for Fiscal Year 2025/2026. Franchise taxes are paid to the City of Kerman by PG&E and Comcast Cable Television.

RENTS

Rental income is expected to slightly decrease by about 2.01% when compared to Fiscal Year 2024/2025 estimated year end budget. This decrease is due to a lease that is expected to end December 2025. If the lessee agrees to renew the lease, revenues for rents should be back on track with an increase. The Fiscal Year 2025/2026 projection for rental revenues is \$189,962. 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 rentals.

LICENSES AND PERMITS

This revenue category is mainly comprised of business licenses, animal licenses and other licenses and permits. Total revenues for Fiscal Year 2025/2026 in this category are \$136,464, with business license revenue of \$122,716 animal license of \$7,000 and Miscellaneous Permits of \$6,747.

FINES AND PENALTIES

In Fiscal Year 2025/2026 fines and penalties consist primarily of Police Department fees such as vehicle code fines of \$23,006, towed vehicle fees of \$15,000, vehicle license fees of \$25,000, parking fines of \$6,000, proof of correction fees of \$636, police department special services such as police reports, citation signoffs, vin verifications, records check, etc. of \$6,000, base fine of \$373, live scan/fingerprints of \$6,000 and criminal code fines/booking fees of \$101, for a total of \$82,116.

INTEREST AND MISCELLANEOUS INCOME

Interest income and other miscellaneous items make up this total budget of \$343,300 for Fiscal Year 2025/2026, which represents an increase of 68.32% from Fiscal Year 2024/2025 estimated year end budget. Interest rates have been favorable and the City continues to invest with different agencies.

YOUTH AND RECREATION PROGRAM FEES

The youth and recreation program fees budget is \$59,000 in Fiscal Year 2025/2026, which reflects an increase of 6.94% or \$3,830 when compared to Fiscal Year 2024/2025. This increase reflects the positive outcome of all the programs and events put together by our Community Services Department which continue to incorporate additional programs for our teens/youth.

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 2025/2026 is \$438,592.

OTHER FEES FOR SERVICES

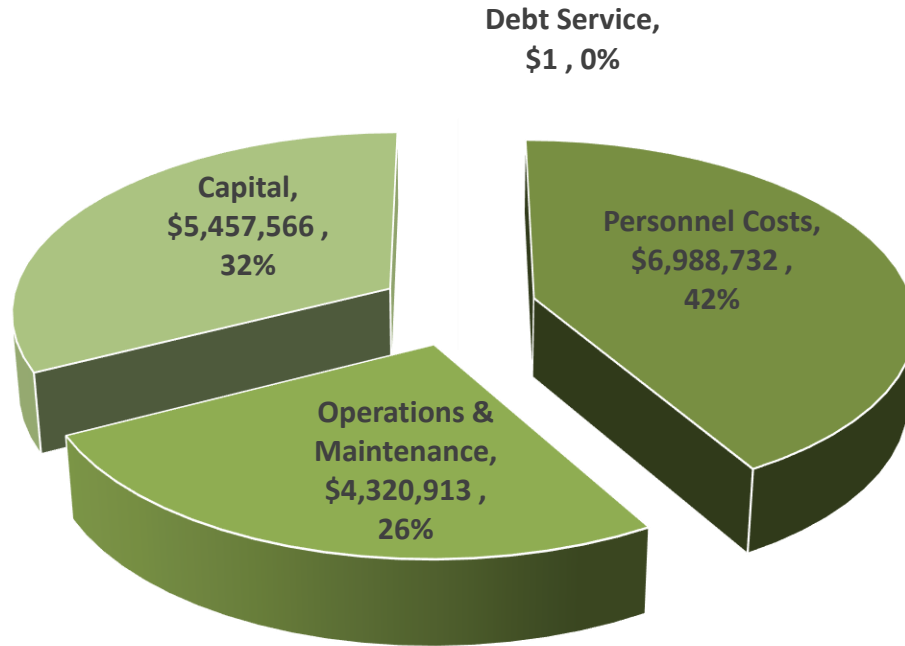
Total other fees for services are projected at \$1,282 for Fiscal Year 2025/2026 which consist of \$1,158 for code enforcement citations, \$13 in code enforcement fees, \$50 in lien release fees, \$30 in notary fees and \$30 in reproduction/copy fees. These service fees increased by \$777 from the 2024/2025 estimated year end budget due to the Code Enforcement's effort correct situations that are not permitted per our Municipal Code.

EXPENSES

Staff is proposing \$16,767,210 in General Fund budget expenses for Fiscal Year 2025/2026, an increase of \$2,330,496 or 16.1%, compared to the Fiscal Year 2024/2025 estimated year end budget. Of the total 2025/2026 operating budget of \$16,767,210 within the General Fund, personnel expenses make up \$6,988,732 or 42%, \$4,320,913 in operations and maintenance or 26% and \$5,457,566 in capital projects or 32%. 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 2025/2026 account a 4% 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 as well as department heads' salary adjustments per the compensation study. 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 10.19% plus 4% of employee's contribution for Classic members. Safety group rate increased to 16.59% plus 4% of employee's contribution for Classic members. Post-PEPRA employer contribution rates increased to 7.96% for the miscellaneous group and 11.23% 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 2025/2026 is \$498,297 compared to \$450,037 for Fiscal Year 2024/2025, an increase of \$48,260 or 10.72%. The City will continue to allocate the \$100,000 annual payment to help reduce the UAL balance.

STAFFING LEVELS

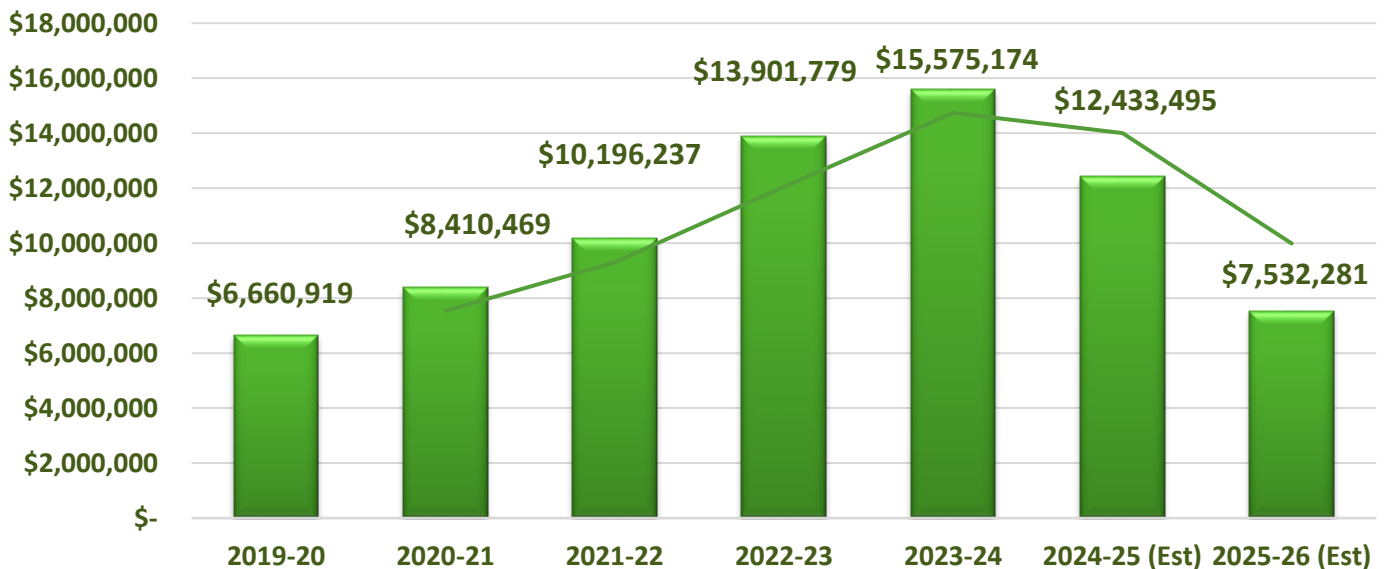
The Police department dedicates two full-time police officers to the School Resource Officer Program (SRO) while the school is in session. The SRO program is subject to annual renewals. The Adult Compliance Team (ACT) program is funded 100% by the County of Fresno Probation Department and will continue this Fiscal Year 2025/2026 with one dedicated police officer. For Fiscal Year 2025/2026, there are two ongoing recruitments for vacant full-time positions (Administrative Assistant in Administration and Account Clerk I in Finance). There are also three new positions (Admin Sergeant in Police Department, Assistant Director in Community Services and a reclassification and promotion in Finance which will create an additional position) planned for Fiscal Year 2025/2026.

GENERAL FUND RESERVES

RESERVES

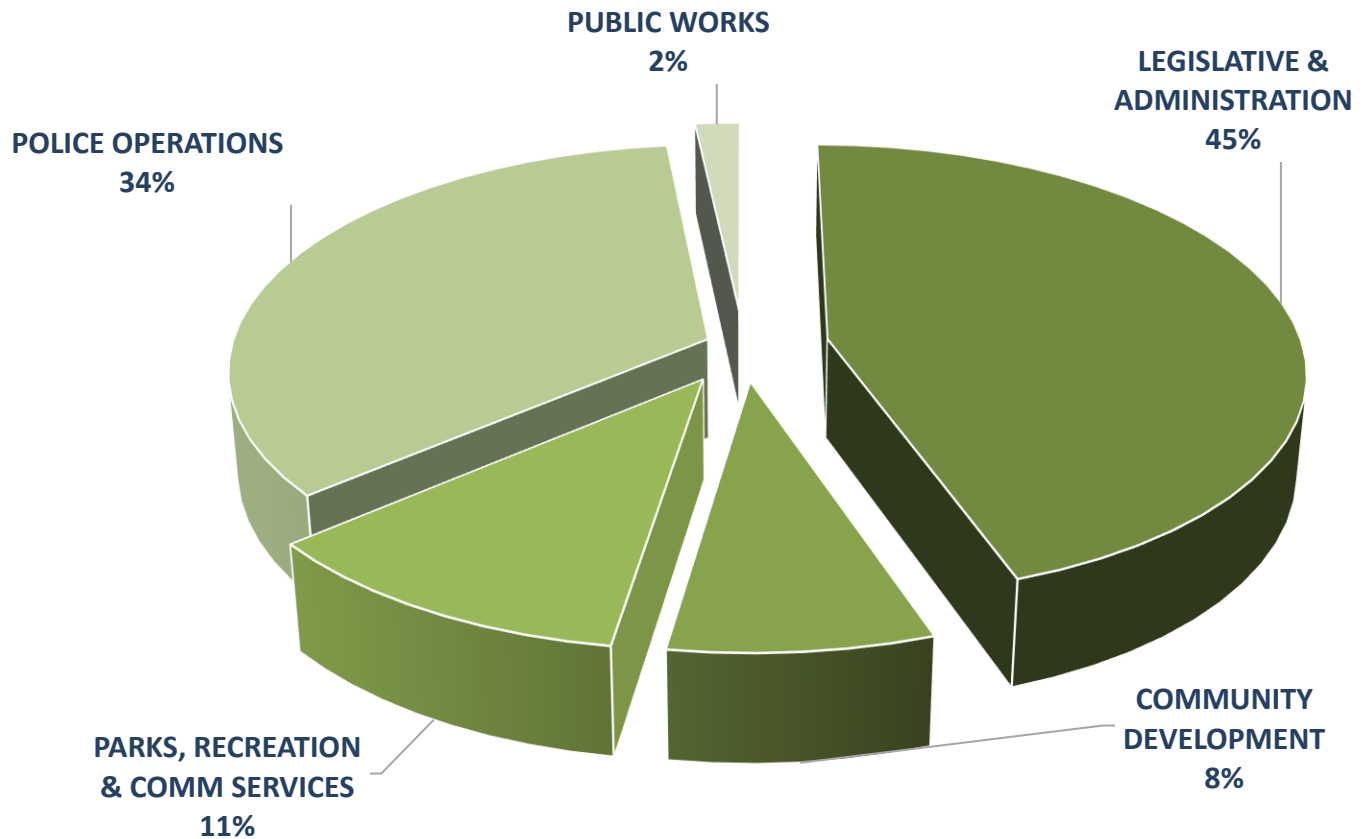
The City's audited General Fund Reserve as of June 30, 2024 was \$15,575,174 and is estimated to be \$12,433,495 as of June 30, 2025 based on Fiscal Year 2024/2025 operational budget projected expenditures of \$14,436,715 and revenues of \$11,295,036. The General Fund Reserve on June 30, 2026, is expected to be \$7,532,281 which reflects a decrease of \$2,330,496 or 16.1%. This decrease is mainly because of Hart Ranch Park under the Capital Projects funded by Measure M. The reserve balance on June 30, 2025, however, needs to be adjusted since the \$3,670,933 are still included but are carrying over to Fiscal Year 2025/2026.

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



GENERAL FUND OPERATING EXPENDITURES

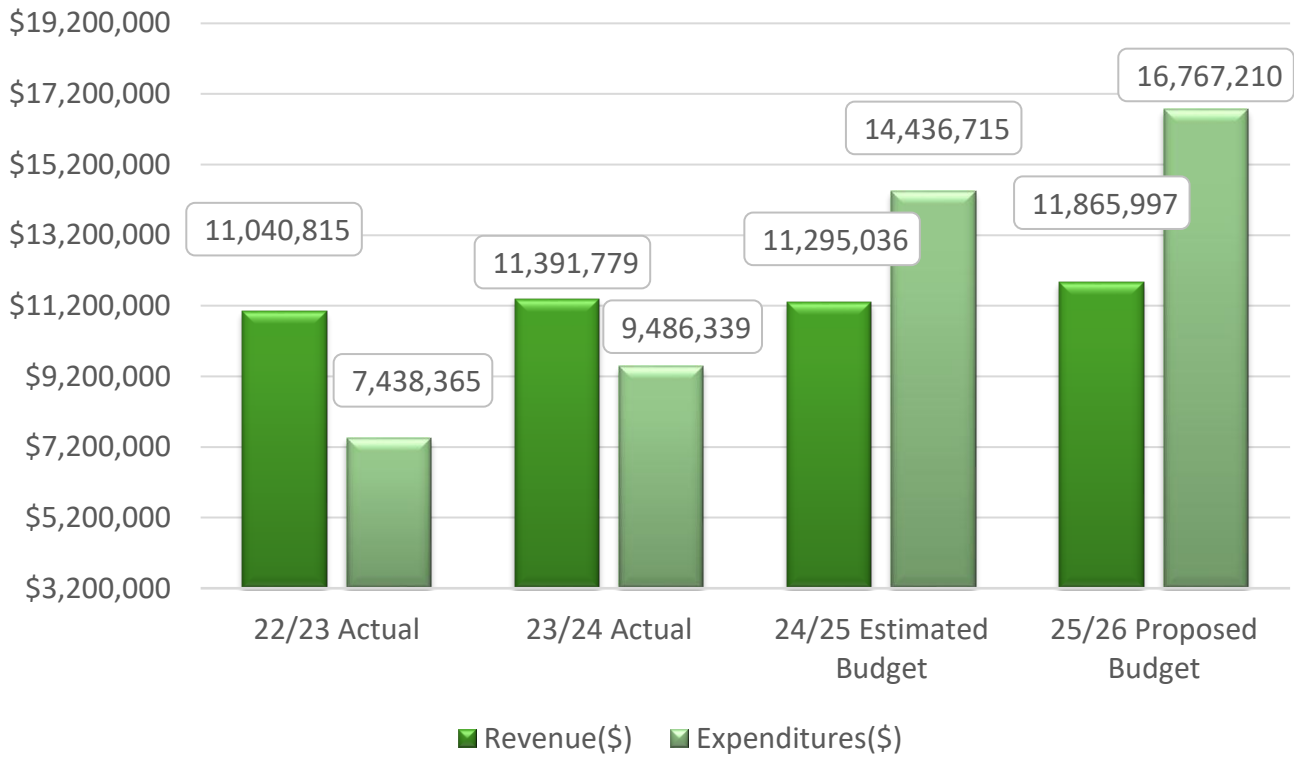
GENERAL FUND OPERATING EXPENDITURES BY DEPARTMENT



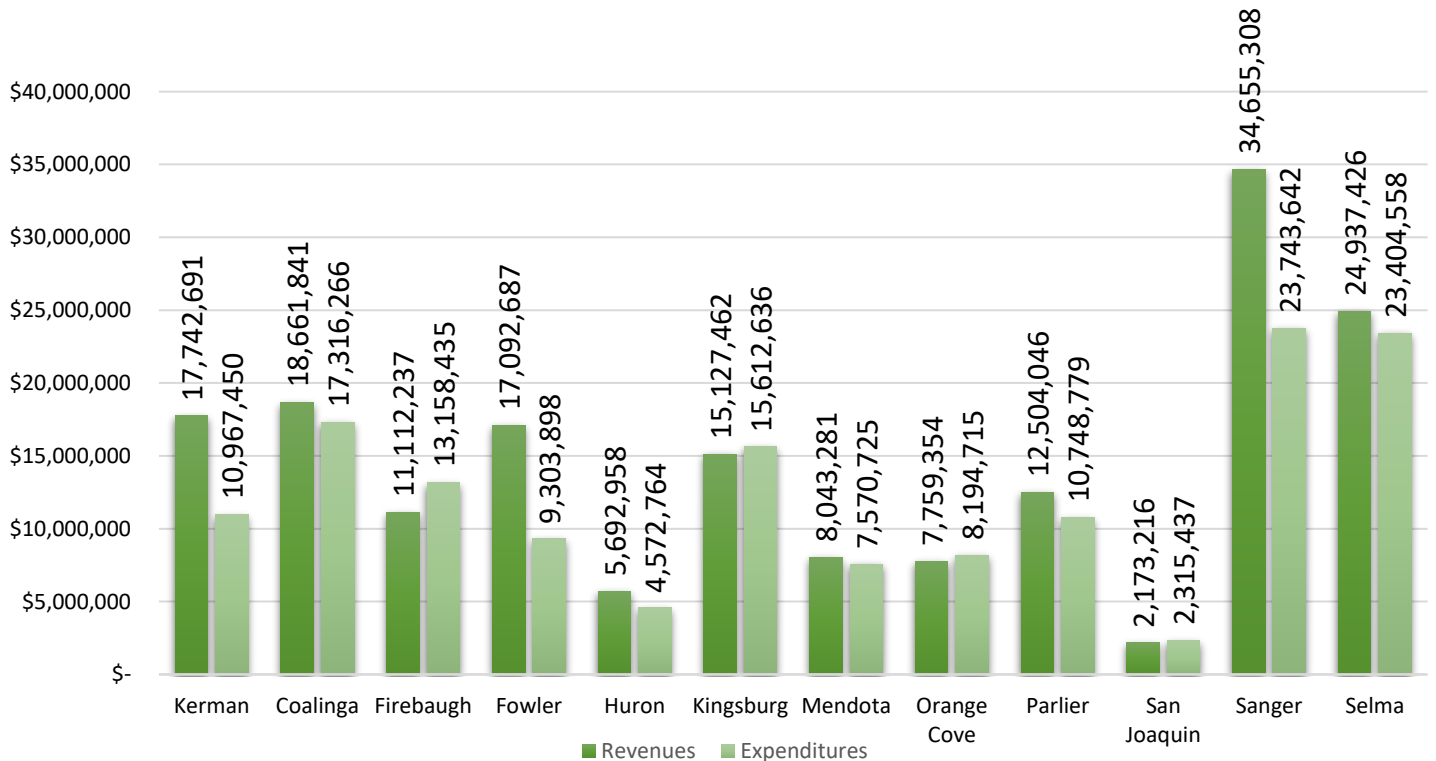
Total Expenditures of \$16.7 Million

Department	Expenditure Amount	Percentage
Legislative and General Government	\$7,498,013	44.72%
Community Development	\$1,291,146	7.70%
Recreation/Community Services	1,911,199	11.40%
Police Operations	5,776,051	34.45%
Public works	290,802	1.73%
Total	<u>\$16,767,210</u>	<u>100.00%</u>

GENERAL FUND REVENUE VS. EXPENDITURES



FRESNO COUNTY CITIES REVENUE/EXPENDITURES FY 2022/2023



GENERAL FUND SUMMARY

SUMMARY OF GENERAL FUND OPERATIONAL BUDGETS

Activity Description	Audited 2022-2023	Audited 2023-2024	Adopted 2023-2024	Estimated Year- End 2024-2025	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	\$32,401	\$34,802	\$40,991	\$64,388	\$63,753	(\$635)		-1.0%
6003 City Legal Services	220,170	117,613	195,000	195,000	200,000	5,000		2.6%
1002 General Administration	478,084	795,424	614,759	616,794	653,880	37,086		6.0%
5005 Administrative Services	125,121	153,127	147,444	147,582	156,327	8,745		5.9%
5006 Debt Service (Gateway Villa DIF)	95,339	95,339	95,339	95,339	0	(95,339)		-100.0%
6004 City Clerk	84,751	128,193	156,489	168,248	176,479	8,231		4.9%
7001 Measure M	725,162	1,455,209	4,784,844	4,809,511	6,247,575	1,438,064		29.9%
TOTAL LEGISLATIVE & GEN. GOVT.	1,761,027	2,779,707	6,034,864	6,096,861	7,498,013	1,401,152	63.2%	23.0%
COMMUNITY DEVELOPMENT								
1008 Planning	254,997	270,142	391,624	428,124	499,789	71,664		16.7%
1009 Code Compliance	0	165,543	194,473	195,223	212,559	17,336		8.9%
1009 Transfer from Measure M (Code Compliance)	0	(165,665)	(194,473)	(194,473)	(212,559)	(18,086)		9.3%
1010 Engineering	160,835	309,796	260,000	310,000	350,000	40,000		12.9%
1042 Building	231,135	284,727	422,717	423,717	441,357	17,640		4.2%
TOTAL PLANNING & DEVELOPMENT	646,967	864,543	1,074,341	1,162,591	1,291,146	128,554	10.9%	11.1%
RECREATION/COMMUNITY SERVICES								
2002 Recreation Administration	190,745	407,955	443,807	444,490	556,852	112,361		25.3%
2010 Building Maintenance	519,310	629,749	771,039	778,051	828,670	50,619		6.5%
2044 Senior Center Services	168,361	147,619	169,074	169,704	216,249	46,545		27.4%
2047 Aquatics Program	46,325	48,893	82,564	83,694	86,750	3,055		3.7%
2062 Planned Recreation	56,848	0	0	0	0	0		0.0%
2065 Youth and Teen Services	57,440	0	0	0	0	0		0.0%
2069 Community Teen Center	151,336	164,603	183,007	187,011	222,679	35,669		19.1%
TOTAL RECREATION/SOCIAL SERVICES	1,190,364	1,398,818	1,649,492	1,662,951	1,911,199	248,248	16.1%	14.9%
POLICE OPERATIONS								
3011 Police Operations (Including ACT & SRO)	3,788,746	4,292,889	5,336,239	5,455,056	6,004,855	549,798		10.1%
3011 Transfer From Measure M	(251,131)	(247,568)	(388,422)	(388,422)	(390,099)	(1,677)		0.4%
3041 Animal Control	98,860	161,730	165,143	175,343	161,296	(14,047)		-8.0%
TOTAL POLICE OPERATIONS	3,636,476	4,207,051	5,112,959	5,241,977	5,776,051	534,074	48.7%	10.2%
PUBLIC WORKS								
4010 Parks Landscape Maintenance	203,531	236,221	269,843	272,335	290,802	18,466		6.8%
TOTAL PUBLIC WORKS	203,531	236,221	269,843	272,335	290,802	18,466	2.5%	6.8%
TOTAL GENERAL FUND OPERATION EXPENSES	7,438,365	9,486,339	14,141,500	14,436,715	16,767,210	2,330,496		16.1%
TOTAL GENERAL FUND REVENUE	11,040,815	11,391,779	10,654,943	11,295,036	11,865,997	570,961		5.1%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	3,602,450	1,905,441	(3,486,557)	(3,141,679)	(4,901,214)			
EXCESS (DEFICIT) PERCENTAGE OF TOTAL G/F REVENUE	32.63%	16.73%	-32.72%	-27.81%	-41.30%			

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

GENERAL FUND SUMMARY

GENERAL FUND REVENUE SUMMARY

Description	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Estimated Year- End	Budget 2025-2026
Sales Tax	5,851,807	\$5,512,051	\$5,323,432	\$5,323,432	\$5,583,000
Property Tax	2,909,241	3,149,265	3,177,377	3,177,377	3,472,461
Admin & Overhead Fees	310,771	310,771	310,771	310,771	310,771
Building Fees	549,088	762,994	607,500	1,185,000	987,500
Franchise Taxes	239,843	247,775	222,030	222,030	236,549
Rents	248,875	180,224	164,177	193,852	189,962
Licenses and Permits	106,647	132,622	114,231	115,350	136,464
Fines and Penalties	54,117	88,515	73,278	79,878	82,116
Interest and Miscellaneous Income	375,413	614,398	203,754	228,954	368,300
Youth and Recreation Program Fees	40,802	43,175	55,170	55,170	59,000
Reimbursements	355,193	345,524	402,718	402,718	438,592
Other Fees for Services	(979)	4,466	505	505	1,282
Total Recurring Revenues	11,040,815	11,391,779	10,654,943	11,295,036	11,865,997
Transfer in from PFA Refinance	-	-	-	-	-
Total Non-Recurring Revenues	-	-	-	-	-
Total General Fund Revenue	\$11,040,815	\$11,391,779	\$10,654,943	\$11,295,036	\$11,865,997

GENERAL FUND EXPENDITURE SUMMARY

Description	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Estimated Year- End	Budget 2025-2026
City Council	\$32,401	\$34,802	\$40,991	\$64,388	\$63,753
City Legal Services	220,170	117,613	195,000	195,000	200,000
General Administration	478,084	795,424	614,759	616,794	653,880
Administrative Services	125,121	153,127	147,444	147,582	156,327
Debt Service (Gateway Villa DIF)	95,339	95,339	95,339	95,339	0
City Clerk	84,751	128,193	156,489	168,248	176,479
Measure M	725,162	1,455,209	4,784,844	4,809,511	6,247,575
Planning	254,997	270,142	391,624	428,124	499,789
Code Compliance	0	165,543	194,473	195,223	212,559
Transfer from Measure M (Code Compliance)	0	(165,665)	(194,473)	(194,473)	(212,559)
Engineering	160,835	309,796	260,000	310,000	350,000
Building	231,135	284,727	422,717	423,717	441,357
Recreation Administration	190,745	407,955	443,807	444,490	556,852
Building Maintenance	519,310	629,749	771,039	778,051	828,670
Senior Center Services	168,361	147,619	169,074	169,704	216,249
Aquatics Program	46,325	48,893	82,564	83,694	86,750
Planned Recreation	56,848	0	0	0	0
Youth and Teen Services	57,440	0	0	0	0
Community Teen Center	151,336	164,603	183,007	187,011	222,679
Police Operations (Including ACT & SRO)	3,788,746	4,292,889	5,336,239	5,455,056	6,004,855
Transfer from Measure M(New Police Off.)	(251,131)	(247,568)	(388,422)	(388,422)	(390,099)
Animal Control	98,860	161,730	165,143	175,343	161,296
Parks Landscape Maintenance	203,531	236,221	269,843	272,335	290,802
Total Expenditures	\$7,438,365	\$9,486,339	\$14,141,500	\$14,436,715	\$16,767,210

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 5% for both sales tax and 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%.

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

	Proposed FY 2024/25	FY 2025/26	FY 2026/27	ESTIMATED FY 2027/28	FY 2028/29	FY 2029/30
GF Revenues:						
Sales Tax (1)	5,323,432	5,583,000	5,862,150	6,070,256	6,285,750	6,508,895
Property Tax (2)	3,177,377	3,472,461	3,646,084	3,828,388	4,019,808	4,220,798
Other Revenue	2,794,227	2,810,535	2,838,641	2,867,027	2,895,697	2,924,654
Total Revenue	11,295,036	11,865,997	12,346,875	12,765,672	13,201,256	13,654,347
% Change		5.05%	4.05%	3.39%	3.41%	3.43%
GF Expenses:						
	Proposed FY 2024/25	FY 2025/26	FY 2026/27	ESTIMATED FY 2027/28	FY 2028/29	FY 2029/30
Personnel (3)	6,117,207	7,027,808	7,203,503	7,383,591	7,568,180	7,757,385
Operations & Maintenance (4)	8,319,508	9,739,403	6,364,191	6,491,474	6,621,304	6,753,730
Total Expenses	14,436,715	16,767,210	13,567,694	13,875,065	14,189,484	14,511,115
% Change		16.14%	-19.08%	2.27%	2.27%	2.27%
Excess Revenue Over Expenditures	(3,141,679)	(4,901,214)	(1,220,819)	(1,109,393)	(988,229)	(856,768)
GF Reserve Balance Estimate	12,433,495	7,532,281	6,311,462	5,202,069	4,213,841	3,357,073

Assumptions:

1. Sales tax revenues are projected at an annual increase of 5%
2. Property tax revenues are projected at an annual increase of 5%
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

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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 2025/2026 are \$7,171,252 representing an increase of 3.56% from Fiscal Year 2024/2025 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.

