



# **FISCAL YEAR**

## **2023 - 2024**

ADOPTED OPERATING AND CAPITAL BUDGETS

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# Retirement Congratulations

The City of Kerman would like to acknowledge members of the Police Department on their retirement.

## Congratulations to Chief John Golden and Mary Rodrigues



### Chief John Golden

Chief John Golden started his career with the City of Kerman as Lieutenant in 2015, after retiring from the Fresno County Sheriff's Department.

On August 2, 2019, Lt. Golden was appointed by the City Council as the Chief of Police.

Chief Golden has served the community of Kerman with great pride over the past eight years.

Chief plans to spend his time with his wife Maureen, kids, and two granddaughters.

### Administrative Assistant Mary Rodrigues

Mary started with the City on January 15, 1990 at the Police Department as records clerk; becoming records manager in 1995. Her role changed in 2005, when she became Administrative Assistant to the Chief of Police.

Mary will retire from the City after 33 ½ years, on July 14, 2023, moving to her next big adventure as Vava, to her first-born grandson, Manuel III.

When asked what she is going to do now that she is retired, Mary replied, "I'm going to Disneyland!"



Christmas 2022, Mary Rodrigues, Chief Golden and retired Fresno County Sheriff Margaret Mims.

All three pictured share two things in common, all worked for the City of Kerman Police Department, and now all will be retired.

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# CITY COUNCIL

**Maria Pacheco**  
Mayor

**Bill Nijjer**  
Mayor Pro Tem

**Jennifer Coleman**  
Councilmember

**Ismael Herrera**  
Councilmember

**Gary Yep**  
Councilmember



# STAFF

**John Jansons**  
City Manager

**John Golden**  
Chief of Police

**Michael Barajas**  
Public Works Director

**Jesus Orozco**  
Community Development Director

**Theresa Johnson**  
Community Services Director

**Josefina Alvarez**  
Finance Director

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# 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 61**.

## **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, 44 and 50**, respectively.

## **Q. How does the City spend its money?**

A. A list of general fund expenditures by department is on **Page 33**. Beginning on **Page 58** 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 118**, which is in the Capital Projects section of this budget document.

# INTRODUCTION

# CITY MANAGER TRANSMITTAL LETTER

July 1, 2023

Honorable Mayor and City Council:

I thank you for the opportunity to present to you the Fiscal Year 2023-2024 City Budget. Before I highlight progress made in FY 22-23, 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 continued to deliver quality services to the residents, businesses and visitors during another challenging year. At this time last year, one of our greatest concerns - drought, has been washed away with the record rainfall and snowpack we experienced this winter. What a difference a year makes!

I also offer the City's sincere thanks to our valued partners at Kerman Unified School District, Fresno County and the North Central Fire Protection District for their continued teamwork and support. These organizations all contribute to providing the quality of life that makes Kerman the *Diamond of the Westside*.

With post COVID 19 re-openings, other important partnerships were further developed and strengthened with the Fresno County Council of Governments, Fresno County Economic Development Corporation, Fresno County Sheriff and esteemed local representatives including: Fresno County Supervisor Brian Pacheco, Assembly Member Esmerelda Soria and State Senator Anna Caballero and U.S. Congressman John Duarte.

The City Council has led the effort to keep Kerman strong and resilient in the aftermath of the COVID 19 pandemic, and with the worst behind us, it has been a rewarding year to bring forward many key initiatives. This past year included several key accomplishments, including:

- Expansion / continuation of Food Relief Program,
- Completion of a comprehensive fee study and update,
- Establishment of a pension liability management strategy and program,
- Re-districting of City Council Districts,
- Vineland Avenue rehabilitation project,
- Enhanced code compliance and enforcement program,
- Passage and implementation of the Transient Occupancy Tax (hotel bed tax),
- Program Building of new City website and expanded use of social media,
- Identification of preferred alternative for the new Police Station,
- Near completion of the Crown and Century home projects,
- Development along the Whitesbridge corridor including Valero, Denny's, Surf Thru Car Wash, Fast and Easy Mart and Dutch Brothers.

Important progress was also made to overhaul the Conditional Use Permit policy to modernize City standards and enhance community health and welfare. Kerman's award winning Accessory Dwelling Unit (ADU) program was completed and is now available for Kerman property owners to accommodate multi-generational living or increase their household income. Substantial progress was also made with the multi-jurisdictional housing element project this past year to thoughtfully organize future housing development in the years ahead.

As previously mentioned, staff work has garnered Statewide and National attention with *Awards for Excellence in Budgeting* from the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association (GFOA) recognizing the fine work of the Finance Department. Not to be outdone, Kerman's Community Development Department received the San Joaquin Valley Regional Policy Council *Blueprint Award of Excellence for a Planning Project* for the Kerman Accessory Dwelling Unit (ADU) program. Finally, the Trini's Park Project received two awards: *Small Project of the Year*, from the San Francisco Chapter of the American Society of Civil Engineers and then *the National Award for Small Project of the Year*, from the American Society of Civil Engineers.

Administratively, 2022 saw the appointment of a new Director of Community Services, a new Finance Director, Animal Control Officer and several new police officers. The School Resource Officer program continues to put student safety at the forefront of our partnership with KUSD and the Tobacco Enforcement Program works to keep our youth away from harmful substances.

In addition to the investments in local street repair, paving, sidewalks and landscape beautification, Public Works staff has worked diligently to address system modernization and address a maintenance backlog. The Water and Waste Water Divisions have gained experienced, dedicated and certified personnel to pivot toward proactive system maintenance. Significant work was begun to ensure quality infrastructure through an accelerated repair, improvement and modernization program to improve service delivery, reliability and address deferred maintenance.

In the year ahead we expect exciting progress on many fronts. Work will begin on the long awaited Hart Ranch Park, the City will open the Philip Gallegos Play Park in the Crown subdivision, and design and planning work will move forward on the new Community Public Safety Center (Police Station). Work will begin on the Clean CA Corridor Beautification Project downtown and Cal Trans is expected to install the gateway welcome sign at the Jensen Ave roundabout by year's end. Finally, substantial progress will be seen on the new elementary school north of Whitesbridge, at First Street.

The City will continue to pursue grants for City projects and programs to add to our impressive wins list to enhance Kerman as a great place to reside, visit, invest and work - *For Family and For Business!*

## **The Fiscal Year 2023-2024 Budget**

The City of Kerman continues to be committed to operating in a fiscally responsible manner while working to achieve the Council's stated goals. To do so, we continue to project General Fund expenditures beyond revenues to highlight the ambitious capital improvement program envisioned from Measure M, which cannot be concluded or funded in a single budget year. The infusion of American Rescue Plan Act funds will allow us to make a substantial investment in Hart Ranch Park in support of the community capital improvement program.

The Fiscal Year 23-24 spending plan is dedicated to maintaining and enhancing services to the community. With strong revenues and priority expenditures, the organization is committed



to advancing Council priority projects.

In summary, the proposed budget includes: total revenues of \$30,398,231 and a total proposed operating budget for Fiscal Year 2023-2024 of \$38,398,510.

**Notable FY 23-24 expenditures, projects and initiatives include:**

- New Community Public Safety Center (Police Station) planning and design,
- Improved Emergency Management planning and response,
- Break ground on Hart Ranch Community Park and Northwest Neighborhood Park,
- Roll-out of new and improved website and enhanced social media reach,
- Continue investments in Water and Sewer utility improvements,
- Conduct Utility Rate update study,
- Plan expansion of Kerman Industrial Park and increase recruitment and retention activities to advance economic development and local job creation,
- Refine Departmental staffing and address human resource initiatives, including employee training, professional development and recognition activities and
- Return of the “Downtown Walk-About” small business promotion event.

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 23-24 being another productive year in enhancing the community and building our future. The year ahead will bring new housing, new business development and expansions, additional infrastructure investment and further investment in parks and community amenities that enhance the livability, safety and quality of life in Kerman, *Where Community Comes First!*

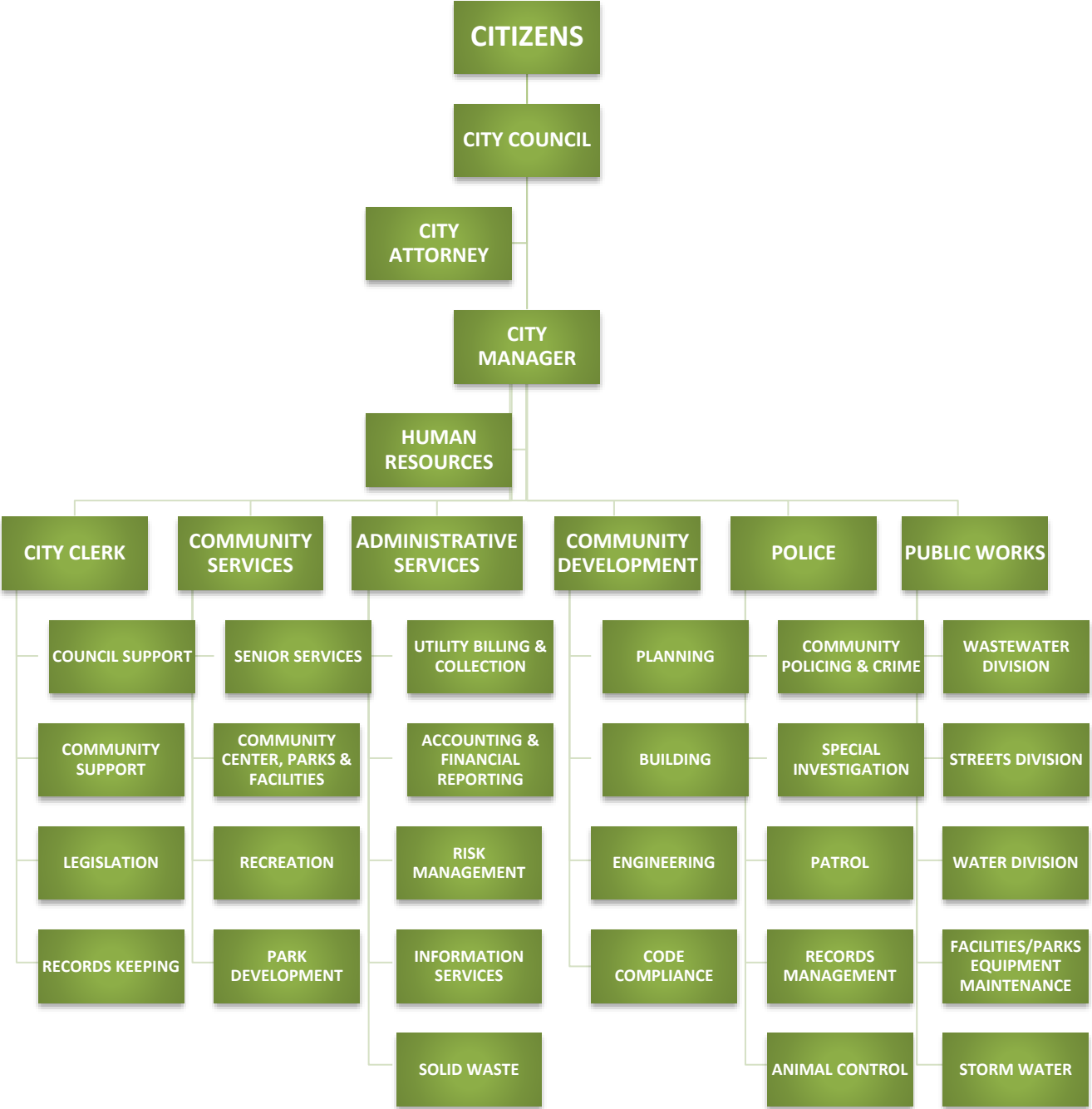
Respectfully Submitted,

*John Jansons*

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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 16,955 as of January 2023, a 2.1% increase from January 2022.

**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:** 3.233 square miles.

**ELEVATION:** 220 feet above sea level.

**CREDIT RATING:** 'A' Stable

**PARKS:** The City of Kerman has 12 developed parks totaling 44.31 acres, 2.5 acres of undeveloped neighborhood park land and 56.3 acres of undeveloped land for future community parks. In the spring of 2023 construction was completed on Philip Gallegos Play Park located north of highway 180. The City plans to start construction on the 15.6 acre Hart Ranch Community Park (Eastside Community Park) in 2023.

**HOUSING GROWTH:** The ongoing construction of single-family residential (SFR) developments in Kerman has resulted in an estimated 2.1% increase in population from 16,605 to 16,955 from 2022 to 2023. Tract 6236's 144 SFR units by Joseph Crown Construction are approximately 81% complete, meanwhile, Tract 6302's 104 SFR units by Century Communities are approximately 74% complete. Additionally, Tract 6293 by Joseph Crown Construction has received final approval to begin the construction of 85 SFR units. The City continues its efforts toward the adoption of a State compliant Housing Element that identifies sites for the potential development of approximately 1,290 additional units.

**HOUSEHOLD INCOME:** The median household income is \$50,130.

**MEDIAN HOME PRICE:** Average median home price through May 2023 was \$439,990. Home values have gone up 22.21% over the past year.

**TOTAL HOUSING UNITS:** The City has a total of 4,880 housing units, of those units 4,775 homes are occupied with a 2.2% 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 5,600 students with eight campuses: Goldenrod Elementary School (K-6); Kerman-Floyd Elementary School (Preschool-6); Liberty Elementary School (K-6); Sun Empire Elementary School (K-6); Kerman Middle School (7-8); Kerman High School (9-12); Kerman Unified Online School (K-12); and Alternative Education programs at Enterprise High School. 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 be 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.

Previously approved projects: Buttonwillow, JS West and Helena Chemical located within the industrial area of the City have either completed or continue to expand components of their respective projects and/or operations. All three companies are direct contributors to the City's revenue base and local jobs for residents.

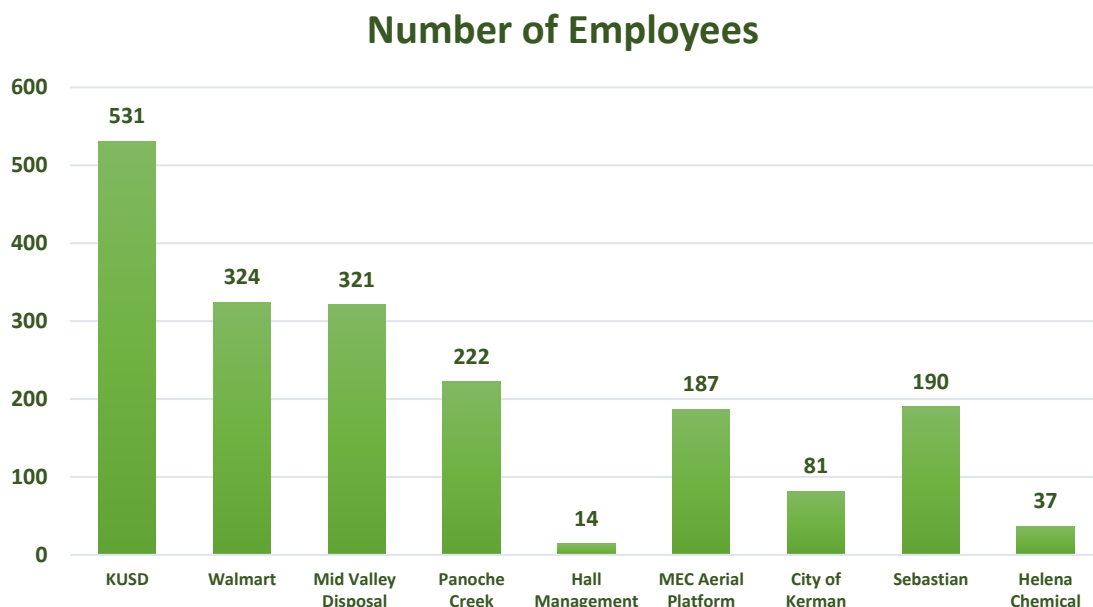
Recently approved retail projects: Fast N Ezy, Xpress Carwash, Dutch Bros., Denny's and Parcel Map 2022-01 located along Whitesbridge Rd have either began construction or nearing completion of the plan review process. All five projects are either an expansion or an addition to the current goods and services available to Kerman residents while adding to the revenue base and providing jobs for residents. Parcel Map 2022-01 will allow for the future development of five commercial tenant pads.

The current Sphere of Influence boundary has mobilized development to move to the north and west of the City. To that end, the City has received two development applications with requests for annexation, pre-zoning and tentative subdivision maps that will add to the City's housing inventory at all income levels.

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

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

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

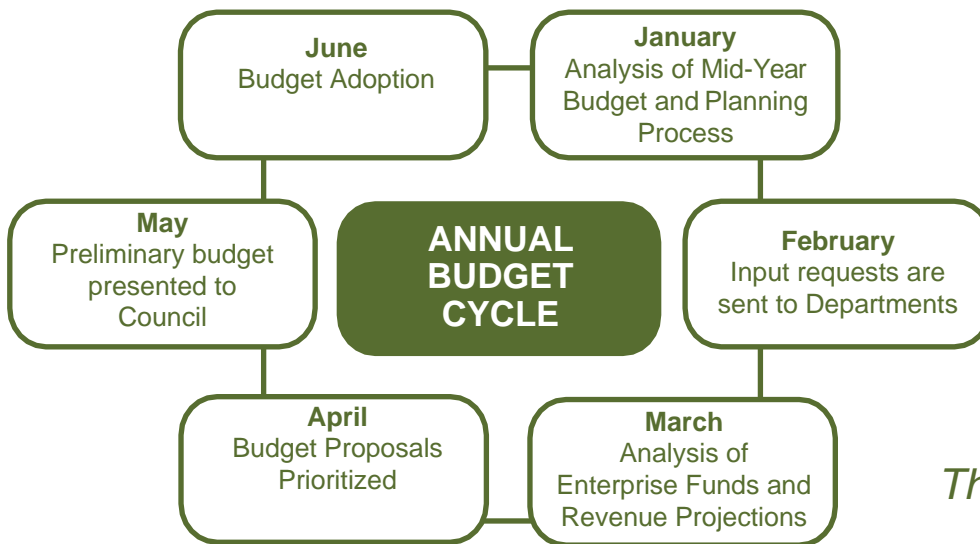


## DATA SOURCE

Population: Department of Finance California Population Estimates – May 2023  
Credit Rating: Standard and Poor's Rating Service  
Parks: City of Kerman Parks and Recreation Department  
Housing Growth: City of Kerman Community Department  
Household Income: U.S. Census Bureau  
Housing Median Sales Price: Realtor.com May 2023  
Housing Units: Department of Finance California Population Estimates – May 2023  
Education: Kerman Unified School District  
City Development: City of Kerman Community Department  
Largest Employers: Provided by individual employer or business data from internet



# BUDGET PROCESS



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

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

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

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

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

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

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

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

# COMMUNITY MOTTO

## CITY MOTTO

A Place Where “Community Comes First”

## ORGANIZATIONAL MISSION

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

## ORGANIZATIONAL VISION STATEMENT

Facilitating progress while preserving the Community’s character.

## ORGANIZATIONAL CORE VALUES

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



# STRATEGIC GOALS



# GOALS, OBJECTIVES AND ACTION

GOAL	OBJECTIVE	PERFORMANCE OUTCOMES
<b>FISCAL SUSTAINABILITY</b>	<p>Balance revenues and expenditures to ensure fiscal stability</p> <p>Monitor trends in key revenue sources and make adjustments as needed</p> <p>Provide core services in an efficient and effective manner</p>	<p>Review Quarterly Sales Tax Receipts to track sales tax revenues and report status to Council</p> <p>Review expenditure versus budget reports for each department on a monthly basis</p> <p>Conduct mid-year budget review and make adjustments as needed on a quarterly basis</p>
<b>QUALITY OF LIFE</b>	<p>Focus on key services, programs and activities for seniors and youth</p> <p>Partner with service clubs to promote community-wide events</p> <p>Maintain and expand parks and open space throughout the community</p>	<p>Provide annual report to the Council on activities in youth, seniors and park programs</p> <p>Implement code compliance operations to address minor violations</p>
<b>PUBLIC SAFETY</b>	<p>Engage the public, particularly youth, in public safety strategies</p> <p>Provide proactive policing strategies using the latest technology</p> <p>Respond to calls for service in a timely manner</p> <p>Provide a high-level of customer service</p>	<p>Engage the community by expanding neighborhood watch, use of social media and sponsorship of community- based events</p> <p>Expand the Crime Free Multi Family Housing Program</p> <p>Utilize reserve police officers to enhance staffing</p> <p>Complete the installation of surveillance equipment</p>
<b>CAPITAL INVESTMENTS</b>	<p>Invest available resources to maintain, improve and expand City assets</p> <p>Continue to evaluate, rank and prioritize needed capital investments</p> <p>Leverage alternative funding sources to fund capital investments</p>	<p>Deliver capital projects on time and within budget</p> <p>Seek grant opportunities to fund key facility and infrastructure projects</p>
<b>ECONOMIC DEVELOPMENT</b>	<p>Facilitate new commercial and industrial projects</p> <p>Continue partnership with Kerman Chamber of Commerce</p>	<p>Process land use entitlements within 45 to 60 days</p> <p>Continue participation with Fresno County as the lead in economic development</p>
<b>ORGANIZATIONAL DEVELOPMENT</b>	<p>Evaluate staffing levels to ensure adequate delivery of core services</p> <p>Provide training and resources in order to sustain a talented workforce</p> <p>Maintain accountability and recognition of employees</p>	<p>Prepare a long-term staffing/workforce plan</p> <p>Develop localized training of key management and supervisory staff</p>

# 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, 2022.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Kerman  
California**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

# BUDGET AWARDS

## CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICER BUDGET AWARD

The California Society of Municipal Finance Officers (CSMFO) presented an Excellence in Budgeting Award to the City of Kerman for the Fiscal Year 2022/2023 budget. The CSMFO Budget Awards Program recognizes those agencies that have prepared a budget document that meets certain standards.

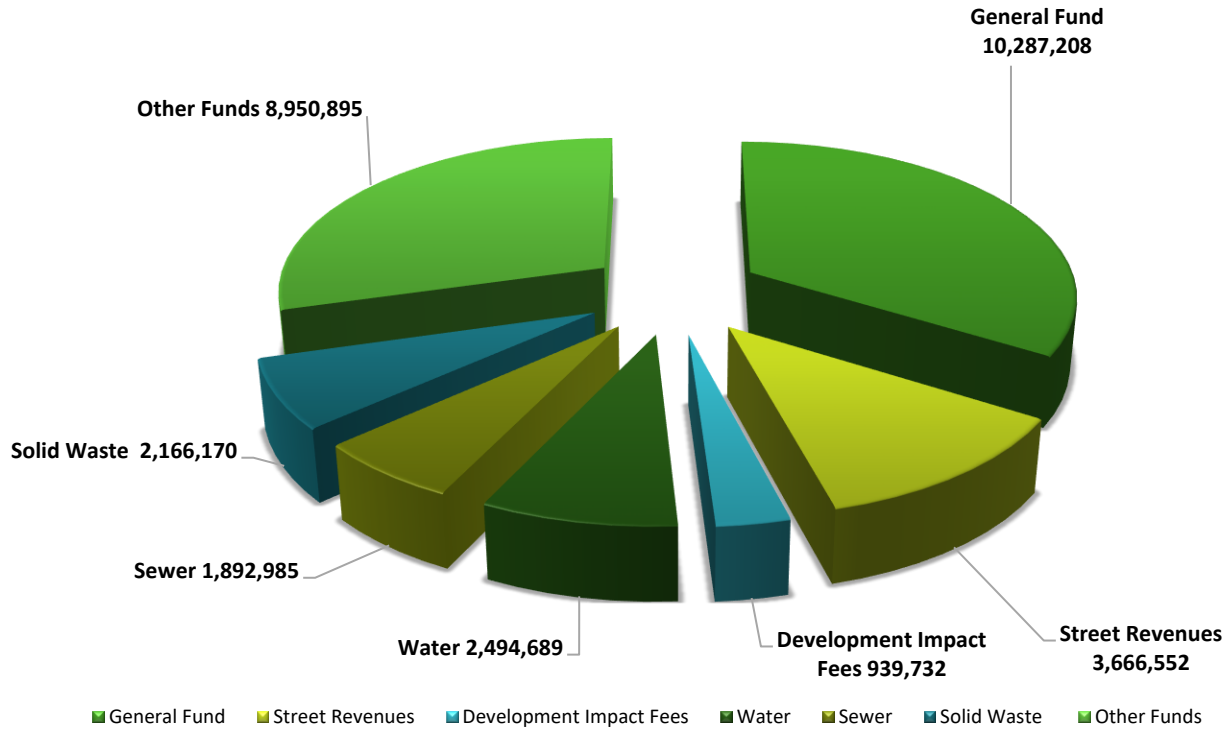
Both budget awards were made possible by the dedication, hard work and team effort put forth by department heads and key staff involved in the budget preparation process.