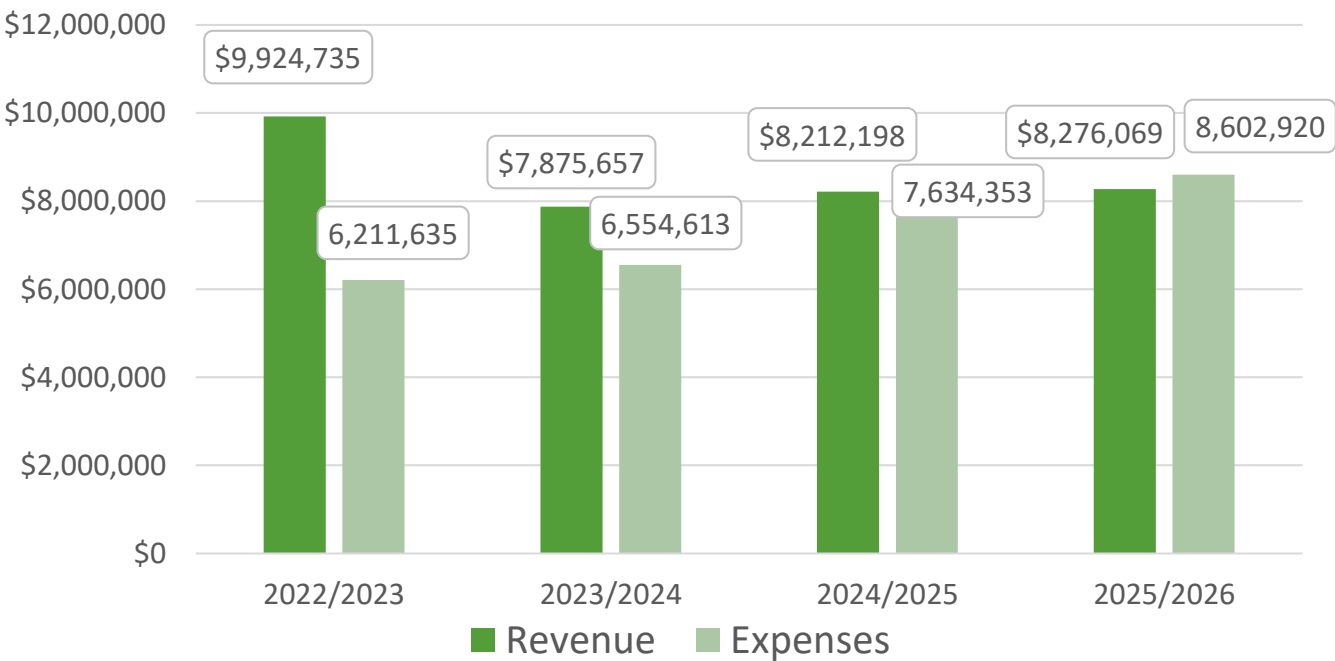
EXPENDITURES

Aggregated operational expenditures for the Enterprise Funds are \$8,276,069 in Fiscal Year 2025/2026, compared to \$8,212,198 in Fiscal Year 2024/2025 estimated year end budget, an increase of \$63,871 or 0.78%. 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

	Audited 2022/2023	Audited 2023/2024	Estimated 2024/2025	Budget 2025/2026
Total Enterprise Revenues	\$9,924,735	\$7,875,657	\$8,212,198	\$8,276,069
Total Enterprise Expenditures	6,211,635	6,554,613	7,634,353	8,602,920
Revenues in Excess of Expenditures	\$3,713,100	\$1,321,044	\$577,845	(\$326,850)

ENTERPRISE FUNDS REVENUES AND EXPENDITURES



UTILITY RATE

This Fiscal Year 2025/2026 adopted budget includes the CPI increase required by the agreement with the solid waste contractor. The City has conducted a Water, Wastewater and Storm Drain Rate Study to adopt new rates through December 2028. The Water, Wastewater and Storm Drain rates will increase in January 2026 and the Solid Waste rates will increase in July 2025.

Rate Changes-Residential home with a ¾" meter

- ❖ Water Fund – \$36.67 per month plus usage (1.37 per \$1,000 gallons) from July 2025 to December 2025; \$37.58 per month plus usage (1.41 per \$1,000 gallons) from January 2026 to June 2026
- ❖ Sewer Fund – \$39.43 per month from July 2025 to December 2025; \$42.58 per month from January 2026 to June 2026
- ❖ Solid Waste Fund - An increase of \$0.70, effective July 1, 2025 due to the agreement with Mid Valley Disposal.
- ❖ Street Sweeping – No rate increase
- ❖ Storm Drain – \$1.46 per dwelling from July 2025 to December 2025; \$1.50 per dwelling from January 2026 to June 2026

UTILITY RATE CHANGES - FISCAL YEAR 2025-2026

WATER RATES

	Current Rate	Increase Effective 1/1/2026	Total Base Cost Effective 1/1/2026		Flow Cost	Total Cost
Residential & Multi-Family (¾" Meter)	36.67	0.91	37.58	+	Usage	Examples Below
Residential & Multi-Family (1" Meter)	53.29	1.38	54.67	+	Usage	Examples Below
Commercial (Metered-Rate Determined by Meter Size)	-	-	-			---
3/4" Meter	36.67	0.91	37.58	+	Usage	Examples Below
1" Meter	53.29	1.38	54.67	+	Usage	Examples Below
1.5" Meter	94.52	2.58	97.10	+	Usage	
2" Meter	143.73	4.02	147.75	+	Usage	
3" Meter	274.76	7.85	282.61	+	Usage	
4" Meter	421.76	12.17	433.93	+	Usage	
6" Meter	824.30	24.14	848.44	+	Usage	
Water Usage Cost per 1,000 Gallons \$	1.37	0.04	1.41		Per 1,000 Gallons	

WATER USE EXAMPLES

	Cost Effective 1/1/2026		Flow Cost		Total Cost
14,000 gallons of usage with ¾" Meter	19.18	+	\$19.74	=	38.92
24,000 gallons of usage with ¾" Meter	32.88	+	\$33.84	=	\$66.72

SEWER RATES

	Current Rate (Base + Flow)	Increase Effective 1/1/2026	Base Cost Effective 1/1/2026		Flow Cost Effective 1/1/2026	Total Cost
Residential	39.43	3.15	18.41	+	24.17	= 42.58
Multi-Family Residential per unit	33.83	2.70	18.41	+	18.12	= 36.53
Commercial	17.05		18.41	+	Usage	
Low Strength	2.80				\$2.80	*
Medium Strength	3.22				\$3.22	*
High Strength	3.72				\$3.72	*

*Cost per 1,000 Gallons of Water Usage

UTILITY RATE CHANGES - FISCAL YEAR 2025-2026

SOLID WASTE

Solid Waste Rates Effective 7/1/2025 to 6/30/2026

	Current Rate	Increase	Total Cost
Residential	28.60	0.70	29.30
Commercial		2.45%	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 1/1/2026 *

	Current Rate	Increase/ Decrease	Total Cost
Residential (Per Dwelling)	1.46	0.04	1.50
Multi-Family (Per Acre)	10.67	0.32	10.99
Commercial (Per Acre)-Previously Based on Usage .0736 per 1,000 gallons	12.21	0.37	12.58
Industrial (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	13.73	0.41	14.14
Church (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	7.62	0.23	7.85
Schools (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	4.57	0.14	4.71
Parks (Per Acre) Previously Based on Usage .0736 per 1,000 gallons	1.52	0.05	1.57

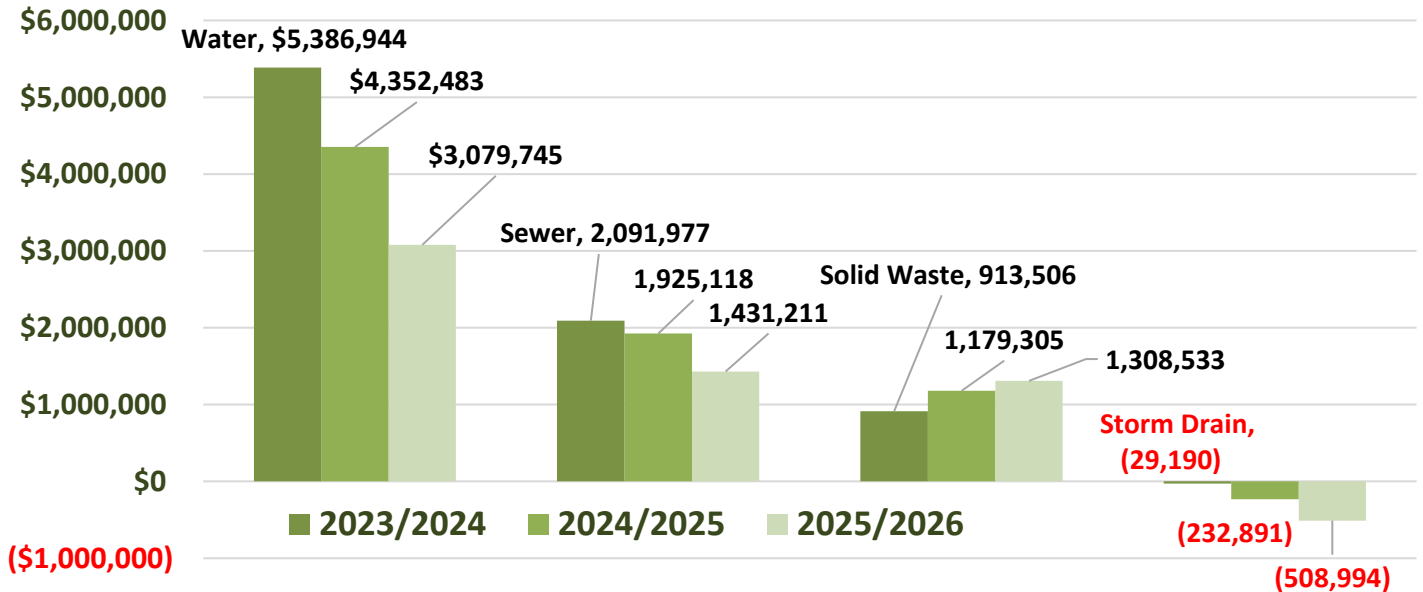
RECAP

	Current Rate	Increase	Total Cost	% Increase
Metered customers estimated using 14,000 gallons of water with 3/4" meter (7/1/2025 to 12/31/2025)	127.04	0.70	127.74	0.55%
Metered customers estimated using 14,000 gallons of water with 3/4" meter (1/1/2026 to 6/30/2026)	127.74	4.66	132.40	3.65%

RESERVES

Description	Audited 2023/2024	Projected 2024/2025	Projected 2025/2026
Water	\$5,386,944	\$4,352,483	\$3,079,745
Sewer	2,091,977	1,925,118	1,431,211
Solid Waste	913,506	1,179,305	1,308,533
Storm Drain	(29,190)	(232,891)	(508,994)
	\$8,363,237	7,224,015	5,310,494

ENTERPRISE FUNDS CASH RESERVES



As shown in the chart above, Water Reserves, Sewer Reserves and Storm Drain Reserves are projected to decrease by \$1,272,739, \$493,907, and \$276,103 respectively in Fiscal Year 2025/2026. The solid waste fund is the only one with a surplus of \$129,228. These projections account for major capital expenditures such as Well number 33, water meter installation project and water storage maintenance for the Water Fund, fixed network, pipeline replacement and WWTP expansion for the Sewer Fund and the Basin J expansion and Tract 5515 reimbursement for the Storm Drain Fund.

WATER

The Water Fund is projected to end Fiscal Year 2024/2025 with an operational surplus of \$272,605 based on revenues of \$3,193,914 and expenditures of \$2,921,309. In Fiscal Year 2025/2026, the Water Fund is projected to have a small deficit of \$100,939 based on revenues of \$3,262,751 and expenditures of \$3,363,689. These estimates do not include capital projects. The Water, Wastewater and Storm Drain Rate Study that was conducted in October 2023 will help maintain infrastructure, operations and maintenance, new and ongoing capital projects, debt obligations and a healthy reserve balance for emergencies by adopting rates through December 2028.

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 2024/2025 with an operational surplus of \$92,141 based on revenues of \$2,386,251 and expenditures of \$2,294,109. In Fiscal Year 2025/2026, the Sewer Fund is projected to have a deficit of \$250,907 based on revenues of \$2,369,774 and expenditures of \$2,620,682. The deficit is due to ongoing maintenance that is necessary to operate the Waste Water Treatment Plant and inflation. The Water, Wastewater and Storm Drain Rate Study that was conducted in October 2023 will help maintain infrastructure, operations and maintenance, new and ongoing capital projects, debt obligations and a healthy reserve balance for emergencies by adopting rates through December 2028.

SEWER FUND RESERVES

The Fiscal Year 2024/2025 year-end balance in the Sewer Fund Reserves is projected to be \$1,925,118. The balance in the Sewer Fund Reserves at the end of Fiscal Year 2025/2026 is projected to be \$1,431,211. 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 2025/2026 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 2024/2025 with a surplus of \$265,799 based on revenues of \$2,515,954 and expenditures of \$2,250,155. In Fiscal Year 2025/2026, the Solid Waste Fund is projected to have a surplus of \$129,228 based on revenues of \$2,536,535 and expenditures of \$2,407,308. Solid Waste fee increases are based on the consumer price index (CPI) as stipulated in the contract with Mid Valley Disposal. The increase for Fiscal Year 2025/2026 is 2.45%.

STORM DRAIN

The Storm Drain fund is projected to end Fiscal Year 2024/2025 with a deficit of \$52,701 based on revenues of \$116,080 and expenditures of \$168,781. The Fiscal Year 2025/2026 budget for the Storm Drain fund estimates a deficit of \$104,232 based on revenues of \$107,009 and expenditures of \$211,241.

ENTERPRISE FUND SOURCES AND USES OF FUNDS SUMMARY

Description	Water	Sewer	Solid Waste	Storm Drainage	Total
Revenues					
User Fees	\$3,076,598	\$2,270,069	\$2,287,798	\$102,047	\$7,736,512
Penalties	83,011	54,464	83,365	4,922	225,762
Interest Earned	80,764	31,787	19,735	40	132,325
Rent	0	0	0	0	0
Other Income	22,378	13,455	145,637	0	181,470
Total Sources of Funds	3,262,751	2,369,774	2,536,535	107,009	8,276,069
Operating Expenditures					
Personnel	1,052,452	908,201	311,429	98,656	2,370,738
Maintenance and Operations	1,799,237	1,311,637	2,095,879	98,585	5,305,338
Debt Service	165,000	151,743	0	0	316,743
Operational Capital Expenditures	347,000	249,100	0	14,000	610,100
Subtotal	3,363,689	2,620,682	2,407,308	211,241	8,602,920
CIP - Capital Expenditures	1,171,800	243,000	0	171,871	1,586,671
Total Uses of Funds	4,535,489	2,863,682	2,407,308	383,112	10,189,591
To/From Reserves	(\$1,272,739)	(\$493,907)	\$129,228	(\$276,103)	(\$1,913,521)

ENTERPRISE FUNDS SUMMARY

SUMMARY OF ENTERPRISE FUND OPERATIONAL BUDGETS

ACTIVITY	Description	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Estimated Year- End	Budget 2025-2026	Adopted vs. Proposed % Change	Adopted vs. Proposed \$ Change
	WATER FUND (410)							
	Total Water Fund Revenues	\$5,645,707	\$3,125,754	\$2,714,184	\$3,193,914	\$3,262,751	20.2%	548,567
5005	Water Administration & Accounting	603,879	541,718	574,207	600,582	666,552	16.1%	92,345
5006	Water - Debt Service	165,000	165,000	165,000	165,000	165,000	0.0%	0
4041	Water Operations	1,369,484	1,654,048	1,844,376	2,155,726	2,532,138	37.3%	687,761
	Total Water Fund Operations	2,138,364	2,360,765	2,583,583	2,921,309	3,363,689		
	Revenue in Excess of Expenditures	3,507,343	764,988	130,600	272,605	(100,939)		
	SEWER FUND (420)							
	Total Sewer Fund Revenues	2,050,026	2,231,785	1,969,897	2,386,251	2,369,774	20.3%	399,878
5005	Sewer Administration & Accounting	493,054	440,546	479,541	508,060	549,822	14.7%	70,281
5006	Sewer - Debt Service	151,743	151,743	151,743	151,743	151,743	0.0%	0
4042	Sewer Operations	1,285,025	1,352,865	1,623,680	1,634,306	1,919,117	18.2%	295,436
	Total Sewer Fund Operations	1,929,822	1,945,153	2,254,964	2,294,109	2,620,682		
	Revenue in Excess of Expenditures	120,204	286,631	(285,067)	92,141	(250,907)		
	SOLID WASTE (430)							
	Total Solid Waste Fund Revenues	2,142,744	2,420,424	2,401,948	2,515,954	2,536,535	5.6%	134,588
5005	Solid Waste Administration & Accounting	2,042,373	2,126,577	2,245,668	2,250,155	2,407,308	7.2%	161,639
	Total Solid Waste Fund Operations	2,042,373	2,126,577	2,245,668	2,250,155	2,407,308		
	Revenue & Transfer in Excess of Expenditures	100,370	293,847	156,279	265,799	129,228		
	STORM DRAIN OPERATIONS FUND (470)							
	Total Storm Drain Operation Revenues	86,259	97,694	85,224	116,080	107,009	25.6%	21,785
4047	Storm Drain Maintenance & Operations	101,076	122,117	168,781	168,781	211,241	25.2%	42,460
	Total Storm Drain Fund Operations	101,076	122,117	168,781	168,781	211,241		
	Revenue in Excess of Expenditures	(14,817)	(24,423)	(83,557)	(52,701)	(104,232)		
	TOTAL ENTERPRISE FUND REVENUE	9,924,735	7,875,657	7,171,252	8,212,198	8,276,069	15.4%	1,104,818
	TOTAL ENTERPRISE FUND EXPENDITURES	6,211,635	6,554,613	7,252,997	7,634,353	8,602,920	18.6%	1,349,923
	EXCESS (DEFICIT) REVENUE	\$3,713,100	1,321,044	(\$81,745)	\$577,845	(\$326,850)		

CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE (CIP) BUDGET

ENTERPRISE FUNDS SUMMARY

ENTERPRISE FUNDS REVENUE SUMMARY FISCAL YEAR 2025/2026

Activity	Description	Audited 2022/2023	Audited 2023/2024	Adopted 2024/2025	Estimated Year/ End	Budget 2025/2026
WATER FUND (410)						
410 0000 344 10 00	User Charges	\$2,747,778	\$2,869,736	\$2,604,773	\$3,008,462	\$3,076,598
410 0000 344 11 00	Payment Plan Reinstatement	0	2,500	525	525	1,008
410 0000 344 15 00	Meters	0	0	0	0	0
410 0000 344 16 00	Water Meter Rental Fee	0	600	10,000	10,000	4,000
410 0000 344 30 00	Credit Card Convenience Fees	14,602	18,235	15,582	15,582	17,269
410 0000 345 00 00	Water Wasting Violations	0	0	812	812	271
410 0000 361 01 00	Interest Earnings	54,133	143,823	44,335	44,335	80,764
410 0000 361 10 00	Penalties	40,514	79,271	38,057	112,199	82,741
410 0000 369 01 00	Miscellaneous	934	11,588	100	2,000	100
410 0000 369 02 00	Shell Oil USA Settlement	2,787,746	0	0	0	0
		5,645,707	3,125,754	2,714,184	3,193,914	3,262,751
SEWER FUND (420)						
420 0000 344 20 00	User Charges	1,971,283	2,115,516	1,892,450	2,262,506	2,264,585
420 0000 344 25 00	Septic Dumping Fee	0	0	0	0	0
420 0000 344 30 00	Credit Card Convenience Fees	11,358	14,116	12,063	12,063	13,388
420 0000 344 50 00	Del Norte Sewer Trunk	6,554	0	9,895	9,895	5,483
420 0000 361 01 00	Interest Earnings	25,074	50,162	20,125	20,125	31,787
420 0000 361 02 00	Property Rental	6,567	3,229	7,623	5,657	0
420 0000 361 10 00	Penalties	29,190	47,709	27,541	75,804	54,464
420 0000 362 07 00	Sale of Dirt	0	0	200	200	67
420 0000 369 01 00	Miscellaneous (PG&E Refund in	0	1,053	0	0	0
		2,050,026	2,231,785	1,969,897	2,386,251	2,369,774
SOLID WASTE FUND (430)						
430 0000 344 30 00	Credit Card Convenience Fees	4,056	5,194	4,350	4,350	4,850
430 0000 344 31 00	Solid Waste Collection	2,028,206	2,182,937	2,203,244	2,203,244	2,287,798
430 0000 344 32 00	Grant	5,000	5,000	0	0	0
430 0000 344 33 00	Waste Bin Charges	10,395	0	18,187	18,187	9,527
430 0000 344 34 00	SB1383 Local Assistance OWR1	0	75,000	75,000	75,000	75,000
430 0000 345 00 00	Street Sweeping	56,455	56,422	55,902	55,902	56,260
430 0000 361 01 00	Interest Earnings	7,555	19,247	32,403	32,403	19,735
430 0000 361 10 00	Penalties	30,241	76,625	12,862	126,868	83,365
430 0000 369 01 00	Miscellaneous	836	0	0	0	0
		2,142,744	2,420,424	2,401,948	2,515,954	2,536,535
STORM DRAINAGE FUND (470)						
470 0000 344 70 00	User Charges	84,638	92,828	82,847	108,647	102,047
470 0000 361 01 00	Interest Earnings	0	0	120	120	40
470 0000 361 10 00	Penalties	1,621	4,866	2,257	7,313	4,922
470 0000 369 10 00	Miscellaneous	0	0	0	0	0
		86,259	97,694	85,224	116,080	107,009
TOTAL ENTERPRISE FUND REVENUES		\$9,924,735	\$7,875,657	\$7,171,252	\$8,212,198	\$8,276,069

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 2025/2026 Internal Service Funds budget includes funding of \$1,358,766 for personnel, contract services, operating supplies and the replacement of scheduled vehicles and computer equipment as needed. For Fiscal Year 2025/2026 there is one 1500 crew cab, one 2500 crew cab and one Silverado single cab scheduled for replacement. There is a total of \$1,326,300 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 2025/2026.

INTERNAL SERVICE FUNDS SUMMARY

INTERNAL SERVICE FUNDS REVENUE AND EXPENDITURE SUMMARY

Description	Audited 2022/2023	Audited 2023/2024	Adopted 2024/2025	Estimated Year/ End	Budget 2025/2026
Revenues					
Charges to Departments (O & M)	\$582,482	\$616,343	\$689,226	\$689,226	\$829,601
Charges to Departments (Replace)	168,650	544,123	399,426	399,426	424,454
Miscellaneous/Grant	117,840	3,019	120,059	120,059	71,973
Interest Earnings	166	516	137	137	273
Total Revenues	869,137	1,164,001	1,208,848	1,208,848	1,326,300
Expenditures					
Operations & Maintenance	766,301	856,082	992,404	1,007,606	1,144,066
Replacement	488,974	718,458	818,406	816,849	214,700
Total Expenditures	1,255,275	1,574,541	1,810,810	1,824,455	1,358,766
Net To (From) Reserves	(\$386,138)	(\$410,540)	(\$601,962)	(\$615,607)	(\$32,465)

VEHICLE MAINTENANCE AND REPLACEMENT FUND

500 4050 & 500 8000

Description						Audited	Audited	Budget	Estimated	
						2022-2023	2023-2024	2024-2025	Year- End	Budget
PERSONNEL										
500	4050	410	10	00	Salaries	\$118,229	\$127,150	\$157,792	\$157,792	\$176,001
500	4050	410	30	00	Overtime	3,579	2,501	3,000	3,000	3,000
500	4050	410	35	00	Stand By	2,196	1,906	1,488	1,488	1,659
500	4050	410	37	00	Vehicle Allowance	0	40	42	42	42
500	4050	420	51	00	CalPERS Unfunded Liability	9,126	11,538	12,194	12,194	13,357
500	4050	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,812	2,812	2,720
500	4050	420	00	00	Fringe Benefits	63,717	72,784	82,996	82,996	92,284
TOTAL PERSONNEL						196,847	215,919	260,323	260,323	289,063
OPERATIONS & MAINTENANCE										
500	4050	510	01	00	Contract Services	8,546	13,665	15,000	15,000	15,000
500	4050	510	10	00	Professional Services	0	0	0	0	204
500	4050	515	01	00	Utilities	21,585	24,118	25,000	25,000	25,000
500	4050	515	02	00	Fuel	155,464	178,171	155,000	155,000	155,000
500	4050	521	01	00	Supplies	269	336	750	750	30,750
500	4050	521	03	00	Vehicle Supplies - Small Equipment	16,644	19,588	15,000	30,000	0
500	4050	521	03	01	PD Fleet Preventative Maintenance	2,947	1,055	4,000	4,000	4,000
500	4050	521	03	02	PD Fleet Repairs	35,235	33,195	40,000	40,000	40,000
500	4050	521	03	03	Vehicle Preventative Maintenance	2,511	2,097	5,000	5,000	5,000
500	4050	521	03	04	Vehicle Repairs	58,794	49,309	53,000	53,000	73,000
500	4050	521	03	05	Equipment Repairs and Maintenance	47,192	67,135	60,000	60,000	60,000
500	4050	521	06	00	Uniforms	1,294	949	2,200	2,200	2,000
500	4050	540	02	00	Equipment Rental - Lease	881	1,586	15,000	15,000	20,000
500	4050	550	00	00	Insurance	54,759	65,269	106,860	106,860	118,165
500	4050	550	01	00	Insurance-Vehicles	16,827	19,307	34,048	34,048	43,070
500	4050	551	01	00	Communications - Telephone	1,376	1,290	1,020	1,213	1,500
500	4050	551	02	00	Communications - Cellular Phone	1,398	1,577	1,500	1,500	1,500
500	4050	552	02	00	Public Notice/Advertising/Recr	0	451	451	451	451
500	4050	554	01	00	Travel - Conferences - Meetings	503	818	1,400	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	13,048	17,819	38,186	38,186	90,294
TOTAL OPERATIONS & MAINTENANCE						496,237	554,698	630,380	645,572	743,298
CAPITAL - 4050										
500	4050	600	03	01	Fleet Management System	14,243	17,049	17,500	17,500	17,500
500	4050	600	04	13	Small Equipment Replacement	981	4,687	5,000	5,000	10,000
500	4050	600	04	14	Light Tower	5,777	0	0	0	0
500	4050	600	04	15	A/C Freon Recovery/Recharge Sy	0	0	9,000	9,288	0
500	4050	600	04	18	Vehicle Diagnostic Scanner	0	0	9,000	7,155	0
500	4050	600	04	52	Alternative Fuel Vehicles	0	0	393,342	393,342	0
500	4050	600	04	57	Docking Station Patrol Veh	3,207	9,271	0	0	0
500	4050	600	04	06	New Phone System	0	0	1,754	1,754	0
CAPITAL - 8000										
500	8000	600	04	16	Universal Wheel Lift	0	2,060	0	0	0
500	8000	600	04	33	PD Fleet Vehicles	158,616	291,555	161,310	161,310	0
500	8000	600	04	44	PW, Parks & Rec Fleet Vehicles	0	378,531	201,500	201,500	167,200
500	8000	600	04	53	Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Wor	189,080	0	0	0	0
500	8000	600	04	54	Pickups (2) Parks & Rec	84,533	0	0	0	0
TOTAL CAPITAL EXPENDITURES						456,436	703,152	798,406	796,849	194,700
TOTAL DEPARTMENT BUDGET						\$1,149,520	\$1,473,770	\$1,689,109	\$1,702,744	\$1,227,061
						Budget to Budget Increase/(Decrease)				(462,048)
						Percentage of Change				-27.4%

Budget Highlights:

500	4050	510	10	00	Solar Optimization Analysis
500	4050	521	01	00	Office and general supplies are being combined into one budget line
500	4050	521	03	00	Office and general supplies are being combined into one budget line
500	4050	521	03	04	Additional repairs needed to bucket truck
500	4050	540	02	00	Rental needed due to increasing issues with backhoe and bucket truck
500	4050	600	04	13	Combined with parks small equipment budget line
500	8000	600	04	44	One 2025 4 Door 1500 crew cab for Public Works Director, one 2025 2500 HD crew cab with utility bed to replace vehicle #1444 and one 2025 Silverado single cab to replace vehicle #1397

TECHNOLOGY MAINTENANCE FUND

TECHNOLOGY MAINTENANCE 510-5051

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
510	5051	410	10	00	Salaries	\$10,100	\$10,406	\$21,915	\$21,915	\$28,316
510	5051	410	30	00	Overtime	0	0	0	10	10
510	5051	420	51	00	CalPERS Unfunded Liability	878	1,244	1,694	1,694	2,149
510	5051	420	51	01	CalPERS ADP Unfunded Liability	0	0	391	391	438
510	5051	420	00	00	Fringe Benefits	3,556	3,927	7,785	7,785	10,899
TOTAL PERSONNEL						14,535	15,577	31,784	31,794	41,812
OPERATIONS & MAINTENANCE										
510	5051	510	01	00	Contract Services	58,418	69,720	69,679	69,679	69,679
510	5051	565	00	00	Internal Service Funds	264	168	238	238	214
TOTAL OPERATIONS & MAINTENANCE						58,682	69,888	69,917	69,917	69,893
CAPITAL										
510	5051	600	04	00	Capital Outlay - Computers	32,538	15,306	20,000	20,000	20,000
TOTAL CAPITAL EXPENDITURES						32,538	15,306	20,000	20,000	20,000
TOTAL DEPARTMENT BUDGET						\$105,755	\$100,771	\$121,701	\$121,711	\$131,705
Budget to Budget Increase/(Decrease)										10,004
Percentage of Change										8.2%

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.

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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 funded through various 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 2025/2026 Capital Projects Budget includes several street projects such as FY 24/25 and FY 25/26 Street Rehabilitation Project for various streets and the Siskiyow Avenue Rehabilitation from Kearney Blvd to California Avenue. The Fiscal Year 2025/2026 Special Revenue Funds budget includes \$6,178,259 of Street revenues and \$8,703,897 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 funds for the maintenance of lighting and landscaping such as mow strips, shrubs and trees in those areas. For Fiscal year 2025/2026 there is \$264,090 in revenues and \$638,260 in expenditures for the L&L MD budget. Public Works Department has been removing existing City maintained strips and renovating them with drought tolerant plants and decorative rocks to save water and time in their upkeep.

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 2025/2026 budget includes the construction of Well No 18 (SDWSRF) with an amount of \$1,700,000 which is 100% funded by the State of California Department of Water Resources. The City also has Well Number 33 for a total of \$778,000 (Water Fund and the Water Major Facilities DIF) and the Hexavalent Chromium Feasibility Study for \$457,500.

SEWER FUND

The 2025/2026 budget includes the WWTP office expansion, animal shelter demo/shop expansion, fixed network metering and pipeline service replacement with \$50,000 each and the Goldenrod Lift Station Rehabilitation with \$43,000.

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 Office of Traffic Safety (OTS) grant. The Fiscal Year 2025/2026 budget includes \$93,000 of revenues and \$93,320 in expenditures.

NUTRITION

This Special Revenue Fund category includes the Nutrition Site Management funded in part by Fresno Madera Area Agency on Aging (FMAAA). For Fiscal Year 2025/2026, we are assuming a total of \$23,992 will be funded through FMAAA with an estimated meal donations of \$1,800.