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# BUDGET OVERVIEW

# CITYWIDE OVERVIEW - REVENUE

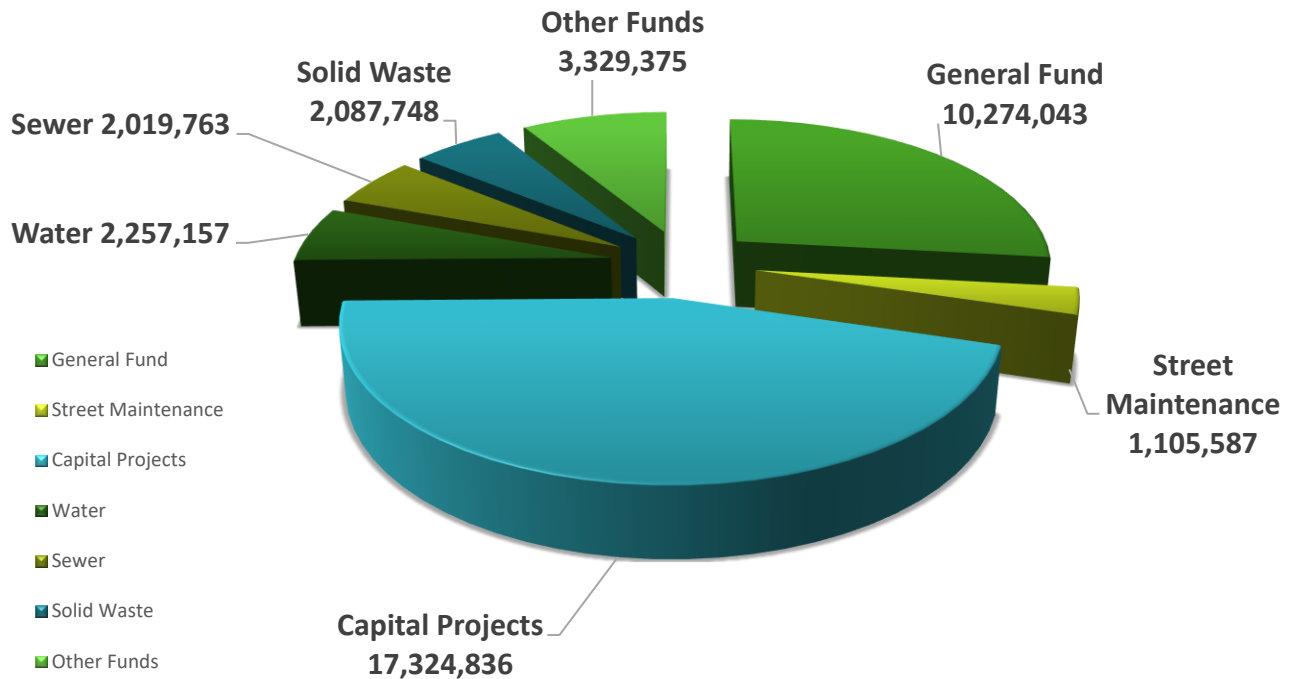


## CITY WIDE REVENUES SUMMARY

Fund	Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Year- End 2022-2023	Budget 2023-2024
<b>General Fund</b>						
100	General Fund Revenues	\$9,615,511	\$9,967,189	\$9,614,895	\$9,915,228	\$10,287,208
	<b>Sub-Total General Fund</b>	<b>9,615,511</b>	<b>9,967,189</b>	<b>9,614,895</b>	<b>9,915,228</b>	<b>10,287,208</b>
<b>Special Revenue Funds</b>						
100	SLESF Grant/DOJ Bullet Proof Vest Grant	203,136	214,358	279,726	400,747	203,918
120	CDBG	920,148	42,435	35,000	35,000	170,000
730	Senior Nutrition Site Management	0	0	27,372	27,372	22,253
740	National Rec. & Park Assoc.(NRPA)	75,321	30,286	26,423	26,423	37,826
780	Grants - Double L Water proj./WWTP Plannin	528,069	69,768	1,984,934	1,984,934	1,664,067
780	Grants- National Rec. & Park/CA Natural Res	0	7,582	4,691,117	4,691,117	4,691,117
780	Grants-Planning & Development	30,182	78,956	130,000	207,053	722,972
750	Lighting & Landscaping District 1	241,632	238,534	250,832	250,832	254,365
800-850, 870	Street Revenues	2,025,246	4,297,817	3,546,957	5,496,949	3,666,552
Various	Development Impact Fees	693,700	1,390,408	1,467,080	1,806,041	939,732
	<b>Sub-Total Special Revenue Funds</b>	<b>4,717,433</b>	<b>6,370,145</b>	<b>12,439,442</b>	<b>14,926,470</b>	<b>12,372,802</b>
<b>Internal Service Funds</b>						
500	Vehicle/Equipment Charges to Dept's	753,529	853,168	854,637	854,637	1,001,493
510	Technology Charges to Dept's	94,954	102,784	107,132	107,132	100,453
	<b>Sub-Total Internal Service Funds</b>	<b>848,484</b>	<b>955,953</b>	<b>961,769</b>	<b>961,769</b>	<b>1,101,946</b>
<b>Enterprise Funds</b>						
410	Water	2,439,066	2,640,969	2,415,427	2,415,427	2,494,689
420	Sewer	1,831,167	1,907,400	1,938,172	1,940,672	1,892,985
430	Solid Waste (Refuse)	1,552,759	1,791,293	2,053,421	2,053,421	2,166,170
470	Storm Drain Maintenance & Operations	82,431	82,201	82,662	82,662	82,430
	<b>Sub-Total Enterprise Funds</b>	<b>5,905,423</b>	<b>6,421,863</b>	<b>6,489,682</b>	<b>6,492,182</b>	<b>6,636,275</b>
	<b>Grand Total All Funds</b>	<b>\$21,086,851</b>	<b>\$23,715,150</b>	<b>\$29,505,789</b>	<b>\$32,295,649</b>	<b>\$30,398,231</b>



# CITYWIDE OVERVIEW - EXPENDITURES SUMMARY



## CITY WIDE EXPENDITURES SUMMARY

Fund	Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Year- End 2022-2023	Budget 2023-2024
<b>General Fund</b>						
100	General Fund Expenditures	7,709,413	8,238,947	13,390,204	9,004,209	10,274,043
	<b>Sub-Total General Fund</b>	<b>7,709,413</b>	<b>8,238,947</b>	<b>13,390,204</b>	<b>9,004,209</b>	<b>10,274,043</b>
<b>Special Revenue Funds</b>						
100	SLESF Grant	118,474	132,465	100,000	108,568	102,226
100	Safety Grants, Contracts and Projects	36,909	41,513	115,334	171,083	103,918
110	CIP Administration	0	15,000	15,000	15,000	0
170	General Plan Updates	6,036	10,000	112,000	112,000	55,000
730	Senior Nutrition Site Management	0	0	27,296	17,209	39,707
740	National Rec. & Park Assoc. (NRPA)	16,343	26,286	28,472	28,458	37,826
750	Lighting & Landscaping District 1	224,936	260,300	325,746	345,765	415,152
780	Community Development Grants	31,538	74,372	130,000	197,053	507,200
800-850, 870	Street Expenditures	778,062	922,646	1,265,145	1,282,088	1,105,587
	<b>Sub-Total Special Revenue Funds</b>	<b>1,212,299</b>	<b>1,482,582</b>	<b>2,118,993</b>	<b>2,277,224</b>	<b>2,366,615</b>
<b>Internal Service Funds</b>						
500	Vehicle/Equipment Expenditures	747,945	1,058,736	1,040,161	1,300,926	1,492,130
510	Technology Expenditures	96,694	105,523	107,256	107,256	111,948
	<b>Sub-Total Internal Service Funds</b>	<b>844,639</b>	<b>1,164,259</b>	<b>1,147,417</b>	<b>1,408,182</b>	<b>1,604,077</b>
<b>Enterprise Funds</b>						
410	Water	1,874,949	1,912,311	2,173,877	2,181,910	2,257,157
420	Sewer	1,418,281	1,654,553	1,866,888	1,959,738	2,019,763
430	Solid Waste (Refuse)	1,546,879	1,735,398	2,079,953	2,081,104	2,087,748
470	Storm Drain Maintenance & Operations	96,505	112,666	171,875	172,625	464,269
	<b>Sub-Total Enterprise Funds</b>	<b>4,936,614</b>	<b>5,414,928</b>	<b>6,292,593</b>	<b>6,395,377</b>	<b>6,828,938</b>
<b>Capital Project Funds</b>						
100	8000 Parks, Facilities & Equipment	234,158	42,029	318,800	328,197	310,618
120	8000 CDBG Construction	920,148	42,435	35,000	35,000	170,000
140	8000 Facilities Construction	178,862	102,594	60,712	6,121,412	50,549
410,520-540,780	8000 Water Construction	182,356	185,041	2,932,777	2,942,777	2,998,083
420,550-570,780	8000 Sewer Facilities Construction	802,404	444,973	878,157	1,062,357	684,835
480,490	8000 Storm Drain	0	2,763	424,000	424,000	268,000
580,590	8000 Parks Construction	589,058	332,144	567,519	567,519	181,437
780	8000 Parks Construction	0	10,810	4,691,117	4,701,117	4,906,889
800,830,880-920,950,960	8000 Street Construction	684,308	1,157,848	4,292,171	4,499,615	7,754,425
	<b>Sub-Total Capital Project Funds</b>	<b>3,591,294</b>	<b>2,320,636</b>	<b>14,200,253</b>	<b>20,681,994</b>	<b>17,324,836</b>
	<b>Grand Total All Funds</b>	<b>\$18,294,260</b>	<b>\$18,621,352</b>	<b>\$37,149,460</b>	<b>\$39,766,985</b>	<b>\$38,398,510</b>

# DEPARTMENT FUND RELATIONSHIP

## CITY OF KERMAN DEPARTMENT - FUND RELATIONSHIP CHART FISCAL YEAR 2023/2024

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

# FUND BALANCE SUMMARY

Fund	Description	6/30/2023	2023 - 2024 Budget		6/30/2024
		Fund Balance *	Revenue	Expenses	Est. Balance
100	General Fund	\$ 10,804,065	\$ 10,491,126	\$ 10,790,805	\$ 10,504,386
110	CIP Administration - DIF	164,549	40,704	-	205,253
120	CDBG	0	170,000	170,000	0
140	Facilities Construction - DIF	(6,109,473)	131,200	50,549	(6,028,823)
170	General Plan Update - DIF	(358,039)	28,758	55,000	(384,281)
180	Fire Facility DIF	666,154	64,117	0	730,271
300	Jobs/Housing Mitigation - DIF	67,216	0	0	67,216
410	Water	7,874,375	2,494,689	3,471,525	6,897,539
420	Sewer	7,062,202	1,892,985	2,500,763	6,454,424
430	Solid Waste	320,285	2,166,170	2,087,748	398,707
470	Storm Drain	947,445	82,430	464,269	565,605
480	Storm Drain Acquisition - DIF	20,103	17,703	16,000	21,806
490	Storm Drain Construction - DIF	103,931	21,264	252,000	(126,805)
500	Vehicle Equipment - ISF	(524,793)	1,001,493	1,492,130	(1,015,430)
510	Technology - ISF	(97,494)	100,453	111,948	(108,988)
520	Water Front Footage - DIF	276,206	1,570	0	277,776
530	Water Oversize - DIF	257,289	17,840	0	275,129
540	Water Major Facilities - DIF	1,703,705	140,687	198,483	1,645,909
550	Sewer Front Footage - DIF	27,363	123	0	27,486
560	Sewer Oversize - DIF	205,753	27,272	0	233,024
570	Sewer Major Facility - DIF	294,989	202,923	125,000	372,912
580	Park Development - DIF	(663,590)	120,968	161,430	(704,052)
590	Park Development - Quimby - DIF	248,357	41,025	20,007	269,374
730	Senior Site Mgmt./Nutrition	10,163	22,253	39,707	(7,290)
740	National Rec.& Park Assoc.(NRPA)	60,943	37,826	37,826	60,943
750	Landscape & Lighting District	80,040	254,365	415,152	(80,747)
780	Grants - Water Meters& Double L W:	300,000	7,078,156	7,078,156	300,000
800	Streets	(20,543)	89,602	130,000	(60,941)
810	Gas Tax - 2105	41,887	109,584	143,072	8,399
820	Gas Tax - 2106	190,535	60,293	20,000	230,828
830	Gas Tax - 2107	161,306	132,201	47,900	245,607
840	Gas Tax - 2107.5	31,167	4,131	0	35,298
850	SB 325 III	82,450	19,447	20,000	81,897
870	SB 325 VIII	(11,762)	866,001	1,817,179	(962,940)
880-882	Measure C	373,515	652,089	591,514	434,090
890	Federal Projects	3,602,662	1,155,067	4,810,847	(53,118)
910	Major Streets - DIF	205,499	46,048	78,000	173,547
920	Major Street Signals - DIF	64,865	10,018	28,000	46,883
930	Major Street Railroad - DIF	1,545	17,336	46,000	(27,119)
940	Outside Travel Lane - DIF	67,474	10,179	18,000	59,652
950	HUT 2103	221,276	165,653	209,500	177,430
960	Road Maintenance Rehab SB1	315,879	412,482	900,000	(171,638)

**\*Unaudited Balances**

**\*Excludes Depreciation Expense**

DIF - Development Impact Fees

ISF - Internal Service Funds

**Notes: Major Fund Balance Changes**

170 General Plan Update

140 Capital Improvement Projects

580 Capital Improvement Projects

810-960 Capital Improvement Projects

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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.

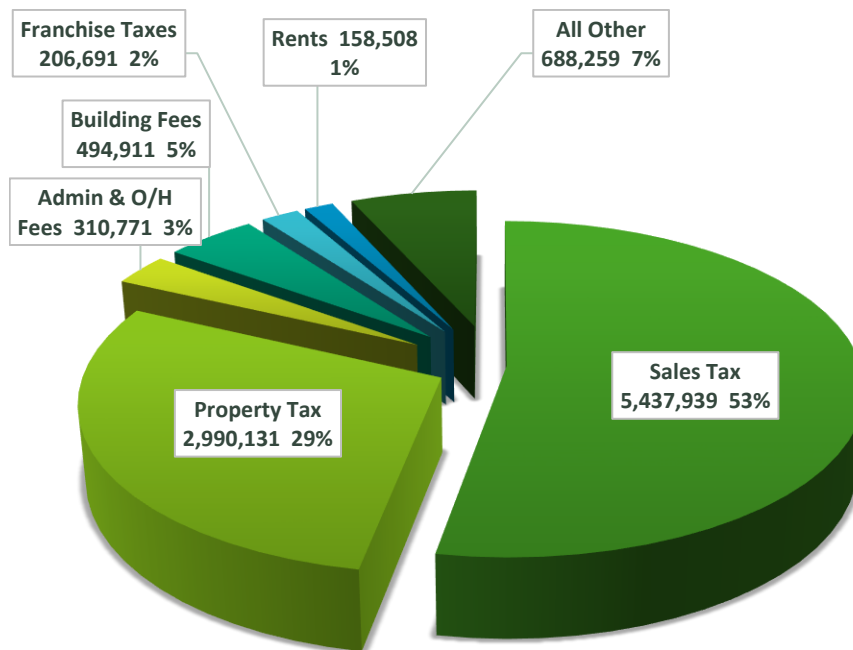
The General Fund is financed by what are defined as general purpose and restricted revenues. General purpose are self-explanatory. Restricted revenues are those resources that, by contract or agreement, are reserved for specific purposes and expenditures that are limited by the amount of revenue realized.

In Fiscal Year 2023/2024, total General Fund revenues are projected to exceed expenditures by \$13,165 of which \$2,072,831 are appropriated for Measure M Capital Projects and Operations and Maintenance; with \$10,287,208 in projected revenues and \$10,274,043 of projected expenditures. Total revenue represents an increase of \$371,980 or 3.75% from estimated year end Fiscal Year 2022/2023 budget. General Fund expenditures for Fiscal Year 2023/2024 increased from \$9,004,209 in Fiscal Year 2022/2023 estimated year end budget to \$10,274,043, an increase of \$1,269,835 or 14.10%.

The General Fund's top two tax revenue sources (sales tax and property tax) account for \$8,428,070 or 81.93% of total projected revenue sources of funds in Fiscal Year 2023/2024 adopted budget. A summary of General Fund revenues is as follows:

- ❖ Sales Tax: \$5,437,939
- ❖ Property Tax: \$2,990,131
- ❖ Admin & O/H Fees: \$310,771
- ❖ Building Permits: \$494,911
- ❖ Franchise Taxes: \$206,691
- ❖ Rents: \$158,508
- ❖ All Other: \$688,259

## GENERAL FUND REVENUE BY SOURCE



## **SALES TAX**

Fiscal Year 2023/2024 has an increase in general sales tax of \$81,847 or 1.53% if compared to the estimated year end 2022/2023. The total sales tax revenues for Fiscal Year 2023/2024 is projected to be at \$5,437,939.

## **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 2023/2024 revenues are projected at \$2,990,131, which is 20.10% more than the estimated year end 2022/2023 budget. Additionally, the City of Kerman population continues increasing; according to the California Department of Finance, the City of Kerman population increased 2.1% from January 2022 to January 2023. A large portion of property tax comes from Property Tax in Lieu of Vehicle License Fee Backfill (Tax in-Lieu). We are projecting \$1,852,404 from Tax In-Lieu for Fiscal Year 2023/2024.

## **ADMINISTRATION AND OVERHEAD FEES**

Fiscal Year 2023/2024 revenues remain the same as Fiscal Year 2022/2023 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 2023/2024 budget.

## **BUILDING FEES**

Building Fee revenue is difficult to predict in an environment with unpredictable residential and commercial developments. During Fiscal Year 2022/2023, the City continued seeing an increase in residential and commercial development; the developments are expected to continue into Fiscal Year 2023/2024. Building Fees are projected at \$494,911 for Fiscal Year 2023/2024 due to the development applications submitted to the City of Kerman.

## **FRANCHISE TAXES**

Franchise taxes are projected to increase 5.34% compared to the Fiscal Year 2022/2023 estimated year end budget. Franchise tax revenue is expected to be at \$206,691 for Fiscal Year 2023/2024. 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 5.34% when compared to Fiscal Year 2022/2023 estimated year end budget. This decrease is due to ceased agricultural leases due to Hart Ranch Park Construction. The Fiscal Year 2023/2024 projection for rental revenues is \$158,508. The City's General Fund receives rent from the Community Teen Center, 942 S. Madera Avenue building, agricultural properties, cell tower leases and from other facilities and parks.

## **LICENSES AND PERMITS**

This revenue category is mainly comprised of business licenses, animal licenses and other licenses and permits. Total revenues for Fiscal Year 2023/2024 in this category is \$108,085, with business license revenue of \$95,124 animal license of \$9,093 and Miscellaneous Permits of \$3,868.



## **FINES AND PENALTIES**

In Fiscal Year 2023/2024 fines and penalties consist primarily of Police Department fees such as vehicle code fines of \$25,319, towed vehicle fees of \$10,140, vehicle license fees of \$13,347, parking fines of \$12,000, proof of correction fees of \$367, police department special services such as police reports, citation signoffs, vin verifications, records check, etc. of \$4,804, live scan/fingerprints of \$1,00 and criminal code fines/booking fees of \$169, for a total of \$67,145. This is an increase of \$816 or 1.23% if compared to Fiscal Year 2022/2023 estimated year end budget.

## **INTEREST AND MISCELLANEOUS INCOME**

Interest income and other miscellaneous items make up this total budget of \$116,351 for Fiscal Year 2023/2024, which represent a decrease of 61.02% from Fiscal Year 2022/2023 estimated year end budget. This decrease is due to a one-time CSJVRMA reimbursement that was received in Fiscal Year 2022/2023.

## **YOUTH AND RECREATION PROGRAM FEES**

The youth and recreation program fees budget has decreased from \$66,840 in the 2022/2023 estimated year end budget to \$58,090 in Fiscal Year 2023/2024, which reflects a decrease of 13.09% or \$8,750. This decrease is primarily due to the decrease in days and hours for the afterschool program held at Hacienda Heights.

## **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 2023/2024 is \$338,128.

## **OTHER FEES FOR SERVICES**

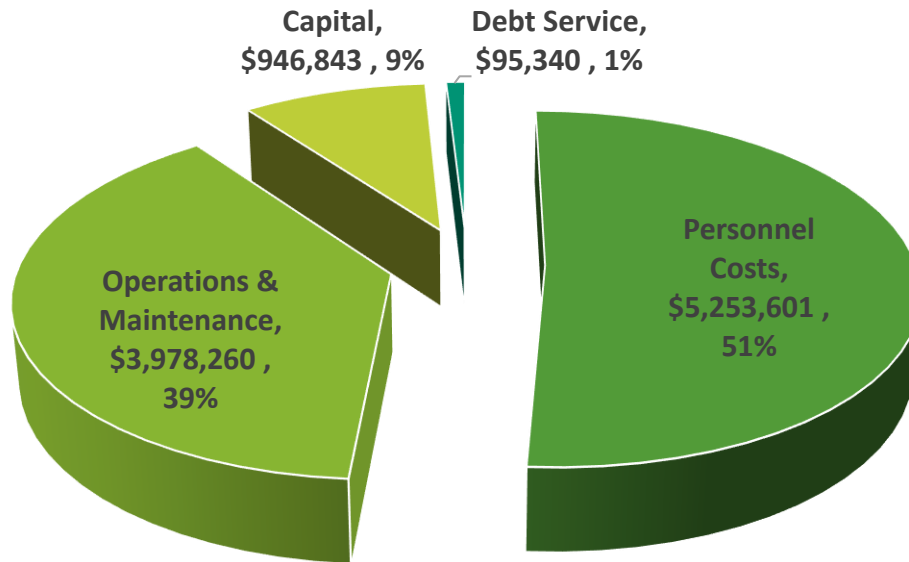
Total other fees for services are projected at \$460 for Fiscal Year 2023/2024 which consist of \$400 for code enforcement fees, \$30 in notary fees and \$30 in reproduction/copy fees. These service fees increased 2.88% or \$13 from the 2022/2023 estimated year end budget.

## **EXPENSES**

Staff is proposing \$10,274,208 in General Fund budget expenses for Fiscal Year 2023/2024, an increase of \$1,269,835 or 14.10%, compared to the Fiscal Year 2022/2023 estimated year end budget. Of the total 2023/2024 operating budget of \$10,274,208 within the General Fund, personnel expenses make up \$5,253,601 or 51%, \$3,978,260 in operations and maintenance or 39%, \$946,843 in capital projects or 9%, and \$95,340 in debt service or 1%. Details of these major expenditure categories are discussed on the following page.

# BREAKDOWN OF EXPENDITURES

## GENERAL FUND EXPENDITURES BY CATEGORY



## SALARY AND BENEFITS

Personnel expenditures for Fiscal Year 2023/2024 account for current labor negotiations with the Kerman Miscellaneous Employees Association (KMEA) and Kerman Police Officers Association (KPOA). It also includes the regular increases due to performance evaluation and merit increases. Additional expenditures include employee benefits such as pension and health benefits (medical, dental, vision, life and long-term disability) for current full-time City employees. CalPERS employer contributions for the miscellaneous group increased to 10.10% plus 4% of employee's contribution for Classic members. Safety group rate increased to 16.45% plus 4% of employee's contribution for Classic members. Post-PEPRA employer contribution rates increased to 7.68% for the miscellaneous group and 10.85% 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 2023/2024 is \$259,300 compared to \$381,281 for Fiscal Year 2022/2023, a decrease of \$121,981 or 31.99%. Both of the Post-PEPRA plans are over 100% funded per CalPERS valuation reports as of June 30, 2021. The City is conducting a compensation study and hopes to have some estimates this fiscal year.