PARKS

In Fiscal Year 2025/2026, the City of Kerman will continue work on the Eastside Community Park, or Hart Ranch Park. Hart Ranch Park is appropriated in Fiscal Year 2025/2026, 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 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.

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	310,534								310,534
Measure "C"	642,376								642,376
Article III and Article VIII	921,198								921,198
Federal and State Grants	3,500,854		1,702,000	12,106,695			10,000	-	17,319,549
Comm Development & Block Grants				175,000				-	175,000
Traffic Congestion Relief (Prop 42)	163,944								163,944
Road Maintenance & Rehabilitation Ac	451,205								451,205
Street Sweeping	22,687								22,687
Special Assessments					264,090				264,090
Development Impact Fees		659,836	580,563						1,240,399
Public Safety Contracts & Grants						273,320			273,320
Nutrition								25,792	25,792
Interest Income	62,103								62,103
Operating Transfers In	103,358								103,358
Total Sources of Funds	6,178,259	659,836	2,282,563	12,281,695	264,090	273,320	10,000	25,792	21,975,555
Expenditures									
Program Operational Expenditures	1,458,334	20,000			603,260	189,073	-	47,984	2,318,651
Operational Transfers Out	15,054	215,125							230,179
Transfer to Capital Proj.	7,230,509	178,614	4,043,300	12,323,991	35,000	4,000		-	23,815,413
Total Uses of Funds	8,703,897	413,739	4,043,300	12,323,991	638,260	193,073	0	47,984	26,364,244
Net To (From) Reserves	(\$2,525,638)	\$246,098	(\$1,760,737)	(\$42,296)	(\$374,170)	\$80,247	\$10,000	(\$22,192)	(\$4,388,689)

As shown in the summary above, the City of Kerman has numerous street capital projects scheduled for Fiscal Year 2025/2026, which require the use of \$2,525,638 from the Local Transportation Funds reserves.

Overall, Special Revenue Funds are projected to exceed the sources by \$4,388,689. The excess of special expenditures projected in Fiscal Year 2025/2026 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 6/30/2024

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 \$42,543,991 the City is not at risk of exceeding its legal debt limit.

Assessed Value - \$1,134,506,432

Debt Limit is 3.75% of Assessed Value - \$42,543,991

Less Outstanding Bonded Debt - N/A

Legal Debt Margin - \$42,543,991

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, 2024 is \$2,836,000.

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, 2024 is \$659,999.

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 in September 2031. The outstanding balance on the note as of June 30, 2024 was \$2,117,542.

CALIFORNIA ENERGY COMMISSION NOTE PAYABLE

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

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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



Gary Yep
Mayor Pro Tem



Berdie Hall
Councilmember



Ismael Herrera
Councilmember



Kanwaldeep Dhaliwal
Councilmember

CITY COUNCIL BUDGET

CITY COUNCIL 100 6001

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	6001	410	10	00	Salaries	\$0	\$0	\$0	\$0	\$0
100	6001	410	20	00	Part Time Salaries	12,875	12,425	15,000	32,400	32,400
100	6001	410	30	00	Overtime	0	288	0	3,320	2,500
100	6001	420	00	00	Fringe Benefits	1,605	1,637	1,834	3,962	3,946
TOTAL PERSONNEL						14,480	14,350	16,834	39,682	38,846
OPERATIONS & MAINTENANCE										
100	6001	510	01	00	Contract Services-District Update	0	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	Supplies	0	0	200	750	2,750
100	6001	521	02	00	General Supplies	2,134	1,945	1,800	1,800	0
100	6001	552	01	00	Public Notice	4,741	4,630	4,000	4,000	4,000
100	6001	554	01	00	Travel - Conferences - Meetings	4,045	9,182	8,000	8,000	8,000
100	6001	556	00	00	Community, Employee & Public Relations	4,261	4,039	8,000	8,000	8,000
100	6001	565	00	00	Internal Service Funds	2,740	656	656	656	656
TOTAL OPERATIONS & MAINTENANCE						17,921	20,452	24,156	24,706	24,906
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$32,401	\$34,802	\$40,991	\$64,388	\$63,753
Budget to Budget Increase/(Decrease)										22,762
Percentage of Change										55.5%

Budget Highlights:

100	6001	556	00	00	Includes Portuguese parade and fireworks show
100	6001	521	01	00	Office and general supplies are being combined into one budget line
100	6001	521	02	00	Office and general supplies are being combined into one budget line

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

- ❖ Completion of Collective Bargaining-Labor Contracts
- ❖ Implementation of targeted equity adjustments to employee salaries
- ❖ Appointment of new Community Development Director
- ❖ Expand employee professional development, training, recognition and morale activities
- ❖ Advance Economic Development Strategic Plan initiatives
- ❖ Delivered candidate forum, new council member orientation and goal setting session
- ❖ Implemented Workplace Violence Prevention Pan

GOAL	OBJECTIVE	STATUS
Complete Design of new police facility	Improve public safety through Measure M program	FY 25-26
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 25-26
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

CITY MANAGER BUDGET

GENERAL ADMINISTRATION 100 1002

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	1002	410	10	00	Salaries	\$145,683	\$109,637	\$96,377	\$96,377	\$104,300
100	1002	410	30	00	Overtime	1,284	876	0	610	0
100	1002	410	37	00	Vehicle Allowance	805	840	840	840	840
100	1002	420	51	00	CalPERS Unfunded Liability	11,550	9,960	7,448	7,448	7,916
100	1002	420	51	01	CalPERS ADP Unfunded Liability	0	300,000	1,717	1,717	1,612
100	1002	420	00	00	Fringe Benefits	51,908	37,576	33,181	33,181	35,789
TOTAL PERSONNEL						211,230	458,889	139,564	140,174	150,457
OPERATIONS & MAINTENANCE										
100	1002	510	01	00	Contract Services-Sales Tax Consultant/Grants	8,797	56,280	27,133	27,133	27,133
100	1002	510	10	00	Professional Services	17,169	5,090	25,000	25,000	26,429
100	1002	510	12	00	Employee Recognition	5,692	5,493	8,000	8,000	6,000
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	83	1,309	1,309	1,546
100	1002	510	19	00	Professional Services-Springbrook	0	1,344	968	968	1,035
100	1002	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	2,900	1,500	1,500	630
100	1002	515	01	00	Utilities	8,996	8,435	9,600	9,600	12,000
100	1002	521	01	00	Supplies	1,907	933	2,500	2,500	6,500
100	1002	521	02	00	General Supplies	4,829	7,424	4,000	4,000	0
100	1002	521	07	00	Postage	183	174	200	200	200
100	1002	540	02	00	Equipment Rental - Lease (Copier)	188	201	267	1,691	1,672
100	1002	550	00	00	Insurance	176,011	209,794	343,479	343,479	379,816
100	1002	551	01	00	Communications - Telephone	3,313	2,733	4,000	4,000	4,000
100	1002	551	02	00	Communications - Cellular Phone	1,637	1,579	1,680	1,680	1,680
100	1002	552	02	00	Public Notice/Advertising/Recruitments	219	717	1,400	1,400	1,400
100	1002	554	01	00	Training/Conferences/Meetings	6,971	10,238	8,000	8,000	10,000
100	1002	555	00	00	Dues & Subscriptions	13,148	12,264	15,000	15,000	15,000
100	1002	555	05	00	Property Taxes	11	26	30	30	30
100	0000	250	00	02	CalPERS UL - 115 Trust Annual Payment	0	0	0	0	0
100	1002	565	00	00	Internal Service Funds	3,227	2,424	3,438	3,438	2,351
TOTAL OPERATIONS & MAINTENANCE						258,298	334,132	463,503	464,928	503,423
CAPITAL										
100	1002	600	03	01	Salary					
100	1002	600	03	11	Capital Outlay - Update City website	8,556	1,781	0	0	0
100	1002	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	622	0	0	0
100	1002	600	04	04	Emergency Alert Application	0	0	6,429	6,429	0
100	1002	600	04	06	New Phone System	0	0	5,263	5,263	0
TOTAL CAPITAL EXPENDITURES						8,556	2,403	11,692	11,692	0
TOTAL DEPARTMENT BUDGET						\$478,084	\$795,424	\$614,759	\$616,794	\$653,880
Budget to Budget Increase/(Decrease)										39,121
Percentage of Change										6.4%

Budget Highlights:

100	1002	510	10	00	Solar Optimization Analysis
100	1002	521	01	00	Office and general supplies are being combined into one budget line
100	1002	521	02	00	Office and general supplies are being combined into one budget line

MEASURE M BUDGET

MEASURE “M” 100 7001

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
						2024-2025	2024-2025	2024-2025	2024-2025	2025-2026
PERSONNEL										
100	7001	410	10	00	Salaries	\$36,737	\$9,681	\$5,187	\$7,288	\$7,661
100	7001	410	30	00	Overtime	0	0	0	50	50
100	7001	410	37	00	Vehicle Allowance	734	163	150	150	180
100	7001	420	00	00	Fringe Benefits	7,898	2,724	1,313	3,342	2,409
TOTAL PERSONNEL						45,369	12,568	6,651	10,829	10,301
OPERATIONS & MAINTENANCE										
100	7001	410	18	00	Measure M -New Police Dept. Positions allocation	251,131	247,568	388,422	388,422	390,099
100	7001	410	19	00	Measure M -Code Enforcement Allocation	0	165,665	194,473	194,473	212,559
100	7001	510	03	00	The Office of Economic Development	638	27,539	50,000	50,000	150,000
100	7001	510	03	01	Grant Writing Services	47,401	85,648	50,000	50,000	40,000
100	7001	510	03	02	Legislative Advocacy	14,000	15,000	15,000	15,000	15,000
100	7001	510	04	00	Contract Services-Code Enforcement Consultant	55,076	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE						368,246	541,420	697,896	697,896	807,659
CAPITAL										
100	7001	600	03	04	Northwest Park	0	494,571	88,500	98,500	67,200
100	7001	600	03	17	Kerman ST ADA Transition Plan	103	0	0	0	0
100	7001	600	03	50	Vehicle for Animal Control Officer	0	0	0	10,489	0
100	7001	600	03	70	Animal Shelter	100,111	0	0	0	0
100	7001	600	03	71	Multigenerational Center (Resiliency Center)	4,973	0	50,000	50,000	327,660
100	7001	600	03	72	Police Station	48,183	40,714	100,000	100,000	500,000
100	7001	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	155,792	305,272	3,670,933	3,670,933	4,325,420
100	7001	600	03	74	Downtown Revitalization Program	0	60,664	170,864	170,864	209,336
100	7001	600	03	75	Clean CA Downtown Corridor Rev	2,384	0	0	0	0
TOTAL CAPITAL EXPENDITURES						311,546	901,222	4,080,297	4,100,786	5,429,616
TOTAL DEPARTMENT BUDGET						\$725,162	\$1,455,209	\$4,784,844	\$4,809,511	\$6,247,575
Budget to Budget Increase/(Decrease)										1,462,731
Percentage of Change										30.6%

Budget Highlights:

100	7001	510	03	00	Kerman Industrial Park Study
100	7001	600	03	74	Annual payment towards the Downtown Revitalization Program (Pending \$121,750 for FY 19/20, \$150,000 for FY 20/21, \$150,000 for FY 21/22, \$150,000 for FY 22/23, \$89,335.72 for FY 23/24); \$293,248 will be transferred to Caltrans Grant Project as part of local match

CITY CLERK BUDGET

CITY CLERK 100 6004

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	6004	410	10	00	Salaries	\$22,591	\$69,084	\$69,038	\$69,038	\$74,587
100	6004	410	30	00	Overtime		213	0	344	0
100	6004	410	37	00	Vehicle Allowance	0	523	546	546	546
100	6004	420	51	00	CalPERS Unfunded Liability	1,685	7,312	5,335	5,335	5,661
100	6004	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,230	1,230	1,153
100	6004	420	00	00	Fringe Benefits	10,017	23,509	26,072	26,072	28,496
TOTAL PERSONNEL						34,293	100,641	102,221	102,565	110,442
OPERATIONS & MAINTENANCE										
100	6004	510	01	00	Contract Services	10,840	9,721	12,000	20,000	20,000
100	6004	510	02	00	Elections	14,563	0	20,000	20,000	20,000
100	6004	510	04	00	Code Enforcement/Board up Houses/Supplies	1,468	0	0	0	0
100	6004	510	10	00	Professional Services	0	0	0	0	1,429
100	6004	510	18	00	Professional Services-City Website	0	21	327	327	387
100	6004	510	19	00	Professional Services-Springbrook	0	336	242	242	259
100	6004	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	725	375	375	158
100	6004	515	01	00	Utilities	7,403	8,432	9,600	9,600	12,000
100	6004	521	01	00	Supplies	0	0	1,300	1,300	2,600
100	6004	521	02	00	General Supplies	1,240	840	1,300	1,300	0
100	6004	521	07	00	Postage	0	0	200	200	200
100	6004	540	02	00	Equipment Rental - Lease (Copier/Postage)	871	984	1,186	2,067	844
100	6004	551	01	00	Communications-Telephone	128	220	200	200	420
100	6004	551	02	00	Communications-Cellular Phone	537	323	552	552	552
100	6004	552	02	00	Public Notice/Advertising/Recruitments	1,230	0	0	2,000	2,000
100	6004	554	01	00	Travel - Conferences - Meetings	1,417	1,099	1,500	2,035	2,500
100	6004	555	00	00	Dues & Subscriptions	1,300	797	1,100	1,100	1,100
100	6004	565	00	00	Internal Service Funds	905	2,119	2,794	2,794	1,590
TOTAL OPERATIONS & MAINTENANCE						41,902	25,616	52,676	64,092	66,037
CAPITAL										
100	6004	600	03	01	Capital Outlay - Update City website	8,556	1,781	0	0	0
100	6004	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	155	0	0	0
100	6004	600	04	04	Emergency Alert Application	0	0	714	714	0
100	6004	600	04	06	New Phone System	0	0	877	877	0
TOTAL CAPITAL EXPENDITURES						8,556	1,936	1,591	1,591	0
TOTAL DEPARTMENT BUDGET						\$84,751	\$128,193	\$156,489	\$168,248	\$176,479
Budget to Budget Increase/(Decrease)										19,990
Percentage of Change										12.8%

Budget Highlights:

100	6004	510	10	00	Solar Optimization Analysis
100	6004	521	01	00	Office and general supplies are being combined into one budget line
100	6004	521	02	00	Office and general supplies are being combined into one budget line

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 MONTOY
(Contracted)**

CITY ATTORNEY BUDGET

LEGAL SERVICES 100 6003

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
OPERATIONS & MAINTENANCE										
100	6003	510	10	00	Professional Services-Office of City Attorney	\$220,170	\$88,038	\$120,000	\$120,000	\$125,000
100	6003	510	10	01	Prof Services-Specialized Legal Services (Outside Counsel)	0	29,575	75,000	75,000	75,000
TOTAL						220,170	117,613	195,000	195,000	200,000
TOTAL DEPARTMENT BUDGET						\$220,170	\$117,613	\$195,000	\$195,000	\$200,000
Budget to Budget Increase/(Decrease)										5,000
Percentage of Change										2.6%

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 2024/2025
- ❖ GFOA (Government Finance Officers Association) Budget Award – Fiscal Year 2024/2025
- ❖ Timely completion of annual audits with unqualified (clean) audits and no management points
- ❖ RFP for auditing services
- ❖ Implemented new fee schedule effective July 1, 2024
- ❖ Implemented Code Compliance module in Springbrook
- ❖ Implemented new phone system and Office 365 upgrade/migration

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)	FY 25-26
Restore staffing levels in the Administrative Services Department	Enhance customer service to our residents, local and government agencies	Ongoing
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

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
						2024-2025	2024-2025	2025-2026		
PERSONNEL										
100	5005	410	10	00	Salaries	\$24,843	\$31,366	\$28,721	\$28,721	\$35,595
100	5005	410	20	00	Part-Time Wages	0	0	2,778	2,778	319
100	5005	410	30	00	Overtime	198	733	1,000	1,000	500
100	5005	410	37	00	Vehicle Allowance	0	131	137	137	137
100	5005	420	51	00	CalPERS Unfunded Liability	2,518	3,028	2,219	2,219	2,701
100	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	512	512	550
100	5005	420	00	00	Fringe Benefits	7,531	9,734	8,903	8,903	11,823
TOTAL PERSONNEL						35,090	44,991	44,270	44,270	51,625
OPERATIONS & MAINTENANCE										
100	5005	510	01	00	Professional Fees	5,210	4,900	6,000	6,000	5,500
100	5005	510	10	00	Professional Services	43,642	21,080	18,450	18,450	22,497
100	5005	510	14	00	Professional Services-Finance Acct Software Maint	4,900	0	0	0	0
100	5005	510	18	00	Professional Services-City Website	0	21	327	327	387
100	5005	510	19	00	Professional Services-Springbrook	0	10,133	7,064	7,064	7,559
100	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	725	375	375	158
100	5005	515	01	00	Utilities	1,851	2,089	2,400	2,400	3,000
100	5005	521	01	00	Supplies	524	998	1,340	1,340	2,000
100	5005	521	02	00	General Supplies	1,819	1,184	475	475	0
100	5005	521	06	00	Uniforms	0	181	90	90	90
100	5005	521	07	00	Postage	2,674	3,077	2,500	2,500	2,500
100	5005	540	00	00	Lease Expense (PFA Bond)	22,475	53,059	53,050	53,050	52,802
100	5005	540	02	00	Equipment Rental - Lease (Copier/Postage/Mailer)	2,425	2,641	3,098	3,098	2,717
100	5005	551	01	00	Communications - Telephone	432	373	500	500	600
100	5005	551	02	00	Communications - Cellular Phone	148	157	150	288	300
100	5005	552	02	00	Public Notice/Advertising/Recruitments	391	407	500	500	500
100	5005	554	01	00	Travel/Conferences/Meetings	238	803	2,500	2,500	2,000
100	5005	555	00	00	Dues & Subscriptions	530	811	850	850	800
100	5005	565	00	00	Internal Service Funds	487	512	795	795	793
100	5005	575	00	00	Educational Reimbursements	146	0	500	500	500
TOTAL OPERATIONS & MAINTENANCE						87,892	103,150	100,965	101,103	104,702
CAPITAL										
100	5005	600	03	01	Capital Outlay - Update City Website	2,139	445	0	0	0
100	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	4,541	0	0	0
100	5005	600	04	04	Emergency Alert Application	0	0	893	893	0
100	5005	600	04	06	New Phone System	0	0	1,316	1,316	0
TOTAL CAPITAL EXPENDITURES						2,139	4,986	2,209	2,209	0
TOTAL DEPARTMENT BUDGET						\$125,121	\$153,127	\$147,444	\$147,582	\$156,327
Budget to Budget Increase/(Decrease)										8,883
Percentage of Change										6.0%

Budget Highlights:

100	5005	510	10	00	Solar Optimization Analysis
100	5005	521	01	00	Office and general supplies are being combined into one budget line
100	5005	521	02	00	Office and general supplies are being combined into one budget line

GENERAL FUND DEBT SERVICE BUDGET

GENERAL FUND DEBT SERVICE 100 5006

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
100	5006	700	11	00	Debt Service - Gateway Villa Apartments	\$95,339	\$95,339	\$95,339	\$95,339	\$0
TOTAL NOTES PAYABLE						95,339	95,339	95,339	95,339	0
TOTAL DEPARTMENT BUDGET						\$95,339	\$95,339	\$95,339	\$95,339	\$0
						Budget to Budget Increase/(Decrease)				(95,339)
						Percentage of Change				-100.0%

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 ended in Fiscal Year 2024/2025.



WATER ADMINISTRATION & ACCOUNTING BUDGET

WATER ADMINISTRATION & ACCOUNTING 410 5005

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
410	5005	410	10	00	Salaries	\$243,159	\$153,642	\$155,869	\$155,869	\$200,183
410	5005	410	20	00	Part Time Salaries	0	0	2,778	8,700	319
410	5005	410	30	00	Overtime	1,524	2,502	2,500	2,500	1,000
410	5005	410	37	00	Vehicle Allowance	966	173	137	137	137
410	5005	420	51	00	CalPERS Unfunded Liability	20,907	12,958	12,045	12,045	15,193
410	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,778	2,778	3,093
410	5005	420	00	00	Fringe Benefits	77,710	46,415	48,192	48,192	69,914
TOTAL PERSONNEL						344,267	215,691	224,299	230,220	289,838
OPERATIONS & MAINTENANCE										
410	5005	510	01	00	Contract Services	25,075	33,658	30,000	50,000	50,000
410	5005	510	10	00	Professional Services	7,067	25,716	8,100	8,100	10,077
410	5005	510	14	00	Professional Services-Finance Acct Software Maint	3,539	0	0	0	0
410	5005	510	18	00	Professional Services-City Website	0	21	327	327	387
410	5005	510	19	00	Professional Services-Springbrook	0	1,683	1,180	1,180	1,262
410	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	725	375	375	158
410	5005	515	01	00	Utilities	1,851	2,104	2,400	2,400	3,000
410	5005	521	01	00	Supplies	4,290	5,147	5,360	5,360	2,000
410	5005	521	02	00	General Supplies	1,343	959	1,900	1,900	0
410	5005	521	06	00	Uniforms	0	181	360	360	360
410	5005	521	07	00	Postage	11,075	17,767	10,000	10,000	12,000
410	5005	540	00	00	Lease Payment (PFA Bond)	17,843	42,124	42,117	42,117	41,920
410	5005	540	02	00	Equipment Rent - Lease	4,205	4,466	5,344	5,344	4,558
410	5005	550	00	00	Insurance	58,670	69,931	114,493	114,493	126,605
410	5005	551	01	00	Communications - Telephone	307	266	350	350	600
410	5005	551	02	00	Communications - Cellular Phone	149	157	150	504	300
410	5005	552	01	00	Public Notice	0	88	250	250	0
410	5005	552	02	00	Public Notice/Advertising/Recruitments	391	0	100	100	350
410	5005	554	01	00	Travel - Conferences - Meetings	79	83	350	450	500
410	5005	555	00	00	Dues/Subscriptions	360	391	400	400	400
410	5005	555	04	00	Taxes & Assessments (F.I.D.)	182	0	225	225	240
410	5005	555	05	00	Property Taxes - Fresno County	182	207	225	225	100
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	6,252	4,719	8,263	8,263	6,466
410	5005	575	00	00	Educational Reimbursements	146	0	500	500	500
410	5005	590	00	00	Bad Debt Write Offs	38	0	500	500	500
TOTAL OPERATIONS & MAINTENANCE						257,474	324,824	347,700	368,153	376,713
CAPITAL										
410	5005	600	03	01	Capital Outlay - Update City website	2,139	445	0	0	0
410	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	758	0	0	0
410	5005	600	04	04	Emergency Alert Application	0	0	893	893	0
410	5005	600	04	06	New Phone System	0	0	1,316	1,316	0
TOTAL CAPITAL EXPENDITURES						2,139	1,203	2,209	2,209	0
TOTAL DEPARTMENT BUDGET						\$603,879	\$541,718	\$574,207	\$600,582	\$666,552
Budget to Budget Increase/(Decrease)										92,345
Percentage of Change										16.1%

Budget Highlights:

410	5005	510	10	00	Solar Optimization Analysis
410	5005	521	01	00	Office and general supplies are being combined into one budget line
410	5005	521	02	00	Office and general supplies are being combined into one budget line

WATER DEBT SERVICE BUDGET

WATER DEBT SERVICE 410 5006

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
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, 2024 is \$659,999.



SEWER ADMINISTRATION & ACCOUNTING BUDGET

SEWER ADMINISTRATION & ACCOUNTING 420 5005

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
420	5005	410	10	00	Salaries	\$195,317	\$121,993	\$113,531	\$113,531	\$148,286
420	5005	410	20	00	Part Time Salaries	0	0	2,778	7,944	319
420	5005	410	30	00	Overtime	1,418	2,061	1,900	1,900	1,750
420	5005	410	37	00	Vehicle Allowance	966	173	137	137	137
420	5005	420	51	00	CalPERS Unfunded Liability	16,534	9,772	8,773	8,773	11,254
420	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,023	2,023	2,291
420	5005	420	00	00	Fringe Benefits	61,404	36,938	35,493	44,108	53,011
TOTAL PERSONNEL						275,639	170,937	164,635	178,416	217,048
OPERATIONS & MAINTENANCE										
420	5005	510	01	00	Contract Services	20,073	26,833	25,000	38,923	40,000
420	5005	510	10	00	Professional Services	5,499	24,196	28,575	28,575	30,192
420	5005	510	14	00	Professional Services - Finance Acct Software Maint	3,539	0	0	0	0
420	5005	510	18	00	Professional Services-City Website	0	21	327	327	387
420	5005	510	19	00	Professional Services-Springbrook	0	1,683	1,180	1,180	1,262
420	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	725	375	375	158
420	5005	515	01	00	Utilities	1,851	2,104	2,400	2,400	3,000
420	5005	521	01	00	Supplies	5,609	6,456	4,020	4,020	6,000
420	5005	521	02	00	General Supplies	1,407	951	1,425	1,425	0
420	5005	521	06	00	Uniforms	0	181	270	270	270
420	5005	521	07	00	Postage	5,204	8,432	7,500	7,500	7,500
420	5005	540	00	00	Lease Payment (PFA Bond)	14,275	33,700	33,694	33,694	33,536
420	5005	540	02	00	Equipment Rent - Lease	4,025	4,286	5,011	5,011	4,330
420	5005	550	00	00	Insurance	44,981	53,614	87,778	87,778	97,064
420	5005	551	01	00	Communications - Telephone	307	266	300	762	984
420	5005	551	02	00	Communications - Cellular Phone	148	190	150	504	300
420	5005	552	01	00	Public Notice	0	88	250	250	0
420	5005	552	02	00	Public Notice/Advertising/Recruitments	391	0	100	100	250
420	5005	554	01	00	Training, Travel & Meetings	79	83	350	350	250
420	5005	555	00	00	Dues/Subscriptions	7	19	150	150	150
420	5005	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	152	0	5,050	5,050	200
420	5005	555	05	00	Property Taxes - Fresno County	366	385	400	400	200
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	5,368	4,066	7,316	7,316	5,665
420	5005	575	00	00	Educational Reimbursements	146	0	500	500	500
420	5005	590	00	00	Bad Debt Write Offs	36	0	450	450	450
TOTAL OPERATIONS & MAINTENANCE						213,590	268,406	312,697	327,436	332,774
CAPITAL										
420	5005	600	03	01	Capital Outlay - Update City Website	3,826	445	0	0	0
420	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	758	0	0	0
420	5005	600	04	04	Emergency Alert Application	0	0	893	893	0
420	5005	600	04	06	New Phone System	0	0	1,316	1,316	0
TOTAL CAPITAL EXPENDITURES						3,826	1,203	2,209	2,209	0
TOTAL DEPARTMENT BUDGET						\$493,054	\$440,546	\$479,541	\$508,060	\$549,822
Budget to Budget Increase/(Decrease)										70,281
Percentage of Change										14.7%

Budget Highlights:

420	5005	510	10	00	Solar Optimization Analysis
420	5005	521	01	00	Office and general supplies are being combined into one budget line
420	5005	521	02	00	Office and general supplies are being combined into one budget line

SEWER DEBT SERVICE BUDGET

SEWER - DEBT SERVICE 420 5006

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
									2024-2025	2025-2026
420	5006	700	17	00	Debt Service - SRF Loan Principal	\$125,532	\$128,037	\$130,567	\$130,567	\$133,123
420	5006	700	27	00	Debt Service - SRF Loan Interest	26,211	23,706	21,175	21,175	18,620
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 23/24 in the amount of \$255,567. Fund 420 will pay the remaining \$130,567 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, 2024 was \$2,117,542. The loan will be paid off in 2031.