## STAFFING LEVELS

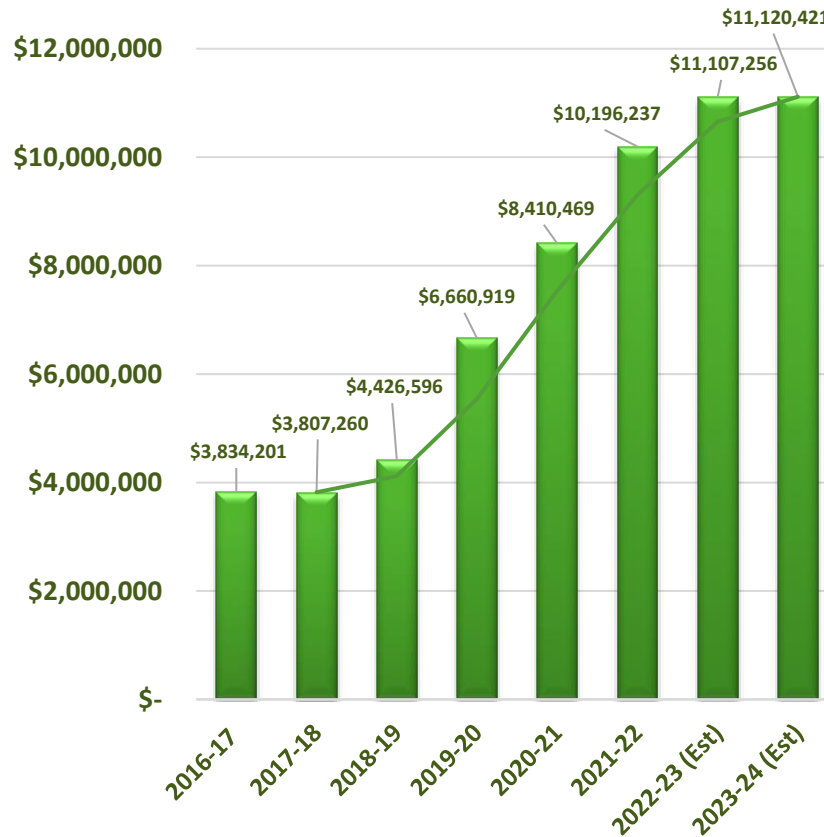
The Police department dedicates two full-time police officers to the School Resource Officer Program (SRO) while the school is in session. The SRO program is subject to annual renewals. The Adult Compliance Team (ACT) program is funded 100% by the County of Fresno Probation Department and will continue this Fiscal Year 2023/2024 with one dedicated police officer. For Fiscal Year 2023/2024, there are five ongoing recruitments for vacant full-time positions (four Police Officers and a PW Maintenance Worker I). There is also four new positions (Account Clerk I, Parks Maintenance Worker I, Community Service Officer and a PW Maintenance Worker I) planned for Fiscal Year 2023/2024.

# GENERAL FUND RESERVES

## RESERVES

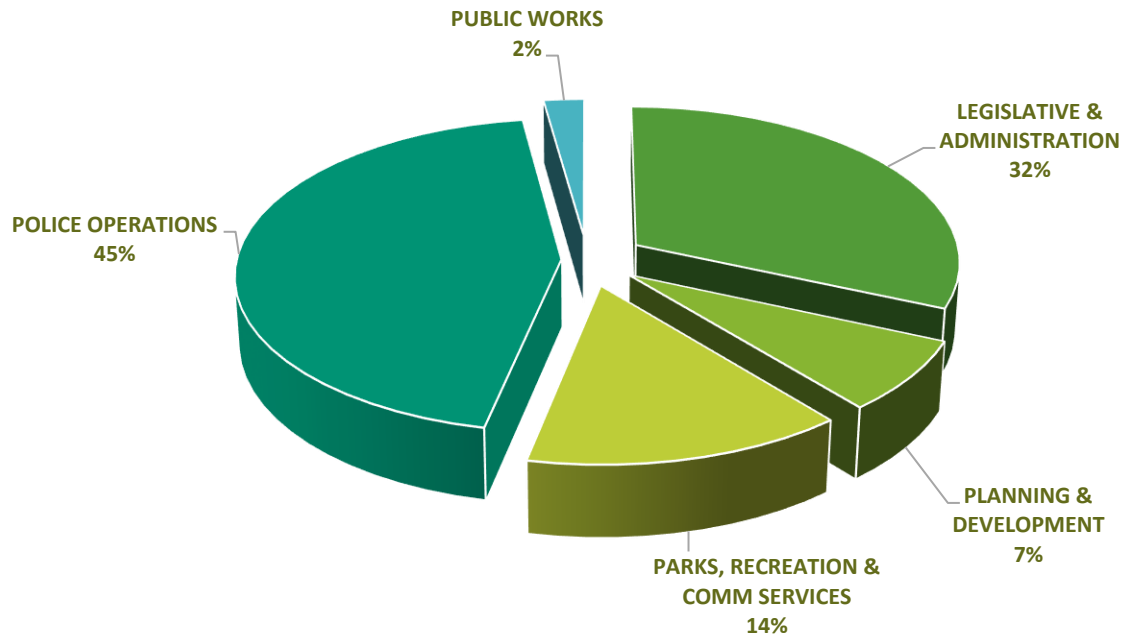
The City's audited General Fund Reserve as of June 30, 2022, is \$10,196,237 and is estimated to be \$11,107,256 as of June 30, 2023 based on Fiscal Year 2022/2023 operational budget projected expenditures of \$9,004,209 and revenues of \$9,915,228. The General Fund Reserve on June 30, 2024, is expected to be \$11,120,421 which reflects a slight increase of \$13,165 or 0.12%. This small increase is mainly because of the Capital Projects funded by Measure M that have not been added to this budget because estimates are not available at this time.

### GENERAL FUND HISTORICAL RESERVES (FY 2022/23 & 2023/24 ESTIMATED)



# GENERAL FUND OPERATING EXPENDITURES

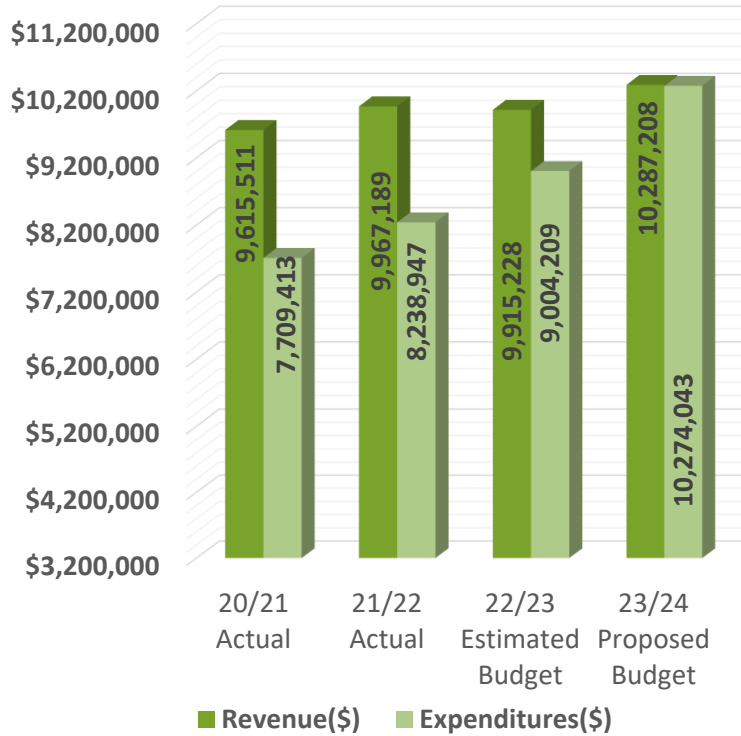
## GENERAL FUND OPERATING EXPENDITURES BY DEPARTMENT



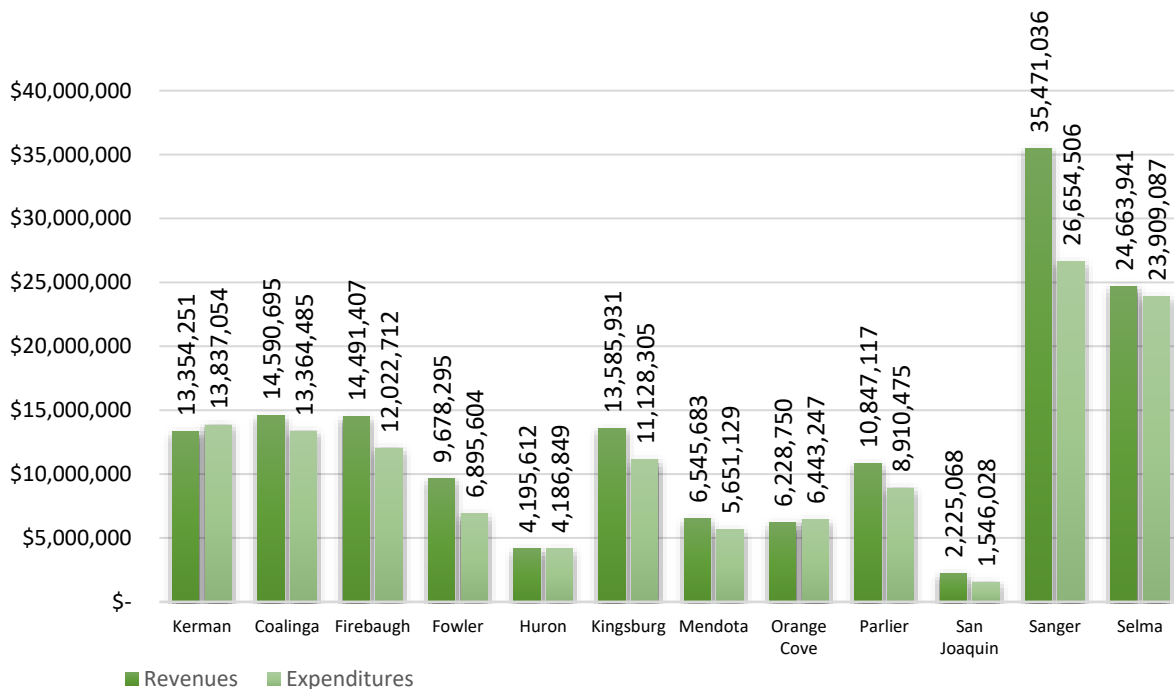
### Total Expenditures of \$10.2 Million

Department	Expenditure Amount	Percentage
Legislative and General Government	\$ 3,246,864	31.60%
Community Development	761,122	7.41%
Recreation/Community Services	1,468,408	14.29%
Police Operations	4,568,594	44.47%
Public works	229,056	2.23%
Total	\$10,274,043	100.00%

# GENERAL FUND REVENUE VS. EXPENDITURES



## FRESNO COUNTY CITIES REVENUE/EXPENDITURES FY 2020/2021



# GENERAL FUND SUMMARY

## SUMMARY OF GENERAL FUND OPERATIONAL BUDGETS

Activity Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024	Adopted vs. Proposed \$ Change	Exp % of Total GF Revenue	Incr.Dec (-) 22/23 vs. 23/24 Budget
<b>LEGISLATIVE &amp; GEN. GOVT.</b>								
6001 City Council	\$21,440	\$48,189	\$34,150	\$35,650	\$37,550	3,400		10.0%
6003 City Legal Services	87,811	175,534	130,000	221,624	250,000	120,000		92.3%
1002 General Administration	383,251	724,729	591,120	595,000	480,207	(110,913)		-18.8%
5005 Administrative Services	124,366	99,895	111,241	137,171	149,389	38,148		34.3%
5006 Debt Service (Gateway Villa DIF)	0	95,339	95,339	95,339	95,339	(0)		100.0%
6004 City Clerk	43,386	47,398	132,025	128,298	161,548	29,523		22.4%
7001 Measure M	1,510,220	1,373,066	6,077,780	1,230,172	2,072,831	(4,004,948)		-65.9%
<b>TOTAL LEGISLATIVE &amp; GEN. GOVT.</b>	<b>2,170,474</b>	<b>2,564,149</b>	<b>7,171,655</b>	<b>2,443,253</b>	<b>3,246,864</b>	<b>(3,924,791)</b>	<b>31.6%</b>	<b>-54.7%</b>
<b>COMMUNITY DEVELOPMENT</b>								
1008 Planning	275,342	192,499	271,596	271,106	268,991	(2,605)		-1.0%
1009 Code Compliance	-	-	-	-	218,160	218,160		N/A
1009 Transfer from Measure M (Code Compliance)	-	-	-	-	(218,160)	(218,160)		N/A
1010 Engineering	103,003	171,181	101,500	125,000	165,000	63,500		62.6%
1042 Building	220,416	283,200	277,383	279,793	327,131	49,748		17.9%
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>598,762</b>	<b>646,880</b>	<b>650,479</b>	<b>675,899</b>	<b>761,122</b>	<b>110,643</b>	<b>7.4%</b>	<b>17.0%</b>
<b>RECREATION/COMMUNITY SERVICES</b>								
2002 Recreation Administration	216,659	233,059	209,627	200,159	363,732	154,106		73.5%
2010 Building Maintenance	355,741	380,091	555,384	572,624	690,726	135,342		24.4%
2044 Senior Center Services	158,039	184,764	150,008	170,684	158,156	8,147		5.4%
2047 Aquatics Program	19,977	34,545	80,310	80,310	79,827	(483)		-0.6%
2062 Planned Recreation	38,339	41,062	66,245	78,127	-	(66,245)		-100.0%
2065 Youth and Teen Services	63,032	68,201	89,645	94,333	-	(89,645)		-100.0%
2069 Community Teen Center	143,630	152,469	170,111	191,368	175,967	5,855		3.4%
<b>TOTAL RECREATION/SOCIAL SERVICES</b>	<b>995,417</b>	<b>1,094,190</b>	<b>1,321,331</b>	<b>1,387,604</b>	<b>1,468,408</b>	<b>147,077</b>	<b>14.3%</b>	<b>11.1%</b>
<b>POLICE OPERATIONS</b>								
3011 Police Operations	3,745,447	3,915,661	4,207,489	4,359,633	4,685,692	478,203		11.4%
3011 Transfer From Measure M	(0)	(226,502)	(251,131)	(251,131)	(247,568)	3,563		100.0%
3041 Animal Control	43,326	72,970	86,863	170,356	130,469	43,607		50.2%
<b>TOTAL POLICE OPERATIONS</b>	<b>3,788,773</b>	<b>3,762,129</b>	<b>4,043,220</b>	<b>4,278,857</b>	<b>4,568,594</b>	<b>525,373</b>	<b>44.4%</b>	<b>13.0%</b>
<b>PUBLIC WORKS</b>								
4010 Parks Landscape Maintenance	155,987	171,599	203,520	218,595	229,056	25,537		12.5%
<b>TOTAL PUBLIC WORKS</b>	<b>155,987</b>	<b>171,599</b>	<b>203,520</b>	<b>218,595</b>	<b>229,056</b>	<b>25,537</b>	<b>2.2%</b>	<b>12.5%</b>
<b>TOTAL GENERAL FUND OPERATION EXPENSES</b>	<b>7,709,413</b>	<b>8,238,947</b>	<b>13,390,204</b>	<b>9,004,209</b>	<b>10,274,043</b>	<b>(3,116,161)</b>		<b>-23.27%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>9,615,511</b>	<b>9,967,189</b>	<b>9,614,895</b>	<b>9,915,228</b>	<b>10,287,208</b>	<b>672,313</b>		<b>6.99%</b>
<b>EXCESS (DEFICIT) REVENUE OVER EXPENDITURES</b>	<b>1,906,098</b>	<b>1,728,242</b>	<b>(3,775,309)</b>	<b>911,019</b>	<b>13,165</b>			
<b>EXCESS (DEFICIT) PERCENTAGE OF TOTAL G/F REVENUE</b>	<b>19.82%</b>	<b>17.34%</b>	<b>-39.27%</b>	<b>9.19%</b>	<b>0.13%</b>			

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

# GENERAL FUND SUMMARY

## GENERAL FUND REVENUE SUMMARY

Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End	Budget 2023-2024
Sales Tax	\$ 4,969,193	\$ 5,084,459	\$ 5,356,091	\$ 5,356,091	\$ 5,437,939
Property Tax	2,493,113	2,607,065	2,472,680	2,489,768	2,990,131
Admin & Overhead Fees	310,771	310,771	310,771	310,771	310,771
Building Fees	344,990	826,738	495,490	507,922	494,911
Franchise Taxes	204,296	219,555	196,220	196,220	206,691
Rents	81,704	181,857	143,045	212,872	158,508
Licenses and Permits	102,535	100,350	88,844	94,595	108,085
Fines and Penalties	65,619	92,119	66,329	66,329	67,145
Interest and Miscellaneous Income	503,186	160,852	104,624	299,859	116,351
Youth and Recreation Program Fees	14,142	56,132	66,840	66,840	58,090
Reimbursements	321,092	326,847	313,513	313,513	338,128
Other Fees for Services	1,463	444	447	447	460
<b>Total Recurring Revenues</b>	<b>9,412,104</b>	<b>9,967,189</b>	<b>9,614,895</b>	<b>9,915,228</b>	<b>10,287,208</b>
Transfer in from PFA Refinance	203,406	-	-	-	-
<b>Total Non-Recurring Revenues</b>	<b>203,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Fund Revenue</b>	<b>\$9,615,511</b>	<b>\$9,967,189</b>	<b>\$9,614,895</b>	<b>\$9,915,228</b>	<b>\$10,287,208</b>

## GENERAL FUND EXPENDITURE SUMMARY

Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End	Budget 2023-2024
City Council	21,440	48,189	34,150	35,650	37,550
City Legal Services	87,811	175,534	130,000	221,624	250,000
General Administration	383,251	724,729	591,120	595,000	480,207
Administrative Services	124,366	99,895	111,241	137,171	149,389
Debt Service (Gateway Villa DIF)	0	95,339	95,339	95,339	95,339
City Clerk	43,386	47,398	132,025	128,298	161,548
Measure M	1,510,220	1,373,066	6,077,780	1,230,172	2,072,831
Planning	275,342	192,499	271,596	271,106	268,991
Code Compliance	-	-	-	-	218,160
Transfer from Measure M (Code Compliance)	-	-	-	-	(218,160)
Engineering	103,003	171,181	101,500	125,000	165,000
Building	220,416	283,200	277,383	279,793	327,131
Recreation Administration	216,659	233,059	209,627	200,159	363,732
Building Maintenance	355,741	380,091	555,384	572,624	690,726
Senior Center Services	158,039	184,764	150,008	170,684	158,156
Aquatics Program	19,977	34,545	80,310	80,310	79,827
Planned Recreation	38,339	41,062	66,245	78,127	-
Youth and Teen Services	63,032	68,201	89,645	94,333	-
Community Teen Center	143,630	152,469	170,111	191,368	175,967
Police Operations	3,745,447	3,915,661	4,207,489	4,359,633	4,685,692
Transfer from Measure M(New Police Off.)	(0)	(226,502)	(251,131)	(251,131)	(247,568)
Animal Control	43,326	72,970	86,863	170,356	130,469
Parks Landscape Maintenance	155,987	171,599	203,520	218,595	229,056
<b>Total Expenditures</b>	<b>\$7,709,413</b>	<b>\$8,238,947</b>	<b>\$13,390,204</b>	<b>\$9,004,209</b>	<b>\$10,274,043</b>

# GENERAL FUND FIVE-YEAR FINANCIAL FORECAST

The five-year financial forecast presents revenues and expenditures that are based on information known at this time. Revenue assumptions are based on an average of 3.55% for sales tax and 2.42% for property taxes. Personnel expenditures include merit increases, MOU negotiations 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 2022/23	FY 2023/24	FY 2024/25	ESTIMATED FY 2025/26	FY 2026/27	FY 2027/28
<b>GF Revenues:</b>						
Sales Tax (1)	5,356,091	5,421,439	5,613,900	5,813,193	6,019,561	6,233,256
Property Tax (2)	2,489,768	2,990,131	3,062,493	3,136,605	3,212,511	3,290,253
Other Revenue	2,069,368	1,875,638	1,894,395	1,913,339	1,932,472	1,951,797
<b>Total Revenue</b>	<b>9,915,228</b>	<b>10,287,208</b>	<b>10,570,787</b>	<b>10,863,136</b>	<b>11,164,544</b>	<b>11,475,306</b>
<b>% Change</b>		<b>3.75%</b>	<b>2.76%</b>	<b>2.77%</b>	<b>2.77%</b>	<b>2.78%</b>
<b>GF Expenses:</b>						
	Proposed FY 2021/22	FY 2022/23	FY 2023/24	ESTIMATED FY 2024/25	FY 2025/26	FY 2026/27
Personnel (3)	4,918,057	5,253,601	5,384,941	5,519,565	5,657,554	5,798,993
Operations & Maintenance (4)	4,086,152	5,020,442	5,120,851	5,223,267.80	5,327,733	5,434,287.82
<b>Total Expenses</b>	<b>9,004,209</b>	<b>10,274,043</b>	<b>10,505,792</b>	<b>10,742,833</b>	<b>10,985,287</b>	<b>11,233,281</b>
<b>% Change</b>		<b>14.10%</b>	<b>2.26%</b>	<b>2.26%</b>	<b>2.26%</b>	<b>2.26%</b>
<b>Excess Revenue Over Expenditures</b>	<b>911,019</b>	<b>13,165</b>	<b>64,995</b>	<b>120,304</b>	<b>179,257</b>	<b>242,025</b>
GF Reserve Balance Estimate	11,107,256	11,120,421	11,185,416	11,305,719	11,484,976	11,727,002

### Assumptions:

1. Sales tax revenues are projected at an annual increase of 3.55%
2. Property tax revenues are projected at an annual increase of 2.42%
3. Personnel expenses are projected at an annual increase of 2.5%.
4. Operations and maintenance expenses are estimated to increase by 2.0% annually based on historical data.



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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 2023/2024 are \$6,636,275 representing an increase of 2.22% from Fiscal Year 2022/2023 estimated year end budget. The growth is attributed to PROP 218 approved by City of Kerman residents in October of 2018 and the increase of new connection services with the new developed housing within the City.

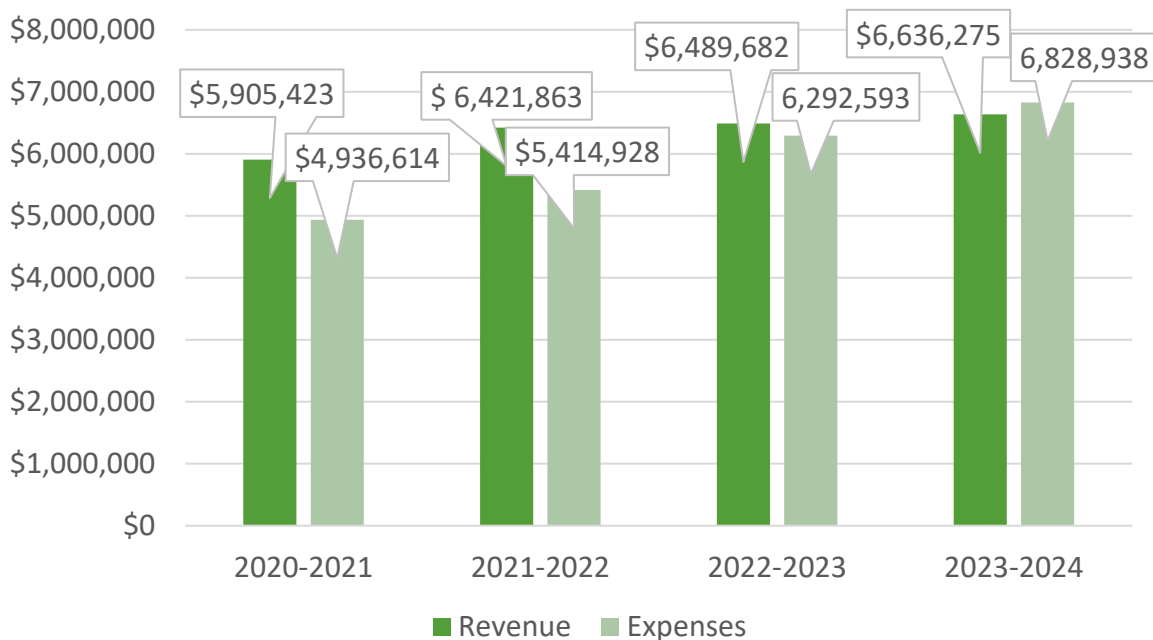
## EXPENDITURES

Aggregated operational expenditures for the Enterprise Funds are \$6,828,938 in Fiscal Year 2023/2024, compared to \$6,292,593 in Fiscal Year 2022/2023 estimated year end budget, an increase of \$536,345 or 8.52%. 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 2020-2021	Audited 2021-2022	Adopted 2022-2023	Budget 2023-2024
Total Enterprise Revenues	\$5,905,423	6,421,863	\$6,489,682	\$6,636,275
Total Enterprise Expenditures	4,936,614	5,414,928	6,292,593	6,828,938
Revenues in Excess of Expenditures	<b>\$968,809</b>	<b>\$1,006,935</b>	<b>\$197,089</b>	<b>(\$192,663)</b>

### ENTERPRISE FUNDS REVENUES AND EXPENDITURES



# UTILITY RATE

This Fiscal Year 2023/2024 adopted budget includes the CPI increase required by the agreement with the solid waste contractor. The City is conducting a Water, Wastewater and Storm Drain Rate Study to adopt new rates that, if approved, will become effective February 1, 2023.

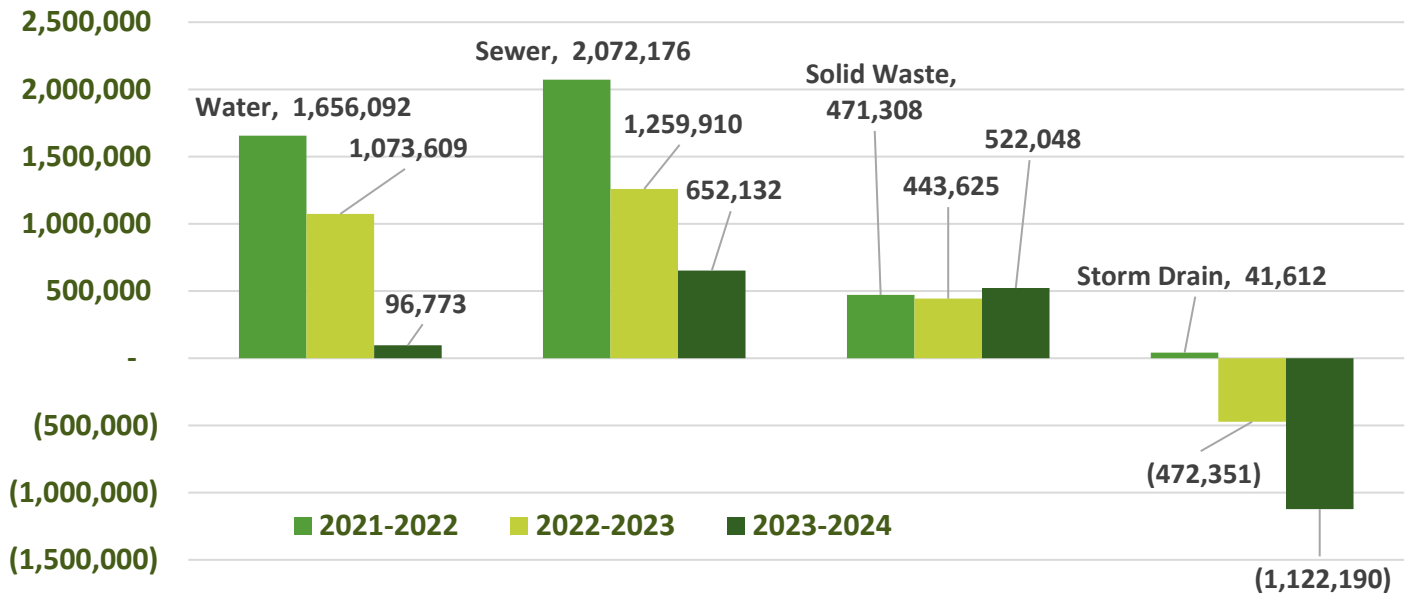
## Rate Changes

- ❖ Water Fund – Pending rate study
- ❖ Sewer Fund – Pending rate study
- ❖ Solid Waste Fund - An increase of \$1.58, effective July 1, 2023 due to the agreement with Mid Valley Disposal.
- ❖ Street Sweeping – No rate increase
- ❖ Storm Drain – Pending rate study

# RESERVES

Enterprise Fund Cash Reserves Summary			
Description	Audited 2021-2022	Projected 2022-2023	Projected 2023-2024
Water	1,656,092	1,073,609	96,773
Sewer	2,072,176	1,259,910	652,132
Solid Waste	471,308	443,625	522,048
Storm Drain	41,612	(472,351)	(1,122,190)
	<b>\$4,241,189</b>	<b>2,304,794</b>	<b>148,762</b>

## ENTERPRISE FUNDS CASH RESERVES



As shown in the chart above, Water Reserves, Sewer Reserves and Storm Drain Reserves are projected to decrease by \$976,836, \$607,778, and \$649,839 respectively in Fiscal Year 2023/2024. The solid waste fund is the only one with a surplus of \$78,422. These projections account for major capital expenditures. The Water, Wastewater and Storm Drain Rate Study will help address all of these funds.

## **WATER**

The Water Fund is projected to end Fiscal Year 2022/2023 with an operational surplus of \$233,517 based on revenues of \$2,415,427 and expenditures of \$2,181,910. In Fiscal Year 2023/2024, the Water Fund is projected to generate an operating surplus as well, which will contribute to continue building up the reserves necessary for capital improvements required by the water system. The surplus for Fiscal Year 2023/2024 is \$237,532 and is based on revenues of \$2,494,689 and expenditures of \$2,257,157. This surplus is primarily due to the PROP 2018 approved by the City of Kerman residents in October 2018. These estimates do not include capital projects.

### **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 2022/2023 with an operational deficit of \$19,066 based on revenues of \$1,940,672 and expenditures of \$1,959,738. In Fiscal Year 2023/2024, the Sewer Fund is projected to have a deficit of \$126,778 based on revenues of \$1,892,985 and expenditures of \$2,019,763. The deficit is due to ongoing maintenance that is necessary to operate the Waste Water Treatment Plant.

### **SEWER FUND RESERVES**

The Fiscal Year 2022/2023 year-end balance in the Sewer Fund Reserves is projected to be \$1,073,609. The balance in the Sewer Fund Reserves at the end of Fiscal Year 2023/2024 is projected to be \$652,132. 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 2023/2024 appropriates \$481,000 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 2022/2023 with a deficit of \$27,682 based on revenues of \$2,053,421 and expenditures of \$2,081,104. In Fiscal Year 2023/2024, the Solid Waste Fund is projected to have a surplus of \$78,422 based on revenues of \$2,166,170 and expenditures of \$2,087,748. Solid Waste fee increases are based on the consumer price index (CPI) as stipulated in the contract with Mid Valley Disposal.

## **STORM DRAIN**

The Storm Drain fund is projected to end Fiscal Year 2022/2023 with a deficit of \$89,963 based on revenues of \$82,662 and expenditures of \$172,625. The Fiscal Year 2023/2024 budget for the Storm Drain fund estimates a deficit of \$381,839 based on revenues of \$82,430 and expenditures of \$464,269.

# ENTERPRISE FUND SOURCES AND USES OF FUNDS SUMMARY

Description	Water	Sewer	Solid Waste	Storm Drainage	Total
<b>Revenues</b>					
User Fees	\$2,455,120	\$1,848,821	\$2,078,601	\$81,754	\$6,464,296
Penalties	12,299	6,696	4,789	369	24,153
Interest Earned	9,898	14,326	3,895	307	28,426
Rent	0	9,858	0	0	9,858
Other Income	17,372	13,285	78,885	0	109,542
<b>Total Sources of Funds</b>	<b>2,494,689</b>	<b>1,892,985</b>	<b>2,166,170</b>	<b>82,430</b>	<b>6,636,275</b>
<b>Operating Expenditures</b>					
Personnel	828,671	728,929	261,117	76,898	1,895,615
Maintenance and Operations	1,150,766	1,037,212	1,825,737	65,371	4,079,086
Debt Service	165,000	151,743	0	0	316,743
Operational Capital Expenditures	112,720	101,879	895	322,000	537,494
<b>Subtotal</b>	<b>2,257,157</b>	<b>2,019,763</b>	<b>2,087,748</b>	<b>464,269</b>	<b>6,828,938</b>
<b>CIP - Capital Expenditures</b>	1,214,368	481,000	0	0	1,695,368
<b>Total Uses of Funds</b>	<b>3,471,525</b>	<b>2,500,763</b>	<b>2,087,748</b>	<b>464,269</b>	<b>8,524,306</b>
<b>To/From Reserves</b>	<b>(\$976,836)</b>	<b>(\$607,778)</b>	<b>\$78,422</b>	<b>(\$381,839)</b>	<b>(\$1,888,031)</b>

# ENTERPRISE FUNDS SUMMARY

## SUMMARY OF ENTERPRISE FUND OPERATIONAL BUDGETS

ACTIVITY	Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End	Budget 2023-2024	Adopted vs. Proposed % Change	Adopted vs. Proposed \$ Change
<b>WATER FUND (410)</b>								
	Total Water Fund Revenues	\$2,439,066	\$2,640,969	\$2,415,427	\$2,415,427	\$2,494,689	3.3%	\$79,262
5005	Water Administration & Accounting	542,034	538,735	633,126	635,182	525,378	-17.0%	(107,748)
5006	Water - Debt Service	165,000	165,000	165,000	165,000	165,000	0.0%	0
4041	Water Operations	1,167,915	1,208,576	1,375,751	1,381,728	1,566,779	13.9%	191,028
	Total Water Fund Operations	1,874,949	1,912,311	2,173,877	2,181,910	2,257,157		
	Revenue in Excess of Expenditures	564,118	728,658	241,550	233,517	237,532		
<b>SEWER FUND (420)</b>								
	Total Sewer Fund Revenues	1,831,167	1,907,400	1,938,172	1,940,672	1,892,985	-2.3%	(45,187)
5005	Sewer Administration & Accounting	453,277	449,715	517,566	519,116	430,660	-16.8%	(86,907)
5006	Sewer - Debt Service	155,121	151,743	151,743	151,743	151,743	0.0%	0
4042	Sewer Operations	809,883	1,053,095	1,197,578	1,288,879	1,437,361	20.0%	239,782
	Total Sewer Fund Operations	1,418,281	1,654,553	1,866,888	1,959,738	2,019,763		
	Revenue in Excess of Expenditures	412,886	252,847	71,285	(19,066)	(126,778)		
<b>SOLID WASTE (430)</b>								
	Total Solid Waste Fund Revenues	1,552,759	1,791,293	2,053,421	2,053,421	2,166,170	5.5%	112,749
5005	Solid Waste Administration & Accounting	1,546,879	1,735,398	2,079,953	2,081,104	2,087,748	0.4%	7,794
	Total Solid Waste Fund Operations	1,546,879	1,735,398	2,079,953	2,081,104	2,087,748		
	Revenue & Transfer in Excess of Expenditures	5,880	55,895	(26,532)	(27,682)	78,422		
<b>STORM DRAIN OPERATIONS FUND (470)</b>								
	Total Storm Drain Operation Revenues	82,431	82,201	82,662	82,662	82,430	-0.3%	(232)
4047	Storm Drain Maintenance & Operations	96,505	112,666	171,875	172,625	464,269	170.1%	292,394
	Total Storm Drain Fund Operations	96,505	112,666	171,875	172,625	464,269		
	Revenue in Excess of Expenditures	(14,074)	(30,465)	(89,213)	(89,963)	(381,839)		
	<b>TOTAL ENTERPRISE FUND REVENUE</b>	<b>5,905,423</b>	<b>6,421,863</b>	<b>6,489,682</b>	<b>6,492,182</b>	<b>6,636,275</b>	2.3%	146,592
	<b>TOTAL ENTERPRISE FUND EXPENDITURES</b>	<b>4,936,614</b>	<b>5,414,928</b>	<b>6,292,593</b>	<b>6,395,377</b>	<b>6,828,938</b>	8.5%	536,345
	<b>EXCESS (DEFICIT) REVENUE</b>	<b>\$968,809</b>	<b>1,006,935</b>	<b>\$197,089</b>	<b>\$96,805</b>	<b>(192,663)</b>		

CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE (CIP) BUDGET



# ENTERPRISE FUNDS SUMMARY

## ENTERPRISE FUNDS REVENUE SUMMARY FISCAL YEAR 2023/2024

Description						Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year End	Budget 2023-2024
<b>WATER FUND (410)</b>										
410	0000	344	10	00	User Charges	2,403,937	2,611,422	2,350,000	2,350,000	2,455,120
410	0000	344	15	00	Meters	5,208	1,205	2,253	2,253	0
410	0000	344	20	00	Credit Card Convenience Fees	18,945	14,871	18,000	18,000	17,272
410	0000	345	00	00	Water Wasting Violations	0	0	7,304	7,304	2,435
410	0000	361	01	00	Interest Earnings	8,775	9,363	11,557	11,557	9,898
410	0000	361	10	00	Penalties	1,200	2,080	26,312	26,312	9,864
410	0000	369	01	00	Miscellaneous	1,000	2,028	0	0	100
						2,439,066	2,640,969	2,415,427	2,415,427	2,494,689
<b>SEWER FUND (420)</b>										
420	0000	344	20	00	User Charges	1,795,585	1,863,654	1,868,000	1,868,000	1,842,413
420	0000	344	25	00	Septic Dumping Fees	0	0	0	0	0
420	0000	344	30	00	Credit Card Convenience Fees	14,308	11,546	14,000	14,000	13,285
425	0000	344	50	00	Del Norte Sewer Trunk	0	16,724	0	2,500	6,408
420	0000	361	01	00	Interest Earnings	11,943	8,827	22,210	22,210	14,326
420	0000	361	02	00	Rent-Almonds/Nick Koretoff	9,254	6,443	13,876	13,876	9,858
420	0000	361	10	00	Penalties	0	0	20,087	20,087	6,696
420	0000	362	07	00	Sale of Dirt	0	10	0	0	0
420	0000	369	01	00	Miscellaneous	77	196	0	0	0
						1,831,167	1,907,400	1,938,172	1,940,672	1,892,985
<b>SOLID WASTE FUND (430)</b>										
430	0000	344	20	00	Credit Card Convenience Fees	5,412	4,142	5,000	5,000	4,851
430	0000	344	31	00	Solid Waste Collection	1,480,389	1,669,623	1,961,010	1,961,010	2,078,601
430	0000	344	32	00	Grant	5,000	5,000	5,000	5,000	5,000
430	0000	344	33	00	Waste Bin Charges	2,970	30,855	6,105	6,105	13,310
430	0000	344	34	00	SB1383 Local Assistance OWR1	0	23,745	0	0	0
430	0000	345	00	00	Street Sweeping	55,841	55,528	55,800	55,800	55,723
430	0000	361	01	00	Interest Earnings	3,147	2,399	6,138	6,138	3,895
430	0000	361	10	00	Penalties	0	0	14,368	14,368	4,789
430	0000	369	01	00	Miscellaneous	0	0	0	0	0
						1,552,759	1,791,293	2,053,421	2,053,421	2,166,170
<b>STORM DRAINAGE FUND (470)</b>										
470	0000	344	70	00	User Charges	82,165	82,149	80,947	80,947	81,754
470	0000	361	01	00	Interest Earnings	262	52	606	606	307
470	0000	361	10	00	Penalties	0	0	1,108	1,108	369
470	0000	369	10	00	Miscellaneous	4	0	0	0	0
						82,431	82,201	82,662	82,662	82,430

# 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 copiers, printers and computer supplies.

The Fiscal Year 2023/2024 Internal Service Funds budget includes funding of \$1,604,077 for personnel, contract services, operating supplies and the replacement of scheduled vehicles and computer equipment as needed. For Fiscal Year 2023/2024 there are four alternative fuel vehicles for the Police Department, two utility bed trucks for Community Services Department and three for Public Works and one pickup one ton flat bed for Public Works. There is a total of \$1,101,946 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 2023/2024.

# INTERNAL SERVICE FUNDS SUMMARY

## INTERNAL SERVICE FUNDS REVENUE AND EXPENDITURE SUMMARY

Internal Service Funds Revenue and Expenditure Summary					
Description	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End	Budget 2023-2024
<b>Revenues</b>					
Charges to Departments (O & M)	\$586,484	\$629,916	\$582,482	\$582,482	\$616,343
Charges to Departments (Replace)	238,127	265,040	296,682	296,682	383,517
Miscellaneous/Grant	22,807	60,450	82,405	82,405	101,887
Interest Earnings	353	46	200	200	200
<b>Total Revenues</b>	<b>847,770</b>	<b>955,453</b>	<b>961,769</b>	<b>961,769</b>	<b>1,101,946</b>
<b>Expenditures</b>					
Operations & Maintenance	676,920	777,125	678,695	708,836	828,056
Replacement	167,719	387,134	468,722	699,345	776,022
<b>Total Expenditures</b>	<b>844,639</b>	<b>1,164,259</b>	<b>1,147,417</b>	<b>1,408,182</b>	<b>1,604,077</b>
<b>Net To (From) Reserves</b>	<b>\$3,131</b>	<b>(\$208,806)</b>	<b>(\$185,648)</b>	<b>(\$446,412)</b>	<b>(\$502,131)</b>

# VEHICLE MAINTENANCE AND REPLACEMENT FUND

## 500 4050 & 500 8000

								Estimated				
Description								Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Year- End 2022-2023	Budget 2023-2024
PERSONNEL												
500	4050	410	10	00	Salaries			\$102,671	\$112,089	\$113,656	\$115,265	\$126,995
500	4050	410	20	00	Part Time Salaries			0	0	0	0	25,000
500	4050	410	30	00	Overtime			3,091	4,232	3,000	3,000	3,000
500	4050	410	35	00	Stand By			1,266	2,557	1,515	2,294	2,183
500	4050	420	51	00	CalPERS Unfunded Liability			6,307	7,988	9,440	9,440	9,235
500	4050	420	51	01	CalPERS ADP Unfunded Liability			0	0	0	0	2,703
500	4050	420	00	00	Fringe Benefits			50,729	54,622	67,380	63,710	78,498
TOTAL PERSONNEL								164,063	181,488	194,991	193,710	247,613
OPERATIONS & MAINTENANCE												
500	4050	510	01	00	Contract Services			6,326	8,227	10,000	10,000	12,000
500	4050	515	01	00	Utilities			15,976	18,502	14,500	21,185	25,000
500	4050	515	02	00	Fuel			119,473	169,111	118,000	118,000	130,000
500	4050	521	01	00	Office Supplies & Postage			340	416	750	750	750
500	4050	521	03	00	Vehicle Supplies - Small Equipment			10,035	15,386	6,500	12,500	15,000
500	4050	521	03	01	PD Fleet Preventative Maintenance			7,402	2,542	4,000	4,000	4,000
500	4050	521	03	02	PD Fleet Repairs			40,747	31,859	30,000	30,000	35,000
500	4050	521	03	03	Vehicle Preventative Maintenance			6,037	3,901	5,000	5,000	5,000
500	4050	521	03	04	Vehicle Repairs			62,523	65,209	40,000	53,000	53,000
500	4050	521	03	05	Equipment Repairs and Maintenance			41,836	47,665	30,000	35,000	40,000
500	4050	521	06	00	Uniforms			769	870	1,500	1,500	2,200
500	4050	540	02	00	Equipment Rental - Lease			0	0	0	0	10,000
500	4050	550	00	00	Insurance			36,334	44,070	55,601	55,601	67,497
500	4050	550	01	00	Insurance-Vehicles			10,903	14,868	15,628	15,628	18,466
500	4050	551	01	00	Communications - Telephone			1,323	1,261	1,020	1,020	1,020
500	4050	551	02	00	Communications - Cellular Phone			1,045	1,026	660	1,397	1,500
500	4050	554	01	00	Travel - Conferences - Meetings			771	768	700	700	700
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			9,426	27,409	13,048	13,048	17,819
TOTAL OPERATIONS & MAINTENANCE								428,232	510,052	403,870	435,293	495,916
CAPITAL - 4050												
500	4050	600	03	01	Fleet Management System			0	0	15,000	15,000	17,500
500	4050	600	04	02	Utility Locating System			0	6,437	0	0	0
500	4050	600	04	13	Small Equipment Replacement			2,047	1,494	6,000	6,000	5,000
500	4050	600	04	14	Light Tower			0	0	6,000	6,000	0
500	4050	600	04	17	2021 Flail Tractor Mower			0	4,897	0	0	0
500	4050	600	04	19	Power Light Tower (replacement)			0	11,529	0	0	0
500	4050	600	04	52	Alternative Fuel Vehicles			0	39,376	262,000	262,000	262,000
500	4050	600	04	54	Crafco 46950 Supre Shot 60D Crack Sealer (replacement)			0	51,715	0	0	0
500	4050	600	04	55	60" Mower - New/72" Gas Riding Mower			2,984	12,931	0	0	0
500	4050	600	04	57	Docking Station Patrol Veh			0	3,779	4,800	4,800	5,600
500	4050	600	04	58	Shot Gun Racks			0	0	4,000	4,000	0
CAPITAL - 8000												
500	8000	600	04	16	Universal Wheel Lift			0	0	0	0	2,500
500	8000	600	04	33	PD Fleet Vehicles			104,308	144,915	0	144,880	0
500	8000	600	04	36	Ditch Witch Mud Vacuum			46,311	0	0	0	0
500	8000	600	04	37	Electric vehicles (4 Tuatara)			0	90,122	0	0	0
500	8000	600	04	44	PW & Comm Serv Fleet Vehicles			0	0	0	0	456,000
500	8000	600	04	53	Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Wor			0	0	0	85,744	0
500	8000	600	04	54	Pickups (2) Parks & Rec			0	0	62,500	62,500	0
500	8000	600	04	55	Pickup 1 Ton Flat Bed with Till Dump PW			0	0	81,000	81,000	0
TOTAL CAPITAL EXPENDITURES								155,650	367,196	441,300	671,923	748,600
TOTAL DEPARTMENT BUDGET								\$747,945	\$1,058,736	\$1,040,161	\$1,300,926	\$1,492,130
Budget to Budget Increase/(Decrease)												451,968
Percentage of Change												43.5%

### Budget Highlights:

500	4050	600	04	52	4 PD alternative fuel vehicles carried over from FY 2022-2023
500	8000	600	04	44	2 for Parks & Rec with utility beds: \$120,000, 3 for Public Works with utility beds: \$180,000, pickup 1 ton flat bed from prior FY: \$81,000 and Up Fits for all Vehicles: \$75,000

# TECHNOLOGY MAINTENANCE FUND

## TECHNOLOGY MAINTENANCE 510-5051

						Audited	Audited	Budget	Estimated	
Description						2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
PERSONNEL										
510	5051	410	10	00	Salaries	\$16,932	\$17,833	\$10,936	\$10,936	\$13,695
510	5051	410	30	00	Overtime	0	0	0	0	0
510	5051	420	51	00	CalPERS Unfunded Liability	1,025	1,286	908	908	996
510	5051	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	291
510	5051	420	00	00	Fringe Benefits	5,264	5,396	4,126	4,126	5,775
TOTAL PERSONNEL						23,220	24,515	15,970	15,970	20,758
OPERATIONS & MAINTENANCE										
510	5051	510	01	00	Contract Services	61,243	60,800	63,600	63,600	63,600
510	5051	565	00	00	Internal Service Funds	161	270	264	264	168
TOTAL OPERATIONS & MAINTENANCE						61,404	61,070	63,864	63,864	63,768
CAPITAL										
510	5051	600	04	00	Capital Outlay - Computers	12,069	19,938	27,422	27,422	27,422
TOTAL CAPITAL EXPENDITURES						12,069	19,938	27,422	27,422	27,422
TOTAL DEPARTMENT BUDGET						\$96,694	\$105,523	\$107,256	\$107,256	\$111,948
Budget to Budget Increase/(Decrease)										4,692
Percentage of Change										4.4%

### 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 and Transit can be found in the Recreation and Community Services Department section of this budget document.