SOLID WASTE ADMINISTRATION BUDGET

SOLID WASTE ADMINISTRATION 430 5005

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
430	5005	410	10	00	Salaries	\$185,463	\$147,096	\$172,270	\$172,270	\$206,386
430	5005	410	20	00	Part Time Salaries	0	0	2,778	\$6,877	\$319
430	5005	410	30	00	Overtime	2,163	2,850	2,650	\$2,650	\$2,000
430	5005	410	35	00	Standby Pay	571	584	855	\$855	\$870
430	5005	410	37	00	Vehicle Allowance	403	148	137	\$137	\$137
430	5005	420	51	00	CalPERS Unfunded Liability	17,370	14,154	13,313	\$13,313	\$15,663
430	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,070	\$3,070	\$3,189
430	5005	420	00	00	Fringe Benefits	67,790	53,225	95,132	95,132	82,864
TOTAL PERSONNEL						273,761	218,057	290,204	294,303	311,429
OPERATIONS & MAINTENANCE										
430	5005	510	01	00	Contract Services - (Mid Valley Disposal)	1,604,915	1,729,527	1,762,595	1,762,595	1,830,239
430	5005	510	06	00	Contract Services	5,877	8,591	8,300	8,300	8,300
430	5005	510	10	00	Professional Services	5,508	5,320	6,300	6,300	7,917
430	5005	510	14	00	Professional Services-Accounting Software	1,633	0	0	0	0
430	5005	510	18	00	Professional Services-City Website	0	21	327	327	387
430	5005	510	19	00	Professional Services-Springbrook	0	1,683	1,180	1,180	1,262
430	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	725	375	375	158
430	5005	515	01	00	Utilities	1,851	2,105	2,400	2,400	3,000
430	5005	521	01	00	Supplies	2,129	2,540	2,680	2,680	1,200
430	5005	521	02	00	General Supplies - Recycling Grant	3,917	4,487	0	0	0
430	5005	521	03	00	General Supplies	990	436	950	950	0
430	5005	521	06	00	Uniforms	329	379	380	630	630
430	5005	521	07	00	Postage	3,487	4,482	5,000	5,000	5,000
430	5005	521	32	00	General Supplies - Recycling Grant	0	0	5,000	5,000	5,000
430	5005	521	34	00	SB1383 Local Assistance OWR1	11,725	11,330	0	0	75,000
430	5005	540	00	00	Lease Payment (PFA Bond)	7,137	16,850	16,847	16,847	16,768
430	5005	540	02	00	Equipment Rent - Lease	4,025	4,286	5,011	5,011	4,330
430	5005	550	00	00	Insurance	19,557	23,310	38,164	38,164	42,202
430	5005	551	01	00	Communications - Telephone	307	266	350	350	600
430	5005	551	02	00	Communications - Cellular Phone	148	124	150	288	300
430	5005	552	02	00	Public Notice/Advertising/Recruitments	391	0	100	100	100
430	5005	554	01	00	Travel-Meetings	0	67	0	0	100
430	5005	555	00	00	Dues/Subscriptions	7	19	150	150	100
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	12,098	10,507	16,554	16,554	12,488
430	5005	575	00	00	Educational Reimbursements	146	0	500	500	500
430	5005	590	00	00	Bad Debt Write Offs	1	0	200	200	200
430	0099	557	80	00	Transfer to Street Fund - St. Sweeping	56,455	56,422	55,902	55,902	56,260
TOTAL OPERATIONS & MAINTENANCE						1,766,474	1,907,317	1,953,255	1,953,643	2,095,879
CAPITAL										
430	0000	250	01	00	Transfer in From Reserves for New Residential Carts	(28,000)	0	(28,000)	(28,000)	(28,000)
430	5005	600	03	00	Capital Outlay-Carts-New Residential Development	28,000	0	28,000	28,000	28,000
430	5005	600	03	01	Capital Outlay - City Website	2,139	445	0	0	0
430	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	758	0	0	0
430	5005	600	04	04	Emergency Alert Application	0	0	893	893	0
430	5005	600	04	06	New Phone System	0	0	1,316	1,316	0
TOTAL CAPITAL EXPENDITURES						2,139	1,203	2,209	2,209	0
TOTAL DEPARTMENT BUDGET						\$2,042,373	\$2,126,577	\$2,245,668	\$2,250,155	\$2,407,308
Budget to Budget Increase/(Decrease)										161,639
Percentage of Change										7.2%

Budget Highlights:

430	5005	510	10	00	Solar Optimization Analysis
430	5005	521	34	00	Grant amount of \$75,000 was received in FY 23/24
430	5005	521	01	00	Office and general supplies are being combined into one budget line
430	5005	521	03	00	Office and general supplies are being combined into one budget line

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

- ❖ Use of crime data to implement proactive policing strategies
- ❖ Responded to calls for service in a timely manner providing a high-level of customer service
- ❖ Enforcing the laws regarding prohibited tobacco sales and use
- ❖ Hired a full-time Animal Control Officer to fill a position that has been vacant since 11/15/24
- ❖ Filled the second detective position, enhancing the department's ability to investigate and file cases for prosecution
- ❖ Filled the vacant position on ACT (Adult Compliance Team)
- ❖ Assigned a part-time officer to the Multi-Agency Gang Enforcement Consortium (MAGEC), bolstering collaborative efforts with other agencies to address gang-related public safety issues
- ❖ Assigned a Community Service Officer to manage the department's website and Facebook page to establish a social media presence
- ❖ Increased traffic enforcement efforts by utilizing the OTS (Office of Traffic Safety) grant to conduct traffic safety operations
- ❖ Increased the department's reserve officer unit to assist in hiring new full-time officers and better staff community events
- ❖ Enhanced crime prevention through the use of Community Service Officers and public education
- ❖ Community Service Officers worked 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	Use of Community Service Officers to work with community members/businesses to enhance service	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	RFP to design and project bid	Ongoing

POLICE BUDGET

POLICE 100 3011

					Audited	Audited	Budget	Estimated		
Description					2022-2023	2023-2024	2024-2025	Year- End	Budget	
					2024-2025	2025-2026				
PERSONNEL										
100	3011	410	10	00	Salaries	\$1,515,775	\$1,569,759	\$2,329,098	\$2,329,098	\$2,730,668
100	3011	410	20	00	Part Time Salaries	52,652	31,342	21,229	21,229	21,229
100	3011	410	30	00	Overtime	111,310	139,501	95,022	185,811	110,000
100	3011	410	35	00	Court Standby	1,268	1,946	2,500	2,500	3,000
100	3011	410	36	00	FTO	2,273	1,673	3,893	6,269	6,064
100	3011	410	37	00	Vehicle Allowance	0	483	504	504	504
100	3011	410	38	00	Uniform Allowance	23,382	21,356	28,700	28,700	29,800
100	3011	410	40	00	Holiday Pay	50,650	51,361	81,103	81,103	88,262
100	3011	420	51	00	CalPERS Unfunded Liability	138,493	169,442	171,692	171,692	183,042
100	3011	420	51	01	CalPERS ADP Unfunded Liability	0	0	35,814	35,814	35,814
100	3011	420	00	00	Fringe Benefits	708,129	735,220	971,826	971,826	1,109,571
TOTAL PERSONNEL					2,603,933	2,722,082	3,741,380	3,834,545	4,317,954	
OPERATIONS & MAINTENANCE										
100	3011	500	00	00	Ford Explorer Vehicle Loan Pmt	0	289,180	128,573	128,573	162,517
100	3011	510	01	00	Contract Services	297	9,288	3,700	3,700	4,000
100	3011	510	10	00	Professional Services	1,518	2,640	0	0	3,143
100	3011	510	11	00	Professional Services - New Hires	13,325	17,610	16,000	20,000	20,000
100	3011	510	12	00	Professional Services - Lab Criminal	3,630	5,632	5,600	5,600	5,880
100	3011	510	13	00	Professional Services - Lab Employees	250	395	650	650	650
100	3011	510	14	00	Professional Services - Investigations	209	567	1,000	1,000	1,500
100	3011	510	16	00	Professional Services-TaserCer	0	0	0	21,370	21,370
100	3011	510	17	00	Assault/Medical Examinations	3,000	1,000	5,000	5,000	5,000
100	3011	510	18	00	Professional Services-City Website	0	191	3,011	3,011	3,556
100	3011	510	19	00	Professional Services-Springbrook	0	3,092	2,226	2,226	2,381
100	3011	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	6,670	3,450	3,450	1,449
100	3011	510	28	00	Dispatch	259,542	269,686	265,000	265,000	304,936
100	3011	510	29	00	RMS-CAD	2,263	2,104	2,700	2,700	2,700
100	3011	510	30	00	Booking Fees	629	864	1,000	1,000	1,000
100	3011	510	31	00	Parking Citations	5,704	3,746	10,000	10,000	1,500
100	3011	510	32	00	Live Scan Fingerprints	379	3,443	2,500	2,500	4,000
100	3011	515	01	00	Utilities	33,607	38,431	35,000	35,000	36,750
100	3011	521	01	00	Supplies	2,412	1,712	3,000	4,386	30,000
100	3011	521	02	00	General Supplies	7,854	8,353	9,500	14,826	0
100	3011	521	07	00	Postage	797	1,043	2,000	2,000	2,000
100	3011	521	10	00	Uniform Supplies	7,319	12,819	14,000	14,000	14,000
100	3011	521	12	00	Bullet Resistant Vests	4,100	6,400	6,400	12,000	7,000
100	3011	521	25	00	Evidence and Property	1,101	455	1,800	1,800	2,000
100	3011	521	35	00	Firearms Purchase/Riffle	3,024	0	2,000	2,000	7,500
100	3011	521	40	00	Range Supplies	2,651	7,718	10,000	10,000	15,000
100	3011	521	41	00	Range Maintenance	0	114	100	100	100
100	3011	530	01	00	Equipment Maintenance - Repair	2,033	666	4,200	4,200	4,200
100	3011	540	02	00	Equipment Rental	5,686	5,593	5,800	5,800	5,800
100	3011	551	01	00	Communications - Telephone	7,060	6,864	6,700	6,700	7,350
100	3011	551	02	00	Communications - Cell Phone	5,244	9,190	8,000	13,041	14,000
100	3011	551	05	00	Live Scan Line	8,587	8,641	9,000	9,000	9,000
100	3011	551	06	00	MDT Monthly Access	5,530	5,354	6,400	6,400	6,400
100	3011	551	07	00	Communications -Cameras	989	913	1,100	1,100	5,000
100	3011	552	02	00	Public Notice/Advertising/Recruitments	5,344	1,414	5,000	5,800	5,800
100	3011	554	01	00	Travel - Meetings	832	971	2,500	2,500	2,500
100	3011	554	02	00	Training-POST Reimbursable	22,783	26,507	25,000	25,000	30,000
100	3011	554	05	00	Training Supplies	285	173	900	900	1,000
100	3011	555	00	00	Dues/Subscriptions	3,600	5,379	9,500	9,500	14,000
100	3011	555	04	00	Prof Dues/Subscrip. Forensic Software Upgrade	4,686	6,647	8,000	11,500	11,500
100	3011	555	07	00	Crime Prevention Program	449	626	750	750	1,500
100	3011	565	00	00	Internal Service Funds	381,873	435,893	495,864	495,864	469,237
100	3011	575	00	00	Educational Reimbursements	4,548	0	5,000	5,000	5,000
TOTAL OPERATIONS & MAINTENANCE					813,141	1,207,987	1,127,924	1,174,947	1,252,219	

POLICE BUDGET (cont.)

POLICE 100 3011

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
CAPITAL										
100	3011	600	03	02	Radios Hand Held/Radio Batteries	4,305	2,650	4,400	4,400	13,750
100	3011	600	03	03	KPD Shoulder Patches/Chevrons/Stripes	0	0	4,000	4,000	1,000
100	3011	600	03	04	24 Mossberg Shotguns	17,691	0	0	0	0
100	3011	600	03	05	TASER (25)	21,370	21,370	21,370	0	0
100	3011	600	03	06	3 Honor Guard Uniforms	0	0	0	0	0
100	3011	600	03	07	Capital Outlay - Update City website	7,700	1,602	1,602	1,602	1,500
100	3011	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	1,431	0	0	0
100	3011	600	04	04	Emergency Alert Application	0	0	3,214	3,214	0
100	3011	600	04	06	New Phone System	0	0	17,544	17,544	0
100	3011	600	08	00	Capital Outlay-Flat Badges	0	5,342	500	500	500
TOTAL CAPITAL EXPENDITURES						51,066	32,395	52,630	31,260	16,750
TOTAL DEPARTMENT BUDGET						\$3,788,746	\$4,292,889	\$5,336,239	\$5,455,056	\$6,004,855
						Budget to Budget Increase/(Decrease)				668,616
						Percentage of Change				12.5%
100	3011	410	18	00	Measure M -New Police Dept. Positions allocation	(251,131)	(247,568)	(388,422)	(388,422)	(390,099)
TOTAL DEPARTMENT BUDGET(After transfer from Measure M)						\$3,537,615	\$4,045,321	\$4,947,816	\$5,066,634	\$5,614,755

Budget Highlights:

100	3011	510	10	00	Solar Optimization Analysis
100	3011	510	28	00	Annual 10% increase per service agreement
100	3011	521	02	00	32 medical bags
100	3011	521	35	00	Handgun, rifle, shotgun (x3 of each)
100	3011	551	07	00	Detective interview recording system
100	3011	555	07	00	Added CSO duties
100	3011	600	03	02	2 radios and 20 batteries
100	3011	510	16	00	Annual certification payment
100	3011	521	01	00	Office and general supplies are being combined into one budget line
100	3011	521	02	00	Office and general supplies are being combined into one budget line

ACT GRANT BUDGET

ACT GRANT 100 3015

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	3015	410	10	00	Salaries	\$70,257	\$69,206	\$83,353	\$83,353	\$83,640
100	3015	410	30	00	Overtime	12,304	13,636	17,174	17,174	16,755
100	3015	410	38	00	Uniform Allowance	1,100	825	1,100	1,100	1,100
100	3015	410	40	00	Holiday Pay	2,752	2,494	3,493	3,493	3,408
100	3015	420	00	00	Fringe Benefits	35,120	34,514	37,908	37,908	33,821
TOTAL PERSONNEL						121,533	120,675	143,027	143,027	138,725
100	3015	580	15	00	Fresno Co Adult Compliance Team (ACT) O & M	9,092	7,226	13,456	13,456	13,456
TOTAL OPERATIONS & MAINTENANCE						9,092	7,226	13,456	13,456	13,456
TOTAL DEPARTMENT BUDGET						\$130,626	\$127,901	\$156,483	\$156,483	\$152,181
Budget to Budget Increase/(Decrease)										(4,302)
Percentage of Change										-2.7%

Budget Highlights:

SRO GRANT BUDGET

SRO GRANT 100 3016

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	3016	410	10	00	Salaries	\$124,701	\$128,495	\$162,456	\$162,456	\$167,236
100	3016	410	30	00	Overtime	2,399	2,063	7,319	7,319	7,700
100	3016	410	38	00	Uniform Allowance	2,200	2,209	2,200	2,200	2,200
100	3016	410	40	00	Holiday Pay	5,320	5,913	6,518	6,518	6,648
100	3016	420	00	00	Fringe Benefits	52,834	57,484	72,626	72,626	75,267
TOTAL PERSONNEL						187,454	196,164	251,121	251,121	259,051
100	3016	580	16	00	Kerman Unified School Resource Officer (SRO) O & M	2,528	6,360	6,700	6,700	6,700
TOTAL OPERATIONS & MAINTENANCE						2,528	6,360	6,700	6,700	6,700
TOTAL DEPARTMENT BUDGET						\$189,982	\$202,524	\$257,821	\$257,821	\$265,751
Budget to Budget Increase/(Decrease)										7,931
Percentage of Change										3.1%

Budget Highlights:

SLESF GRANT BUDGET

SLESF GRANT 100 3050

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
						2024-2025	2024-2025	2024-2025	2024-2025	2025-2026
PERSONNEL										
100	3050	410	10	00	Salaries	\$83,699	\$93,956	\$14,602	\$14,602	\$28,676
100	3050	410	30	00	Overtime	5,368	9,529	6,500	6,500	6,500
100	3050	410	35	00	Standby	49	502	245	245	290
100	3050	410	36	00	FTO	603	1,235	1,786	1,786	2,379
100	3050	410	38	00	Uniform Allowance	2,041	1,816	3,300	3,300	2,200
100	3050	410	40	00	Holiday Pay	2,148	3,949	2,894	2,894	3,008
100	3050	420	00	00	Fringe Benefits	34,605	39,732	70,731	70,731	57,020
TOTAL PERSONNEL						128,512	150,719	100,058	100,058	100,073
TOTAL DEPARTMENT BUDGET						128,512	150,719	100,058	100,058	100,073
TOTAL REVENUE						251,430	194,663	100,000	100,000	180,000
EXCESS (DEFICIT) REVENUE						\$122,918	\$43,944	(\$58)	(\$58)	\$79,927
Budget to Budget Increase/(Decrease)								79,985		
Percentage of Change								0.0%		

Budget Highlights:

SAFETY GRANTS, CONTRACTS AND PROJECTS BUDGET

SAFETY GRANTS, CONTRACTS AND PROJECTS 100 3999

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
REVENUES										
100	3999	334	30	02	Cal OES Mutual Aid Reimbursement	\$18,880	\$0	\$15,000	\$15,000	\$0
100	3999	334	30	06	DOJ-Bullet Proof Vests	0	3,981	3,000	12,000	3,000
100	3999	334	30	09	Community Projects/Donations	5,000	0	25,000	25,000	6,000
100	3999	334	30	11	Rifle Training Sessions	240	320	0	0	320
100	3999	334	30	13	Tobacco Grant	51,703	80,530	75,282	0	0
100	3999	334	30	14	CA Animal Welfare Funders Coll	20,000	0	10,000	10,000	0
100	3999	334	30	15	National Opioids Settlements	3,309	0	0	0	0
100	3999	334	30	16	Officer Wellness/Mental Health	25,000	0	0	0	0
100	3999	334	30	17	OTS Grant	0	0	0	0	70,000
100	3999	334	32	02	Homeland Security Grant	7,126	0	4,000	4,000	4,000
100	3999	334	35	07	National Night Out	20,820	14,000	21,000	21,000	10,000
TOTAL REVENUES						152,078	98,831	153,282	87,000	93,320
EXPENDITURES										
TOTAL PERSONNEL						0	0	0	0	0
PERSONNEL										
100	3999	410	10	13	Salaries	33,718	39,161	50,498	0	0
100	3999	410	30	02	Cal OES Mutual Aid	18,880	0	15,000	15,000	0
100	3999	410	30	13	Overtime	3,076	20,289	3,150	0	0
100	3999	410	30	17	Overtime-OTS Grant	0	0	0	58,000	54,232
100	3999	420	00	13	Fringe Benefits	13,809	19,388	19,334	12,478	8,223
TOTAL PERSONNEL						69,483	78,837	87,982	85,478	62,455
OPERATIONS & MAINTENANCE										
100	3999	520	00	07	National Night Out	14,844	11,586	21,000	21,000	10,000
100	3999	520	00	09	Community Projects/Donations	0	(215)	25,000	25,000	6,000
100	3999	520	00	12	Koret Shelter Welcome Grant	0	4,619	1,000	1,000	0
100	3999	520	00	13	Tobacco Grant	1,100	1,693	2,300	0	0
100	3999	520	00	14	CA Animal Welfare Funders Grnt	6,139	9,827	10,000	10,000	0
100	3999	520	00	15	National Opioids Settlements	3,309	0	0	0	0
100	3999	520	00	16	Officer Wellness/Mental Health	0	9,830	0	0	0
100	3999	520	00	17	OTS Grant	0	0	0	3,752	7,545
100	3999	521	12	06	DOJ-Bullet Proof Vests	644	1,562	3,000	3,000	3,000
TOTAL OPERATIONS & MAINTENANCE						26,036	38,902	62,300	63,752	26,545
100	3999	600	03	02	Equipment - Homeland Sec Grant	7,149	3,326	4,000	4,000	4,000
TOTAL CAPITAL EXPENDITURES						7,149	3,326	4,000	4,000	4,000
TOTAL EXPENDITURES						102,668	121,064	154,282	153,230	93,000
TOTAL REVENUES						152,078	98,831	153,282	87,000	93,320
EXCESS (DEFICIT) REVENUE						\$49,410	(\$22,234)	(\$1,000)	(\$66,230)	\$320

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

					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
Description									
PERSONNEL									
100	3041	410	10	00	Salaries	\$34,439	\$75,851	\$77,477	\$63,038
100	3041	410	30	00	Overtime	857	1,947	1,000	1,000
100	3041	410	37	00	Vehicle Allowance	0	40	42	42
100	3041	410	38	00	Uniform Allowance	867	1,650	1,100	1,100
100	3041	420	51	00	CalPERS Unfunded Liability	2,214	4,949	5,987	4,784
100	3041	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,381	974
100	3041	420	00	00	Fringe Benefits	14,278	28,459	26,545	25,024
TOTAL PERSONNEL					52,655	112,897	113,532	113,532	95,962
OPERATIONS & MAINTENANCE									
100	3041	510	01	00	Contract Services	6,505	9,221	5,000	15,750
100	3041	510	10	00	Professional Services	0	0	0	286
100	3041	510	18	00	Professional Services-City Website	0	17	262	309
100	3041	510	19	00	Professional Services-Springbrook	0	269	194	207
100	3041	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	580	300	126
100	3041	515	01	00	Utilities- Animal Shelter	19,843	19,398	20,000	21,500
100	3041	521	01	00	Supplies	216	143	300	4,300
100	3041	521	02	00	General Supplies	3,674	3,887	4,000	0
100	3041	521	07	00	Postage	29	383	500	0
100	3041	551	01	00	Communications - Telephone- Animal Shelter	906	815	1,000	1,000
100	3041	551	02	00	Communications - Cellular Phone	561	546	570	570
100	3041	551	05	00	Internet	1,118	1,032	1,100	1,100
100	3041	551	07	00	Cameras	1,494	1,379	1,400	0
100	3041	554	01	00	Travel - Conferences - Meetings - Trainings	25	0	1,000	1,000
100	3041	565	00	00	Internal Service Funds	10,980	10,861	14,751	19,185
TOTAL OPERATIONS & MAINTENANCE					45,349	48,531	50,376	60,576	65,333
CAPITAL									
100	3041	600	03	01	Capital Outlay - Update City website	856	178	0	0
100	3041	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	124	0	0
100	3041	600	04	04	Emergency Alert Application	0	0	357	0
100	3041	600	04	06	New Phone System	0	0	877	0
TOTAL CAPITAL EXPENDITURES					856	303	1,234	1,234	0
TOTAL DEPARTMENT BUDGET					\$98,860	\$161,730	\$165,143	\$175,343	\$161,296
Budget to Budget Increase/(Decrease)									(3,847)
Percentage of Change									-2.3%

Budget Highlights:

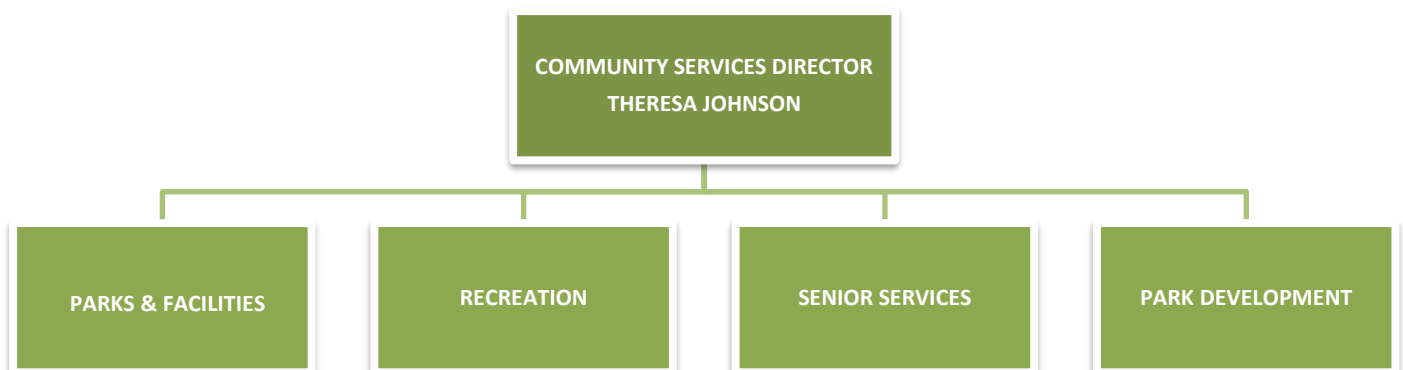
100	3041	510	10	00	Solar Optimization Analysis
100	3041	521	01	00	Office and general supplies are being combined into one budget line
100	3041	521	02	00	Office and general supplies are being combined into one budget line

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

- ❖ Construction of Hart Ranch Community Park began on February 6, 2025 and the groundbreaking event was held on April 2, 2025
- ❖ Completed the mural component of the Clean California Cycle 1 project; two murals were installed in the downtown corridor
- ❖ Executed agreement with Workforce Connection Young Adults Services program to receive workforce placements at the Kerman Senior Center
- ❖ Completed year three of the National Park and Recreation Association (NRPA) and USDA Farmers Market Promotion Program grant
- ❖ Executed 2024/2025 Fresno Madera Area Agency on Aging contract for the Kerman Senior Center as a congregate meal site
- ❖ Completed park and facility improvement and preventative maintenance projects
- ❖ Facilitated the re-roof project of City Hall
- ❖ Partnered with Assemblymember Soria to host the 2nd Annual Operation Gobble turkey giveaway at Kerckhoff Park on November 17, 2024

GOAL	OBJECTIVE	STATUS
Begin construction of the Kerman Area Multigenerational Resiliency Center	Work with the contracted architect to prepare plans and a bid package for construction and begin site preparation	Ongoing
Complete construction on the first phase of Hart Ranch Park	Work with the City Engineer to progress through the construction phase of the project	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						2022-2023	2023-2024	2024-2025	Year- End	Budget
									2024-2025	2025-2026
PERSONNEL										
100	2002	410	10	00	Salaries	\$92,628	\$170,212	\$188,974	\$188,974	\$269,583
100	2002	410	20	00	Part Time Salaries	0	43,136	49,704	49,704	49,704
100	2002	410	30	00	Overtime	0	415	500	500	500
100	2002	410	37	00	Vehicle Allowance	0	131	137	137	137
100	2002	420	51	00	CalPERS Unfunded Liability	9,038	16,435	16,203	16,203	20,460
100	2002	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,736	3,736	4,166
100	2002	420	00	00	Fringe Benefits	31,467	65,446	71,529	71,529	98,414
TOTAL PERSONNEL						133,132	295,774	330,782	330,782	442,963
OPERATIONS & MAINTENANCE										
100	2002	510	01	00	Contract Services -Credit Card Processing Fees	32	0	0	0	0
100	2002	510	10	00	Professional Services	266	0	0	0	357
100	2002	510	18	00	Professional Services-City Website	0	42	655	655	773
100	2002	510	19	00	Professional Services-Springbrook	0	672	484	484	518
100	2002	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	1,740	900	900	378
100	2002	515	01	00	Utilities	33,057	77,206	65,000	65,000	68,000
100	2002	521	01	00	Supplies	821	1,091	2,200	2,200	18,700
100	2002	521	02	00	General Supplies	1,814	13,598	16,000	16,000	0
100	2002	521	06	00	Uniforms	0	0	200	200	200
100	2002	540	02	00	Equipment Rent - Lease	3,088	2,782	3,200	3,200	3,200
100	2002	551	01	00	Communications - Telephone	2,054	1,836	1,800	1,800	1,800
100	2002	551	02	00	Communications - Cellular	584	904	900	900	900
100	2002	552	02	00	Public Notice/Advertising/Recruitments	75	1,380	600	1,200	1,575
100	2002	554	01	00	Travel/Conferences/Meetings	1,793	1,738	4,000	4,000	4,200
100	2002	555	00	00	Dues & Subscriptions	4,690	2,984	4,000	4,000	4,000
100	2002	565	00	00	Internal Service Funds	4,255	5,183	8,185	8,185	9,287
TOTAL OPERATIONS & MAINTENANCE						52,529	111,156	108,124	108,724	113,888
CAPITAL										
100	2002	600	03	01	Capital Outlay - Update City website	1,711	713	0	0	0
100	2002	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	311	0	0	0
100	2002	600	04	00	Capital Outlay/Equipment	3,373	0	500	583	0
100	2002	600	04	04	Emergency Alert Application	0	0	893	893	0
100	2002	600	04	06	New Phone System	0	0	3,509	3,509	0
TOTAL CAPITAL EXPENDITURES						5,084	1,024	4,902	4,985	0
TOTAL DEPARTMENT BUDGET						\$190,745	\$407,955	\$443,807	\$444,490	\$556,852
Budget to Budget Increase/(Decrease)										113,044
Percentage of Change										25.5%

Budget Highlights:

100	2002	510	10	00	Solar Optimization Analysis
100	2002	515	01	00	Increase in utilities to offset PG&E rate increases
100	2002	521	01	00	Office and general supplies are being combined into one budget line
100	2002	521	02	00	Office and general supplies are being combined into one budget line

MAINTENANCE BUDGET

PARKS AND FACILITIES MAINTENANCE 100 2010

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	2010	410	10	00	Salaries	\$195,794	\$248,402	\$316,173	\$316,173	\$370,766
100	2010	410	20	00	Part-Time Wages	37,594	41,791	50,141	50,141	50,141
100	2010	410	30	00	Overtime	198	607	780	1,100	1,100
100	2010	410	35	00	Stand By	0	0	0	100	0
100	2010	410	37	00	Vehicle Allowance	0	131	137	137	137
100	2010	420	51	00	CalPERS Unfunded Liability	19,330	24,194	24,433	24,433	28,139
100	2010	420	51	01	CalPERS ADP Unfunded Liability	0	0	5,634	5,634	5,729
100	2010	420	00	00	Fringe Benefits	117,806	144,397	172,669	172,669	187,779
TOTAL PERSONNEL						370,722	459,523	569,967	570,387	643,791
OPERATIONS & MAINTENANCE										
100	2010	510	01	00	Contract Services	59,151	43,262	52,700	52,700	52,700
100	2010	510	02	00	Contract Services-Leased Properties	6,300	0	7,800	7,800	7,800
100	2010	510	10	00	Professional Services	1,420	1,699	2,500	3,000	3,357
100	2010	510	18	00	Professional Services-City Website	0	17	262	262	309
100	2010	510	19	00	Professional Services-Springbrook	0	269	194	194	207
100	2010	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	580	300	300	126
100	2010	521	01	00	Supplies	0	338	500	500	9,000
100	2010	521	02	00	General Supplies	7,850	8,772	8,000	8,000	0
100	2010	521	03	00	Janitorial Supplies	19,190	17,240	18,000	18,000	8,500
100	2010	521	04	00	Building Maintenance Supplies	18,250	14,264	15,000	15,000	15,500
100	2010	521	05	00	Park Maintenance Supplies	0	11,996	15,000	20,000	20,000
100	2010	521	06	00	Uniforms	1,972	1,281	1,500	2,000	3,000
100	2010	551	01	00	Communications - Telephone	179	163	200	492	492
100	2010	551	02	00	Communications - Cellular	2,316	2,635	3,000	3,000	3,000
100	2010	552	02	00	Public Notice/Advertising/Recruitments	0	100	200	200	575
100	2010	555	00	00	Dues & Subscriptions	3,740	2,245	5,000	5,300	5,500
100	2010	565	00	00	Internal Service Funds	27,365	65,062	70,024	70,024	54,813
TOTAL OPERATIONS & MAINTENANCE						147,733	169,923	200,179	206,771	184,879
CAPITAL										
100	2010	600	03	01	Capital Outlay - Update City website	856	178	0	0	0
100	2010	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	124	0	0	0
100	2010	600	04	04	Emergency Alert Application	0	0	893	893	0
TOTAL CAPITAL EXPENDITURES						856	303	893	893	0
TOTAL DEPARTMENT BUDGET						\$519,310	\$629,749	\$771,039	\$778,051	\$828,670
						Budget to Budget Increase/(Decrease)				57,631
						Percentage of Change				7.5%

Budget Highlights:

100	2010	510	10	00	Solar Optimization Analysis
100	2010	521	01	00	Office and general supplies are being combined into one budget line
100	2010	521	02	00	Office and general supplies are being combined into one budget line