## STREETS

Streets Capital Projects are paid for from various funding sources, including Measure “C”, Article III and Article VIII revenues, Gas Tax, Traffic Congestion Relief (Prop 42), Road Maintenance & Rehabilitation Act-SB1, Development Impact Fees and certain State and Federal grants. The Fiscal Year 2023/2024 Capital Projects Budget includes several street projects. The Fiscal Year 2023/2024 Special Revenue Funds budget includes \$3,666,552 of Street revenues and \$8,875,066 of operational and capital expenditures for the maintenance of local streets.

## LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT (L&L MD)

This Special Revenue Fund budget is funded by special assessments of property owners within the City of Kerman that live in the Landscape and Lighting Maintenance District (L&L MD) and it provides for the maintenance of lighting and landscaping such as mow strips, shrubs and trees in those areas.

## 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 2023/2024 budget includes the construction of Well No. 18 (SDWSRF) with an amount of \$1,410,057 which is 100% funded by the State of California Department of Water Resources and \$175,175 with the Recharge Project. The City is also planning on a water meter installation of City facilities and replacement of some commercial properties where meters are currently read manually by City staff. The water fund will also help to cover the cost of the Well 14 Emergency Generator with \$580,368.

## SEWER FUND

The 2023/2024 budget includes the Wastewater Improvements Planning Grant with an amount of \$78,835 which is 100% funded by the State of California Department of Water Resources (CSWRF) and the WWTP biolac sludge dredging and hauling with an estimated cost of \$220,000 that will be funded by the Sewer Fund.

## **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 a new Prevention Tobacco grant from the DOJ. The Fiscal Year 2023/2024 budget includes \$203,918 of revenues and \$206,144 in expenditures.

## **NUTRITION**

This Special Revenue Fund category includes the Nutrition HUB Program funded by National Recreation Parks Association (NRPA) for the expansion of access to healthy foods in the community with an amount of \$37,826 of expenditures funded 100% by the grant. The re-opening of our Senior Nutrition Program has been a success. For Fiscal Year 2023/2024 we are assuming that the grant award will remain the same at 50/50, so a total of \$19,853 has been allocated with an estimated meal donations of \$2,400.

## **PARKS**

In Fiscal Year 2023/2024 the City of Kerman will resume work on the Eastside Community Park, or Hart Ranch. Hart Ranch Park is appropriated in Fiscal Year 2023/2024, 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). CDBG moneys totaling \$170,000 will be used for the Kerman Plaza Park Veteran Park Improvements and the much anticipated Northwest Park will hopefully be completed in Fiscal Year 2023/2024 with \$187,422 in grant funds and \$684,319 from Measure M.

# 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
<b>Revenues</b>									
Gas Tax	288,630								288,630
Measure "C"	650,900								650,900
Article III and Article VIII	879,906								879,906
Federal and State Grants	1,155,067		1,664,067	4,691,117			722,972	37,826	8,271,049
Comm Development & Block Grants				170,000				-	170,000
Traffic Congestion Relief (Prop 42)	164,881								164,881
Road Maintenance & Rehabilitation Ac	411,320								411,320
Street Sweeping	22,687								22,687
Special Assessments					254,365				254,365
Development Impact Fees		549,319	390,413						939,732
Public Safety Contracts & Grants						203,918			203,918
Nutrition								22,253	22,253
Interest Income	11,191								11,191
Operating Transfers In	81,969								81,969
<b>Total Sources of Funds</b>	<b>3,666,552</b>	<b>549,319</b>	<b>2,054,480</b>	<b>4,861,117</b>	<b>254,365</b>	<b>203,918</b>	<b>722,972</b>	<b>60,079</b>	<b>12,372,802</b>
<b>Expenditures</b>									
Program Operational Expenditures	1,062,408	55,000			414,821	202,144	507,200	77,532	2,319,106
Operational Transfers Out	185,054	215,564							400,618
Transfer to Capital Proj.	7,627,604	409,423	3,557,918	5,076,889	330	4,000		-	16,676,164
<b>Total Uses of Funds</b>	<b>8,875,066</b>	<b>679,987</b>	<b>3,557,918</b>	<b>5,076,889</b>	<b>415,152</b>	<b>206,144</b>	<b>507,200</b>	<b>77,532</b>	<b>19,395,888</b>
<b>Net To (From) Reserves</b>	<b>(\$5,208,514)</b>	<b>(\$130,668)</b>	<b>(\$1,503,438)</b>	<b>(\$215,772)</b>	<b>(\$160,786)</b>	<b>(\$2,226)</b>	<b>\$215,772</b>	<b>(\$17,453)</b>	<b>(\$7,023,086)</b>

As shown from the summary above, the City of Kerman has numerous street capital projects scheduled for Fiscal Year 2023/2024, which require the use of \$5,208,514 from the Local Transportation Funds reserves.

Overall, Special Revenue Funds are projected to exceed the sources by \$7,023,086. The excess of special expenditures projected in Fiscal Year 2023/2024 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 6/30/2022

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 \$35,755,661 the City is not at risk of exceeding its legal debt limit.

Assessed Value - \$953,484,296

Debt Limit is 3.75% of Assessed Value - \$35,755,661

Less Outstanding Bonded Debt - N/A

Legal Debt Margin - \$35,755,661

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 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 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.

## 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 will mature on January 1, 2028. The outstanding balance on the note at June 30, 2022 is \$989,999.

## **CALIFORNIA DEPARTMENT OF WATER RESOURCES WASTEWATER UPGRADE LOAN**

The City entered into a revolving loan agreement with the State of California, Department of Water Resources in September 2009. The agreement provides for a loan of up to \$4,957,479 for sewer system upgrades. Construction period interest of \$38,241 was combined with the loan amount for a final total loan of \$4,995,720. Terms of the loan call for annual payments of \$276,743 including interest at 1.0%, which began September 2012 and will mature on September 2031. The outstanding balance on the note at June 30, 2022 was \$2,621,110.

## **CALIFORNIA ENERGY COMMISSION NOTE PAYABLE**

In June of 2012, the City entered into a loan agreement for \$86,321 with the State of California Energy Commission to retrofit existing street lights with LED technology. Terms of the note call for semi-annual payments of \$5,032 including interest at 3.0%, which began December 2012 and will mature in June 2022. This note has been paid in full.

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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



**Bill Nijjer**  
Mayor Pro Tem



**Jennifer Coleman**  
Councilmember



**Ismael Herrera**  
Councilmember



**Gary Yep**  
Councilmember

# CITY COUNCIL BUDGET

## CITY COUNCIL 100 6001

						Audited	Audited	Budget	Estimated	
					Description	2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
<b>PERSONNEL</b>										
100	6001	410	10	00	Salaries	\$0	\$0	\$0	\$0	\$0
100	6001	410	20	00	Part Time Salaries	12,175	13,375	15,000	15,000	15,000
100	6001	420	00	00	Fringe Benefits	1,511	1,460	1,909	1,909	1,894
<b>TOTAL PERSONNEL</b>						<b>13,686</b>	<b>14,835</b>	<b>16,909</b>	<b>16,909</b>	<b>16,894</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	6001	510	10	00	Prof Services - Chamber Audio System Maintenance	0	0	500	0	1,000
100	6001	510	01	00	Contract Services-District Update	0	22,091	0	500	500
100	6001	521	02	00	General Supplies	1,360	2,581	2,000	2,000	2,000
100	6001	552	01	00	Public Notice	3,185	2,788	3,500	3,500	3,500
100	6001	554	01	00	Travel - Conferences - Meetings	525	75	5,000	5,000	3,000
100	6001	556	00	00	Community, Employee & Public Relations	1,645	4,258	3,500	5,000	10,000
100	6001	565	00	00	Internal Service Funds	1,040	1,561	2,740	2,740	656
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>7,754</b>	<b>33,354</b>	<b>17,240</b>	<b>18,740</b>	<b>20,656</b>
<b>CAPITAL</b>										
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$21,440</b>	<b>\$48,189</b>	<b>\$34,150</b>	<b>\$35,650</b>	<b>\$37,550</b>
Budget to Budget Increase/(Decrease)										<b>3,400</b>
Percentage of Change										<b>10.0%</b>

### Budget Highlights:

# 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 Police, Public Works, City Clerk, Finance Department, 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.

**John Jansons**  
City Manager



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- ❖ Conduct Candidate Workshop/Orientations, Support Council Leadership Transition, Conduct Goals/Priorities Workshop
- ❖ Voter Approval and Implementation of Transient Occupancy Tax (Hotel Bed Tax) Program
- ❖ Completed CalPERS Unfunded Liability Action Plan
- ❖ Began Compensation and Classification Study
- ❖ Expand Employee Professional Development, Training, Recognition and Morale Activities
- ❖ Predevelopment Activities for New Police Station
- ❖ Create Division of Code Compliance and Enforcement
- ❖ Advance Economic Development Strategic Plan Initiatives

GOAL	OBJECTIVE	STATUS
Develop preferred alternative for police facility	Improve public safety through Measure M program	FY 23-24
Conduct emergency planning and response	Improve public safety through Measure M program	Ongoing
Complete Compensation and Classification study	Organizational assessment and improvement	FY 23-24
Negotiate new MOUs / labor agreements	Workforce retention and attraction	FY 23-24
Evaluate staffing and implement operational refinement plans	Organizational assessment and improvement	FY 23-24
Enhance web and social media services	Enhance community engagement	Ongoing

# CITY MANAGER BUDGET

## GENERAL ADMINISTRATION 100 1002

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
100	1002	410	10	00	Salaries	\$131,542	\$134,685	\$143,838	\$143,838	\$109,629
100	1002	410	20	00	Part Time Wages	0	0	0	0	4,488
100	1002	410	30	00	Overtime	0	495	3,778	3,778	0
100	1002	410	37	00	Vehicle Allowance	840	840	840	840	840
100	1002	420	51	00	CalPERS Unfunded Liability	7,822	10,082	11,947	11,947	7,972
100	1002	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	2,333
100	1002	420	00	00	Fringe Benefits	48,100	74,110	57,155	57,155	45,197
TOTAL PERSONNEL						188,303	220,213	217,559	217,559	170,460
OPERATIONS & MAINTENANCE										
100	1002	510	01	00	Contract Services-Sales Tax Consultant/Grants	4,312	5,860	5,350	5,350	5,350
100	1002	510	10	00	Professional Services - Personnel Matters	16,878	6,830	25,000	25,000	25,000
100	1002	510	12	00	Employee Recognition	0	183,516	3,500	3,500	4,800
100	1002	510	14	00	Professional Services - EDC Fresno County	1,500	6,000	6,000	6,000	6,000
100	1002	510	18	00	Professional Services-City Website	0	0	0	0	1,247
100	1002	510	19	00	Professional Services-Springbrook	0	0	0	0	904
100	1002	510	19	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	3,000
100	1002	515	01	00	Utilities	28,588	27,071	6,250	9,272	9,600
100	1002	521	01	00	Office Supplies	1,801	1,127	3,100	3,100	2,500
100	1002	521	02	00	General Supplies	1,241	2,718	5,000	5,000	4,000
100	1002	521	07	00	Postage	319	220	350	350	350
100	1002	540	02	00	Equipment Rental - Lease (Copier)	0	0	191	191	191
100	1002	550	00	00	Insurance	117,188	141,655	178,717	178,717	216,956
100	1002	551	01	00	Communications - Telephone	3,219	3,521	4,000	4,000	4,000
100	1002	551	02	00	Communications - Cellular Phone	824	1,186	1,080	1,080	1,680
100	1002	552	02	00	Public Notice/Advertising/Recruitments	2,096	5,782	1,000	1,000	1,000
100	1002	554	01	00	Training/Conferences/Meetings	2,866	5,989	3,500	3,500	5,000
100	1002	555	00	00	Dues & Subscriptions	9,956	9,945	13,000	13,858	15,000
100	1002	555	05	00	Property Taxes	11	11	11	11	11
100	0000	250	00	02	CalPERS UL - 115 Trust Annual Payment	0	100,000	100,000	100,000	0
100	1002	565	00	00	Internal Service Funds	2,122	3,086	3,227	3,227	2,424
TOTAL OPERATIONS & MAINTENANCE						192,922	504,516	359,275	363,155	309,013
CAPITAL										
100	1002	600	03	00	Capital Outlay - Improvements	1,743	0	0	0	0
100	1002	600	03	01	Capital Outlay - Update City website	0	0	14,286	14,286	0
100	1002	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	734
100	1002	600	04	00	Capital Outlay -Equipment	283	0	0	0	0
TOTAL CAPITAL EXPENDITURES						2,026	0	14,286	14,286	734
TOTAL DEPARTMENT BUDGET						\$383,251	\$724,729	\$591,120	\$595,000	\$480,207
Budget to Budget Increase/(Decrease)										(110,913)
Percentage of Change										-18.8%

### Budget Highlights:

100 0000 250 00 02 CalPERS annual payment distributed to all departments



# MEASURE M BUDGET

## MEASURE “M” 100 7001

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	7001	410	10	00	Salaries	\$0		\$22,346	\$23,204	\$4,695
100	7001	410	20	00	Part Time Salaries-Devel.Consulting/Code Enforcement)	38,594	10,200	0	0	0
100	7001	410	37	00	Vehicle Allowance	0		375	656	150
100	7001	420	00	00	Fringe Benefits	3,784	844	5,892	5,654	1,190
<b>TOTAL PERSONNEL</b>						<b>42,379</b>	<b>11,044</b>	<b>28,613</b>	<b>29,514</b>	<b>6,034</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	7001	410	18	00	Measure M -New Police Dept. Positions allocation	0	226,502	251,131	251,131	247,568
100	7001	410	19	00	Measure M -Code Enforcement Allocation	0	0	0	0	218,160
100	7001	510	03	00	The Office of Economic Development	290	6,938	600,000	10,000	100,000
100	7001	510	03	01	Grant Writing Services	26,374	37,425	35,000	35,000	30,000
100	7001	510	03	02	Legislative Advocacy	11,000	12,000	12,000	12,000	15,000
100	7001	510	04	00	Contract Services-Code Enforcement Consultant	97,646	107,391	145,600	145,600	0
100	7001	600	03	74	Downtown Revitalization Program			421,750	150,000	333,430
100	7001	600	03	74	Clean CA Downtown Corridor Rev	0	0	0	271,750	238,320
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>135,310</b>	<b>390,256</b>	<b>1,465,481</b>	<b>875,481</b>	<b>1,182,478</b>
<b>CAPITAL</b>										
100	7001	600	03	04	Northwest Park	0	0	0	0	684,319
100	7001	600	03	50	Vehicle for Animal Control Officer	0	0	0	0	100,000
100	7001	600	03	70	Animal Shelter	1,321,326	926,839	0	100,176	0
100	7001	600	03	71	Multigenerational Center (Resiliency Center)	6,408		25,000	25,000	0
100	7001	600	03	72	Police Station	0	21,450	50,000	50,000	100,000
100	7001	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	4,797	23,476	4,508,685	150,000	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>1,332,531</b>	<b>971,766</b>	<b>4,583,685</b>	<b>325,176</b>	<b>884,319</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$1,510,220</b>	<b>\$1,373,066</b>	<b>\$6,077,780</b>	<b>\$1,230,172</b>	<b>\$2,072,831</b>
Budget to Budget Increase/(Decrease)										<b>(4,004,948)</b>
Percentage of Change										<b>0.0%</b>

### Budget Highlights:

100	7001	510	03	00	Hotel feasibility study and real estate services
100	7001	600	03	04	Completion of Northwest Park
100	7001	600	03	50	Annual replacement cost will be funded by Animal Control Budget
100	7001	600	03	71	Will record a budget adjustments once amount is available
100	7001	600	03	72	Alternate Police Department station design, will record a budget adjustment once amount is available
100	7001	600	03	73	Will record a budget adjustments once amount is available
<b>Note:</b> Capital projects- design phase for Police Station and Multigenerational Center, construction phase for Hart Ranch (Eastside Community Park )					



# CITY ATTORNEY



**Hilda Cantú Montoy**  
City Attorney

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 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
OPERATIONS & MAINTENANCE										
100	6003	510	10	00	Professional Services-Office of City Attorney	\$87,811	\$175,534	\$130,000	\$221,624	\$150,000
100	6003	510	10	00	Prof Services-Specialized Legal Services (Outside Counsel)	\$0	\$0	\$0	\$0	\$100,000
<b>TOTAL</b>						<b>87,811</b>	<b>175,534</b>	<b>130,000</b>	<b>221,624</b>	<b>250,000</b>
						87,811				
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$87,811</b>	<b>\$175,534</b>	<b>\$130,000</b>	<b>\$221,624</b>	<b>\$250,000</b>
									Budget to Budget Increase/(Decrease)	<b>120,000</b>
									Percentage of Change	<b>92.3%</b>

### Budget Highlights:

100 6003 510 10 00 Legal expense for labor negotiations

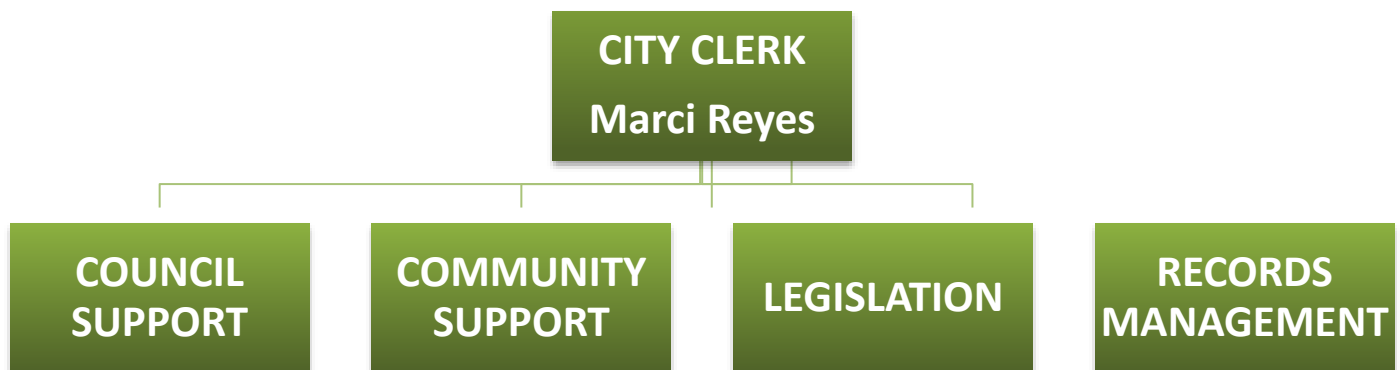


# CITY CLERK



**Marci Reyes**  
City Clerk

This Office serves as Clerk to the City Council, keeper of records, preserves Council proceedings and provides procedural and technical support where needed. The Clerk administers municipal elections, coordinates public hearings and assists the public and other City staff in conducting business. The Office also disseminates information regarding legislative actions and policy decisions to City departments, other agencies and the public. As official record keeper, the City Clerk maintains custody of City records.



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- ❖ Administered and coordinated the 2022 elections
- ❖ Transitioned Code Enforcement from the City Clerk's Office to Community Development Department
- ❖ Worked with departments and consultant for submission and award of the Clean California Grant
- ❖ Facilitated the transition to a new agenda manager system

GOAL	OBJECTIVE	STATUS
New City website	Work with Civic Plus and staff on the completion of the new City website.	Launch date anticipated May/June 2023
Clean California Grant/ Downtown Revitalization	Work with staff, community and downtown owners for completion of downtown revitalization	Commence June 2024
Update Kerman Municipal Code	Work with staff, City attorney and Code Compliance on codifying updated municipal codes	Ongoing

# CITY CLERK BUDGET

## CITY CLERK 100 6004

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	6004	410	10	00	Salaries	\$20,159	\$20,628	\$20,990	\$22,193	\$80,482
100	6004	410	20	00	Part-Time Wages	0		5,324	0	6,283
100	6004	420	51	00	CalPERS Unfunded Liability	1,192	1,514	1,743	1,743	5,853
100	6004	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	1,713
100	6004	420	00	00	Fringe Benefits	9,074	9,199	11,665	10,168	35,844
<b>TOTAL PERSONNEL</b>						<b>30,425</b>	<b>31,341</b>	<b>39,721</b>	<b>34,104</b>	<b>130,175</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	6004	510	01	00	Contract Services	1,640	9,336	12,000	12,000	12,000
100	6004	510	02	00	Elections	8,565	0	9,000	9,000	0
100	6004	510	04	00	Code Enforcement/Board up Houses/Supplies	1,232	4,618	45,000	45,000	0
100	6004	510	18	00	Professional Services-City Website	0	0	0	0	312
100	6004	510	19	00	Professional Services-Springbrook	0	0	0	0	226
100	6004	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	750
100	6004	515	01	00	Utilities	0	0	6,250	6,250	9,600
100	6004	521	02	00	General Supplies & Postage	419	764	1,500	1,500	1,500
100	6004	540	02	00	Equipment Rental - Lease (Copier/Postage)	0	0	883	883	883
100	6004	551	01	00	Communications-Telephone	0	0	0	165	165
100	6004	551	02	00	Communications-Cellular Phone	0	93	480	480	535
100	6004	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	1,205	500
100	6004	554	01	00	Travel - Conferences - Meetings	0	475	1,500	1,500	1,500
100	6004	555	00	00	Dues & Subscriptions	440	772	500	1,020	1,100
100	6004	565	00	00	Internal Service Funds	665	0	905	905	2,119
100	6004	575	00	00	Educational Reimbursements	0	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>12,961</b>	<b>16,057</b>	<b>78,018</b>	<b>79,908</b>	<b>31,189</b>
<b>CAPITAL</b>										
100	6004	600	03	01	Capital Outlay - Update City website	0	0	14,286	14,286	0
100	6004	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	183
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>14,286</b>	<b>14,286</b>	<b>183</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>43,386</b>	<b>47,398</b>	<b>132,025</b>	<b>128,298</b>	<b>161,548</b>
Budget to Budget Increase/(Decrease)										<b>29,523</b>
Percentage of Change										<b>22.4%</b>

### Budget Highlights:

100	6004	510	04	00	Created new budget for Code Compliance
100	6004	410	10	00	Redistributed Admin payroll allocations

# 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 2022/2023
- ❖ GFOA (Government Finance Officers Association) Budget Award – Fiscal Year 2022/2023
- ❖ Timely completion of annual audits with unqualified (clean) audit and no management points
- ❖ Completed comprehensive rate study

GOAL	SUBJECT	STATUS
Complete utility rate study	Our utility rate schedule from the last rate study ends December 31, 2023. Will conduct new RFP and complete new rate study.	December 2023
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	Enhancing Springbrook software and migrate to “the cloud.” This will improve various department processes.	FY 23-24
Restore staffing levels in the Administrative Services Department	Enhance customer service to our residents, local and government agencies	Ongoing
Complete Purchase Orders with all City Departments on Springbrook	Have all City Departments using Springbrook for Purchase Orders	FY 23-24

# ADMINISTRATIVE SERVICES BUDGET

## ADMINISTRATIVE SERVICES 100 5005

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
100	5005	410	10	00	Salaries	\$23,454	\$24,163	\$31,359	\$31,359	\$33,327
100	5005	410	20	00	Part-Time Wages	0	4,843	0	0	0
100	5005	410	30	00	Overtime	0	14	200	200	250
100	5005	420	51	00	CalPERS Unfunded Liability	1,461	1,867	2,605	2,605	2,424
100	5005	420	51	00	CalPERS ADP Unfunded Liability	0	0	0	0	709
100	5005	420	00	00	Fringe Benefits	7,905	7,744	10,588	10,588	10,816
TOTAL PERSONNEL						32,821	38,631	44,752	44,752	47,526
OPERATIONS & MAINTENANCE										
100	5005	510	01	00	Professional Fees	6,789	5,328	7,000	7,000	6,000
100	5005	510	10	00	Professional Services-Audit-Fee Study	13,723	17,440	15,580	40,635	15,580
100	5005	510	14	00	Professional Services-Finance Acct Software Maint	4,488	4,687	4,921	4,921	0
100	5005	510	18	00	Professional Services-City Website	0	0	0	0	312
100	5005	510	19	00	Professional Services-Springbrook	0	0	0	0	6,602
100	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	750
100	5005	515	01	00	Utilities	0	0	1,563	1,563	2,400
100	5005	521	01	00	Office Supplies	392	337	450	450	500
100	5005	521	02	00	General Supplies	359	1,027	1,500	1,704	1,000
100	5005	521	06	00	Uniforms	0	0	0	0	110
100	5005	521	07	00	Postage	2,136	2,357	2,500	2,500	2,500
100	5005	540	00	00	Lease Expense (PFA Bond)	50,196	15,497	22,475	22,475	53,059
100	5005	540	02	00	Equipment Rental - Lease (Copier/Postage/Mailer)	10,853	11,483	2,529	2,529	2,529
100	5005	551	01	00	Communications - Telephone	427	409	492	492	500
100	5005	551	02	00	Communications - Cellular Phone	238	29	120	120	150
100	5005	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	391	400
100	5005	554	01	00	Travel/Conferences/Meetings	1,224	1,892	2,500	2,500	2,500
100	5005	555	00	00	Dues & Subscriptions	280	220	300	580	600
100	5005	565	00	00	Internal Service Funds	440	558	487	487	512
100	5005	575	00	00	Educational Reimbursements	0	0	500	500	500
TOTAL OPERATIONS & MAINTENANCE						91,545	61,264	62,918	88,848	96,505
CAPITAL										
100	5005	600	03	01	Capital Outlay - Update City Website	0	0	3,571	3,571	0
100	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	5,358
100	5005	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES						0	0	3,571	3,571	5,358
TOTAL DEPARTMENT BUDGET						\$124,366	\$99,895	\$111,241	\$137,171	\$149,389
Budget to Budget Increase/(Decrease)										38,148
Percentage of Change										34.3%

### Budget Highlights:

100	5005	510	10	00	Completed comprehensive fee study in FY 2022-2023
100	5005	510	14	00	Split cost of annual Springbrook Software to other departments
100	5005	540	00	00	First full PFA principal and interest payment since refinance

# GENERAL FUND DEBT SERVICE BUDGET

## GENERAL FUND DEBT SERVICE 100 5006

						Audited	Audited	Budget	Estimated	
						2020-2021	2021-2022	2022-2023	Year- End	Budget
Description									2022-2023	2023-2024
100	5006	700	11	00	Debt Service - Gateway Villa Apartments	\$0	\$95,339	\$95,339	\$95,339	\$95,339
TOTAL NOTES PAYABLE						0	95,339	95,339	95,339	95,339
TOTAL DEPARTMENT BUDGET						\$0	\$95,339	\$95,339	\$95,339	\$95,339
						Budget to Budget Increase/(Decrease)				(0)
						Percentage of Change				0.0%

### Budget Highlights:

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

# WATER ADMINISTRATION & ACCOUNTING BUDGET

## WATER ADMINISTRATION & ACCOUNTING 410 5005

					Audited	Audited	Budget	Estimated		
Description					2020-2021	2021-2022	2022-2023	Year- End	Budget	
					2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	
PERSONNEL										
410	5005	410	10	00	Salaries	\$213,891	\$221,749	\$260,370	\$260,370	\$142,622
410	5005	410	20	00	Part Time Salaries	0	4,843	2,919	2,919	1,795
410	5005	410	30	00	Overtime	0	351	200	850	900
410	5005	410	37	00	Vehicle Allowance	1,008	1,008	1,008	1,008	137
410	5005	420	51	00	CalPERS Unfunded Liability	13,044	16,589	21,627	21,627	10,372
410	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	3,035
410	5005	420	00	00	Fringe Benefits	70,478	71,304	93,934	93,934	48,019
TOTAL PERSONNEL						298,422	315,844	380,058	380,708	206,879
OPERATIONS & MAINTENANCE										
410	5005	510	01	00	Contract Services	17,160	18,959	17,610	17,610	26,000
410	5005	510	10	00	Professional Services	5,881	6,120	6,840	6,840	29,115
410	5005	510	14	00	Professional Services-Finance Acct Software Maint	3,280	3,385	3,554	3,554	0
410	5005	510	14	00	Professional Services-City Website	0	0	0	0	312
410	5005	510	19	00	Professional Services-Springbrook	0	0	0	0	1,102
410	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	750
410	5005	515	01	00	Utilities	0	0	1,563	1,563	2,400
410	5005	521	01	00	Office Supplies	2,664	4,047	4,250	4,250	4,300
410	5005	521	02	00	General Supplies	0	0	500	1,179	750
410	5005	521	06	00	Uniforms	0	0	0	0	110
410	5005	521	07	00	Postage	8,517	8,251	10,500	10,500	11,850
410	5005	540	00	00	Lease Payment (PFA Bond)	43,244	12,304	17,843	17,843	42,124
410	5005	540	02	00	Equipment Rent - Lease	1,998	2,052	4,307	4,243	4,307
410	5005	550	00	00	Insurance	38,930	47,218	59,572	59,572	72,319
410	5005	551	01	00	Communications - Telephone	304	291	350	350	350
410	5005	551	02	00	Communications - Cellular Phone	185	28	120	120	150
410	5005	552	01	00	Public Notice	0	0	250	250	250
410	5005	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	391	100
410	5005	554	01	00	Travel - Conferences - Meetings	349	361	350	350	350
410	5005	555	00	00	Dues/Subscriptions	0	0	0	400	400
410	5005	555	04	00	Taxes & Assessments (F.I.D.)	198	202	225	225	225
410	5005	555	05	00	Property Taxes - Fresno County	174	177	180	180	190
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	6,181	4,857	6,252	6,252	4,719
410	5005	575	00	00	Educational Reimbursements	0	0	500	500	500
410	5005	590	00	00	Bad Debt Write Offs	116	208	300	300	500
TOTAL OPERATIONS & MAINTENANCE						243,612	222,891	249,497	250,903	317,605
CAPITAL										
410	5005	600	03	01	Capital Outlay - Update City website	0	0	3,571	3,571	0
410	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	895
410	5005	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES						0	0	3,571	3,571	895
TOTAL DEPARTMENT BUDGET						\$542,034	\$538,735	\$633,126	\$635,182	\$525,378
Budget to Budget Increase/(Decrease)									(107,748)	
Percentage of Change									-17.0%	

### Budget Highlights:

410	5005	510	01	00	Increase in credit card/ACH usage and online payments
410	5005	510	10	00	Water, Wastewater and Storm Drain Study
410	5005	510	14	00	Split cost of annual Springbrook Software to other departments
410	5005	521	07	00	Prop 218 notices
410	5005	540	00	00	First full PFA principal and interest payment since refinance
410	5005	550	00	00	CSJVRMA facility appraisals



# WATER DEBT SERVICE BUDGET

## WATER DEBT SERVICE 410 5006

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
410	5006	700	11	00	Debt Service - SRF Loan	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
<b>TOTAL NOTES PAYABLE</b>						<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>
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, 2022 is \$989,999.

# SEWER ADMINISTRATION & ACCOUNTING BUDGET

## SEWER ADMINISTRATION & ACCOUNTING 420 5005

					Audited	Audited	Budget	Estimated		
Description					2020-2021	2021-2022	2022-2023	Year- End	Budget	
					2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	
PERSONNEL										
420	5005	410	10	00	Salaries	\$176,491	\$181,447	\$205,906	\$205,906	\$107,557
420	5005	410	20	00	Part Time Salaries	0	3,460	2,061	2,061	1,795
420	5005	410	30	00	Overtime	0	351	200	600	650
420	5005	410	37	00	Vehicle Allowance	1,008	1,008	1,008	1,008	137
420	5005	420	51	00	CalPERS Unfunded Liability	10,789	13,742	17,103	17,103	7,822
420	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	2,289
420	5005	420	00	00	Fringe Benefits	58,923	58,545	74,156	74,156	36,747
TOTAL PERSONNEL					247,211	258,553	300,434	300,834	156,996	
OPERATIONS & MAINTENANCE										
420	5005	510	01	00	Contract Services	13,042	14,995	14,000	14,000	22,000
420	5005	510	10	00	Professional Services	4,574	4,760	5,320	5,320	27,595
420	5005	510	14	00	Professional Services - Finance Acct Software Maint	3,280	3,385	3,554	3,554	0
420	5005	510	18	00	Professional Services-City Website	0	0	0	0	312
420	5005	510	19	00	Professional Services-Springbrook	0	0	0	0	1,102
420	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	750
420	5005	515	01	00	Utilities	0	0	1,563	1,563	2,400
420	5005	521	01	00	Office Supplies	3,590	5,509	5,750	5,750	5,800
420	5005	521	02	00	General Supplies	0	0	500	1,209	750
420	5005	521	06	00	Uniforms	0	0	0	0	110
420	5005	521	07	00	Postage	4,496	4,503	5,500	5,500	6,850
420	5005	540	00	00	Lease Payment (PFA Bond)	34,595	9,843	14,275	14,275	33,700
420	5005	540	02	00	Equipment Rent - Lease	1,249	1,015	4,063	4,063	4,063
420	5005	550	00	00	Insurance	29,846	36,201	45,672	45,672	55,444
420	5005	551	01	00	Communications - Telephone	304	291	350	350	300
420	5005	551	02	00	Communications - Cellular Phone	185	28	120	120	150
420	5005	552	01	00	Public Notice	0	0	250	250	250
420	5005	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	391	100
420	5005	554	01	00	Training, Travel & Meetings	0	0	1,000	1,000	350
420	5005	555	00	00	Dues/Subscriptions	0	0	0	50	150
420	5005	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	4,883	5,028	5,050	5,050	5,050
420	5005	555	05	00	Property Taxes - Fresno County	347	347	400	400	400
420	5005	560	00	00	Administration & Overhead	100,127	100,127	100,127	100,127	100,127
420	5005	565	00	00	Internal Service Funds	5,467	5,025	5,368	5,368	4,066
420	5005	575	00	00	Educational Reimbursements	0	0	500	500	500
420	5005	590	00	00	Bad Debt Write Offs	82	108	200	200	450
TOTAL OPERATIONS & MAINTENANCE					206,067	191,162	213,561	214,711	272,769	
CAPITAL										
420	5005	600	03	01	Capital Outlay - Update City website	0	0	3,571	3,571	0
420	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	895
420	5005	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES					0	0	3,571	3,571	895	
TOTAL DEPARTMENT BUDGET					\$453,277	\$449,715	\$517,566	\$519,116	\$430,660	
Budget to Budget Increase/(Decrease)										(86,907)
Percentage of Change										-16.8%

### Budget Highlights:

420	5005	510	01	00	Increase in credit card/ACH usage and online payments
420	5005	510	10	00	Water, Wastewater and Storm Drain Study
420	5005	510	14	00	Split cost of annual Springbrook Software to other departments
420	5005	521	07	00	Prop 218 Notices
420	5005	540	00	00	First full PFA principal and interest payment since refinance
420	5005	550	00	00	CSJVRMA facility appraisals
420	5005	555	00	00	Membership of Liebert Cassidy Whitmore

# SEWER DEBT SERVICE BUDGET

## SEWER - DEBT SERVICE 420 5006

						Audited	Audited	Budget	Estimated	
Description						2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
420	5006	700	16	00	Debt Service - Rev. Bonds Principal	\$3,286	\$0	\$0	\$0	\$0
420	5006	700	26	00	Debt Service - Rev. Bonds Interest	92	0	0	0	0
420	5006	700	17	00	Debt Service - SRF Loan Principal	120,595	123,051	125,532	125,532	128,037
420	5006	700	27	00	Debt Service - SRF Loan Interest	31,148	28,692	26,211	26,211	23,706
TOTAL NOTES PAYABLE						155,121	151,743	151,743	151,743	151,743
TOTAL DEPARTMENT BUDGET						\$155,121	\$151,743	\$151,743	\$151,743	\$151,743
						Budget to Budget Increase/(Decrease)				0
						Percentage of Change				0.0%

### Budget Highlights:

SRF Loan-In 2011, the City of Kerman completed the expansion of its Waste Water Treatment Plant. This project was funded by \$2 million of ARRA Grant money and a State Revolving Fund (SRF) Loan of nearly \$5 million. The first annual loan payment was paid in September of 2012. Sewer Major Facilities (Fund 570) will pay \$125,000 of total principal payment due for FY 22/23 in the amount of \$253,037. Fund 420 will pay the remaining \$128,037 of the principal payment along with the accrued interest due on the loan from operational reserves in Fiscal Year 2023/24. The remaining principal balance at June 30, 2022 was \$2,6219,110. The loan will be paid off in 2031.

# SOLID WASTE ADMINISTRATION BUDGET

## SOLID WASTE ADMINISTRATION 430 5005

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
430	5005	410	10	00	Salaries	\$160,317	\$173,908	\$216,322	\$216,322	\$155,785
430	5005	410	20	00	Part Time Salaries	0	692	2,404	2,404	1,795
430	5005	410	30	00	Overtime	1,620	1,841	1,200	1,450	1,500
430	5005	410	35	00	Standby Pay	635	912	1,127	1,127	781
430	5005	410	37	00	Vehicle Allowance	555	454	420	420	137
430	5005	420	51	00	CalPERS Unfunded Liability	9,755	13,149	17,968	17,968	11,329
430	5005	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	3,315
430	5005	420	00	00	Fringe Benefits	58,570	61,091	119,122	119,122	86,475
TOTAL PERSONNEL						231,452	252,048	358,563	358,813	261,117
OPERATIONS & MAINTENANCE										
430	5005	510	01	00	Contract Services - (Mid Valley Disposal)	1,172,232	1,346,296	1,568,808	1,568,808	1,662,881
430	5005	510	06	00	Contract Services	4,581	4,981	4,872	4,872	4,872
430	5005	510	10	00	Professional Services-Audit	4,574	4,760	5,320	5,320	5,320
430	5005	510	14	00	Professional Services-Accounting Software	1,406	1,562	1,640	1,640	0
430	5005	510	18	00	Professional Services-City Website	0	0	0	0	312
430	5005	510	19	00	Professional Services-Springbrook	0	0	0	0	1,102
430	5005	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	750
430	5005	515	01	00	Utilities	0	0	1,563	1,563	2,400
430	5005	521	01	00	Office Supplies	1,293	1,999	2,250	2,250	2,300
430	5005	521	02	00	General Supplies - Recycling Grant	5,157	6,310	5,000	5,000	5,000
430	5005	521	03	00	General Supplies	0	0	500	959	250
430	5005	521	06	00	Uniforms	171	292	300	300	410
430	5005	521	07	00	Postage	2,590	2,594	3,600	3,600	3,600
430	5005	540	00	00	Lease Payment (PFA Bond)	17,298	4,921	7,137	7,137	16,850
430	5005	540	02	00	Equipment Rent - Lease	999	832	4,063	4,063	4,063
430	5005	550	00	00	Insurance	12,977	15,739	19,857	19,857	24,106
430	5005	551	01	00	Communications - Telephone	304	291	350	350	350
420	5005	551	02	00	Communications - Cellular Phone	185	28	120	120	150
430	5005	552	01	00	Public Notice	0	551	100	100	0
430	5005	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	391	100
430	5005	555	00	00	Dues/Subscriptions	0	0	0	50	150
430	5005	560	00	00	Administration & Overhead	23,840	23,840	23,840	23,840	23,840
430	5005	565	00	00	Internal Service Funds	11,932	12,762	12,098	12,098	10,507
430	5005	575	00	00	Educational Reimbursements	0	0	500	500	500
430	5005	590	00	00	Bad Debt Write Offs	47	66	100	100	200
430	0099	557	80	00	Transfer to Street Fund - St. Sweeping	55,841	55,528	55,800	55,800	55,723
TOTAL OPERATIONS & MAINTENANCE						1,315,427	1,483,350	1,717,819	1,718,719	1,825,737
CAPITAL										
430	0000	250	01	00	Transfer in From Reserves for New Residential Carts	0	(28,000)	(28,000)	(28,000)	(28,000)
430	5005	600	03	00	Capital Outlay-Carts-New Residential Development	0	28,000	28,000	28,000	28,000
430	5005	600	03	01	Capital Outlay - City Website	0	0	3,571	3,571	0
430	5005	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	895
TOTAL CAPITAL EXPENDITURES						0	0	3,571	3,571	895
TOTAL DEPARTMENT BUDGET						\$1,546,879	\$1,735,398	\$2,079,953	\$2,081,104	\$2,087,748
Budget to Budget Increase/(Decrease)										7,794
Percentage of Change										0.4%

### Budget Highlights:

430	5005	510	14	00	Split cost of annual Springbrook Software to other departments
430	5005	540	00	00	First full PFA principal and interest payment since refinance
430	5005	550	00	00	CSJVRMA facility appraisals

Capital Outlay-Carts New Residential Development - \$28,000 - Transfer in Funds from Reserves to Purchase Carts

# POLICE



**John Golden**  
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

- ❖ 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
- ❖ Engage the community by developing anti-smoking campaign with Tobacco Grant, CSO and Crime Prevention CSO
- ❖ Continue implementation of the Crime Free Multi Family Housing Program
- ❖ Recruit and fill vacant positions
- ❖ Complete the installation of surveillance equipment
- ❖ Work on new Public Safety facility project

GOAL	SUBJECT	STATUS
Continue Succession Plan	Continue to add depth and breadth of knowledge to Department's hierarchy for stability and executive leadership with new Chief	Ongoing-Evaluated by the City Manager during the review process and hiring of new Chief of Police
Expand the Department's Community Outreach	Address illegal tobacco sales to minors	Ongoing
Provide proactive policing through technology	Expand the video policing through partnerships with businesses and Kerman Unified	Ongoing-working through budget challenges
Expand New Animal Shelter Services	Seek opportunity to better utilize the new facility	Ongoing
Develop New Public Safety Building	Examine alternative sites for Police Station development and move to design and project bid	Contractor expected to deliver report during FY 2023/2024

# POLICE BUDGET

## POLICE 100 3011

					Audited	Audited	Budget	Estimated		
Description					2020-2021	2021-2022	2022-2023	Year- End	Budget	
					2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	
PERSONNEL										
100	3011	410	10	00	Salaries	\$1,441,350	\$1,666,651	\$1,715,731	\$1,710,925	\$1,957,572
100	3011	410	15	00	Salaries-Fresno Co Adult Compliance Team (ACT)	61,716	37,970	0	0	0
100	3011	410	15	01	Other Pay-Fresno Co Adult Compliance Team (ACT)	7,235	6,216	0	0	0
100	3011	420	15	00	Benefits-Fresno Co Adult Compliance Team (ACT)	29,810	16,077	0	0	0
100	3011	410	16	00	Salaries-Kerman Unified School Resource Officer (SRO)	119,553	95,814	0	0	0
100	3011	410	16	01	Other Pay-Kerman Unified School Resource Officer (SRO)	4,351	6,899	0	0	0
100	3011	420	16	00	Benefits-Kerman Unified School Resource Officer (SRO)	66,534	51,747	0	0	0
100	3011	410	20	00	Part Time Salaries	145,190	93,658	46,500	46,500	46,500
100	3011	410	30	00	Overtime	67,072	85,335	50,000	112,200	50,000
100	3011	410	35	00	Court Standby	2,719	2,495	2,500	2,500	2,500
100	3011	410	36	00	FTO	3,595	3,876	4,806	4,806	1,910
100	3011	410	38	00	Uniform Allowance	23,713	25,259	27,600	27,600	28,700
100	3011	410	40	00	Holiday Pay	54,698	57,982	67,196	67,196	71,155
100	3011	420	51	00	CalPERS Unfunded Liability	97,985	112,301	143,258	143,258	135,622
100	3011	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	35,814
100	3011	420	00	00	Fringe Benefits	731,545	700,188	837,042	818,819	902,294
TOTAL PERSONNEL					2,857,065	2,962,468	2,894,633	2,933,804	3,232,067	
OPERATIONS & MAINTENANCE										
100	3011	500	00	00	Ford Exp Vehicle Loan Pmt (2 of 5 (7) 15-16 & 1 of 5 (2) 16-17))	105,123	102,464	128,120	128,120	128,573
100	3011	510	11	00	Professional Services - New Hires	4,903	16,722	13,000	13,000	15,000
100	3011	510	12	00	Professional Services - Lab Criminal	10,617	3,562	7,000	7,000	7,000
100	3011	510	13	00	Professional Services - Lab Employees	310	360	300	300	300
100	3011	510	14	00	Professional Services - Investigations	0	0	200	200	200
100	3011	510	17	00	Assault/Medical Examinations	11,900	4,000	5,000	5,000	5,000
100	3011	510	18	00	Professional Services-City Website	0	0	0	0	2,868
100	3011	510	19	00	Professional Services-Springbrook	0	0	0	0	2,080
100	3011	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	6,900
100	3011	510	28	00	Dispatch	252,438	242,324	252,284	252,284	265,000
100	3011	510	29	00	RMS-CAD	2,227	2,191	2,502	2,502	2,700
100	3011	510	30	00	Booking Fees	952	788	1,000	1,000	1,000
100	3011	510	31	00	Parking Citations	5,295	10,505	10,500	10,500	10,000
100	3011	510	32	00	Live Scan Fingerprints	179	508	2,500	2,500	2,000
100	3011	515	01	00	Utilities	25,982	28,662	26,000	26,000	35,000
100	3011	521	01	00	Office Supplies	2,693	2,803	3,000	3,000	3,000
100	3011	521	02	00	General Supplies	7,743	8,348	9,500	9,500	9,500
100	3011	521	07	00	Postage	1,041	1,760	1,900	1,900	2,000
100	3011	521	10	00	Uniform Supplies	3,110	9,801	7,000	7,000	8,500
100	3011	521	12	00	Bullet Resistant Vests	3,479	0	4,100	4,100	6,400
100	3011	521	25	00	Evidence and Property	665	896	1,800	1,800	1,800
100	3011	521	35	00	Firearms Purchase/Riffle	2,650	17,464	6,000	6,000	2,000
100	3011	521	40	00	Range Supplies	4,504	5,756	10,000	10,000	10,000
100	3011	521	41	00	Range Maintenance	74	42	100	100	100
100	3011	530	01	00	Equipment Maintenance - Repair	2,253	2,228	4,000	4,000	4,200
100	3011	540	02	00	Equipment Rental	4,075	4,540	5,359	5,359	5,800
100	3011	551	01	00	Communications - Telephone	6,478	6,453	6,500	6,500	6,700
100	3011	551	02	00	Communications - Cell Phone	5,501	6,449	6,000	6,000	8,000
100	3011	551	05	00	Live Scan Line	8,757	8,572	9,000	9,000	9,000
100	3011	551	06	00	MDT Monthly Access	3,863	5,658	6,400	6,400	6,400
100	3011	551	07	00	Communications -Cameras	913	911	1,100	1,100	1,100
100	3011	552	02	00	Public Notice/Advertising/Recruitments	0	0	2,000	2,535	5,000
100	3011	554	01	00	Travel - Meetings	473	1,312	2,500	2,500	2,500
100	3011	554	02	00	Training-POST Reimbursable	5,010	15,752	25,000	25,000	25,000
100	3011	554	05	00	Training Supplies	163	482	900	900	900
100	3011	555	00	00	Dues/Subscriptions	3,220	2,068	3,900	3,900	3,900
100	3011	555	04	00	Prof Dues/Subscrip. Forensic Software Upgrade	3,700	7,569	4,686	4,686	6,650
100	3011	555	07	00	Crime Prevention Program	277	1,722	750	750	750
100	3011	565	00	00	Internal Service Funds	370,981	390,438	381,873	381,873	435,893
100	3011	575	00	00	Educational Reimbursements	5,475	2,035	5,000	5,000	5,000
100	3011	580	15	00	Fresno Co Adult Compliance Team (ACT) O & M	8,660	12,876	0	0	0
100	3011	580	16	00	Kerman Unified School Resource Officer (SRO) O & M	1,937	3,902	0	0	0
TOTAL OPERATIONS & MAINTENANCE					877,621	931,921	956,775	957,309	1,053,715	