SENIOR CENTER SERVICES BUDGET

SENIOR CENTER SERVICES 100 2044

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	2044	410	10	00	Salaries	\$93,123	\$73,848	\$72,596	\$72,596	\$103,322
100	2044	410	30	00	Overtime	84	78	150	150	150
100	2044	410	37	00	Vehicle Allowance	0	131	137	137	137
100	2044	420	51	00	CalPERS Unfunded Liability	6,731	6,318	5,610	5,610	7,842
100	2044	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,294	1,294	1,597
100	2044	420	00	00	Fringe Benefits	33,551	28,718	29,284	29,284	40,159
TOTAL PERSONNEL						133,489	109,093	109,070	109,070	153,205
OPERATIONS & MAINTENANCE										
100	2044	510	01	00	Contract Services	0	0	0	430	430
100	2044	510	10	00	Professional Services	0	0	0	0	357
100	2044	510	18	00	Contract Services-City Website	0	8	131	131	155
100	2044	510	19	00	Professional Services-Springbrook	0	134	97	97	104
100	2044	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	290	150	150	63
100	2044	515	01	00	Utilities	20,436	20,888	22,000	22,000	25,000
100	2044	521	01	00	Supplies	361	207	550	550	1,100
100	2044	521	02	00	General Supplies & Postage	937	480	450	650	0
100	2044	521	03	00	Nutrition - Non Qualified Meals	339	405	300	300	300
100	0099	557	73	00	City Match to Senior Nutrition Grant (730)	0	6,418	22,610	22,610	23,992
100	2044	551	01	00	Communications - Telephone	5,224	4,263	5,000	5,000	5,000
100	2044	551	02	00	Communications - Cellular	564	572	600	600	600
100	2044	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	0	375
100	2044	555	00	00	Dues & Subscriptions	755	515	500	500	850
100	2044	565	00	00	Internal Service Funds	4,545	3,925	5,846	5,846	4,718
TOTAL OPERATIONS & MAINTENANCE						\$33,161	\$38,107	\$58,234	\$58,864	\$63,044
CAPITAL										
100	2044	600	03	01	Capital Outlay - Update City website	1,711	357	0	0	0
100	2044	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	62	0	0	0
100	2044	600	04	04	Emergency Alert Application	0	0	893	893	0
100	2044	600	04	06	New Phone System	0	0	877	877	0
TOTAL CAPITAL EXPENDITURES						1,711	419	1,770	1,770	0
TOTAL DEPARTMENT BUDGET						\$168,361	\$147,619	\$169,074	\$169,704	\$216,249
Budget to Budget Increase/(Decrease)										47,175
Percentage of Change										27.9%

Budget Highlights:

100	2044	510	10	00	Solar Optimization Analysis
100	2044	521	01	00	Office and general supplies are being combined into one budget line
100	2044	521	02	00	Office and general supplies are being combined into one budget line
100	2044	555	00	00	Increase due to Fresno County annual inspection fees and annual 5% increase in CivicRec software fee

SENIOR NUTRITION SITE BUDGET

SENIOR NUTRITION SITE MANAGEMENT 730 2046

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
						2024-2025	2024-2025	2024-2025	2024-2025	2025-2026
PERSONNEL										
730	2046	410	10	00	Salary	\$17,207	\$18,689	\$28,219	\$28,219	\$29,943
730	2046	420	51	00	CalPERS Unfunded Liability	1,420	2,205	2,181	2,181	2,272
730	2046	420	51	01	CalPERS ADP Unfunded Liability	0	0	503	503	463
730	2046	420	00	00	Fringe Benefits	6,362	7,580	11,067	11,067	12,057
TOTAL PERSONNEL						24,989	28,474	41,970	41,970	44,734
OPERATIONS & MAINTENANCE										
730	2046	515	01	00	Utilities	1,300	1,200	1,200	1,200	1,200
730	2046	521	01	00	Supplies	55	106	250	250	250
730	2046	521	03	00	Nutrition Site Supplies	3,076	1,594	1,500	1,500	1,500
730	2046	551	01	00	Communications - Telephone	200	261	300	300	300
TOTAL OPERATIONS & MAINTENANCE						4,631	3,160	3,250	3,250	3,250
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$29,620	\$31,634	\$45,220	\$45,220	\$47,984
								Budget to Budget Increase/(Decrease)		2,765
								Percentage of Change		6.1%

Budget Highlights:

FARMERS MARKET MANAGEMENT

FARMERS MARKET/NUTRITION HUB (NRPA) 740 2045

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
740	2045	410	10	00	Salary	\$10,238	\$17,931	\$20,704	\$20,704	\$0
740	2045	410	20	00	Part Time Salaries	2,810	0	0	0	0
740	2045	420	00	00	Fringe Benefits	3,585	6,778	7,708	7,708	0
TOTAL PERSONNEL						16,634	24,709	28,411	28,411	0
OPERATIONS & MAINTENANCE										
740	2045	510	01	00	Contract Services-(Health Care Clinic Support)	0	0	500	500	0
740	2045	521	01	00	Supplies	221	101	100	100	0
740	2045	521	02	00	General Supplies	845	492	1,500	1,500	0
740	2045	521	02	01	General Supplies-Tai Chi	0	821	0	0	0
740	2045	521	03	00	Special Supplies	5,326	3,668	2,000	2,000	0
740	2045	551	01	00	Communications - Telephone	616	937	600	600	0
740	2045	554	01	00	Travel/Conferences/Meetings	816	0	100	100	0
740	2045	555	00	00	Dues & Subscriptions	119	159	90	90	0
740	2046	565	00	00	Internal Service Funds	0	2,043	2,836	2,836	0
TOTAL OPERATIONS & MAINTENANCE						7,943	8,222	7,726	7,726	0
CAPITAL										
740	2046	600	04	00	Cap Outlay Machinery & Equip	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$24,577	\$32,932	\$36,138	\$36,138	\$0
Budget to Budget Increase/(Decrease)										(36,138)
Percentage of Change										-100.0%

Budget Highlights:

FY 24-25 NRPA Grant closed and expenses are transferred to Recreation Administration Division (100-2002)

AQUATICS PROGRAM BUDGET

AQUATICS PROGRAM 100 2047

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
						2024-2025	2024-2025	2024-2025	2024-2025	2025-2026
PERSONNEL										
100	2047	410	10	00	Salaries	\$10,624	\$13,692	\$17,591	\$17,591	\$19,667
100	2047	410	20	00	Part Time Salaries	26,530	22,191	31,098	31,098	32,188
100	2047	410	20	01	KUSD Part-Time Aquatic Staffing	0	1,216	5,705	5,705	5,705
100	2047	410	30	00	Overtime	0	90	0	800	0
100	2047	420	51	00	CalPERS Unfunded Liability	1,156	1,470	1,359	1,359	1,493
100	2047	420	51	01	CalPERS ADP Unfunded Liability	0	0	313	313	304
100	2047	420	00	00	Fringe Benefits	5,643	7,179	9,051	9,381	9,734
TOTAL PERSONNEL						43,953	45,838	65,118	66,248	69,090
OPERATIONS & MAINTENANCE										
100	2047	510	18	00	Professional Services-City Website	0	8	131	131	155
100	2047	510	19	00	Professional Services-Springbrook	0	134	97	97	104
100	2047	521	01	00	Supplies	0	0	0	0	2,000
100	2047	521	02	00	Special Supplies	1,376	2,379	1,800	1,800	0
100	2047	540	03	00	KUSD Pool Rental	0	0	15,000	15,000	15,000
100	2047	565	00	00	Internal Service Funds	140	292	419	419	402
TOTAL OPERATIONS & MAINTENANCE						1,516	2,814	17,447	17,447	17,660
CAPITAL										
100	2047	600	03	01	Capital Outlay - Update City website	856	178	0	0	0
100	2047	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	62	0	0	0
TOTAL CAPITAL EXPENDITURES						856	241	0	0	0
TOTAL DEPARTMENT BUDGET						\$46,325	\$48,893	\$82,564	\$83,694	\$86,750
Budget to Budget Increase/(Decrease)										4,185
Percentage of Change										5.1%

Budget Highlights:

100	2047	521	01	00	Office and general supplies are being combined into one budget line
100	2047	521	02	00	Increase special supplies for increases in aquatics supplies and annual 5% increase in CivicRec software
100	2047	521	02	00	Office and general supplies are being combined into one budget line

PLANNED RECREATION BUDGET

PLANNED RECREATION 100 2062

Description					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL									
100	2062	410	10	00	Salaries	\$10,784	\$0	\$0	\$0
100	2062	410	20	00	Part Time Salaries	11,039	0	0	0
100	2062	420	51	00	CalPERS Unfunded Liability	1,751	0	0	0
100	2062	420	00	00	Fringe Benefits	4,651	0	0	0
TOTAL PERSONNEL					28,226	0	0	0	0
OPERATIONS & MAINTENANCE									
100	2062	510	18	00	Professional Services-City Website	0	0	0	0
100	2062	515	01	00	Utilities	21,980	0	0	0
100	2062	521	01	00	Office Supplies & Postage	302	0	0	0
100	2062	521	02	00	Program Supplies	4,982	0	0	0
100	2062	551	02	00	Communications - Cellular Phone	268	0	0	0
100	2062	565	00	00	Internal Service Funds	234	0	0	0
TOTAL OPERATIONS & MAINTENANCE					27,766	0	0	0	0
CAPITAL									
100	2062	600	03	01	Capital Outlay - Update City website	856	0	0	0
TOTAL CAPITAL EXPENDITURES					856	0	0	0	0
TOTAL DEPARTMENT BUDGET					\$56,848	\$0	\$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 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	2065	410	10	00	Salaries	\$19,156	\$0	\$0	\$0	\$0
100	2065	410	20	00	Part Time Salaries	20,447	0	0	0	0
100	2065	420	51	00	CalPERS Unfunded Liability	1,156	0	0	0	0
100	2065	420	00	00	Fringe Benefits	7,794	0	0	0	0
TOTAL PERSONNEL						48,553	0	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	7,298	0	0	0	0
100	2065	551	02	00	Communications - Cellular Phone	0	0	0	0	0
100	2065	555	00	00	Dues & Subscriptions	406	0	0	0	0
100	2065	565	00	00	Internal Service Funds	327	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE						8,031	0	0	0	0
CAPITAL										
100	2065	600	03	01	Capital Outlay - Update City website	856	0	0	0	0
TOTAL CAPITAL EXPENDITURES						856	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$57,440	\$0	\$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

COMMUNITY TEEN CENTER BUDGET

COMMUNITY TEEN CENTER 100 2069

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	2069	410	10	00	Salaries	\$10,779	\$30,940	\$37,441	\$37,441	\$64,860
100	2069	410	20	00	Part Time Wages	45,020	32,616	41,899	41,899	42,913
100	2069	410	30	00	Overtime	231	106	150	150	150
100	2069	410	37	00	Vehicle Allowance	0	131	137	137	137
100	2069	420	51	00	CalPERS Unfunded Liability	3,277	3,014	2,893	2,893	4,923
100	2069	420	51	01	CalPERS ADP Unfunded Liability	0	0	667	667	1,002
100	2069	420	00	00	Fringe Benefits	9,306	15,749	16,580	18,706	25,604
TOTAL PERSONNEL						68,614	82,555	99,767	101,893	139,589
OPERATIONS & MAINTENANCE										
100	2069	510	01	00	Contracted Services (Maintenance)	5,537	7,739	6,500	9,000	11,000
100	2069	510	10	00	Professional Services	0	0	0	0	357
100	2069	510	18	00	Professional Services-City Website	0	8	131	131	155
100	2069	510	19	00	Professional Services-Springbrook	0	134	97	97	104
100	2069	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	290	150	150	63
100	2069	515	01	00	Utilities	59,129	52,745	50,000	50,000	55,000
100	2069	521	01	00	Supplies	1,479	250	800	800	5,000
100	2069	521	02	00	Special Supplies	2,227	3,043	4,000	4,000	0
100	2069	540	02	00	Equipment Rental-Lease	1,025	1,668	1,140	1,140	1,140
100	2069	551	01	00	Communications - Telephone	2,703	2,499	2,450	2,450	2,450
100	2069	551	02	00	Communication - Cellular Phone	268	272	300	300	300
100	2069	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	0	375
100	2069	565	00	00	Internal Service Funds	8,343	7,464	6,048	6,048	5,947
TOTAL OPERATIONS & MAINTENANCE						80,711	76,114	71,616	74,116	81,890
CAPITAL										
100	2069	600	03	01	Capital Outlay - Update City website	856	178	0	0	0
100	2069	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	62	0	0	0
100	2069	600	04	00	Capital Equipment-4 Chair Rack	1,156	1,063	1,100	1,100	1,200
100	2069	600	04	01	Capital Outlay - Carpet Extractor	0	4,630	0	0	0
100	2069	600	04	02	Capital Outlay - Equipment (2 table racks, 2 chair rack)	0	0	2,000	2,000	0
100	2069	600	04	03	Capital Outlay - Floor Auto Scrubber	0	0	5,000	4,378	0
100	2069	600	04	04	Emergency Alert Application	0	0	893	893	0
100	2069	600	04	06	New Phone System	0	0	2,632	2,632	0
100	2069	600	04	07	Capital Outlay - 12 replacement banquet tables	0	0	0	0	6,000
100	2069	600	04	08	Capital Outlay - Replace Dance Floor	0	0	0	0	10,000
TOTAL CAPITAL EXPENDITURES						2,012	5,934	11,624	11,003	1,200
TOTAL DEPARTMENT BUDGET						\$151,336	\$164,603	\$183,007	\$187,011	\$222,679
Budget to Budget Increase/(Decrease)										39,673
Percentage of Change										21.7%

Budget Highlights:

100	2069	510	10	00	Solar Optimization Analysis
100	2069	515	01	00	Increase in utilities to offset PG&E rate increases
100	2069	521	01	00	Office and general supplies are being combined into one budget line
100	2069	521	02	00	Office and general supplies are being combined into one budget line
100	2069	600	07	00	Annual replacement of banquet tables
100	2069	600	08	00	Replacement of dance floor

COMMUNITY DEVELOPMENT



Jerry Jones
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

- ❖ Issued 443+ building permits
- ❖ Issued 52 building permits for new single-family residences in Tract No. 6293; Only 8 residences remain to receive final inspection
- ❖ Conducted 1,610+ building inspections
- ❖ Code Compliance opened 229+ cases; resolved 225+ cases; conducted 1,130 site visits only between July 1st to date
- ❖ Adopted the Mixed-Use Program
- ❖ Processed and approved entitlements and coordinated annexation for the following subdivisions: 1) Whispering Falls, 2) Crown-Schaad, 3) Del Norte Estates; The subdivisions will provide for 481 new single-family residences combined
- ❖ Processed certificates of occupancy for Denny's and Dutch Bros
- ❖ Continued project management of the Surf-thru Carwash, Chipotle, Starbucks, and Fast N Esy commercial developments
- ❖ Processed applications for tenant improvements for Baskin Robbins, West Coast Sourdough, United Health Care Urgent Care, and Wingstop
- ❖ Continued supporting the Downtown Revitalization project efforts

GOAL	SUBJECT	STATUS
Adopt and update Title 16 Subdivision Ordinance	Continue working with qualified consultant	Ongoing
5-year annual review of the General Plan	Work with City departments to ensure implementation of General Plan programs and policies	FY 2025/2026
Implementation of Housing Element Programs	Work with City departments to ensure implementation of Housing Element programs and policies	Ongoing
Adopt the 2025 California Building Code	Adopt the new building code prior to it going into effect for 2026	FY 2025-2026
Code Compliance enforcement for alleys	Continue route inspections of City-owned alleys for Code Compliance issues	Ongoing
Process, approve, and annex properties within the Sphere of Influence	Continue working with developers on new residential and commercial property annexations	Ongoing
Issue 25+ new SFR building permits	Continue processing SFR building permits for the newly annexed subdivisions	Ongoing

PLANNING AND DEVELOPMENT BUDGET

PLANNING DIVISION 100 1008

					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
Description									
PERSONNEL									
100	1008	410	10	00	Salaries	\$144,472	\$139,976	\$183,187	\$223,634
100	1008	410	20	00	Part Time Salaries (Planning Comm & Support Staff)	10,552	17,298	4,875	4,500
100	1008	410	30	00	Overtime	382	487	1,580	1,580
100	1008	410	37	00	Vehicle Allowance	1,972	1,697	1,682	1,982
100	1008	420	51	00	CalPERS Unfunded Liability	9,882	12,012	14,557	17,554
100	1008	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,357	3,574
100	1008	420	00	00	Fringe Benefits	39,469	42,479	98,040	113,631
TOTAL PERSONNEL					206,728	213,948	307,278	307,278	366,456
OPERATIONS & MAINTENANCE									
100	1008	510	01	00	Contract Services - LAFCO	2,996	3,992	4,600	5,000
100	1008	510	10	00	Professional Services	21,386	26,988	40,000	80,476
100	1008	510	10	01	Professional Services (Environmental)	785	0	10,000	0
100	1008	510	11	00	Professional Services (Software)	0	0	0	4,000
100	1008	510	18	00	Professional Services-City Website	0	37	589	696
100	1008	510	19	00	Professional Services-Springbrook	0	686	492	526
100	1008	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	1,305	675	284
100	1008	515	01	00	Utilities	3,701	2,822	3,200	4,000
100	1008	521	01	00	Supplies	827	659	1,300	3,000
100	1008	521	02	00	General Supplies	2,212	2,062	2,000	0
100	1008	521	06	00	Uniforms	438	170	500	750
100	1008	521	07	00	Postage	407	628	750	750
100	1008	540	02	00	Equipment Rent	1,441	1,312	1,200	1,200
100	1008	551	01	00	Communications - Telephone	639	569	600	600
100	1008	551	02	00	Communications-Cellular Phone	268	272	140	144
100	1008	552	01	00	Public Notice/Advertising	2,206	7,330	3,500	15,000
100	1008	554	01	00	Travel - Conferences - Meetings - Training	1,162	1,947	4,500	7,500
100	1008	555	00	00	Dues & Subscriptions	2,814	500	2,500	500
100	1008	565	00	00	Internal Service Funds	2,708	3,708	4,856	3,908
100	1008	575	00	00	Educational Reimbursements	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE					43,991	54,988	81,402	117,902	128,333
CAPITAL									
100	1008	600	03	01	Capital Outlay - Update City website	4,278	890	0	0
100	1008	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	316	0	0
100	1008	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	5,000
100	1008	600	04	04	Emergency Alert Application	0	0	1,190	0
100	1008	600	04	06	New Phone System	0	0	1,754	0
TOTAL CAPITAL EXPENDITURES					4,278	1,206	2,945	2,945	5,000
TOTAL DEPARTMENT BUDGET					\$254,997	\$270,142	\$391,624	\$428,124	\$499,789
Budget to Budget Increase/(Decrease)									108,164
Percentage of Change									27.6%

Budget Highlights:

100	1008	510	10	00	5 year General Plan Review & Solar Optimization Analysis
100	1008	600	04	00	Wide format printer/scanner for plans
100	1008	521	01	00	Office and general supplies are being combined into one budget line
100	1008	521	02	00	Office and general supplies are being combined into one budget line

CODE COMPLIANCE BUDGET

CODE COMPLIANCE DIVISION 100 1009

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
									2024-2025	2025-2026
PERSONNEL										
100	1009	410	10	00	Salaries	\$0	\$90,579	\$97,144	\$97,144	\$111,673
100	1009	410	20	00	Part Time Salaries	0	95	0	0	0
100	1009	410	30	00	Overtime	0	92	500	1,000	1,000
100	1009	410	37	00	Vehicle Allowance	0	615	632	632	722
100	1009	420	51	00	CalPERS Unfunded Liability	0	8,607	7,507	7,507	8,475
100	1009	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,731	1,731	1,726
100	1009	420	00	00	Fringe Benefits	0	40,840	43,051	43,051	49,887
TOTAL PERSONNEL						0	140,828	150,565	151,065	173,483
OPERATIONS & MAINTENANCE										
100	1009	510	01	00	Contract Services (Hearing Officer)	0	0	1,000	1,000	0
100	1009	510	10	00	Professional Services	0	0	4,000	4,000	5,476
100	1009	510	11	00	Abatements and Board-ups	0	20	10,000	10,000	10,000
100	1009	510	18	00	Professional Services-City Website	0	8	131	131	155
100	1009	510	19	00	Professional Services-Springbrook	0	1,977	4,163	4,163	4,454
100	1009	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	290	150	150	63
100	1009	515	01	00	Utilities	0	2,773	3,200	3,200	4,000
100	1009	521	01	00	Supplies	0	819	750	1,000	2,000
100	1009	521	02	00	General Supplies	0	1,451	750	750	0
100	1009	521	06	00	Uniforms	0	654	500	500	600
100	1009	521	07	00	Postage	0	1,039	800	800	800
100	1009	540	02	00	Equipment Rent	0	1,069	1,200	1,200	1,200
100	1009	551	01	00	Communications - Telephone	0	203	600	600	720
100	1009	551	02	00	Communications-Cellular Phone	0	545	540	540	552
100	1009	552	01	00	Public Notice/Advertising/Recruitments	0	0	3,500	3,500	500
100	1009	554	01	00	Travel - Conferences - Meetings - Training	0	1,736	2,500	2,500	2,500
100	1009	555	00	00	Dues & Subscriptions	0	100	300	300	500
100	1009	556	00	00	Community Outreach & Engagement	0	0	1,500	1,500	1,500
100	1009	565	00	00	Internal Service Funds	0	9,356	6,257	6,257	4,056
TOTAL OPERATIONS & MAINTENANCE						0	22,039	41,840	42,090	39,076
CAPITAL										
100	1009	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	2,676	0	0	0
100	1009	600	04	04	Emergency Alert Application	0	0	1,190	1,190	0
100	1009	600	04	06	New Phone System	0	0	877	877	0
TOTAL CAPITAL EXPENDITURES						0	2,676	2,068	2,068	0
TOTAL DEPARTMENT BUDGET						0	165,543	194,473	195,223	212,559
Budget to Budget Increase/(Decrease)										18,086
Percentage of Change										9.3%
100	1009	410	18	00	Measure M -Code Compliance Position Allocation	0	(165,665)	(194,473)	(194,473)	(212,559)
TOTAL DEPARTMENT BUDGET(After transfer from Measure M)						\$0	(\$122)	\$0	\$750	\$0

Budget Highlights:

100	1009	510	10	00	Solar Optimization Analysis
100	1009	521	01	00	Office and general supplies are being combined into one budget line
100	1009	521	02	00	Office and general supplies are being combined into one budget line

ENGINEERING BUDGET

ENGINEERING DIVISION 100 1010

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
OPERATIONS & MAINTENANCE										
100	1010	510	10	00	Professional Services	\$160,835	\$0	\$0	\$0	\$0
100	1010	510	10	01	Professional Services-General	0	68,148	60,000	70,000	75,000
100	1010	510	10	02	Professional Services-Project Review & Plan Check	0	130,594	80,000	90,000	100,000
100	1010	510	10	03	Professional Services-Project Management & Inspections	0	111,054	120,000	150,000	175,000
TOTAL						160,835	309,796	260,000	310,000	350,000
TOTAL DEPARTMENT BUDGET						\$160,835	\$309,796	\$260,000	\$310,000	\$350,000
Budget to Budget Increase/(Decrease)										90,000
Percentage of Change										34.6%

Budget Highlights:



BUILDING AND SAFETY BUDGET

BUILDING AND SAFETY DIVISION 100 1042

						Audited	Audited	Budget	Estimated	
Description						2022-2023	2023-2024	2024-2025	Year- End	Budget
									2024-2025	2025-2026
PERSONNEL										
100	1042	410	10	00	Salaries	\$39,586	\$66,726	\$110,898	\$110,898	\$136,365
100	1042	410	20	00	Part Time Salaries	1,016	14,093	5,425	5,425	0
100	1042	410	30	00	Overtime	41	378	500	500	500
100	1042	410	37	00	Vehicle Allowance	734	1,071	1,082	1,082	1,262
100	1042	420	51	00	CalPERS Unfunded Liability	4,630	8,095	8,570	8,570	10,349
100	1042	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,976	1,976	2,107
100	1042	420	00	00	Fringe Benefits	10,321	21,043	79,029	79,029	88,373
TOTAL PERSONNEL						56,328	111,406	207,480	207,480	238,957
OPERATIONS & MAINTENANCE										
100	1042	510	03	00	Contract Services-Bldg. Inspector/Official	107,719	104,073	125,000	125,000	110,000
100	1042	510	03	01	Contract Services-Bldg. Adm. Services	13,370	15,890	10,000	10,000	15,000
100	1042	510	10	00	Professional Services	33,054	35,746	60,000	60,000	50,476
100	1042	510	11	00	Professional Services (Software)	0	0	0	0	4,000
100	1042	510	18	00	Professional Services-City Website	0	37	589	589	696
100	1042	510	19	00	Professional Services-Springbrook	0	2,141	1,505	1,505	1,610
100	1042	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	1,305	675	675	284
100	1042	515	01	00	Utilities	3,701	2,821	3,200	3,200	4,000
100	1042	521	01	00	Supplies	855	782	1,300	1,300	3,000
100	1042	521	02	00	General Supplies	3,596	1,212	2,000	2,000	0
100	1042	521	06	00	Uniforms	279	300	500	500	750
100	1042	521	07	00	Postage	3	1	300	300	300
100	1042	540	02	00	Equipment Rent	1,441	1,068	1,200	1,200	1,200
100	1042	551	01	00	Communication - Telephone	639	569	600	600	720
100	1042	551	02	00	Communications-Cellular Phone	268	272	140	140	144
100	1042	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	1,000	1,000
100	1042	554	01	00	Travel - Conferences - Meetings - Training	57	438	1,500	1,500	1,000
100	1042	555	00	00	Dues & Subscriptions	634	671	400	400	500
100	1042	565	00	00	Internal Service Funds	2,797	2,653	3,383	3,383	2,720
TOTAL OPERATIONS & MAINTENANCE						168,414	169,978	212,292	213,292	197,400
CAPITAL										
100	1042	600	03	01	Capital Outlay - Update City website	4,278	890	0	0	0
100	1042	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	967	0	0	0
100	1042	600	04	00	Capital Outlay - Machinery & Equipment	2,116	1,484	0	0	5,000
100	1042	600	04	04	Emergency Alert Application	0	0	1,190	1,190	0
100	1042	600	04	06	New Phone System	0	0	1,754	1,754	0
TOTAL CAPITAL EXPENDITURES						6,393	3,342	2,945	2,945	5,000
TOTAL DEPARTMENT BUDGET						\$231,135	\$284,727	\$422,717	\$423,717	\$441,357
						Budget to Budget Increase/(Decrease)				18,640
						Percentage of Change				4.4%

Budget Highlights:

- 100 1042 510 10 00 Solar Optimization Analysis
- 100 1042 521 01 00 Office and general supplies are being combined into one budget line
- 100 1042 521 02 00 Office and general supplies are being combined into one budget line

GENERAL PLAN UPDATES BUDGET

GENERAL PLAN UPDATES 170 1007

Description					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL									
170	1007	410	10	00	Salaries	\$0	\$0	\$0	\$0
170	1007	410	30	00	Overtime	0	0	0	0
170	1007	420	00	00	Fringe Benefits	0	0	0	0
TOTAL PERSONNEL					0	0	0	0	0
OPERATIONS & MAINTENANCE									
170	1007	510	10	02	Professional Services-General Plan Update	0	0	0	20,000
170	1007	510	10	01	Professional Services-Housing Element Update	55,422	0	0	0
TOTAL OPERATIONS & MAINTENANCE					55,422	0	0	0	20,000
TOTAL DEPARTMENT BUDGET					\$55,422	\$0	\$0	\$0	\$20,000
Budget to Budget Increase/(Decrease)									20,000
Percentage of Change									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, Received surface water from Fresno Irrigation District 2025 water delivery season
- ❖ Sidewalk repair program - completed 2,000 square feet of sidewalk repairs and 65 lineal feet of curb/gutter replacements throughout the City
- ❖ Tree trimming program – trimmed 1,050 trees City owned/maintain throughout the City, Public Works Crews/Contracted Tree Service.
- ❖ Maintained the enforcement of the backflow program for 300 commercial/private backflows and 130 City owned backflows
- ❖ Continued to conserve vehicle and equipment value through the inspection, periodic preventative maintenance and repair/replace of the City's fleet assets; procured seven new police vehicles and 3 new trucks for Public Works Department

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	Enhance lighting needs throughout the City	Ongoing
Oversee Various Local and Federal Street Rehabilitation Projects	Improve Local Streets	Ongoing

PARKS LANDSCAPE MAINTENANCE BUDGET

PARKS LANDSCAPE MAINTENANCE 100 4010

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
100	4010	410	10	00	Salaries	\$57,475	\$73,637	\$108,354	\$108,354	\$116,163
100	4010	410	30	00	Overtime	4,350	2,812	6,000	6,000	6,000
100	4010	410	35	00	Stand By	2,130	1,686	2,614	2,614	3,066
100	4010	420	51	00	CalPERS Unfunded Liability	5,501	7,424	8,373	8,373	8,816
100	4010	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,931	1,931	1,795
100	4010	420	00	00	Fringe Benefits	28,148	35,714	48,883	48,883	54,655
TOTAL PERSONNEL						97,605	121,274	176,156	176,156	190,494
OPERATIONS & MAINTENANCE										
100	4010	510	01	00	Contract Services	125	9,902	7,000	7,000	7,000
100	4010	510	03	00	Tree Trimming	18,775	10,950	5,000	5,000	10,000
100	4010	510	10	00	Professional Services	0	0	0	0	204
100	4010	510	18	00	Professional Services-City Website	0	8	131	131	155
100	4010	510	19	00	Professional Services-Springbrook	0	134	97	97	104
100	4010	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	290	150	150	63
100	4010	515	01	00	Utilities	7,558	9,601	8,500	10,992	11,000
100	4010	515	02	00	Utilities - Old Town "LME"	15,054	15,054	15,054	15,054	15,054
100	4010	521	01	00	Supplies	105	172	500	500	1,800
100	4010	521	02	00	General Supplies	1,797	806	1,300	1,300	0
100	4010	521	05	00	Park Supplies	34,607	37,840	25,000	25,000	25,000
100	4010	521	06	00	Uniforms	1,020	864	1,650	1,650	1,650
100	4010	551	02	00	Communications - Cellular Phone	71	135	300	300	300
100	4010	554	01	00	Training / Meetings	281	352	600	600	300
100	4010	555	01	00	State Fees & Permits	0	445	0	0	0
100	4010	555	04	00	Taxes & Assessments (Fresno Irrig. District)	5,841	7,456	7,465	7,465	8,500
100	4010	555	05	00	Property Taxes	3,615	3,121	3,500	3,500	3,500
100	4010	565	00	00	Internal Service Funds	11,525	9,955	8,877	8,877	15,678
TOTAL OPERATIONS & MAINTENANCE						100,373	107,087	85,123	87,615	100,307
CAPITAL										
100	4010	600	03	00	Capital - Small Equipment Replacement	4,697	7,619	7,267	7,267	0
100	4010	600	03	01	Capital Outlay - Update City website	856	178	0	0	0
100	4010	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	62	0	0	0
100	4010	600	04	04	Emergency Alert Application	0	0	595	595	0
100	4010	600	04	06	New Phone System	0	0	702	702	0
TOTAL CAPITAL EXPENDITURES						5,553	7,860	8,564	8,564	0
TOTAL DEPARTMENT BUDGET						\$203,531	\$236,221	\$269,843	\$272,335	\$290,802
						Budget to Budget Increase/(Decrease)				20,959
						Percentage of Change				7.8%