# POLICE BUDGET (cont.)

## POLICE 100 3011

						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
Description										
<b>CAPITAL</b>										
100	3011	600	03	02	Radios Hand Held/Radio Batteries	\$0	\$0	\$4,400	\$4,400	\$4,400
100	3011	600	03	03	KPD Shoulder Patches/Chevrons/Stripes	0	10,511	3,500	3,500	4,000
100	3011	600	03	04	24 Mossberg Shotguns	0	0	17,000	17,691	0
100	3011	600	03	05	TASER (25)	10,761	10,761	0	106,849	21,370
100	3011	600	03	06	3 Honor Guard Uniforms	0	0	6,000	6,000	6,000
100	3011	600	03	07	Capital Outlay - Update City website	0	0	12,857	12,857	0
100	3011	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	1,688
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>10,761</b>	<b>21,272</b>	<b>43,757</b>	<b>151,296</b>	<b>35,770</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$3,745,447</b>	<b>\$3,915,661</b>	<b>\$4,207,489</b>	<b>\$4,359,633</b>	<b>\$4,685,692</b>
Budget to Budget Increase/(Decrease)										<b>478,203</b>
Percentage of Change										<b>11.4%</b>
100	3011	410	18	00	Measure M -New Police Dept. Positions allocation	0	(226,502)	(251,131)	(251,131)	(247,568)
<b>TOTAL DEPARTMENT BUDGET(After transfer from Measure M)</b>						<b>\$3,745,447</b>	<b>\$3,689,159</b>	<b>\$3,956,358</b>	<b>\$4,108,501</b>	<b>\$4,438,124</b>

### Budget Highlights:

100 3011 410 10 00 Redistributed Admin payroll allocations



# ACT GRANT BUDGET

## ACT GRANT 100 3015

Description										Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL														
100	3015	410	10	00	Salaries				0	0	70,567	70,567	72,330	
100	3015	410	30	00	Overtime				0	0	0	12,000	9,935	
100	3015	410	38	00	Uniform Allowance				0	0	1,100	1,100	1,100	
100	3015	410	40	00	Holiday Pay				0	0	2,843	2,843	3,025	
100	3015	420	00	00	Fringe Benefits				0	0	27,315	27,315	38,528	
TOTAL PERSONNEL										0	0	105,769	113,826	124,918
100	3015	580	15	00	Fresno Co Adult Compliance Team (ACT) O & M				0	0	13,456	13,456	13,456	
TOTAL OPERATIONS & MAINTENANCE										0	0	13,456	13,456	13,456
TOTAL DEPARTMENT BUDGET										\$0	\$0	\$119,225	\$127,282	\$138,374
										Budget to Budget Increase/(Decrease)				19,149
										Percentage of Change				16.1%

**Budget Highlights:**

# SRO GRANT BUDGET

## SRO GRANT 100 3016

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	3016	410	10	00	Salaries	\$0	\$0	\$122,719	\$122,719	\$138,927
100	3016	410	30	00	Overtime	0	0	0	4,000	4,000
100	3016	410	38	00	Uniform Allowance	0	0	2,200	2,200	2,200
100	3016	410	40	00	Holiday Pay	0	0	4,959	4,959	5,556
100	3016	420	00	00	Fringe Benefits	0	0	52,063	52,063	71,086
<b>TOTAL PERSONNEL</b>						<b>0</b>	<b>0</b>	<b>189,099</b>	<b>185,941</b>	<b>221,768</b>
100	3016	580	16	00	Kerman Unified School Resource Officer (SRO) O & M	0	0	4,000	4,000	4,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>0</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$0</b>	<b>\$0</b>	<b>\$193,099</b>	<b>\$189,941</b>	<b>\$225,768</b>
Budget to Budget Increase/(Decrease)										<b>32,668</b>
Percentage of Change										<b>16.9%</b>

**Budget Highlights:**

# SLESF GRANT BUDGET

## SLESF GRANT 100 3050

						Audited	Audited	Budget	Estimated	
Description						2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
PERSONNEL										
100	3050	410	10	00	Salaries	\$77,277	\$88,520	\$61,572	\$61,572	\$41,364
100	3050	420	10	00	Part-Time Wages	0	0	0	0	0
100	3050	410	30	00	Overtime	2,122	7,337	0	8,500	6,500
100	3050	410	35	00	Standby	282	166	0	0	0
100	3050	410	36	00	FTO	0	0	0	560	1,427
100	3050	410	38	00	Uniform Allowance	2,206	2,200	2,200	2,200	2,200
100	3050	410	40	00	Holiday Pay	2,580	2,747	2,119	2,119	2,281
100	3050	420	00	00	Fringe Benefits	34,008	31,495	34,110	33,617	48,455
TOTAL PERSONNEL						118,474	132,465	100,000	108,568	102,226
TOTAL DEPARTMENT BUDGET						118,474	132,465	100,000	108,568	102,226
TOTAL REVENUE						100,000	100,000	100,000	100,000	100,000
EXCESS (DEFICIT) REVENUE						(\$18,474)	(\$32,465)	\$0	(\$8,568)	(\$2,226)
Budget to Budget Increase/(Decrease)										(2,226)
Percentage of Change										0.0%

Budget Highlights:

# SAFETY GRANTS, CONTRACTS AND PROJECTS BUDGET

## SAFETY GRANTS, CONTRACTS AND PROJECTS 100 3999

					Audited	Audited	Budget	Estimated		
Description					2020-2021	2021-2022	2022-2023	Year- End	Budget	
					2022-2023	2023-2024				
REVENUES										
100	3999	334	30	02	Cal OES Mutual Aid Reimbursement	\$29,962	\$0	\$0	\$11,545	\$15,000
100	3999	334	30	06	DOJ-Bullet Proof Vests	3,333	0	3,000	3,000	3,000
100	3999	334	30	09	Community Projects/Donations	6,802	2,120	2,237	2,237	25,000
100	3999	334	30	12	Koret Shelter Welcome Grant	0	5,000	0	0	0
100	3999	334	30	13	Tobacco Grant	0	29,153	170,489	170,489	56,918
100	3999	334	30	14	CA Animal Welfare Funders Coll	0	0	0	10,000	0
100	3999	334	30	15	National Opioids Settlements	0	0	0	9,205	0
100	3999	334	30	16	Officer Wellness/Mental Health	0	0	0	25,000	0
100	3999	334	32	02	Homeland Security Grant	4,912	0	4,000	4,000	4,000
100	3999	334	35	07	National Night Out	1,400	16,800	0	0	0
TOTAL REVENUES					46,410	53,073	179,726	235,476	103,918	
EXPENDITURES										
TOTAL PERSONNEL					0	0	0	0	0	
PERSONNEL										
100	3999	410	10	13	Salaries	0	0	67,967	67,967	36,209
100	3999	410	20	13	Part Time Salaries- Tobacco Grant	0	18,675	0	0	0
100	3999	410	30	02	Cal OES Mutual Aid	26,307	0	0	11,545	15,000
100	3999	410	30	13	Overtime	0	933	4,191	4,191	3,150
100	3999	420	00	13	Fringe Benefits	0	7,512	32,775	32,775	15,260
TOTAL PERSONNEL					26,307	27,120	104,934	116,479	69,618	
OPERATIONS & MAINTENANCE										
100	3999	520	00	13	Tobacco Grant	0	1,345	3,400	3,400	2,300
100	3999	520	00	14	CA Animal Welfare Funders Coll	0	0	0	10,000	0
100	3999	520	00	15	National Opioids Settlements	0	0	0	9,205	0
100	3999	520	00	16	Officer Wellness/Mental Health	0	0	0	25,000	0
100	3999	521	12	06	DOJ-Bullet Proof Vests	0	687	3,000	3,000	3,000
100	3999	520	00	07	National Night Out	1,222	11,234	0	0	0
100	3999	520	00	09	Community Projects/Donations	4,962	1,126	0	0	25,000
TOTAL OPERATIONS & MAINTENANCE					6,184	14,393	6,400	50,605	30,300	
100	3999	600	03	02	Equipment - Homeland Sec Grant	4,418	0	4,000	4,000	4,000
TOTAL CAPITAL EXPENDITURES					4,418	0	4,000	4,000	4,000	
TOTAL EXPENDITURES					36,909	41,513	115,334	171,083	103,918	
TOTAL REVENUES					46,410	53,073	179,726	235,476	103,918	
EXCESS (DEFICIT) REVENUE					\$9,501	\$11,561	\$64,393	\$64,393	\$0	

### 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.

# ANIMAL CONTROL BUDGET

## ANIMAL CONTROL 100 3041

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	3041	410	10	00	Salaries	\$22,979	\$27,192	\$27,574	\$33,575	\$54,475
100	3041	410	30	00	Overtime	182	1,173	1,000	1,000	1,000
100	3041	410	38	00	Uniform Allowance	1,305	770	770	770	1,100
100	3041	420	51	00	CalPERS Unfunded Liability	1,417	3,122	2,290	2,290	3,962
100	3041	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	1,159
100	3041	420	00	00	Fringe Benefits	9,260	9,995	11,879	87,272	22,012
<b>TOTAL PERSONNEL</b>						<b>35,144</b>	<b>42,251</b>	<b>43,514</b>	<b>124,907</b>	<b>83,708</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	3041	510	01	00	Contract Services	3,129	5,848	2,300	4,300	5,000
100	3041	510	18	00	Professional Services-City Website	0	0	0	0	249
100	3041	510	19	00	Professional Services-Springbrook	0	0	0	0	181
100	3041	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	600
100	3041	515	01	00	Utilities- Animal Shelter	0	12,556	19,000	19,000	20,000
100	3041	521	01	00	Office Supplies	6	338	100	200	300
100	3041	521	02	00	General Supplies	2,350	2,236	4,000	4,000	4,000
100	3041	521	06	00	Uniforms (Attendant)	0	0	0	0	0
100	3041	521	07	00	Postage	71	46	500	500	500
100	3041	551	01	00	Communications - Telephone- Animal Shelter	0	726	1,000	1,000	1,000
100	3041	551	02	00	Communications - Cellular Phone	537	536	540	540	570
100	3041	551	05	00	Internet	0	810	1,100	1,100	1,100
100	3041	551	07	00	Cameras	0	921	1,400	1,400	1,400
100	3041	554	01	00	Travel - Conferences - Meetings - Trainings	309	0	1,000	1,000	1,000
100	3041	565	00	00	Internal Service Funds	1,781	6,701	10,980	10,980	10,861
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>8,182</b>	<b>30,719</b>	<b>41,920</b>	<b>44,020</b>	<b>46,761</b>
<b>CAPITAL</b>										
100	3041	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
100	3041	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	147
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>1,429</b>	<b>1,429</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$43,326</b>	<b>\$72,970</b>	<b>\$86,863</b>	<b>\$170,356</b>	<b>\$130,469</b>
Budget to Budget Increase/(Decrease)										<b>43,607</b>
Percentage of Change										<b>50.2%</b>

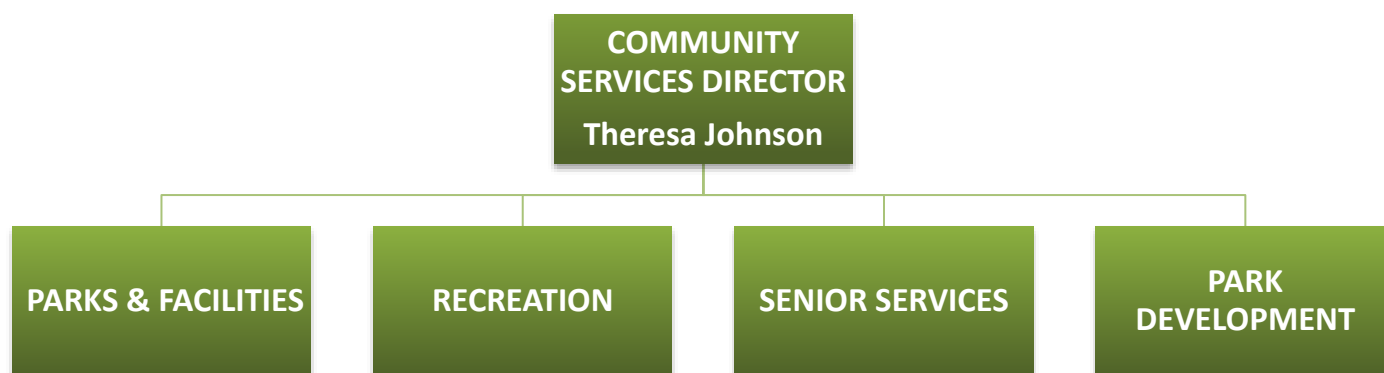
**Budget Highlights:**

# PARKS, RECREATION AND COMMUNITY SERVICES



**Theresa Johnson**  
Community Services Director

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.



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- ❖ Received additional CARES Act Funding to continue partnership with Kerman Food Bank to implement the monthly CDBG Covid-19 Food Distribution Program
- ❖ Successfully completed year one of the National Park and Recreation Association (NRPA) and USDA Farmers Market
- ❖ Executed 2022/2023 Fresno Madera Area Agency on Aging contract to re-open the Kerman Senior Center as a congregate meal site
- ❖ Executed License Agreement between the City of Kerman and Kerman Community Food Bank Board to operate the Food Bank out of the Caring Center building
- ❖ Worked with Crown Homes and Land Design on the completion of Philip Gallegos Play Park and hosted ribbon cutting ceremony in spring of 2023
- ❖ Partnered with Fresno County Department of Public Health and local health and wellness organizations to host the Kerman Community Forum: Improving Health through Parks & Recreation
- ❖ Reorganized Community Health Worker and Farmers Market Manager positions into full-time Recreation Coordinator – Healthy Communities position
- ❖ Removal of first 15 acres of trees at Hart Ranch Park to begin construction on Phase I of park design
- ❖ Managed the installation of the AT&T cell tower in Kerckhoff Park
- ❖ Completed park and facility improvement and preventative maintenance projects

GOAL	OBJECTIVE	STATUS
Begin construction on the first phase of Hart Ranch Park	Work with City Engineer to prepare bid package for first phase and begin site preparation	Ongoing
Begin construction of Northwest Park	Engage with residents during construction and continue to develop master plan for additional 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	2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
<b>PERSONNEL</b>										
100	2002	410	10	00	Salaries	\$124,570	\$137,863	\$112,552	\$105,266	\$163,588
100	2002	410	20	00	Part Time Salaries	0	136	1,000	1,000	48,706
100	2002	410	30	00	Overtime	0	0	500	500	500
100	2002	410	37	00	Vehicle Allowance	1,377	344	0	0	137
100	2002	420	51	00	CalPERS Unfunded Liability	7,547	9,448	9,349	9,349	13,154
100	2002	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	3,849
100	2002	420	00	00	Fringe Benefits	47,246	41,430	43,439	36,757	64,072
<b>TOTAL PERSONNEL</b>						<b>180,740</b>	<b>189,222</b>	<b>166,839</b>	<b>152,872</b>	<b>294,007</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	2002	510	01	00	Contract Services -Credit Card Processing Fees	424.24	525.27	0	0	0
100	2002	510	18	00	Professional Services-City Website	0	0.00	0	0	623
100	2002	510	19	00	Professional Services-Springbrook	0	0.00	0	0	452
100	2002	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0.00	0	0	1,800
100	2002	515	01	00	Utilities	18,787	27,139	25,000	25,000	30,000
100	2002	521	01	00	Office Supplies & Postage	504	1,072	600	600	2,000
100	2002	521	02	00	General Supplies	1,335	2,025	1,300	1,300	15,000
100	2002	521	06	00	Uniforms	0	0	0	0	200
100	2002	540	02	00	Equipment Rent - Lease	2,752	3,126	3,200	3,200	3,200
100	2002	551	01	00	Communications - Telephone	1,814	1,795	1,800	1,800	1,800
100	2002	551	02	00	Communications - Cellular	569	572	600	600	900
100	2002	552	02	00	Public Notice/Advertising/Recruitments	0	0	200	200	200
100	2002	554	01	00	Travel/Conferences/Meetings	939	2,334	2,000	2,000	4,000
100	2002	555	00	00	Dues & Subscriptions	935	675	975	4,201	4,000
100	2002	565	00	00	Internal Service Funds	7,859	4,574	4,255	4,255	5,183
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>35,919</b>	<b>43,837</b>	<b>39,930</b>	<b>43,156</b>	<b>69,358</b>
<b>CAPITAL</b>										
100	2002	600	03	01	Capital Outlay - Update City website	0	0	2,857	2,857	0
100	2002	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	367
100	2002	600	04	00	Capital Outlay/Equipment	0	0	0	1,274	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>2,857</b>	<b>4,131</b>	<b>367</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$216,659</b>	<b>\$233,059</b>	<b>\$209,627</b>	<b>\$200,159</b>	<b>\$363,732</b>
Budget to Budget Increase/(Decrease)										<b>154,106</b>
Percentage of Change										<b>73.5%</b>

### Budget Highlights:

#### Consolidating Planned Recreation and Youth and Teen Services into Recreation Budget

100	2002	410	10	00	Included percentages from 100.2062 & 100.2065 for Recreation Coordinator and Recreation Coordinator HC
100	2002	410	20	00	Consolidation of three division into one
100	2002	521	01	00	Consolidation of three divisions into one
100	2002	521	02	00	Consolidation of three divisions into one



# MAINTENANCE BUDGET

## PARKS AND FACILITIES MAINTENANCE 100 2010

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	2010	410	10	00	Salaries	\$126,816	\$142,939	\$240,721	\$240,721	\$266,287
100	2010	410	20	00	Part-Time Wages	35,353	39,946	49,000	49,000	50,000
100	2010	410	30	00	Overtime	-	338		198	500
100	2010	420	51	00	CalPERS Unfunded Liability	8,418	11,087	19,995	19,995	19,365
100	2010	420	51	01	CalPERS ADP Unfunded Liability	-	-	0	0	5,667
100	2010	420	00	00	Fringe Benefits	76,255	80,179	143,075	143,075	167,868
<b>TOTAL PERSONNEL</b>						<b>246,841</b>	<b>274,488</b>	<b>452,790</b>	<b>452,988</b>	<b>509,687</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	2010	510	01	00	Contract Services	41,137	40,524	37,500	54,542	50,000
100	2010	510	02	00	Contract Services-Leased Properties	0	0	0	0	7,800
100	2010	510	10	00	Professional Services	11,274	1,003	4,500	4,500	2,500
100	2010	510	18	00	Professional Services-City Website	0	0	0	0	249
100	2010	510	19	00	Professional Services-Springbrook	0	0	0	0	181
100	2010	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	600
100	2010	521	01	00	Office Supplies	0	0	0	0	550
100	2010	521	02	00	General Supplies	5,896	8,376	4,800	4,800	6,000
100	2010	521	03	00	Janitorial Supplies	9,282	13,078	12,000	12,000	18,000
100	2010	521	04	00	Building Maintenance Supplies	12,273	11,667	11,500	11,500	11,750
100	2010	521	05	00	Park Maintenance Supplies	0	0	0	0	10,000
100	2010	521	06	00	Uniforms	911	1,707	900	900	1,000
100	2010	551	01	00	Communications - Telephone	178	161	200	200	200
100	2010	551	02	00	Communications - Cellular	1,804	1,795	2,300	2,300	3,000
100	2010	552	02	00	Public Notice/Advertising/Recruitments	0	27,291	100	100	100
100	2002	555	00	00	Dues & Subscriptions	0	0	0	0	3,900
100	2010	565	00	00	Internal Service Funds	26,147		27,365	27,365	65,062
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>108,900</b>	<b>105,603</b>	<b>101,165</b>	<b>118,207</b>	<b>180,893</b>
<b>CAPITAL</b>										
100	2010	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
100	2010	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	147
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>1,429</b>	<b>1,429</b>	<b>147</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$355,741</b>	<b>\$380,091</b>	<b>\$555,384</b>	<b>\$572,624</b>	<b>\$690,726</b>
Budget to Budget Increase/(Decrease)										<b>135,342</b>
Percentage of Change										<b>24.4%</b>

### Budget Highlights:

100	2010	410	10	00	Added 1 full time Park Maintenance Worker due to addition of Philip Gallegos Play Park opening in Spring of 2023
100	2010	510	01	00	Combine Professional Services into Contract Services
100	2010	510	02	00	Install pump and Mob/Demob for Degroot Leased Property
100	2010	521	01	00	Adding Office Supplies for Building & Facilities Supervisor
100	2010	521	05	00	Adding Park Maintenance Supplies, transferring budget amount from 100.4010.521.02.00 Park Supplies in Park Landscape Maintenance budget
100	2010	521	02	00	Adding annual CPRS membership for Buildings & Facilities Supervisor previously in Recreation Administration budget
100	2010	552	02	00	Adding additional cellphone for new Maintenance Worker I position

# SENIOR CENTER SERVICES BUDGET

## SENIOR CENTER SERVICES 100 2044

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	2044	410	10	00	Salaries	\$87,485	\$113,758	\$83,822	\$86,253	\$69,534
100	2044	410	30	00	Overtime	0	0	0	100	150
100	2044	410	37	00	Vehicle Allowance	1,188	297	0	0	137
100	2044	420	51	00	CalPERS Unfunded Liability	6,584	7,191	6,962	6,962	5,057
100	2044	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	1,480
100	2044	420	00	00	Fringe Benefits	39,073	36,318	36,075	42,859	28,231
<b>TOTAL PERSONNEL</b>						<b>134,330</b>	<b>157,564</b>	<b>126,860</b>	<b>136,175</b>	<b>104,588</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	2044	510	18	00	Contract Services-City Website	0	0	0	0	125
100	2044	510	19	00	Professional Services-Springbrook	0	0	0	0	90
100	2044	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	300
100	2044	515	01	00	Utilities	9,546	14,241	10,000	19,390	22,000
100	2044	521	01	00	Office Supplies	584	424	550	550	550
100	2044	521	02	00	General Supplies & Postage	665	1,874	320	800	450
100	2044	521	03	00	Nutrition - Non Qualified Meals	0	0	150	150	200
100	0099	557	73	00	City Match to Senior Nutrition Grant (730)	0	0	0	0	19,853
100	2044	551	01	00	Communications - Telephone	5,000	0	4,800	4,800	5,000
100	2044	551	02	00	Communications - Cellular	0	0	600	600	600
100	2044	555	00	00	Dues & Subscriptions	0	5,018	180	817	400
100	2044	565	00	00	Internal Service Funds	7,914	5,642	3,692	4,545	3,925
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>\$23,709</b>	<b>\$27,200</b>	<b>\$20,292</b>	<b>\$31,652</b>	<b>\$53,494</b>
<b>CAPITAL</b>										
100	2044	600	03	01	Capital Outlay - Update City website	0	0	2,857	2,857	0
100	2044	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	73
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>2,857</b>	<b>2,857</b>	<b>73</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>158,039</b>	<b>184,764</b>	<b>150,008</b>	<b>170,684</b>	<b>158,156</b>
						Budget to Budget Increase/(Decrease)				<b>8,147</b>
						Percentage of Change				<b>5.4%</b>

### Budget Highlights:

100	2044	410	30	00	Cover staff time for events outside of normal schedule
100	2044	555	00	00	Added Annual CPRS Membership for Senior Services Coordinator previously in Recreation Administration Budget & Civic Rec software percentage for use by Senior Services Coordinator

# SENIOR NUTRITION SITE BUDGET

## SENIOR NUTRITION SITE MANAGEMENT 730 2046

Description						Audited	Audited	Budget	Estimated	Budget
						2020-2021	2021-2022	2022-2023	Year- End	2022-2023
PERSONNEL										
730	2046	410	10	00	Salary	\$0	\$0	\$0	\$7,313	\$24,266
730	2046	410	20	00	Part Time Salaries	0	0	17,680	0	0
730	2046	420	51	00	CalPERS Unfunded Liability	0	0	1,469	1,469	1,765
730	2046	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	516
730	2046	420	00	00	Fringe Benefits	0	0	4,044	5,177	9,910
TOTAL PERSONNEL						0	0	23,192	13,959	36,457
OPERATIONS & MAINTENANCE										
730	2046	515	01	00	Utilities	0	0	1,200	1,200	1,200
730	2046	521	01	00	Office Supplies	0	0	250	250	250
730	2046	521	03	00	Nutrition Site Supplies	0	0	1,500	1,500	1,500
730	2046	551	01	00	Communications - Telephone	0	0	300	300	300
730	2046	565	00	00	Internal Service Funds	0	0	853	0	0
TOTAL OPERATIONS & MAINTENANCE						0	0	4,103	3,250	3,250
CAPITAL										
TOTAL CAPITAL EXPENDITURES						0	0	0	0	0
TOTAL DEPARTMENT BUDGET						\$0	\$0	\$27,296	\$17,209	\$39,707
Budget to Budget Increase/(Decrease)									12,411	
Percentage of Change									45.5%	