Budget Highlights:

100	4010	510	03	00	Larger trees that need to be trimmed
100	4010	510	10	00	Solar Optimization Analysis
100	4010	521	01	00	Office and general supplies are being combined into one budget line
100	4010	521	02	00	Office and general supplies are being combined into one budget line
100	4010	600	03	00	Combined with vehicles small equipment line

WATER OPERATIONS BUDGET

WATER OPERATIONS 410 4041

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
410	4041	410	10	00	Salaries	\$274,923	\$348,358	\$435,252	\$435,252	\$479,487
410	4041	410	20	00	Part Time Salaries	11,206	20,299	0	0	0
410	4041	410	30	00	Overtime	18,394	28,210	30,000	30,000	30,000
410	4041	410	35	00	Stand By	9,617	12,837	14,385	14,385	14,387
410	4041	410	37	00	Vehicle Allowance	0	121	126	126	126
410	4041	420	51	00	CalPERS Unfunded Liability	25,434	31,209	33,635	33,635	36,390
410	4041	420	51	01	CalPERS ADP Unfunded Liability	0	0	7,756	7,756	7,409
410	4041	420	00	00	Fringe Benefits	131,329	168,383	178,210	178,210	194,815
TOTAL PERSONNEL						470,903	609,416	699,365	699,365	762,614
OPERATIONS & MAINTENANCE										
410	4041	510	01	00	Contract Services	57,807	56,067	54,100	54,100	54,100
410	4041	510	10	00	Professional Services	16,005	18,807	15,000	40,000	100,204
410	4041	510	11	00	Professional Services-GIS Maintenance	0	0	2,500	2,500	2,500
410	4041	510	12	00	Professional Services - Lab	4,856	11,325	24,800	24,800	24,800
410	4041	510	15	00	Professional Services - Secondary Water System Plan	0	3,679	4,000	4,000	4,000
410	4041	510	14	00	Professional Serv/Hex Chrome	0	0	0	154,000	154,000
410	4041	510	16	00	Professional Services-Yamabe & Horn	56,731	47,760	60,000	60,000	60,000
410	4041	510	18	00	Professional Services-City Website	0	93	1,473	1,473	1,739
410	4041	510	19	00	Professional Services-Springbrook	0	2,006	1,089	1,089	1,165
410	4041	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	3,263	1,688	1,688	709
410	4041	515	01	00	Utilities	447,578	510,345	475,000	608,520	608,520
410	4041	521	01	00	Supplies	544	681	1,500	1,500	62,500
410	4041	521	02	00	Special Supplies	31,992	45,354	52,000	52,000	0
410	4041	521	02	01	Hydrant Meter Replacements	0	1,490	5,000	5,000	5,000
410	4041	521	03	00	Special Supplies - Chlorine	22,261	28,114	35,000	35,000	35,000
410	4041	521	03	01	Special Supplies - Surface Water FID	57,792	95,675	106,425	106,425	117,175
410	4041	521	06	00	Uniforms	2,056	2,578	5,000	5,000	5,000
410	4041	521	07	00	Postage	70	535	500	500	500
410	4041	540	02	00	Equipment Rental - Lease	2,334	2,921	4,000	4,000	4,000
410	4041	551	01	00	Communications - Telephone	4,495	4,098	4,000	4,000	4,000
410	4041	551	02	00	Communications - Cellular Phone	3,823	5,199	5,000	5,000	5,000
410	4041	552	01	00	Public Notices/Consumer Conf. Report	0	0	400	400	600
410	4041	552	02	00	Public Notice/Advertising/Recruitments	1,093	0	1,500	1,500	1,500
410	4041	554	01	00	Training, Travel & Meetings	4,390	2,258	5,000	5,000	5,000
410	4041	555	00	00	Dues/Subscriptions	560	809	900	900	900
410	4041	555	01	00	State Fees & Permits	20,779	17,538	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	3,500	1,627	5,000	5,386	6,000
410	4041	555	04	00	Kings Water Alliance (Nitrate)	9,285	8,396	15,000	13,444	15,000
410	4041	565	00	00	Internal Service Funds	76,462	82,674	85,148	85,148	115,112
TOTAL OPERATIONS & MAINTENANCE						827,911	956,792	999,522	1,310,872	1,422,524
CAPITAL										
410	4041	600	03	00	Water Conservation Measures	6,809	5,888	7,500	7,500	6,000
410	4041	600	03	03	Capital Imp-Well 9A Emergency Repairs	62,150	0	0	0	132,000
410	4041	600	03	04	Capital Improvements-Well 12 Repairs	0	0	2,500	2,500	0
410	4041	600	03	05	Capital Imp-Update PLC /HMI Upgrade/Flowmeter Compatibili	0	57,627	0	0	0
410	4041	600	03	07	Capital Outlay - Update City website	1,711	357	0	0	0
410	4041	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	700	0	0	0
410	4041	600	03	30	Water Tank Painting	0	0	0	0	200,000
410	4041	600	03	31	Poles for Antennas at Well Sites	0	0	0	0	9,000
410	4041	600	03	46	Capital Improvements-Well 17 Repairs	0	23,269	0	0	0
410	4041	600	03	48	Capital Improvements-Well 15 Repairs	0	0	132,000	132,000	0
410	4041	600	04	04	Emergency Alert Application	0	0	595	595	0
410	4041	600	04	06	New Phone System	0	0	2,895	2,895	0
TOTAL CAPITAL EXPENDITURES						70,670	87,840	145,490	145,490	347,000
TOTAL DEPARTMENT BUDGET						\$1,369,484	\$1,654,048	\$1,844,376	\$2,155,726	\$2,532,138
Budget to Budget Increase/(Decrease)									687,761	
Percentage of Change									37.3%	

Budget Highlights:

410	4041	510	10	00	Kerman Industrial Park Study & Solar Optimization Analysis
410	4041	521	01	00	Office and general supplies are being combined into one budget line
410	4041	521	02	00	Office and general supplies are being combined into one budget line
410	4041	600	03	03	Well 9A is in need of repair; Amount budgeted prior fiscal year for Well 15 repairs were not used
410	4041	600	03	30	To preserve the lifespan and efficiency of reservoir tanks; Tanks should be painted every 5-7 years to combat rust, corrosion and negative weather conditions
410	4041	600	03	31	Poles needed to extend antennas at well sites 9A, 14 and 17

SEWER OPERATIONS BUDGET

SEWER OPERATIONS 420 4042

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
420	4042	410	10	00	Salaries	\$243,788	\$310,757	\$391,429	\$391,429	\$429,642
420	4042	410	20	00	Part Time Salaries	11,207	20,299	0	0	0
420	4042	410	30	00	Overtime	17,483	27,533	30,000	\$30,000	\$30,000
420	4042	410	35	00	Stand By	9,184	12,476	13,959	\$13,959	\$14,217
420	4042	410	37	00	Vehicle Allowance	0	121	126	\$126	\$126
420	4042	420	51	00	CalPERS Unfunded Liability	22,261	28,182	30,249	\$30,249	\$32,607
420	4042	420	51	01	CalPERS ADP Unfunded Liability	0	0	6,975	\$6,975	\$6,639
420	4042	420	00	00	Fringe Benefits	119,553	154,217	162,940	162,940	177,922
TOTAL PERSONNEL						423,476	553,583	635,678	635,678	691,153
OPERATIONS & MAINTENANCE										
420	4042	510	01	00	Contract Services	146,786	41,092	81,500	81,500	75,000
420	4042	510	02	00	Tree Trimming and Removal - Eucalyptus Trees	40,000	0	0	0	0
420	4042	510	03	00	Contract Services-Sludge Removal Ponds 2 & 3	0	0	5,000	5,000	0
420	4042	510	10	00	Professional Services	7,860	824	10,000	16,014	75,204
420	4042	510	12	00	Professional Services-Laboratory Testing	3,351	3,164	13,000	13,000	13,000
420	4042	510	16	00	Professional Services-Yamabe & Horn	56,731	49,341	60,000	60,000	60,000
420	4042	510	18	00	Professional Services-City Website	0	93	1,473	1,473	1,739
420	4042	510	19	00	Professional Services-Springbrook	0	1,019	1,089	1,089	1,165
420	4042	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	3,263	1,688	1,688	709
420	4042	515	01	00	Utilities	333,931	316,127	370,000	370,000	370,000
420	4042	515	02	00	Utilities (Lift Station)	3,658	4,300	5,000	5,000	50,000
420	4042	521	01	00	Supplies	544	270	1,500	1,500	56,500
420	4042	521	02	00	Special Supplies	51,065	61,125	55,000	55,000	0
420	4042	521	03	00	Special Supplies-Polymer	29,416	22,175	35,000	35,000	35,000
420	4042	521	04	00	Special Supplies-Major Repairs	53,566	25,320	40,000	40,000	40,000
420	4042	521	06	00	Uniforms	1,966	2,494	3,250	3,250	3,250
420	4042	540	00	00	Equipment Rent - Lease	3,045	4,487	5,000	5,000	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	4,495	4,098	4,200	4,200	4,200
420	4042	551	02	00	Communications - Cellular Phone	3,287	4,654	3,500	6,401	6,500
420	4042	552	02	00	Public Notice/Advertising/Recruitments	1,093	0	1,093	1,093	1,100
420	4042	554	01	00	Training, Travel & Meetings	1,869	424	3,000	3,000	5,000
420	4042	555	00	00	Dues/Subscriptions	620	809	1,000	1,000	1,000
420	4042	555	01	00	State Fees & Permits	42,848	47,488	50,000	50,000	55,000
420	4042	555	05	00	Property Taxes - Fresno Co - Solar Array	0	0	500	500	500
420	4042	565	00	00	Internal Service Funds	73,706	84,105	80,598	80,598	108,996
TOTAL OPERATIONS & MAINTENANCE						859,837	676,670	842,390	851,304	978,863
CAPITAL										
420	4042	600	03	01	Capital Outlay - Update City website	1,711	357	0	0	0
420	4042	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	700	0	0	0
420	4042	600	03	25	Flygt Model Pump for the Screwpress	0	10,636	0	0	0
420	4042	600	03	26	100HP Teco Blower Motors	0	12,826	0	0	0
420	4042	600	03	27	Blower at WWTP	0	0	25,000	25,000	35,000
420	4042	600	03	30	WWTP Facility Repairs	0	14,933	6,000	7,711	5,000
420	4042	600	03	31	10 Valves at WWTP	0	0	50,000	50,000	50,000
420	4042	600	03	32	Sewer Camera System	0	0	0	0	18,600
420	4042	600	03	33	2 New Hoists at Headworks	0	0	0	0	25,300
420	4042	600	03	34	Seepex Progressive Cavity Pump	0	0	0	0	64,200
420	4042	600	03	35	2 Motors for Pumps 1 & 2 at WWTP	0	0	0	0	6,000
420	4042	600	03	53	Sewer Machine	0	83,159	0	0	0
420	4042	600	03	60	Sludge Removal at Drying Beds	0	0	60,000	60,000	45,000
420	4042	600	03	63	Aluminum Biolac Barge - Pontoons for Barge	0	0	2,000	2,000	0
420	4042	600	04	04	Emergency Alert Application	0	0	595	595	0
420	4042	600	04	06	New Phone System	0	0	2,018	2,018	0
TOTAL CAPITAL EXPENDITURES						1,711	122,611	145,613	147,324	249,100
TOTAL DEPARTMENT BUDGET						\$1,285,025	\$1,352,865	\$1,623,680	\$1,634,306	\$1,919,117
						Budget to Budget Increase/(Decrease)				295,436
						Percentage of Change				18.2%

Budget Highlights:

420	4042	510	10	00	Kerman Industrial Park Study & Energy Study
420	4042	521	01	00	Office and general supplies are being combined into one budget line
420	4042	521	02	00	Office and general supplies are being combined into one budget line
420	4042	600	03	27	Gardner Denver Blower at WWTP Biolac Pond

STORM DRAIN OPERATIONS BUDGET

STORM DRAIN OPERATIONS 470 4047

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
470	4047	410	10	00	Salaries	\$33,977	\$41,750	\$55,850	\$55,850	\$59,978
470	4047	410	30	00	Overtime	2,792	1,866	2,500	2,500	2,500
470	4047	410	35	00	Stand By	1,333	1,135	1,572	1,572	1,594
470	4047	410	37	00	Vehicle Allowance	0	40	42	42	42
470	4047	420	51	00	CalPERS Unfunded Liability	4,404	4,082	4,316	4,316	4,552
470	4047	420	51	01	CalPERS ADP Unfunded Liability	0	0	995	995	927
470	4047	420	00	00	Fringe Benefits	17,663	21,168	26,359	26,359	29,064
TOTAL PERSONNEL						60,170	70,041	91,634	91,634	98,656
OPERATIONS & MAINTENANCE										
470	4047	510	01	00	Contract Services	633	201	3,000	3,000	3,000
470	4047	510	10	00	Professional Services	0	4,504	5,600	5,600	35,600
470	4047	515	01	00	Utilities	1,784	1,586	1,600	1,600	1,600
470	4047	521	01	00	Supplies	58	2,248	2,500	2,500	8,000
470	4047	521	02	00	General Supplies	8,191	4,749	7,500	7,500	0
470	4047	521	06	00	Uniforms	415	263	400	400	400
470	4047	521	07	00	Postage	473	4,036	800	800	800
470	4047	540	00	00	Lease Payment (PFA Bond)	714	1,685	1,685	1,685	1,677
470	4047	540	01	00	Vactor Truck Rental	0	0	10,000	10,000	10,000
470	4047	550	00	00	Insurance	7,823	9,324	15,266	15,266	16,881
470	4047	551	02	00	Communications - Cellular Phone	106	203	350	350	350
470	4047	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	232	0	1,500	1,500	1,500
470	4047	555	05	00	Property Taxes - Fresno County	182	207	200	200	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	11,130	15,260	8,648	8,648	11,075
470	4047	590	00	00	Bad Debt Write Offs	2	0	50	50	50
TOTAL OPERATIONS & MAINTENANCE						39,195	51,719	66,551	66,551	98,585
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	10,000
470	4047	600	03	03	Capital Outlay - Update City website	1,711	357	0	0	0
470	4047	600	04	04	Emergency Alert Application	0	0	595	595	0
TOTAL CAPITAL EXPENDITURES						1,711	357	10,595	10,595	14,000
TOTAL DEPARTMENT BUDGET						\$101,076	\$122,117	\$168,781	\$168,781	\$211,241
Budget to Budget Increase/(Decrease)										42,460
Percentage of Change										25.2%

Budget Highlights:

470	4047	510	10	00	Kerman Industrial Park Study
470	4047	521	01	00	Office and general supplies are being combined into one budget line
470	4047	521	02	00	Office and general supplies are being combined into one budget line

LANDSCAPE AND LIGHTING BUDGET

LANDSCAPE & LIGHTING DISTRICT 750 4075

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
750	4075	410	10	00	Salaries	\$107,314	\$143,579	\$206,794	\$206,794	\$224,656
750	4075	410	20	00	Part Time Salaries	72,128	16,347	80,286	80,286	80,286
750	4075	410	30	00	Overtime	7,759	5,277	7,209	7,209	7,209
750	4075	410	35	00	Stand By	3,814	2,969	4,704	4,704	5,654
750	4075	410	37	00	Vehicle Allowance	81	43	42	42	42
750	4075	420	51	00	CalPERS Unfunded Liability	7,613	14,321	15,980	15,980	17,050
750	4075	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,685	3,685	3,471
750	4075	420	00	00	Fringe Benefits	69,900	75,998	108,273	108,273	119,827
TOTAL PERSONNEL						268,610	258,533	426,974	426,974	458,195
OPERATIONS & MAINTENANCE										
750	4075	510	02	00	Tree Trimming	0	7,700	5,000	5,000	5,000
750	4075	510	10	00	Professional Services	4,014	1,710	4,000	6,175	8,204
750	4075	510	18	00	Professional Services-City Website	0	37	589	589	696
750	4075	510	19	00	Professional Services-Springbrook	0	605	435	435	466
750	4075	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	1,305	675	675	284
750	4075	515	01	00	Utilities	27,954	36,417	35,000	35,000	35,000
750	4075	521	01	00	Supplies	68	151	200	200	35,200
750	4075	521	02	00	General Supplies	13,111	33,412	35,000	35,000	0
750	4075	521	06	00	Uniforms	1,320	1,461	1,815	1,815	1,815
750	4075	540	00	00	Lease Payment (PFA Bond)	1,071	2,527	2,527	2,527	2,515
750	4075	540	01	00	Equipment Rent - Lease(tree removal)	0	0	2,000	2,000	2,000
750	4075	550	00	00	Insurance	5,867	6,993	11,449	11,449	12,661
750	4075	551	02	00	Communications - Cellular Phone	283	541	600	600	800
750	4075	552	01	00	Public Notice	0	543	0	0	0
750	4075	554	01	00	Training, Travel & Meetings	172	348	600	600	600
750	4075	555	01	00	State Fees & Permits	0	445	0	0	500
750	4075	555	04	00	Taxes & Assessments (F.I.D.)	0	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	16,540	13,809	14,610	14,610	31,304
TOTAL OPERATIONS & MAINTENANCE						78,355	115,961	122,522	124,697	145,065
CAPITAL										
750	4075	600	03	01	Capital Outlay - Update City website	1,711	357	0	0	0
750	4075	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	280	0	0	0
750	4075	600	03	38	Street Light/Pole Replacement	0	0	0	18,646	0
750	4075	600	04	04	Emergency Alert Application	0	0	595	595	0
750	4075	600	04	06	New Phone System	0	0	702	702	0
750	8000	600	03	01	Reconstruct/Renovate Mow Strips	0	0	25,000	25,000	35,000
TOTAL CAPITAL EXPENDITURES						1,711	637	26,297	44,943	35,000
TOTAL DEPARTMENT EXPENDITURES						\$348,675	\$375,131	\$575,793	\$596,614	\$638,260
Budget to Budget Increase/(Decrease)										62,467
Percentage of Change										10.8%

Budget Highlights:

750	4075	510	10	00	Solar Optimization Analysis
750	4075	521	01	00	Office and general supplies are being combined into one budget line
750	4075	521	02	00	Office and general supplies are being combined into one budget line

STREET MAINTENANCE – MEASURE C BUDGETS

MEASURE C - FLEXIBLE FUNDS 880 4088

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
880	4088	410	10	00	Salaries	\$123,967	\$140,876	\$185,096	\$185,096	\$198,738
880	4088	410	20	00	Part Time Wages	0	0	300	300	300
880	4088	410	30	00	Overtime	8,046	5,102	8,000	8,000	8,000
880	4088	410	35	00	Stand By	3,845	3,288	4,605	4,605	3,698
880	4088	410	37	00	Vehicle Allowance	130	86	84	84	84
880	4088	420	51	00	CalPERS Unfunded Liability	8,921	13,341	14,304	14,304	15,083
880	4088	420	51	01	CalPERS ADP Unfunded Liability	0	0	3,298	3,298	3,071
880	4088	420	00	00	Fringe Benefits	58,680	68,130	87,011	87,011	94,332
TOTAL PERSONNEL						203,590	230,823	302,698	302,698	323,306
OPERATIONS & MAINTENANCE										
880	4088	510	01	00	Contract Services	1,391	2,179	3,500	3,500	3,500
880	4088	510	05	00	Tree Trimming	8,950	9,859	25,000	25,000	25,000
880	4088	521	01	00	Supplies	421	119	600	600	600
880	4088	521	06	00	Uniforms	1,573	1,370	1,870	1,870	1,870
880	4088	521	50	00	Street Field Operations	5,796	5,560	7,125	7,695	10,000
880	4088	550	00	00	Insurance	15,645	18,648	30,531	30,531	33,761
880	4088	551	01	00	Communications - Telephone	965	874	960	960	960
880	4088	552	01	00	Public Notice	0	0	100	100	100
880	4088	554	01	00	Travel/Conferences/Meetings	98	262	700	700	700
880	4088	565	00	00	Internal Service Funds	29,180	31,352	25,664	25,664	44,752
TOTAL OPERATIONS & MAINTENANCE						64,020	70,224	96,050	96,621	121,243
CAPITAL										
880	8000	600	03	17	Kerman ST ADA Transition Plan	0	11,356	51,693	51,693	15,000
880	8000	600	03	96	FY25/26 Street Rehabilitation Project - Various Streets	0	0	0	0	100,000
TOTAL CAPITAL EXPENDITURES						0	11,356	51,693	51,693	115,000
TOTAL DEPARTMENT BUDGET						\$267,610	\$312,403	\$450,441	\$451,012	\$559,549
Budget to Budget Increase/(Decrease)								109,108		
Percentage of Change								24.2%		

Budget Highlights:

880 4088 510 05 00 12 Eucalyptus trees on Kearney Blvd

MEASURE C – ADA

881 4088

						Audited	Audited	Budget	Estimated	Budget
					Description	2022-2023	2023-2024	2024-2025	Year- End	2025-2026
									2024-2025	
	CAPITAL									
881	4088	600	04	99	Capital Outlay-ADA Projects	\$9,446	\$9,586	\$9,986	\$9,986	\$10,043
TOTAL CAPITAL EXPENDITURES						9,446	9,586	9,986	9,986	10,043
TOTAL DEPARTMENT BUDGET						\$9,446	\$9,586	\$9,986	\$9,986	\$10,043
						Budget to Budget Increase/(Decrease)				57
						Percentage of Change				0.6%

Budget Highlights:



MEASURE C - STREET MAINTENANCE

882 4088

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
PERSONNEL										
882	4088	410	10	00	Salaries	\$113,450	\$127,633	\$162,498	\$162,498	\$176,972
882	4088	410	20	00	Part Time Wages	0	0	287	287	500
882	4088	410	30	00	Overtime	6,340	4,022	4,500	4,500	4,500
882	4088	410	35	00	Stand By	3,089	2,439	3,255	3,255	2,771
882	4088	410	37	00	Vehicle Allowance	111	85	84	84	84
882	4088	420	51	00	CalPERS Unfunded Liability	8,304	11,820	12,557	12,557	13,431
882	4088	420	51	01	CalPERS ADP Unfunded Liability	0	0	2,896	2,896	2,735
882	4088	420	00	00	Fringe Benefits	51,797	58,307	69,992	69,992	78,150
TOTAL PERSONNEL						183,091	204,306	256,069	256,069	279,143
OPERATIONS & MAINTENANCE										
882	4088	510	10	00	Professional Services-Pavement Mgmt. Maint. Fees	0	2,000	1,600	1,600	2,500
882	4088	550	00	00	Insurance	7,823	9,324	15,266	15,266	16,881
882	4088	565	00	00	Internal Service Funds	23,544	28,082	21,009	21,009	34,277
TOTAL OPERATIONS & MAINTENANCE						31,366	39,406	37,875	37,875	53,658
CAPITAL										
882	8000	600	03	96	FY25/26 Street Rehabilitation Project - Various Streets	0	0	0	0	255,938
TOTAL CAPITAL EXPENDITURES						0	0	0	0	255,938
TOTAL DEPARTMENT BUDGET						\$214,457	\$243,712	\$293,943	\$293,943	\$588,738
						Budget to Budget Increase/(Decrease)				294,795
						Percentage of Change				100.3%

Budget Highlights:

STREET MAINTENANCE – TDA AND OTHER BUDGET

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

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
FUND 800 - STREET SWEEPING										
OPERATIONS & MAINTENANCE										
800	4080	510	01	00	Contract Services-Street Sweeping	\$110,250	\$125,824	\$150,000	\$150,000	\$200,000
TOTAL OPERATIONS & MAINTENANCE						110,250	125,824	150,000	150,000	200,000
FUND 810 - HIGHWAY USERS TAX 2105										
OPERATIONS & MAINTENANCE										
810	4081	510	05	00	Tree Trimming	63,750	0	0	0	5,000
810	4081	510	06	00	Traffic Signal Maintenance	9,266	8,405	7,600	7,600	7,600
810	4081	510	07	00	Street Light Improvement Installment Plan	0	0	5,000	5,000	5,000
810	4081	515	01	00	Utilities-Net of Transfer in from 100.4011	52,462	60,945	50,500	70,056	100,000
TOTAL OPERATIONS & MAINTENANCE						125,478	69,350	63,100	82,656	117,600
FUND 820 - HIGHWAY USERS TAX 2106										
OPERATIONS & MAINTENANCE										
820	4082	510	03	00	Professional Services-Engineering	10,156	59,227	15,000	15,000	15,000
TOTAL OPERATIONS & MAINTENANCE						10,156	59,227	15,000	15,000	15,000
CAPITAL										
820	8000	600	03	96	FY25/26 Street Rehabilitation Project - Various Streets	0	0	0	0	255,938
TOTAL CAPITAL EXPENDITURES						0	0	0	0	255,938
FUND 830 - HIGHWAY USERS TAX 2107										
OPERATIONS & MAINTENANCE										
830	4083	510	03	00	Professional Services-GIS Mapping	2,158	395	6,000	8,926	10,000
830	4083	510	04	00	Professional Services-Audit	4,940	9,717	5,850	5,850	7,020
TOTAL OPERATIONS & MAINTENANCE						7,098	10,112	11,850	14,776	17,020
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	13,629	23,449	20,000	20,000	20,000
TOTAL OPERATIONS & MAINTENANCE						13,629	23,449	20,000	20,000	20,000
FUND 870 - ARTICLE VIII GAS TAX										
PERSONNEL										
870	4087	410	10	00	Salaries	69,784	70,211	85,520	85,520	94,075
870	4087	410	20	00	Part Time Wages	893	5,637	39,544	39,544	39,544
870	4087	410	30	00	Overtime	4,094	2,422	4,000	4,000	4,000
870	4087	410	35	00	Stand By	1,798	1,623	2,024	2,024	1,388
870	4087	410	37	00	Vehicle Allowance	60	83	84	84	84
870	4087	410	38	00	Uniform Allowance	165	0	0	0	0
870	4087	420	51	00	CalPERS Unfunded Liability	6,513	6,392	6,609	6,609	7,140
870	4087	420	51	01	CalPERS ADP Unfunded Liability	0	0	1,524	1,524	1,454
870	4087	420	00	00	Fringe Benefits	37,305	34,296	46,363	46,363	49,793
TOTAL PERSONNEL						120,613	120,664	185,668	185,668	197,478

STREET MAINTENANCE – TDA AND OTHER BUDGET (Cont.)

					Audited	Audited	Budget	Estimated	Budget
Description					2022-2023	2023-2024	2024-2025	Year- End 2024-2025	2025-2026
OPERATIONS & MAINTENANCE									
870	0099	557	80	00	Transfer to Fund 80 - Street Sweeping	31,107		18,000	18,000
870	4087	510	01	00	Contract Services	0	36,140	0	8,297
870	4087	510	10	00	Professional Services	257	0	0	204
870	4087	510	18	00	Professional Services-City Website	0	37	589	589
870	4087	510	19	00	Professional Services-Springbrook	0	605	435	435
870	4087	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	1,305	675	675
870	4087	521	01	00	Supplies	0	0	0	35,000
870	4087	521	02	00	General Supplies	34,980	37,630	51,000	78,268
870	4087	521	06	00	Uniforms	1,496	1,324	1,650	1,650
870	4087	555	01	00	State Fees & Permits	0	445	0	0
870	4087	565	00	00	Internal Service Funds	19,221	16,617	18,817	18,817
TOTAL OPERATIONS & MAINTENANCE					87,062	94,103	91,167	126,732	113,886
CAPITAL									
870	4087	600	03	01	Sinkhole Emergency Repair	0	0	0	0
870	4087	600	03	02	Capital Outlay - City Website	1,711	357	0	0
870	4087	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	280	0	0
870	4087	600	03	16	Solar Crosswalk Sign Replacements	0	0	10,000	10,000
870	4087	600	03	17	Solar Stop Signs	6,418	1,321	8,000	8,000
870	4087	600	03	19	Street Sign Replacement	12,037	3,520	8,000	8,000
870	4087	600	03	20	2 New Str. Light Pole	0	0	0	0
870	4087	600	04	04	Emergency Alert Application	0	0	595	595
870	4087	600	04	06	New Phone System	0	0	702	702
TOTAL CAPITAL EXPENDITURES					20,166	5,477	27,297	27,297	26,000
SUMMARY - STREET MAINTENANCE TDA & OTHER									
TOTAL PERSONNEL					120,613	120,664	185,668	185,668	197,478
TOTAL OPERATIONS & MAINTENANCE					353,673	382,066	351,117	409,165	483,506
TOTAL CAPITAL EXPENDITURES					20,166	5,477	27,297	27,297	281,938
TOTAL DEPARTMENT BUDGET					\$494,452	\$508,207	\$564,082	\$622,130	\$962,922
								Budget to Budget Increase/(Decrease)	398,839
								Percentage of Change	70.7%
Budget Highlights:									
800	4080	510	01	00	Increase in rates, special event sweeping and annual leaf service				
810	4081	510	05	00	Four large trees on 180 and 145 that need to be trimmed				
870	4087	510	01	00	Street striping and crosswalk painting will be contracted out				
870	4087	510	10	00	Solar Optimization Analysis				
870	4087	521	01	00	Office and general supplies are being combined into one budget line				
870	4087	521	02	00	Office and general supplies are being combined into one budget line				

CAPITAL PROJECTS

CAPITAL PROJECTS OVERVIEW

A Capital Project is a project that helps maintain or improve a 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 2025/2026 Capital Projects Budget includes \$30,737,141 of expenditures. Total street capital projects are \$5,161,113, water projects are \$4,105,500, sewer projects are \$481,100, solid waste projects are \$28,000, storm drain projects are \$120,000. Landscape and Lighting are \$35,000, parks facilities are \$20,061,360, equipment are \$167,200 and minor capital expenditures are \$577,868.

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 2025/2026 budget are \$1,355,700 for the FY 24/25 Street Rehabilitation Project for various streets, \$1,067,813 for FY 25/26 Street Rehabilitation Project for various streets and \$934,800 for the Siskiyou Avenue Rehabilitation from Kearney Blvd to California Avenue.

WATER CONSTRUCTION

The major projects in this category are the \$1,700,000 for the Well 18 Project which will be funded by State Funds (SDWSRF), Hexavalent Chromium Feasibility Study for \$457,500 and Well 33 at \$778,000.

SEWER FACILITIES CONSTRUCTION

The major projects in this category are \$64,200 for the Seepex Progressive Cavity Pump, and several projects for \$50,000 such as 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 \$11,209,469 for Hart Ranch Park (from which \$6,884,049 is expected to be funded with State and Federal Grants including a grant from Senator Caballero's office and the ARPA Federal Grant), the Resiliency Center with \$7,577,660 (from which \$7,250,000 is currently 100% funded by a grant awarded to the City) and the new Police Station with \$542,296. Due to the three major capital projects (Hart Ranch Park, Resiliency Center and the new Police Station) possible bond issuance will be necessary in order to complete these projects.

VEHICLES AND EQUIPMENT REPLACEMENTS

There are three new vehicles being purchased in Fiscal Year 2025/2026 that account for the \$167,200 budgeted.

CAPITAL PROJECTS SUMMARY

CAPITAL IMPROVEMENT PROJECTS

Fiscal Year 2025/2026

Project	Funding Source	Estimated Cost
Streets		
Kerman ST ADA Transition Plan	Local Street Funds/Grants	25,000
FY25/26 Street Rehabilitation Project - Various Streets	Local Street Funds	1,067,813
High Visibility Crosswalk Striping	Local Street Funds	90,000
Concrete Repair Project	Local Street Funds	40,000
Street Sealing Project (24/25)	Local Street Funds	71,900
FY 24/25 Street Rehabilitation Project - Various Streets	Local Street Funds	1,355,700
FY25/26 Street Sealing Project - Various Streets	Local Street Funds	457,000
Annual Streets Lights Installation (1st Phase)	Local Street Funds	70,800
RSTP - Vineland Ave Widening (North) (025)	Local Street Funds/Grants	450,700
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grants	230,100
HSIP Kearney Blvd Ped Crossing Improvements	Local Street Funds/Grants	266,900
Siskiyou Rehab - Kearney to California	Local Street Funds/Grants	934,800
Kearney Rehab - 16th to Goldenrod	Local Street Funds/Grants	18,700
Goldenrod Rehab - Stanislaus to Kearney	Local Street Funds/Grants	42,700
HSIP Cycle 12 Pedestrian Crossing Improvements	Local Street Funds/Grants	39,000
Total Street Capital Projects		5,161,113
Water		
Capital Imp-Well 9A Emergency Repairs	Water Fund	132,000
Water Tank Painting	Water Fund	200,000
Fixed Network Metering	Water Fund	50,000
Pipeline /Service Replacement	Water Fund	50,000
Well No 33	Water Fund	778,000
Water Storage Tanks Maintenance	Water Fund	200,000
Water Meter Installation Project (City Facilities/Commercial)	Water Fund	383,000
Well No 15 Rehabilitation	Water Fund	75,000
Well No 18 (DWSRF)	State Grant Funding	1,700,000
Hexavalent Chromium Feasibility Study	DIF	457,500
Basin C Groundwater Recharge Project	DIF	80,000
Total Water Capital Projects		4,105,500
Sewer		
Blower at WWTP	Sewer Fund	35,000
10 Valves at WWTP	Sewer Fund	50,000
Sewer Camera System	Sewer Fund	18,600
2 New Hoists at Headworks	Sewer Fund	25,300
Seepex Progressive Cavity Pump	Sewer Fund	64,200
Sludge Removal at Drying Beds	Sewer Fund	45,000
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
Total Sewer Capital Projects		481,100

CAPITAL PROJECTS SUMMARY (Cont.)

CAPITAL IMPROVEMENT PROJECTS Fiscal Year 2025/2026		
Project	Funding Source	Estimated Cost
Solid Waste		
Capital Outlay-Carts-New Residential Development	Solid Waste	28,000
	Total Solid Waste Capital Projects	28,000
Storm Drain		
Basin J Expansion	Sewer Fund	120,000
	Total Storm Drain Capital Projects	120,000
Landscape and Lighting District		0
Reconstruct/Renovate Mow Strips	Solid Waste	35,000
	Total L&L Capital Projects	35,000
Parks & Facilities		
Northwest Park	GF- Measure M	67,200
Multigenerational Center (Resiliency Center)	GF- Measure M/Grant	7,577,660
Police Station	GF- Measure M/Grant	542,296
Eastside Community Park (25 Acres-Hart Ranch)	GF- Measure M/Grant	11,209,469
Downtown Revitalization Program	GF- Measure M/Grant	209,336
Coleman Grand Stand Replacement & Paint	General Fund	65,000
Rotary Park Ballfield Lighting Upgrade	General Fund	40,000
Philip Gallegos Play Park Lighting	General Fund	30,000
Rain Gutter Replacement 942 S Madera Ave	General Fund	25,000
Contingency Kerman Veteran Plaza Park Restrooms Remodel	General Fund /Grant	205,200
Community Center Improvements	General Fund	70,000
Annual Streets Lights Installation (1st Phase)	General Fund	20,200
	Total Parks & Other Facilities	20,061,360
Vehicle/Equipment Replacement		
PW, Parks & Rec Fleet Vehicles	Vehicle and Equipment Fund	167,200
	Total Vehicles & Equipment	167,200
	Total Major Capital Expenditures	30,159,272
	Total Minor Capital Expenditures	577,868
	Total Capital Expenditures	\$30,737,141

PARKS, FACILITIES AND EQUIPMENT BUDGET

100 8000

					Audited	Audited	Budget	Estimated		
					2022-2023	2023-2024	2024-2025	Year- End	Budget	
Description								2024-2025	2025-2026	
Construction										
Facilities										
100	8000	600	03	07	Coleman Grand Stand Replacement & Paint	\$0	\$0	\$65,000	\$65,000	\$65,000
100	8000	600	03	12	Facility Repairs & Equip.	0	21,923	38,000	38,000	38,000
100	8000	600	03	13	Playground Repairs	8,872	9,453	25,000	25,000	35,000
100	8000	600	03	14	Light Tower	5,777	0	0	0	0
100	8000	600	03	16	Lighting for Range at WWTP	14,281	0	0	0	0
100	8000	600	03	17	Skate Park Inspection and preventative maintenance	0	0	0	12,000	0
100	8000	600	03	18	Rotary Park Ballfield Lighting Upgrade	0	0	0	0	40,000
100	8000	600	03	19	Philip Gallegos Play Park Lighting	0	0	0	0	30,000
100	8000	600	03	20	Rain Gutter Replacement 942 S Madera Ave	0	0	0	0	25,000
100	8000	600	03	28	Baseball Field Improvements	0	2,180	3,500	3,500	3,500
100	8000	600	03	40	Contingency Kerman Veteran Plaza Park Restrooms Remodel	0	543	30,200	30,200	30,200
100	8000	600	03	50	Park Facil. Repairs-Lions/Rotary/Plaza Park Rest. Demo	1,734	9,137	10,000	10,000	10,000
100	8000	600	03	69	Community Center Improvements	0	0	70,000	70,000	70,000
100	8000	600	03	78	City Hall Roof Replacement	0	0	680,000	600,686	0
100	8000	600	03	81	Electric Garage Door for Shop	0	2,500	0	0	0
100	8000	600	03	82	Public Works Facility Repairs	0	6,461	8,000	8,000	8,000
100	8000	600	03	83	Public Works Roof Replacement	0	26,660	0	0	0
100	8000	600	03	95	Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	653	39,272	0	1,008	0
100	8000	600	06	00	Annual Streets Lights Installation (1st Phase)	25,648	28,125	22,992	22,992	20,200
TOTAL FACILITIES						56,964	146,254	952,692	886,387	374,900
Equipment										
TOTAL EQUIPMENT						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$56,964	\$146,254	\$952,692	\$886,387	\$374,900
								Budget to Budget Increase/(Decrease)		(577,792)
								Percentage of Change		-60.6%

Budget Highlights:

100	8000	600	03	13	Increase playground repairs to replenish fall surface in parks
100	8000	600	03	18	Rotary Park ballfield lighting upgrade - outdated light fixtures
100	8000	600	03	19	Park lighting for Philip Gallegos Play Park
100	8000	600	03	20	Replace rain gutters on 942 S. Madera building (leased property)

CDBG CONSTRUCTION BUDGET

CDBG CONSTRUCTION 120 8000

Description					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
Expenditures:									
120	0000	600	03	55	Food Bank Program 2021	\$39,817	\$0	\$0	\$0
120	8000	600	03	58	Stanislaus Park - Design and Construction	0	0	0	0
120	8000	600	03	40	Kerman Plaza Park Veteran Park Improvements	0	175,000	175,000	175,000
TOTAL DEPARTMENT BUDGET					\$39,817	\$0	\$175,000	\$175,000	\$175,000
Budget to Budget Increase/(Decrease)									0
Percentage of Change									0.0%

Budget Highlights:



FACILITIES CONSTRUCTION BUDGET

FACILITIES CONSTRUCTION AND EQUIPMENT 140 8000

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
Construction										
140	8000	540	00	00	Lease Payment (PFA Bond)	\$21,412	\$50,549	\$50,540	\$50,540	\$50,304
TOTAL OPERATIONS & MAINTENANCE						21,412	50,549	50,540	50,540	50,304
Equipment										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$21,412	\$50,549	\$50,540	\$50,540	\$50,304
						Budget to Budget Increase/(Decrease)				(236)
						Percentage of Change				-0.5%

Budget Highlights:



WATER CONSTRUCTION BUDGET

XX0 8000 (410, 520-540, 780)

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
WATER OPERATIONS										
FUND 410										
410	0000	250	03	00	Fixed Network Metering	\$50,000	\$0	\$50,000	\$50,000	\$50,000
410	0000	250	04	00	Pipeline /Service Replacement	50,000	0	50,000	50,000	50,000
410	8000	600	03	27	Emergency Water Line Repair	0	0	0	41,159	0
410	8000	600	03	41	Well No 33	0	482,125	0	318,000	389,000
410	8000	600	03	83	Public Works Roof Replacement	0	26,660	0	0	0
410	8000	600	04	00	Well No 14 Emergency Generator	0	317,168	189,907	189,907	14,800
410	8000	600	04	01	SGMAGrant Recharge Proj. Lions	3,347	302,918	10,000	10,000	0
410	8000	600	04	38	Water Storage Tanks Maintenance	0	0	120,000	120,000	200,000
410	8000	600	04	39	Water Meter Installation Project (City Facilities/Commercial)	360	0	383,000	383,000	383,000
410	8000	600	04	43	Fire Hydrant Replacements	7,637	24,347	10,000	10,000	10,000
410	8000	600	04	46	Well No 12 TCP/Uranium Mitigation	26,602	2,625	10,000	10,000	0
410	8000	600	04	47	Well No 14 Rehabilitation	136,575	13,390	50,000	50,000	0
410	8000	600	04	48	Well No 15 Rehabilitation	0	0	75,000	75,000	75,000
410	8000	600	04	49	Well No 10 Rehabilitation	0	11,420	0	0	0
TOTAL WATER OPERATIONS						274,520	1,180,653	947,907	1,307,066	1,171,800
FUND 780										
780	8000	600	03	38	Well No. 18 (DWSRF)	17,561	21,491	1,410,057	1,410,057	1,700,000
780	8000	600	04	00	CALOES-Well No 14 Emergency Generator	306,940	0	0	199,907	0
780	8000	600	04	01	SGMA Grant Recharge Proj. Lions	34,239	173,009	0	35,000	0
TOTAL STATE GRANT						358,740	194,499	1,410,057	1,644,964	1,700,000
WATER FRONT FOOTAGE										
FUND 520										
520	8000	600	03	02	Water Main Across SR180	0	0	0	52,000	0
TOTAL WATER FRONT FOOTAGE						0	0	0	52,000	0
WATER OVERSIZE										
FUND 530										
530	8000	600	03	02	Water Main Across SR180	0	0	0	238,000	0
TOTAL WATER OVERSIZE						0	0	0	238,000	0
WATER MAJOR FACILITIES										
FUND 540										
540	0000	510	14	00	Hexavalent Chromium Feasibility Study	0	0	0	0	457,500
540	8000	600	03	03	Water Main Reimb Agrmnt KUSD	0	91,570	0	0	0
540	8000	600	03	38	Basin C Groundwater Recharge Project	7,585	0	77,000	77,000	80,000
540	8000	600	03	41	Well No 33	0	101,701	235,000	235,000	389,000
540	8000	600	04	00	Well No 14 Emergency Generator	90,241	6,090	10,000	10,000	0
TOTAL WATER MAJOR FACILITIES						97,826	199,361	322,000	322,000	926,500
TOTAL DEPARTMENT BUDGET						\$731,086	\$1,574,513	\$2,679,964	\$3,564,030	\$3,798,300
Budget to Budget Increase/(Decrease)										1,118,336
Percentage of Change										41.7%

Budget Highlights:



SEWER FACILITIES CONSTRUCTION BUDGET

XX0 8000 (420, 550-570)

Description					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
SEWER OPERATIONS									
FUND 420									
420	0000	250	03	00	Fixed Network Metering	\$50,000	\$0	\$50,000	\$50,000
420	0000	250	04	00	Pipeline /Service Replacement	50,000	0	50,000	50,000
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	16,000	16,000
420	8000	600	03	30	HVAC Repair at WWTP Office	11,479	0	0	0
420	8000	600	03	59	WWTP Biolac Sludge Dredging/Hauling	0	232,168	0	0
420	8000	600	03	62	Goldenrod/CA Lift Station Pump	18,007	0	0	0
420	8000	600	03	63	WWTP Biolac System Rebuild	163,673	0	0	0
420	8000	600	03	83	Public Works Roof Replacement	0	26,660	0	0
TOTAL SEWER OPERATIONS					293,159	258,828	259,000	259,000	243,000
FUND 780									
780	8000	600	03	53	CSWRF WWTP Impr. Planning Grant	80,371	28,560	10,000	10,000
TOTAL STATE GRANT					80,371	28,560	10,000	10,000	2,000
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					\$498,530	\$412,388	\$394,000	\$394,000	\$370,000
Budget to Budget Increase/(Decrease)									(24,000)
Percentage of Change									-6.1%

Budget Highlights:

STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET

4X0 8000 (480-490)

					Description	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
STORM DRAIN BASIN ACQUISITION										
FUND 480										
480	8000	600	03	00	Tract No 5266 (Covington)	\$0	\$16,761	\$0	\$0	\$0
TOTAL STORM DRAIN ACQUISITION						0	16,761	0	0	0
STORM DRAIN FACILITIES										
FUND 490										
490	8000	600	03	18	Tract No 5266 (Covington)	123,130	0	0	0	0
490	8000	600	03	19	Tract No. 5515 (Hair)	0	0	0	0	42,854
490	8000	600	03	20	Reimbursement CUP 03-05 (Sidhu)	0	0	0	0	9,017
490	8000	600	03	21	Tract No 5928 SFR (Covington)	0	19,367	0	0	0
490	8000	600	03	22	Tract No 5928 Walmart (Covington)	0	99,863	0	0	0
490	8000	600	03	26	Reimbursement Walmart	0	64,297	0	0	0
490	8000	600	03	28	Reimbursement - Mid Valley Expansion	0	0	14,000	14,000	0
490	8000	600	03	30	Reimbursement - Grocery Outlet	0	0	12,000	12,000	0
490	8000	600	03	32	Basin J Expansion	0	0	125,000	125,000	120,000
TOTAL STORM DRAIN CONSTRUCTION						123,130	183,527	151,000	151,000	171,871
TOTAL DEPARTMENT BUDGET						\$123,130	\$200,288	\$151,000	\$151,000	\$171,871
Budget to Budget Increase/(Decrease)										20,871
Percentage of Change										13.8%

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

PARK ACQUISITION AND CONSTRUCTION BUDGET

5x0 8000 (580-590)

Description					Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
FUND 580 - PARK DEVELOPMENT									
580	4058	510	10	04	Northwest Park Phase I Improvements	\$64,514	\$0	\$0	\$0
580	8000	540	00	00	Lease Payment (PFA Bond)	8,475	20,007	20,004	19,910
580	8000	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	145,091	0	139,083	6,743
TOTAL ACQUISITIONS					218,079	20,007	159,086	159,086	26,653
FUND 590 - PARK DEVELOPMENT-QUIMBY									
590	8000	540	00	00	Lease Payment (PFA Bond)	8,475	20,007	20,004	19,910
TOTAL PARK DEVELOPMENT					8,475	20,007	20,004	20,004	19,910
TOTAL DEPARTMENT BUDGET					\$226,554	\$40,015	\$179,090	\$179,090	\$46,563
								Budget to Budget Increase/(Decrease)	(132,527)
								Percentage of Change	-74.0%

Budget Highlights:

					Annual Bond Lease Payment Breakdown is located in the PFA Budget.				
580	8000	600	03	73	Giacolini annual payment ended FY 2024/2025 (Promissory Note 2020); Promissory Note 2021 interest only				



PARK/FACILITIES CONSTRUCTION GRANTS

780 8000

						Audited	Audited	Budget	Estimated	
					Description	2022-2023	2023-2024	2024-2025	Year- End	Budget
									2024-2025	2025-2026
Construction										
780	8000	600	03	04	Northwest Park Phase I Improvements	\$8,991	\$187,422	\$187,422	\$187,422	\$0
780	8000	600	03	71	Resiliency Center	0	0	7,250,000	7,250,000	7,250,000
780	8000	600	03	72	Police Station	0	2,952,738	0	47,263	42,296
780	8000	600	03	73	Land Water Conservation Fund (LWCF)-Hart Ranch Park	0	0	2,500,000	2,500,000	1,853,000
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	1,000,000	1,000,000	1,000,000
TOTAL CONSTRUCTION						8,991	3,140,160	12,941,117	12,988,380	12,148,991
TOTAL DEPARTMENT BUDGET						\$8,991	\$3,140,160	\$12,941,117	\$12,988,380	\$12,148,991
Budget to Budget Increase/(Decrease)										(792,127)
Percentage of Change										-6.1%

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 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
CITY PROJECTS										
GAS TAX 2105 (810)										
810	8000	600	03	37	High Visibility Crosswalk Striping	\$0	\$0	\$90,000	\$90,000	\$90,000
GAS TAX 2107 (830)										
ARTICLE VIII (870)										
870	8000	600	03	18	Concrete Repair Project	0		40,000	40,000	40,000
870	8000	600	03	35	Median Landscaping Renovation-Phase I	36,980	63,823	0	611	0
870	8000	600	03	48	Street Sealing Project(19/20), (21/22) (22/23)	14,610	695,947	561,561	561,561	0
870	8000	600	03	49	Street Sealing Project (24/25)	0	0	435,000	435,000	71,900
870	8000	600	03	66	FY21/22 & 22/23 Street Rehabilitation Project - Various Street	0	196,483	0	0	0
870	8000	600	03	95	FY 24/25 Street Rehabilitation Project - Various Streets	0	0	601,629	601,629	602,000
870	8000	600	03	97	FY25/26 Street Sealing Project - Various Streets	0	0	0	0	457,000
870	8000	600	06	00	Annual Streets Lights Installation (1st Phase)	0	0	37,008	37,008	70,800
TOTAL CITY PROJECTS						\$51,590	\$956,253	\$1,765,198	\$1,765,808	\$1,331,700
LOCAL MATCH FOR STATE & FEDERAL PROJECTS										
GAS TAX 2105 (810)										
GAS TAX 2106 (820)										
GAS TAX 2107 (830)										
830	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	23,553	7,501	0	0	0
830	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	215,271	8,441	0	0	0
830	8000	600	03	96	FY25/26 Street Rehabilitation Project - Various Streets	0	0	0	0	455,938
ARTICLE VIII (870)										
870	8000	600	03	62	RSTP - Vineland Ave Widening (North) (025)	0	2,536	38,900	38,900	228,100
870	8000	600	03	64	CMAQ - California Ave Sidewalk 9th to Vineland	1,306	12,211	30,126	30,126	36,100
870	8000	600	03	82	STBG - Kearney Blvd.Reh.Park-Del Norte	143,775	22,793	0	0	0
870	8000	600	03	85	Siskiyou Ave Rehab 180/Kearney	3,859	11,165	230,162	230,162	3,000
870	8000	600	03	86	Goldenrod Ave Rehab Kearney/RR	3,421	7,642	319,982	319,982	3,000
870	8000	600	03	87	HSIP Kearney Blvd Ped Crossing Improvements	0	875	26,920	26,920	41,700
870	8000	600	03	90	Siskiyou Rehab - Kearney to California	0	0	7,685	6,100	151,300
870	8000	600	03	91	Kearney Rehab - 16th to Goldenrod	0	0	4,244	7,200	5,900
870	8000	600	03	92	Goldenrod Rehab - Stanislaus to Kearney	0	0	5,850	7,200	7,300
870	8000	600	03	93	Kenneth Street Improvements	0	1,925	42,052	42,052	0
870	8000	600	03	94	San Joaquin and Park Raised Crosswalk	0	0	74,870	74,870	0
870	8000	600	03	98	HSIP Cycle 12 Pedestrian Crossing Improvements	0	0	0	0	3,900
MAJOR STREET SIGNALS (920)										
920	8000	600	03	00	Reimbursement - Wal-Mart	77,327	0	0	0	0
TOTAL LOCAL MATCH						\$468,511	\$75,089	\$780,791	\$783,512	\$936,238

Budget Highlights:

870 8000 600 06 00 Installation of 14 street lights

STREET CONSTRUCTION BUDGET (Cont.)

Description						Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Estimated Year- End 2024-2025	Budget 2025-2026
STATE & FEDERAL PROJECTS										
FEDERAL PROJECTS (890)										
780	8000	600	03	17	Kerman ST ADA Transition Plan	\$797	\$76,071	\$198,307	\$198,307	\$10,000
890	8000	600	00	01	COVID 19- CARES ACT /ARPA	16,380	0	0	0	0
890	8000	600	03	62	RSTP Vineland Ave. Widening (North) (025)	0	16,046	272,600	272,600	222,600
890	8000	600	03	64	CMAQ - California Ave Sidewalk 9th to Vineland	7,802	3,707	198,926	198,926	194,000
890	8000	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	0	0	3,655,780	3,655,780	2,027,354
890	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	110,515	4,545	0	0	0
890	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	434,175	33,953	0	0	0
890	8000	600	03	82	STBG - Kearney Blvd.Reh.Park-Del Norte	238,780	36,006	0	0	0
890	8000	600	03	85	Siskiyou Ave Rehab 180/Kearney	27,506	40,662	780,588	780,588	0
890	8000	600	03	86	Goldenrod Ave Rehab Kearney/RR	24,125	21,911	526,818	526,818	0
890	8000	600	03	87	HSIP Kearney Blvd Ped Crossing Improvements	0	317	248,400	248,400	225,200
890	8000	600	03	90	Siskiyou Rehab - Kearney to California	0	0	59,315	59,315	783,500
890	8000	600	03	91	Kearney Rehab - 16th to Goldenrod	0	0	32,756	32,756	12,800
890	8000	600	03	92	Goldenrod Rehab - Stanislaus to Kearney	0	0	45,150	45,150	35,400
890	8000	600	03	98	HSIP Cycle 12 Pedestrian Crossing Improvements	0	0	0	0	35,100
MAJOR STREETS (910)										
910	8000	600	03	00	Reimbursement - Tract No. 5348-Cambridge	236,214	0	0	0	0
TRAFFIC SIGNAL (920)										
MAJOR STREET RAILROAD (930)										
930	8000	600	03	00	Reimbursement - OMNI (Wal-Mart)	60,076	23,251	0	0	0
930	8000	600	03	02	Reimbursement - Tract 6293 (Crown)	0	0	300,000	300,000	0
OUTSIDE TRAVEL LANE (940)										
940	8000	600	03	00	Reimbursement - Wal-Mart	36,982	0	0	0	0
940	8000	600	03	01	Reimbursement - Wal-Mart (Covington)	36,982	0	0	0	0
HUT 2103 (950)										
950	8000	600	03	48	Street Sealing Project(19/20), (21/22) (22/23)	0	453,000	233,984	233,984	0
SB1 RRMA (960)										
960	8000	600	03	66	FY21/22 Street Rehabilitation Project - Various Streets	47,158	926,861	0	0	0
960	8000	600	03	95	FY 24/25 Street Rehabilitation Project - Various Streets	0	0	700,000	700,000	753,700
TOTAL DIF/STATE & FEDERAL PROJECTS						907,238	1,613,079	6,952,624	6,952,624	4,299,654
TOTAL REIMBURSEMENTS						447,581	23,251	300,000	300,000	-
TOTAL DEPARTMENT BUDGET						\$1,797,593	\$2,667,672	\$9,798,612	\$9,801,944	\$6,567,591
Budget to Budget Increase/(Decrease)										(3,231,021)
Percentage of Change										-33.0%

Budget Highlights:

890 8000 600 03 73 Using ARPA funds

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 2025/2026 are projected at \$3,013,950.

There is an overall net increase of 12.74% in personnel benefits in Fiscal Year 2025/2026 compared to Fiscal Year 2024/2025.

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.

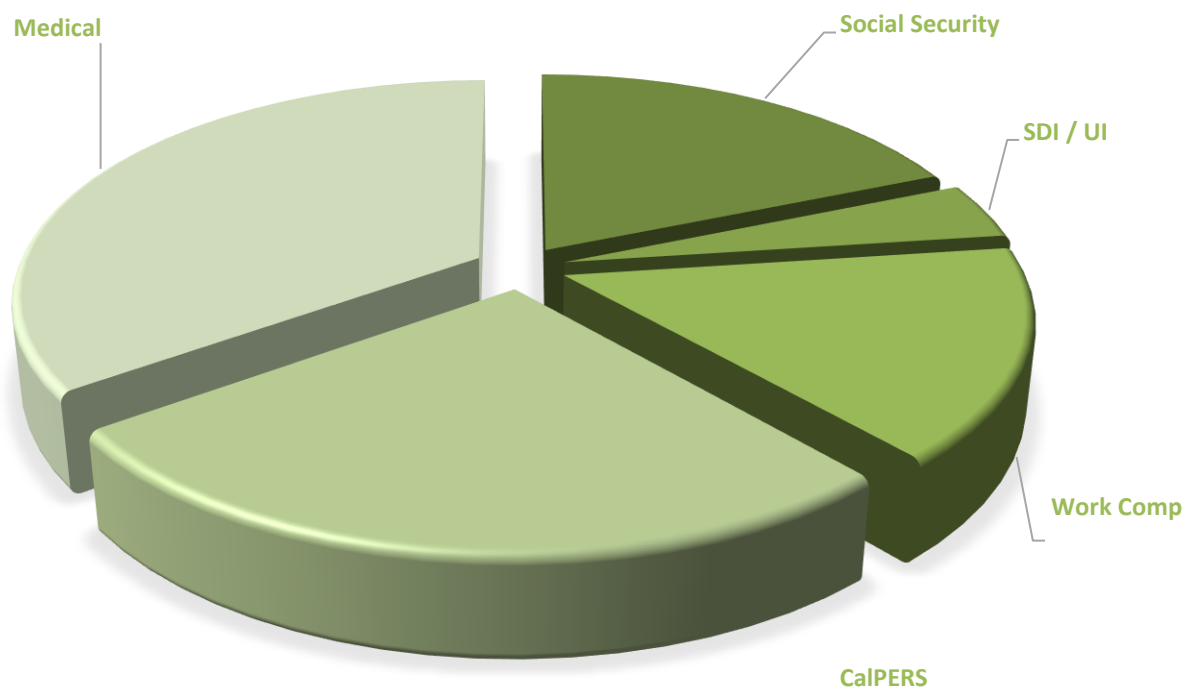
On January 1, 2013, the State of California Public Employee's Pension Reform Act (PEPRA) went into effect. By law, a new employee who has not had prior CalPERS membership and is hired on January 1, 2013 and beyond, will have a retirement benefit of 2% at 57 (safety) or 2% at 62 (miscellaneous) and the employee must pay the full employee contribution amount of 7.96% for the miscellaneous group and 11.23% for safety as of July 1, 2025. The short-term savings from the pension reform are 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 for Fiscal Year 2025/2026 for the miscellaneous group is at 10.19% plus the contracted 4% for a total of 14.19% and Safety at 16.59% plus the contracted 4% for a total of 20.59%. 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, FY 2024, there was a 7% decrease because both of the PEPRA plans were fully funded and for FY 2025, there was a 27% increase. For Fiscal Year 2025/2026, the total unfunded liability payment is \$498,297, which is \$48,260 more than Fiscal Year 2024/2025.

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 2025/2026, the City elected to continue with the same health care provider as last Fiscal Year 2024/2025.

FISCAL YEAR 2025/2026 PERSONNEL BENEFITS



POSITION ALLOCATION BY DEPARTMENT

(Full Time Employees)

	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Adopted Budget 2025-2026	2025-2026 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	1.00	1.00	1.00	0.00
Total Management Services	4.00	5.00	5.00	5.00	0.00
Administrative Services					
Finance Director	1.00	1.00	1.00	1.00	0.00
Senior Accountant	0.00	0.00	1.00	1.00	0.00
*Junior Accountant	2.00	2.00	1.00	0.00	-1.00
Payroll Specialist	0.00	0.00	0.00	1.00	1.00
Account Clerk II	2.00	2.00	2.00	2.00	0.00
Account Clerk I	1.00	2.00	2.00	2.00	0.00
*Account Receptionist	0.00	0.00	0.00	0.00	0.00
Administrative Analyst	0.00	0.00	0.00	1.00	1.00
Total Administrative Services	6.00	7.00	7.00	8.00	1.00
Community Services					
Community Services Director	1.00	1.00	1.00	1.00	0.00
Assistant Director	0.00	0.00	0.00	1.00	1.00
Buildings & Facility Supervisor	1.00	1.00	1.00	1.00	0.00
*Parks Maintenance Specialist	1.00	0.00	0.00	0.00	0.00
Parks Maintenance Worker II	1.00	1.00	1.00	2.00	1.00
Parks Maintenance Worker	2.00	3.00	3.00	2.00	-1.00
*Recreation Supervisor	0.00	0.00	0.00	0.00	0.00
Recreation Coordinator	2.00	2.00	2.00	2.00	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	10.00	10.00	10.00	11.00	1.00

POSITION ALLOCATION BY DEPARTMENT (Cont.)

	Audited 2022-2023	Audited 2023-2024	Adopted 2024-2025	Adopted Budget 2025-2026	2025-2026 Change
Community Development					
Community Development Director	1.00	1.00	1.00	1.00	0.00
Code Enforcement Official	0.00	1.00	1.00	1.00	0.00
*Associate Planner	0.00	0.00	0.00	0.00	0.00
Assistant Planner	1.00	1.00	1.00	1.00	0.00
*Building Official	0.00	0.00	0.00	0.00	0.00
*Building Inspector	0.00	0.00	0.00	0.00	0.00
Permit Tech I	1.00	0.00	1.00	1.00	0.00
*Permit Tech II	0.00	0.00	0.00	0.00	0.00
*Community Development Coordinator	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	0.00
Total Community Development	3.00	3.00	5.00	5.00	0.00
Police**					
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Animal Control	1.00	1.00	1.00	1.00	0.00
*Animal Shelter Attendant	0.00	0.00	0.00	0.00	0.00
Chief of Police	1.00	1.00	1.00	1.00	0.00
Police Officer	20.00	20.00	20.00	20.00	0.00
Comm. Service Officer	2.00	3.00	4.00	4.00	0.00
Records Clerk	1.00	1.00	2.00	2.00	0.00
Records Manager	1.00	1.00	1.00	1.00	0.00
*Corporal	0.00	0.00	0.00	0.00	0.00
Sergeant	4.00	5.00	4.00	5.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	0.00
Total Police	32.00	34.00	35.00	36.00	1.00
Public Works					
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	2.00	2.00	0.00
*Building Permit Clerk	1.00	1.00	0.00	0.00	0.00
Fleet Mechanic Supervisor	1.00	1.00	1.00	1.00	0.00
*Automotive Mechanic	0.00	0.00	0.00	0.00	0.00
*Fleet Mechanic I	1.00	1.00	0.00	0.00	0.00
Fleet Mechanic II	0.00	0.00	1.00	1.00	0.00
PW Maintenance Worker III- Specialist	0.00	0.00	0.00	2.00	2.00
PW Maintenance Worker II	1.00	4.00	6.00	4.00	-2.00
PW Maintenance Worker I	8.00	6.00	5.00	5.00	0.00
PW Lead Supervisor	2.00	2.00	2.00	2.00	0.00
PW Operations Coordinator	1.00	1.00	1.00	1.00	0.00
*Water Distribution/Waste Water Mgr.	0.00	0.00	0.00	0.00	0.00
WWTP Lead Supervisor	1.00	1.00	1.00	1.00	0.00
WWTP Water Operator Grade I	1.00	2.00	2.00	3.00	1.00
WWTP Water Operator Grade II	2.00	1.00	1.00	1.00	0.00
*WWTP Maintenance Worker III- Specialist	1.00	0.00	0.00	0.00	0.00
WWTP Maintenance Worker I	0.00	1.00	2.00	1.00	-1.00
*WWTP Maintenance Worker II	1.00	0.00	0.00	0.00	0.00
*Water Conservation Specialist	1.00	1.00	1.00	0.00	-1.00
Admin Analyst	0.00	0.00	0.00	1.00	1.00
Total Public Works	24.00	24.00	26.00	26.00	0.00

*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.

PAYROLL ALLOCATION SUMMARY

City of Kerman

Staff Positions	General				Rec & CS	Building	Senior Ctr	Aquatics	Planned	Youth &	Comm.		
	Admin.	Planning	Code	Building	Admin.	Maint.	Services	Program	Rec	Teen Serv	Teen Cntr	Police	SLEF
	100	100	100	100	100	100	100	100	100	100	100	100	100
	1002	1008	1009	1042	2002	2010	2044	2047	2062	2065	2069	3011	3050
City Manager	20.00%	4.34%	4.33%	4.33%	3.25%	3.25%	3.25%	0.00%	0.00%	0.00%	3.25%	12.00%	0.00%
Administrative Assistant	23.50%	2.70%	0.60%	2.70%	3.00%	1.20%	0.60%	0.60%	0.00%	0.00%	0.60%	13.80%	0.00%
City Clerk	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Human Resource Officer	10.00%	4.50%	1.00%	4.50%	5.00%	2.00%	1.00%	1.00%	0.00%	0.00%	1.00%	23.00%	0.00%
Human Resource Specialist	10.00%	4.50%	1.00%	4.50%	5.00%	2.00%	1.00%	1.00%	0.00%	0.00%	1.00%	23.00%	0.00%
Human Resource Technician	40.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Finance Director	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Senior Accountant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Payroll Specialist	10.00%	4.50%	1.00%	4.50%	5.00%	2.00%	1.00%	1.00%	0.00%	0.00%	1.00%	23.00%	0.00%
Account Clerk II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administrative Analyst	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Account Clerk I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Account Clerk II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Animal Control Officer	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Animal Control Attendant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Services Director	0.00%	0.00%	0.00%	0.00%	51.00%	15.00%	15.00%	1.00%	0.00%	0.00%	15.00%	0.00%	0.00%
Building & Facilities Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assistant Director	0.00%	0.00%	0.00%	0.00%	25.00%	25.00%	25.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%
Recreation Coordinator	0.00%	0.00%	0.00%	0.00%	95.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Recreation Coordinator	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%
Senior Services Coordinator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Parks Maintenance Specialist	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker 1	0.00%	0.00%	0.00%	0.00%	0.00%	85.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker 1	0.00%	0.00%	0.00%	0.00%	0.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administrative Assistant	0.00%	0.00%	0.00%	0.00%	95.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Community Development Dir.	0.00%	50.00%	15.00%	30.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Official	0.00%	12.00%	0.00%	88.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Community Development Coordinator	0.00%	30.00%	10.00%	60.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assistant Planner	0.00%	80.00%	10.00%	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Permit Tech II	0.00%	50.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Permit Tech I	0.00%	50.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administrative Assistant	0.00%	40.00%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Works Director	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administrative Assistant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Operations Coord.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Lead Supervisor (Parks & LLD)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker III	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fleet Services Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fleet Mechanic II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Lead Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker III	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP & Water Operator Grade II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker III	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP & Water Op. Grade I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Lead Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP & Water Op. Grade I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Maintenance Worker III-Specialist	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Distribution/Waste Water Mgr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Analyst	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Chief of Police (1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Lieutenant (1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Sergeants (5)-1 vacant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Police Officers (20)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Community Service Officers (4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Support Staff Non-Sworn (7)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%



PAYROLL ALLOCATION SUMMARY

(Cont.)

Staff Positions	Animal Control 100	Park Maint. 100	Admin. Services 100	City Council 100	City Clerk 100	Comm Dev Code Enf 100	Sub Total GF	Wtr Adm 410	Wtr Oper 410	Sub Total WTR	Sewer Coll Op 420	Sewer Admin. 420	Sub Total SWR
City Manager	1.00%	0.00%	3.25%	0.00%	13.00%	0.00%	75.3%	3.25%	3.00%	6.3%	3.00%	3.25%	6.3%
Administrative Assistant	1.20%	0.60%	1.50%	0.00%	12.00%	0.00%	64.6%	4.50%	6.45%	11.0%	6.45%	4.50%	11.0%
City Clerk	0.00%	0.00%	0.00%	0.00%	35.00%	0.00%	60.0%	10.00%	0.00%	10.0%	0.00%	10.00%	10.0%
Human Resource Officer	2.00%	1.00%	2.50%	0.00%	2.50%	0.00%	61.0%	2.50%	10.75%	13.3%	10.75%	2.50%	13.3%
Human Resource Specialist	2.00%	1.00%	2.50%	0.00%	2.50%	0.00%	61.0%	2.50%	10.75%	13.3%	10.75%	2.50%	13.3%
Human Resource Technician	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	40.0%	25.00%	0.00%	25.0%	0.00%	25.00%	25.0%
Finance Director	0.00%	0.00%	4.00%	0.00%	0.00%	0.00%	4.0%	31.50%	0.00%	31.5%	0.00%	20.00%	20.0%
Senior Accountant	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	5.0%	31.50%	0.00%	31.5%	0.00%	20.00%	20.0%
Payroll Specialist	2.00%	1.00%	2.50%	0.00%	2.50%	0.00%	61.0%	2.50%	10.75%	13.3%	10.75%	2.50%	13.3%
Account Clerk II	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	5.0%	33.50%	0.00%	33.5%	0.00%	31.50%	31.5%
Administrative Analyst	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	5.0%	33.50%	0.00%	33.5%	0.00%	31.50%	31.5%
Account Clerk I	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	5.0%	33.50%	0.00%	33.5%	0.00%	31.50%	31.5%
Account Clerk II	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	5.0%	33.50%	0.00%	33.5%	0.00%	31.50%	31.5%
Animal Control Officer	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Animal Control Attendant	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Comm. Services Director	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	97.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Building & Facilities Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Assistant Director	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Recreation Coordinator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Recreation Coordinator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Senior Services Coordinator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Parks Maintenance Specialist	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Comm. Serv Maint. Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Comm. Serv Maint. Worker II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Comm. Serv Maint. Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	85.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Comm. Serv Maint. Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Administrative Assistant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Community Development Dir.	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Building Official	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Community Development Coordinator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Assistant Planner	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Permit Tech II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Permit Tech I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Administrative Assistant	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Public Works Director	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	2.0%	0.00%	29.00%	29.0%	25.00%	0.00%	25.0%
Administrative Assistant	0.00%	1.00%	0.00%	0.00%	0.00%	0.00%	1.0%	21.00%	20.00%	41.0%	30.00%	0.00%	30.0%
PW Operations Coord.	0.00%	6.00%	0.00%	0.00%	0.00%	0.00%	6.0%	0.00%	25.00%	25.0%	20.00%	0.00%	20.0%
PW Maintenance Worker II	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%	10.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Lead Supervisor (Parks & LLD)	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	15.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker III	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	26.00%	26.0%	21.00%	0.00%	21.0%
Fleet Services Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	5.00%	5.0%	5.00%	0.00%	5.0%
Fleet Mechanic II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	5.00%	5.0%	5.00%	0.00%	5.0%
PW Lead Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	26.00%	26.0%	21.00%	0.00%	21.0%
PW Maintenance Worker III	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%	10.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
WWTP & Water Operator Grade II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
PW Maintenance Worker III	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%	10.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker II	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	15.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
PW Maintenance Worker I	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%	10.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker I	0.00%	17.00%	0.00%	0.00%	0.00%	0.00%	17.0%	0.00%	10.00%	10.0%	5.00%	0.00%	5.0%
PW Maintenance Worker I	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	15.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker I	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	15.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker II	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	15.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
PW Maintenance Worker I	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	15.0%	0.00%	10.00%	10.0%	10.00%	0.00%	10.0%
WWTP & Water Op. Grade I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
WWTP Lead Supervisor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
WWTP & Water Op. Grade I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
WWTP Maintenance Worker III-Specialist	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	35.00%	0.00%	35.0%
WWTP Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
Water Distribution/Waste Water Mgr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	50.00%	50.0%	50.00%	0.00%	50.0%
Admin Analyst	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	70.00%	70.0%	25.00%	0.00%	25.0%
Chief of Police (1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Lieutenant (1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Sergeants (5)-1 vacant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Police Officers (20)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Community Service Officers (4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%
Support Staff Non-Sworn (7)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0%	0.00%	0.00%	0.0%	0.00%	0.00%	0.0%

PAYROLL ALLOCATION SUMMARY

(Cont.)

Staff Positions	Solid	Storm	Vehicle/	Tech.	Sub	Senior	NRPA	Landscp	Article VIII	Streets	Streets
	Waste	Drain Minc	Equip Op.	Minc.				Lighting			
	430	470	500	510	Total	Nutrition	740	750	870	880	882
	5005	4047	4050	5051	ISF	2046	2045	4075	4087	4088	4088
City Manager	3.25%	1.00%	1.00%	0.00%	1.0%	0.00%	0.00%	1.00%	2.00%	2.00%	2.00%
Administrative Assistant	4.50%	0.00%	0.60%	0.00%	0.6%	0.00%	0.00%	2.70%	0.84%	2.47%	2.39%
City Clerk	10.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	1.80%	4.23%	3.97%
Human Resource Officer	2.50%	0.00%	1.00%	0.00%	1.0%	0.00%	0.00%	4.50%	0.50%	2.00%	2.00%
Human Resource Specialist	2.50%	0.00%	1.00%	0.00%	1.0%	0.00%	0.00%	4.50%	0.50%	2.00%	2.00%
Human Resource Technician	10.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Finance Director	17.50%	0.00%	10.00%	10.00%	20.0%	1.00%	0.00%	2.00%	1.70%	1.24%	1.06%
Senior Accountant	17.50%	0.00%	10.00%	10.00%	20.0%	0.00%	0.00%	2.00%	1.70%	1.24%	1.06%
Payroll Specialist	2.50%	0.00%	1.00%	0.00%	1.0%	0.00%	0.00%	4.50%	0.50%	2.00%	2.00%
Account Clerk II	25.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.00%	0.00%	0.00%	3.00%
Administrative Analyst	25.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.00%	0.00%	0.00%	3.00%
Account Clerk I	25.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.00%	0.00%	0.00%	3.00%
Account Clerk II	25.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.00%	0.00%	0.00%	3.00%
Animal Control Officer	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Animal Control Attendant	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Services Director	0.00%	0.00%	0.00%	0.00%	0.0%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building & Facilities Supervisor	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assistant Director	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Recreation Coordinator	0.00%	0.00%	0.00%	0.00%	0.0%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Recreation Coordinator	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Senior Services Coordinator	0.00%	0.00%	0.00%	0.00%	0.0%	20.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Parks Maintenance Specialist	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker II	10.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker II	10.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker 1	10.00%	0.00%	0.00%	0.00%	0.0%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm. Serv Maint. Worker 1	10.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administrative Assistant	0.00%	0.00%	0.00%	0.00%	0.0%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Community Development Dir.	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Building Official	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Community Development Coordinator	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assistant Planner	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Permit Tech II	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Permit Tech I	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Administrative Assistant	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Works Director	6.00%	2.00%	3.00%	0.00%	3.0%	0.00%	0.00%	4.00%	9.80%	10.37%	8.83%
Administrative Assistant	15.00%	0.00%	3.00%	0.00%	3.0%	0.00%	0.00%	4.00%	1.20%	2.59%	2.21%
PW Operations Coord.	0.00%	0.00%	2.00%	0.00%	2.0%	0.00%	0.00%	7.00%	5.00%	18.90%	16.10%
PW Maintenance Worker II	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	20.00%	12.00%	14.40%	14.60%
PW Lead Supervisor (Parks & LLD)	0.00%	5.00%	0.00%	0.00%	0.0%	0.00%	0.00%	35.00%	0.00%	13.50%	11.50%
PW Maintenance Worker III	0.00%	2.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.00%	10.50%	25.00%	13.50%
Fleet Services Supervisor	0.00%	0.00%	85.00%	0.00%	85.0%	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%
Fleet Mechanic II	0.00%	3.00%	77.00%	0.00%	77.0%	0.00%	0.00%	5.00%	0.00%	0.00%	5.00%
PW Lead Supervisor	0.00%	2.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.00%	10.50%	25.00%	13.50%
PW Maintenance Worker III	11.50%	11.00%	0.00%	0.00%	0.0%	0.00%	0.00%	2.50%	15.00%	16.20%	13.80%
WWTP & Water Operator Grade II	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker III	10.00%	10.00%	0.00%	0.00%	0.0%	0.00%	0.00%	3.00%	15.00%	17.20%	14.80%
PW Maintenance Worker II	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	30.00%	2.00%	14.40%	9.60%
PW Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PW Maintenance Worker I	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	20.00%	12.00%	14.40%	14.60%
PW Maintenance Worker I	5.00%	10.00%	0.00%	0.00%	0.0%	0.00%	0.00%	17.00%	10.00%	15.00%	11.00%
PW Maintenance Worker I	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	30.00%	2.00%	14.40%	9.60%
PW Maintenance Worker I	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	30.00%	2.00%	14.40%	9.60%
PW Maintenance Worker I	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	30.00%	2.00%	14.40%	9.60%
PW Maintenance Worker I	3.00%	6.00%	0.00%	0.00%	0.0%	0.00%	0.00%	30.00%	2.00%	14.40%	9.60%
WWTP & Water Op. Grade I	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Lead Supervisor	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP & Water Op. Grade I	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Maintenance Worker III-Specialist	0.00%	15.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WWTP Maintenance Worker I	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Distribution/Waste Water Mgr	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Analyst	5.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Chief of Police (1)	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lieutenant (1)	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sergeants (5)-1 vacant	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Police Officers (20)	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Community Service Officers (4)	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Support Staff Non-Sworn (7)	0.00%	0.00%	0.00%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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 2025/2026 the City’s appropriation limit is \$26,209,057; 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
OTS – Office of Traffic Safety
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

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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 \$2,836,000.

PUBLIC FINANCE AUTHORITY REVENUE

Public Financing Authority (PFA) Revenue Summary 130 0000

					Description	Audited 2022/2023	Audited 2023/2024	Adopted 2024/2025	Estimated Year/ End	Budget 2025/2026
130	0000	361	02	00	Lease Income	\$101,878	\$240,510	\$240,467	\$240,467	\$239,344
						\$101,878	\$240,510	\$240,467	\$240,467	\$239,344

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%	24,177			100%	0	24,177
Facilities	30%	58,023.69					58,024
Parks			50%	22,966			22,966
Quimby			50%	22,966			22,966
Water	25%	48,353.08					48,353
Sewer	20%	38,682.46					38,682
Solid Waste	10%	19,341.23					19,341
Storm Drain	1%	1,934					1,934
LL&MD	1.5%	2,901					2,901
		\$193,412		\$45,932		\$0	\$239,344

FY 25/26

Payment \$239,344

Allocations:

City Hall	193,412
Comm Park	45,932
Bruno Prop.	0
	<u>239,344</u>

PUBLIC FINANCE AUTHORITY BUDGET

PUBLIC FINANCING AUTHORITY

Description						Audited 2022/2023	Audited 2023/2024	Adopted 2024/2025	Estimated Year- End	Budget 2025/2026
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
Debt Service										
130	5005	700	01	00	Debt Service - Principal	32,000	173,000	177,000	177,000	180,000
130	5005	700	02	00	Debt Service - Interest	69,878	67,510	63,467	63,467	59,344
Sub-Total						101,878	240,510	240,467	240,467	239,344
Total Expenditures						\$177,485	\$240,510	\$240,467	\$240,467	\$239,344

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. 25-01

RESOLUTION OF THE KERMAN PUBLIC FINANCING AUTHORITY ADOPTING THE FISCAL YEAR 2025/2026 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 2025/2026 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 2025/2026 appropriation for the Public Finance Authority is \$239,344. 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 11th day of June, 2025, and adopted at said meeting by the following vote:

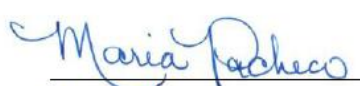
AYES: Dhaliwal, Hall, Herrera, Yep
NOES: None
ABSENT: None
ABSTAIN: Pacheco

The foregoing resolution is hereby approved.



ATTEST:


Josie Camacho
City Clerk


Maria Pacheco
Mayor



APPENDICES

APPENDIX A – BUDGET ADOPTION RESOLUTION

RESOLUTION NO. 25-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ADOPTING THE FISCAL YEAR 2025/2026 BUDGET AND APPROVING ADJUSTMENTS TO THE FISCAL YEAR 2024/2025 BUDGET

WHEREAS, The City Council has reviewed the proposed City of Kerman Fiscal Year 2025/2026 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 2024/2025 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 2025/2026 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 2024/2025 Budget.

SECTION 2: BUDGET APPROPRIATIONS. The Fiscal Year 2025/2026 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 2024/2025 City of Kerman Budget is hereby adjusted and those adjustments become a part of the 2024/2025 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 11th day of June 2025, and adopted at said meeting by the following vote:

- AYES: Hall, Dhaliwal Herrera, Yep
- NOES: None
- ABSENT: None
- ABSTAIN: Pacheco

The foregoing resolution is hereby approved.



ATTEST:

Josie Camacho
City Clerk

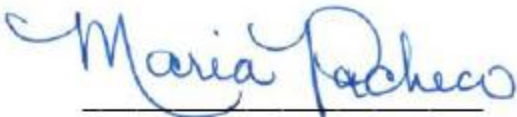

Maria Pacheco
Mayor



EXHIBIT 'B'

CITY WIDE EXPENDITURES SUMMARY (INCLUDING CAPITAL PROJECTS)

Fund	Activity	Description	Personnel	M & O	Sub-Total Operations	Debt Service/ Capital	Total
General Fund							
100	6001	City Council	\$38,846	\$24,906	\$63,753	\$0	\$63,753
100	6003	Legal Services	0	200,000	200,000	0	200,000
100	1002	City Manager	150,457	503,423	653,880	0	653,880
100	5005	Administrative Services	51,625	104,702	156,327	0	156,327
100	5006	Debt Service to DIF	0	0	0	0	0
100	6004	City Clerk	110,442	66,037	176,479	0	176,479
100	7001	Measure M	10,301	807,659	817,959	5,429,616	6,247,575
100	1008	Planning	366,456	128,333	494,789	5,000	499,789
100	1009	Code Compliance	173,483	39,076	212,559	0	212,559
100	1009	Transfer from Measure M (Code Compliance)	(173,483)	(39,076)	(212,559)	0	(212,559)
100	1010	Engineering	0	350,000	350,000	0	350,000
100	1042	Building	238,957	197,400	436,357	5,000	441,357
100	2002	Recreation & Comm Services Admin.	442,963	113,888	556,852	0	556,852
100	2010	Building Maintenance	643,791	184,879	828,670	0	828,670
100	2044	Senior Center Services	153,205	63,044	216,249	0	216,249
100	2047	Aquatics Program	69,090	17,660	86,750	0	86,750
100	2062	Planned Recreation	0	0	0	0	0
100	2065	Youth Service Bureau	0	0	0	0	0
100	2069	Community Teen Center	139,589	81,890	221,479	1,200	222,679
100	3011	Police Operations	4,715,729	1,272,375	5,988,105	16,750	6,004,855
100	3011	Transfer from Measure M (New Police Office)	(390,099)	0	(390,099)	0	(390,099)
100	3041	Animal Control	95,962	65,333	161,296	0	161,296
100	4010	Park Landscape Maintenance	190,494	100,307	290,802	0	290,802
Sub-Total General Fund			7,027,808	4,281,837	11,309,645	5,457,566	16,767,210
Enterprise Funds							
410	5005	Water	289,838	376,713	666,552	0	666,552
410	5006	Water	0	0	0	165,000	165,000
410	4041	Water Operations	762,614	1,422,524	2,185,138	347,000	2,532,138
420	5005	Sewer	217,048	332,774	549,822	0	549,822
420	5006	Sewer	0	0	0	151,743	151,743
420	4042	Sewer Collection & Operations	691,153	978,863	1,670,017	249,100	1,919,117
430	5005	Solid Waste (Refuse)	311,429	2,095,879	2,407,308	0	2,407,308
470	4047	Storm Drain Maintenance & Operations	98,656	98,585	197,241	14,000	211,241
Sub-Total Enterprise Funds			2,370,738	5,305,338	7,676,077	926,843	8,602,920
Internal Service Funds							
500	4050	Vehicle/Equipment Mtn & Replacement	289,063	743,298	1,032,361	194,700	1,227,061
510	5051	Technology Maintenance & Replacement	41,812	69,893	111,705	20,000	131,705
Sub-Total Internal Service Funds			330,874	813,192	1,144,066	214,700	1,358,766
Special Revenue Funds							
100	3050	SLESF Grant	100,073	0	100,073	0	100,073
100	3999	Safety Grants, Contracts and Projects	62,455	26,545	89,000	4,000	93,000
110	1011	CIP Administration	0	0	0	0	0
170	1007	General Plan Updates	0	20,000	20,000	0	20,000
730	2046	Senior Nutrition Site Management	44,734	3,250	47,984	0	47,984
740	2045	National Rec.& Park Assoc.(NRPA)	0	0	0	0	0
750	4075	Lighting & Landscaping District 1	458,195	145,065	603,260	35,000	638,260
780	8000	Grants-Planning & Development				0	0
800-850, 870	408x	Street Maintenance, TDA and Other	197,478	483,506	680,984	281,938	962,922
880	4088	Measure C - Flex	323,306	121,243	444,549	115,000	559,549
881	4088	Measure C - ADA	0	0	0	10,043	10,043
882	4088	Measure C - Streets	279,143	53,658	332,800	255,938	588,738
Sub-Total Special Revenue Funds			1,465,384	853,267	2,318,651	701,918	3,020,569
Capital Project Funds							
100	8000	Parks, Facilities & Equipment	0	0	0	374,900	374,900
120	8000	CDBG Construction	0	0	0	175,000	175,000
140	8000	Facilities Construction	0	0	0	50,304	50,304
410, 520-540	8000	Water Construction	0	0	0	3,798,300	3,798,300
420, 550-570	8000	Sewer Facilities Construction	0	0	0	370,000	370,000
480, 490	8000	Storm Drain	0	0	0	171,871	171,871
580, 590	8000	Parks Construction	0	0	0	46,563	46,563
780	8000	Parks Construction	0	0	0	12,148,991	12,148,991
800, 830, 880-920, 95	8000	Street Construction	0	0	0	6,567,591	6,567,591
Sub-Total Capital Project Funds			0	0	0	23,703,520	23,703,520
Grand Total All Funds			\$11,194,804	\$11,253,634	\$22,448,439	\$31,004,547	\$53,452,986

APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION

RESOLUTION NO. 25-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2025/2026 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 2025/2026 at \$26,209,057.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KERMAN that the appropriations limit for the 2025/2026 Fiscal Year for the City of Kerman is established at \$26,209,057, 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 11th day of June 2025, and adopted at said meeting by the following vote:

AYES: Hall, Dhaliwal, Herrera, Yep

NOES: None

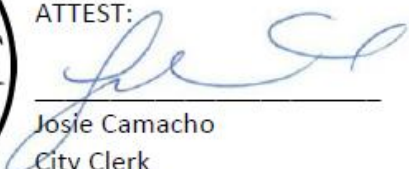
ABSENT: None

ABSTAIN: Pacheco

The foregoing resolution is hereby approved.



ATTEST:


Josie Camacho
City Clerk


Maria Pacheco
Mayor



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

2024/2025 REVENUE LIMIT - \$ 24,437,956

Per City of Kerman, City Council Resolution No.24-47

2025/2026 REVENUE LIMIT FACTORS

POPULATION:*

January 1, 2025 17,535

January 1, 2024 17,403

0.76% increase

LOCAL ASSESSMENT ROLL ***

2023/2024 Gross Assessed Value

Secured

1,134,506,432

Unsecured

47,616,108

CHANGE IN PER CAPITA PERSONAL INCOME*

2025/2026

6.44%

CHANGE FACTOR

Population Change x Change in Per Capita Personal Income

1.0644 x 1.0076 = 1.0725

TOTAL 2025/2026 ESTIMATED REVENUE

PROCEEDS OF TAXES

15,160,191

NON-PROCEED OF TAXES

25,535,407

TOTAL APPROPRIATIONS 2025/2026

\$ 40,695,598

TOTAL 2025/2026 ESTIMATED REVENUE

EXEMPT FROM LIMIT

15,160,191

2025/2026 REVENUE LIMIT

\$ 26,209,057

2025/2026 REVENUE SUBJECT TO LIMIT

15,160,191

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS

\$ 11,048,866

* 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. 25-35

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	0
Payroll Specialist	1
Account Clerk II	2
Account Clerk I	2
Administrative Analyst	1
Total for Administrative Services	8

Community Services Director	1
Assistant Director	1
Building & Facility Supervisor	1
*Parks Maintenance Specialist	0
Parks Maintenance Worker II	2
Parks Maintenance Worker	2
*Recreation Supervisor	0
Recreation Coordinator	2
Senior Services Coordinator	1
Administrative Assistant	1
Total for Community Services	11

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	5
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	36
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	2
PW Maintenance Worker II	4
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	3
WWTP Water Operator Grade II	1
*WWTP Maintenance Worker III-Specialist	0
WWTP Maintenance Worker I	1
*WWTP Maintenance Worker II	0
*Water Conservation Specialist	0
Admin Analyst	1
Total for Public Works	26
Grand Total	91

**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 11th day of June 2025, and adopted at said meeting by the following vote:

AYES: Hall, Dhaliwal, Herrera, Yep

NOES: None

ABSENT: None

ABSTAIN: Pacheco

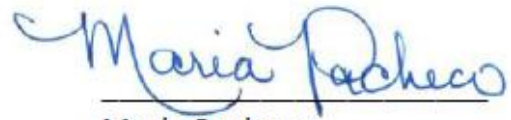
The foregoing resolution is hereby approved.



ATTEST:



Josie Camacho
City Clerk



Maria Pacheco
Mayor

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INDEX

A

Abbreviations · 148
Acronyms · 148
Administrative Services · 69
Appropriation Limit · 144

B

Basis for Accounting · 145
Basis for Budgeting · 145
Budget Administration · 140
Budget Award · 15
Budget Calendar · 11
Budget Message · 4
Budget Policies · 140
Budget Process · 11

C

Capital Financing · 142
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 · 145

D

Debt Enterprise Fund Capacity · 143
Debt Management · 142
Debt Service Computation · 56
Debt, General Purpose Capacity · 143
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 · 140
Five-Year Financial Forecast · 33
Fund Balance with Capital · 21
Fund Balances and Reserves · 141
Fund Relationship · 20

G

GANN Revenue Limit · 144
General Fund Overview · 24
General Fund Reserves · 28
Glossary · 146
Governmental Funds · 145

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 · 145
Public Finance Authority · 151
Public Safety · 78
Public Works · 105

R

Revenue - Citywide · 18
Revenue - Management · 141

S

Special Revenue Funds Description · 52
Special Revenue Summary Chart · 54
Strategic Goals · 13