Budget Highlights:

# FARMERS MARKET MANAGEMENT

## FARMERS MARKET/NUTRITION HUB (NRPA) 740 2045

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
740	2045	410	10	00	Salary	\$0	\$0	\$0	\$10,450	\$17,299
740	2045	410	20	00	Part Time Salaries	8,495	14,294	13,260	2,810	0
740	2045	420	00	00	Fringe Benefits	835	1,353	1,355	3,210	5,984
<b>TOTAL PERSONNEL</b>						<b>9,330</b>	<b>15,646</b>	<b>14,615</b>	<b>16,470</b>	<b>23,283</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
740	2045	510	01	00	Contract Services-(Health Care Clinic Support)	0	1,583	1,069	1,069	1,069
740	2045	521	01	00	Office Supplies	445	179	200	200	300
740	2045	521	02	00	General Supplies	1,022	138	2,589	2,589	3,000
740	2045	521	03	00	Special Supplies	4,730	6,696	4,000	4,000	4,000
740	2045	551	01	00	Communications - Telephone	785	1,093	600	600	600
740	2045	552	02	00	Public Notice/Advertising/Recruitments	31	0	2,900	2,900	2,900
740	2045	554	01	00	Travel/Conferences/Meetings	0	15	450	450	450
740	2045	555	00	00	Dues & Subscriptions	0	0	180	180	180
740	2046	565	00	00	Internal Service Funds	0	0	1,869	0	2,043
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>7,013</b>	<b>9,704</b>	<b>13,857</b>	<b>11,988</b>	<b>14,542</b>
<b>CAPITAL</b>										
740	2046	600	04	00	Cap Outlay Machinery & Equip	0	935	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>935</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$16,343</b>	<b>\$26,286</b>	<b>\$28,472</b>	<b>\$28,458</b>	<b>\$37,826</b>
						Budget to Budget Increase/(Decrease)				<b>9,353</b>
						Percentage of Change				<b>32.9%</b>

### Budget Highlights:

740 2045 410 20 00 Part-time position was reclassified into a full time Recreation Coordinator Healthy Communities

# AQUATICS PROGRAM BUDGET

## AQUATICS PROGRAM 100 2047

						Audited	Audited	Budget	Estimated	
Description						2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
PERSONNEL										
100	2047	410	10	00	Salaries	\$9,500	\$5,253	\$14,395	\$14,395	\$16,182
100	2047	410	20	00	Part Time Salaries	2,870	22,410	29,496	29,496	30,387
100	2047	410	20	01	KUSD Part-Time Aquatic Staffing	0	450	6,948	6,948	5,705
100	2047	420	51	00	CalPERS Unfunded Liability	576	732	1,196	1,196	1,177
100	2047	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	344
100	2047	420	00	00	Fringe Benefits	5,856	3,723	10,507	10,507	9,152
TOTAL PERSONNEL						18,802	32,568	62,541	62,541	62,946
OPERATIONS & MAINTENANCE										
100	2047	510	18	00	Professional Services-City Website	0	0	0	0	125
100	2047	510	19	00	Professional Services-Springbrook	0	0	0	0	90
100	2047	521	02	00	Special Supplies	952	1,592	1,200	1,200	1,300
100	2047	540	03	00	KUSD Pool Rental	0	0	15,000	15,000	15,000
100	2047	565	00	00	Internal Service Funds	223	385	140	140	292
TOTAL OPERATIONS & MAINTENANCE						1,175	1,977	16,340	16,340	16,807
CAPITAL										
100	2047	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
100	2047	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	73
TOTAL CAPITAL EXPENDITURES						0	0	1,429	1,429	73
TOTAL DEPARTMENT BUDGET						\$19,977	\$34,545	\$80,310	\$80,310	\$79,827
Budget to Budget Increase/(Decrease)										(483)
Percentage of Change										-0.6%

### Budget Highlights:

Ten seasonal aquatics staff plus fringe benefits

# PLANNED RECREATION BUDGET

## PLANNED RECREATION 100 2062

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	2062	410	10	00	Salaries	\$15,833	\$8,754	\$21,810	\$21,810	\$0
100	2062	410	20	00	Part Time Salaries	8,517	14,015	18,772	18,772	
100	2062	420	51	00	CalPERS Unfunded Liability	961	1,220	1,812	1,812	0
100	2062	420	00	00	Fringe Benefits	8,161	5,092	12,194	12,194	0
<b>TOTAL PERSONNEL</b>						<b>33,472</b>	<b>29,081</b>	<b>54,587</b>	<b>54,587</b>	<b>0</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	2062	510	18	00	Professional Services-City Website	0	0	0	0	0
100	2062	515	01	00	Utilities	1,094	5,537	3,400	15,282	0
100	2062	521	01	00	Office Supplies & Postage	63	421	350	350	0
100	2062	521	02	00	Program Supplies	2,795	4,833	5,646	5,646	0
100	2062	551	02	00	Communications - Cellular Phone	545	549	600	600	0
100	2062	565	00	00	Internal Service Funds	371	642	234	234	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>4,868</b>	<b>11,981</b>	<b>10,230</b>	<b>22,112</b>	<b>0</b>
<b>CAPITAL</b>										
100	2062	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>1,429</b>	<b>1,429</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$38,339</b>	<b>\$41,062</b>	<b>\$66,245</b>	<b>\$78,127</b>	<b>\$0</b>
Budget to Budget Increase/(Decrease)										<b>(66,245)</b>
Percentage of Change										<b>-100.0%</b>

### Budget Highlights:

Consolidating Planned Recreation and Youth and Teen Services into Recreation Budget

# YOUTH SERVICES BUDGET

## YOUTH AND TEEN SERVICES 100 2065

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	2065	410	10	00	Salaries	\$22,166	\$12,256	\$14,395	\$18,757	\$0
100	2065	410	20	00	Part Time Salaries	20,130	38,615	51,417	51,417	0
100	2065	420	51	00	CalPERS Unfunded Liability	1,345	1,708	1,196	1,196	0
100	2065	420	00	00	Fringe Benefits	11,903	7,654	12,037	12,363	0
<b>TOTAL PERSONNEL</b>						<b>55,544</b>	<b>60,232</b>	<b>79,044</b>	<b>83,733</b>	<b>0</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	2065	510	18	00	Professional Services-City Website	0	0	0	0	0
100	2065	521	02	00	Special Supplies	6,969	7,071	7,885	7,885	0
100	2065	551	02	00	Communications - Cellular Phone	0	0	600	600	0
100	2065	555	00	00	Dues & Subscriptions	0	0	360	360	0
100	2065	565	00	00	Internal Service Funds	519	899	327	327	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>7,488</b>	<b>7,969</b>	<b>9,172</b>	<b>9,172</b>	<b>0</b>
<b>CAPITAL</b>										
100	2065	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>1,429</b>	<b>1,429</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$63,032</b>	<b>\$68,201</b>	<b>\$89,645</b>	<b>\$94,333</b>	<b>\$0</b>
Budget to Budget Increase/(Decrease)										<b>(89,645)</b>
Percentage of Change										<b>-100.0%</b>

### Budget Highlights:

Consolidating Planned Recreation and Youth and Teen Services into Recreation Budget

# COMMUNITY TEEN CENTER BUDGET

## COMMUNITY TEEN CENTER 100 2069

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
100	2069	410	10	00	Salaries	\$38,477	\$37,761	\$40,811	\$40,811	\$33,177
100	2069	410	20	00	Part Time Wages	9,038	28,107	38,220	38,220	46,436
100	2069	410	30	00	Overtime	0	0	0	100	150
100	2069	420	51	00	CalPERS Unfunded Liability	2,211	2,674	3,390	3,390	2,413
100	2069	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	706
100	2069	420	00	00	Fringe Benefits	25,982	23,580	26,190	26,190	15,943
TOTAL PERSONNEL						75,708	92,122	108,610	108,710	98,824
OPERATIONS & MAINTENANCE										
100	2069	510	01	00	Contracted Services (Maintenance)	5,098	4,700	5,600	4,460	5,600
100	2069	510	18	00	Professional Services-City Website	0	0	0	0	125
100	2069	510	19	00	Professional Services-Springbrook	0	0	0	0	90
100	2069	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	300
100	2069	515	01	00	Utilities	40,141	37,807	40,000	60,000	50,000
100	2069	521	01	00	Office Supplies	769	937	600	600	600
100	2069	521	02	00	Special Supplies	1,820	3,168	2,000	2,000	2,000
100	2069	540	02	00	Equipment Rental-Lease	0	692	0	1,140	1,140
100	2069	551	01	00	Communications - Telephone	2,477	2,440	2,450	2,450	2,450
100	2069	551	02	00	Communication - Cellular Phone	283	403	1,080	1,080	300
100	2069	565	00	00	Internal Service Funds	11,616	10,200	8,343	8,343	7,464
TOTAL OPERATIONS & MAINTENANCE						62,204	60,348	60,073	80,073	70,069
CAPITAL										
100	2069	600	03	00	Capital Outlay - Equipment (4-Round Tables)/ Freezer Replacer	5,718	0	0	0	0
100	2069	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
100	2069	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	73
100	2069	600	04	00	Capital Equipment-4 Chair Rack	0	0	0	1,156	1,000
100	2069	600	04	01	Capital Outlay - Carpet Extractor	0	0	0	0	6,000
TOTAL CAPITAL EXPENDITURES						5,718	0	1,429	2,585	7,073
TOTAL DEPARTMENT BUDGET						\$143,630	\$152,469	\$170,111	\$191,368	\$175,967
Budget to Budget Increase/(Decrease)										5,855
Percentage of Change										3.4%

### Budget Highlights:

100	2069	600	04	00	Replenish inventory of chairs to maintain advertised capacity of 400
100	2069	600	05	00	Replacement of carpet extractor

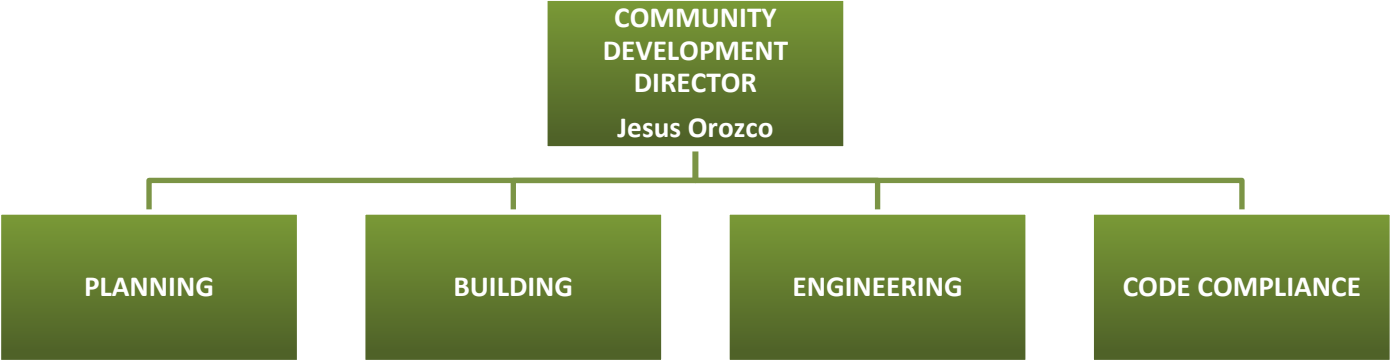


# COMMUNITY DEVELOPMENT



**Jesus Orozco**  
**Community Development Director**

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



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- ❖ Issued 50+ new SFR building permits
- ❖ Issued 500+ building permits
- ❖ Conducted 2,000+ building inspections
- ❖ Adopted an ordinance amendment adopting the 2022 Uniform Building Codes
- ❖ Adopted an ordinance amendment related to alcohol beverage sales
- ❖ Adopted a pre-approved ADU standards plans program
- ❖ Continued project management of the drive-thru carwash, Dutch Bros. Coffee and Denny's Restaurant developments
- ❖ Continued supporting the Downtown Revitalization project efforts

GOAL	SUBJECT	STATUS
Adopt an update Title17 Zoning Ordinance	Continue working with qualified consultant	Ongoing – December 2023
Adopt an update Title 16 Subdivision Ordinance	Continue working with qualified consultant	Ongoing – June 2024
Adopt and implement a Multi-Family and Mixed Use In-fill program	Continue working with qualified consultant	Ongoing – June 2024
Adopt the 6th Cycle Housing Element	Continue working with Fresno Council of Governments and consultants	Ongoing – December 2023
Facilitate annexation and pre-zoning of properties with the Sphere of Influence	Process annexation and pre-zoning entitlement applications	Ongoing
Issue 100+ new SFR building permits	Continue processing SFR building permits	Ongoing
Support Downtown Revitalization project efforts	Collaborate with department heads and manage project key tasks	Ongoing
Initiate implementation of the Downtown Revitalization project	Collaborate with department heads and manage project key tasks	Ongoing

# PLANNING AND DEVELOPMENT BUDGET

## PLANNING 100 1008

Description						Audited	Audited	Budget	Estimated	Budget
						2020-2021	2021-2022	2022-2023	Year- End	2022-2023
PERSONNEL										
100	1008	410	10	00	Salaries	\$135,462	\$105,006	\$123,062	\$146,698	\$127,512
100	1008	410	20	00	Part Time Salaries (Planning Comm & Intern)	5,400	18,235	10,175	10,175	10,821
100	1008	410	30	00	Overtime	0	0	0	245	1,000
100	1008	410	37	00	Vehicle Allowance	769	2,475	2,025	2,088	1,682
100	1008	420	51	00	CalPERS Unfunded Liability	10,724	12,845	10,222	10,222	9,614
100	1008	420	51	01	CalPERS ADP Unfunded Liability	0	-	0	0	2,813
100	1008	420	00	00	Fringe Benefits	48,500	29,386	41,717	41,787	39,276
TOTAL PERSONNEL						200,855	167,946	187,200	211,215	192,719
OPERATIONS & MAINTENANCE										
100	1008	510	01	00	Contract Services - LAFCO	2,198	1,890	2,500	2,996	4,600
100	1008	510	02	00	Contract Services - Sphere of Influence	21,300	853	0	0	0
100	1008	510	03	01	Cont. Svc-Bldg.Admin.Svcs-Perm	9,978	0	0	0	0
100	1008	510	10	00	Professional Services (Planners)	33,575	12,955	35,000	25,000	35,000
100	1008	510	10	01	Professional Services (Environmental)	0	0	20,000	5,000	10,000
100	1008	510	18	00	Professional Services-City Website	0	0	0	0	561
100	1008	510	19	00	Professional Services-Springbrook	0	0	0	0	460
100	1008	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	1,350
100	1008	515	01	00	Utilities	0	0	3,125	3,125	3,200
100	1008	521	01	00	Office Supplies	1,040	1,021	1,250	1,250	1,250
100	1008	521	02	00	General Supplies	0	0	2,500	2,500	2,500
100	1008	521	06	00	Uniforms	0	0	250	250	300
100	1008	521	07	00	Postage	208	178	300	300	600
100	1008	540	02	00	Equipment Rent	0	0	1,250	1,250	1,000
100	1008	551	01	00	Communications - Telephone	559	671	600	600	600
100	1008	551	02	00	Communications-Cellular Phone	0	217	270	270	270
100	1008	552	01	00	Public Notice/Advertising	2,681	905	2,500	2,500	3,500
100	1008	554	01	00	Travel - Conferences - Meetings	500	3,020	3,000	3,000	3,000
100	1008	555	00	00	Dues & Subscriptions (GIS)	0	0	2,000	2,000	2,000
100	1008	565	00	00	Internal Service Funds	2,447	2,844	2,708	2,708	3,708
100	1008	575	00	00	Educational Reimbursements	0	0	0	0	2,000
TOTAL OPERATIONS & MAINTENANCE						74,487	24,553	77,253	52,749	75,899
CAPITAL										
100	1008	600	03	01	Capital Outlay - Update City website	0	0	7,143	7,143	0
100	1008	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	373
100	1008	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES						0	0	7,143	7,143	373
TOTAL DEPARTMENT BUDGET						275,342	192,499	271,596	271,106	268,991
						Budget to Budget Increase/(Decrease)				(2,605)
						Percentage of Change				-1.0%

Budget Highlights:



# CODE COMPLIANCE BUDGET

## CODE COMPLIANCE 100 1009

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
100	1009	410	10	00	Salaries	\$0	\$0	\$0	\$0	\$94,733
100	1009	410	20	00	Part Time Salaries	0	0	0	0	3,996
100	1009	410	30	00	Overtime	0	0	0	0	500
100	1009	410	37	00	Vehicle Allowance	0	0	0	0	632
100	1009	420	51	00	CalPERS Unfunded Liability	0	0	0	0	6,889
100	1009	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	2,016
100	1009	420	00	00	Fringe Benefits	0	0	0	0	31,376
<b>TOTAL PERSONNEL</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,141</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	1009	510	01	00	Contract Services (Hearing Officer)	0	0	0	0	1,000
100	1009	510	10	00	Professional Services (Code Enforcement)	0	0	0	0	4,000
100	1009	510	11	00	Legal - Code Proceedings	0	0	0	0	45,000
100	1009	510	18	00	Professional Services-City Website	0	0	0	0	125
100	1009	510	19	00	Professional Services-Springbrook	0	0	0	0	3,890
100	1009	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	300
100	1009	515	01	00	Utilities	0	0	0	0	3,200
100	1009	521	01	00	Office Supplies	0	0	0	0	750
100	1009	521	02	00	General Supplies	0	0	0	0	750
100	1009	521	06	00	Uniforms	0	0	0	0	750
100	1009	521	07	00	Postage	0	0	0	0	500
100	1009	540	02	00	Equipment Rent	0	0	0	0	1,000
100	1009	551	01	00	Communications - Telephone	0	0	0	0	600
100	1009	551	02	00	Communications-Cellular Phone	0	0	0	0	540
100	1009	552	01	00	Public Notice/Advertising	0	0	0	0	0
100	1009	554	01	00	Travel - Conferences - Meetings	0	0	0	0	1,500
100	1009	555	00	00	Dues & Subscriptions	0	0	0	0	200
100	1009	565	00	00	Internal Service Funds	0	0	0	0	9,356
100	1009	575	00	00	Educational Reimbursements	0	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,461</b>
<b>CAPITAL</b>										
100	1009	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	3,157
100	1009	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	0	1,400
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,557</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>218,160</b>
Budget to Budget Increase/(Decrease)										<b>218,160</b>
Percentage of Change										
100	1009	410	18	00	Measure M -Code Compliance Position Allocation	0	0	0	0	(218,160)
<b>TOTAL DEPARTMENT BUDGET(After transfer from Measure M)</b>						<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Budget Highlights:**

# ENGINEERING BUDGET

## ENGINEERING 100 1010

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	1010	510	10	00	Professional Services	\$103,003	\$171,181	\$101,500	\$125,000	\$0
100	1010	510	10	01	Professional Services-General Administration	0	0	0	0	24,750
100	1010	510	10	02	Professional Services-Project Review & Plan Check	0	0	0	0	41,250
100	1010	510	10	03	Professional Services-Project Management & Inspections	0	0	0	0	99,000
100	1010	510	18	00	Professional Services-City Website	0	0	0	0	0
<b>TOTAL</b>						<b>103,003</b>	<b>171,181</b>	<b>101,500</b>	<b>125,000</b>	<b>165,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$103,003</b>	<b>\$171,181</b>	<b>\$101,500</b>	<b>\$125,000</b>	<b>\$165,000</b>
Budget to Budget Increase/(Decrease)										<b>63,500</b>
Percentage of Change										<b>62.6%</b>

### Budget Highlights:

- 100 1010 510 10 01 Not tied to a project; could be staff report writing, GIS, map printing, email inquiries, meetings, etc.
- 100 1010 510 10 02 Preliminary review of a project, preparing COAs, review of site plans, TSM/TPMs, final plan review, civil plan check, etc.
- 100 1010 510 10 03 Project management of project with approved plans, including inspections, field visits, pre/post construction meetings, etc.

# BUILDING DEPARTMENT BUDGET

## BUILDING DEPARTMENT 100 1042

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
100	1042	410	10	00	Salaries	\$44,371	\$21,782	\$57,655	\$57,655	\$89,094
100	1042	410	20	00	Part Time Salaries	0	0	3,875	3,875	13,417
100	1042	410	30	00	Overtime	128	0	0	80	500
100	1042	410	35	00	Stand By	73	0	0	0	0
100	1042	410	37	00	Vehicle Allowance	0	0	750	625	1,082
100	1042	420	51	00	CalPERS Unfunded Liability	3,280	3,383	4,789	4,789	6,479
100	1042	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	1,896
100	1042	420	00	00	Fringe Benefits	15,432	7,085	19,530	19,530	29,831
TOTAL PERSONNEL						63,284	32,251	86,599	86,554	142,299
OPERATIONS & MAINTENANCE										
100	1042	510	03	00	Contract Services-Bldg. Inspector/Official	102,360	92,291	120,000	120,000	110,000
100	1042	510	03	01	Contract Services-Bldg. Adm. Services	13,653	103,428	5,000	5,000	5,000
100	1042	510	09	00	Professional Services - Digital Scan Plans	832	0	1,000	1,000	0
100	1042	510	10	00	Professional Services - Plan Check	31,550	47,947	45,000	45,000	50,000
100	1042	510	18	00	Professional Services-City Website	0	0	0	0	561
100	1042	510	19	00	Professional Services-Springbrook	0	0	0	0	1,407
100	1042	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	1,350
100	1042	515	01	00	Utilities	0	0	3,125	3,125	3,200
100	1042	521	01	00	Office Supplies	918	625	1,250	1,250	1,250
100	1042	521	02	00	General Supplies	2,335	1,689	2,250	2,750	2,500
100	1042	521	06	00	Uniforms	20	0	250	250	300
100	1042	521	07	00	Postage	360	14	750	750	250
100	1042	540	02	00	Equipment Rent	2,269	2,029	1,250	1,250	1,000
100	1042	551	01	00	Communication - Telephone	559	671	600	600	600
100	1042	551	02	00	Communications-Cellular Phone	0	217	270	270	270
100	1042	554	01	00	Travel - Conferences - Meetings	0	0	0	500	1,500
100	1042	555	00	00	Dues & Subscriptions	0	150	100	150	250
100	1042	565	00	00	Internal Service Funds	2,278	1,889	2,797	2,797	2,653
TOTAL OPERATIONS & MAINTENANCE						157,132	250,949	183,642	184,692	182,091
CAPITAL										
100	1042	600	03	01	Capital Outlay - Update City website	0	0	7,143	7,143	0
100	1042	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	1,142
100	1042	600	04	00	Capital Outlay - Machinery & Equipment	0	0	0	1,404	1,600
TOTAL CAPITAL EXPENDITURES						0	0	7,143	8,547	2,742
TOTAL DEPARTMENT BUDGET						\$220,416	\$283,200	\$277,383	\$279,793	\$327,131
Budget to Budget Increase/(Decrease)										49,748
Percentage of Change										17.9%

### Budget Highlights:

100	1042	554	01	00	Permit Tech certification
100	1042	600	04	00	Additional filing cabinet

# GENERAL PLAN UPDATES BUDGET

## GENERAL PLAN UPDATES 170 1007

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>PERSONNEL</b>										
170	1007	410	10	00	Salaries	\$0	\$0	\$0	\$0	\$0
170	1007	410	30	00	Overtime	0	0	0	0	0
170	1007	420	00	00	Fringe Benefits	0	0	0	0	0
<b>TOTAL PERSONNEL</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
170	1007	510	10	02	Professional Services-General Plan Update	6,036	0	0	0	0
170	4007	510	10	01	Professional Services-Housing Element Update	0	10,000	112,000	112,000	55,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>6,036</b>	<b>10,000</b>	<b>112,000</b>	<b>112,000</b>	<b>55,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$6,036</b>	<b>\$10,000</b>	<b>\$112,000</b>	<b>\$112,000</b>	<b>\$55,000</b>
Budget to Budget Increase/(Decrease)										<b>(57,000)</b>
Percentage of Change										<b>-50.9%</b>

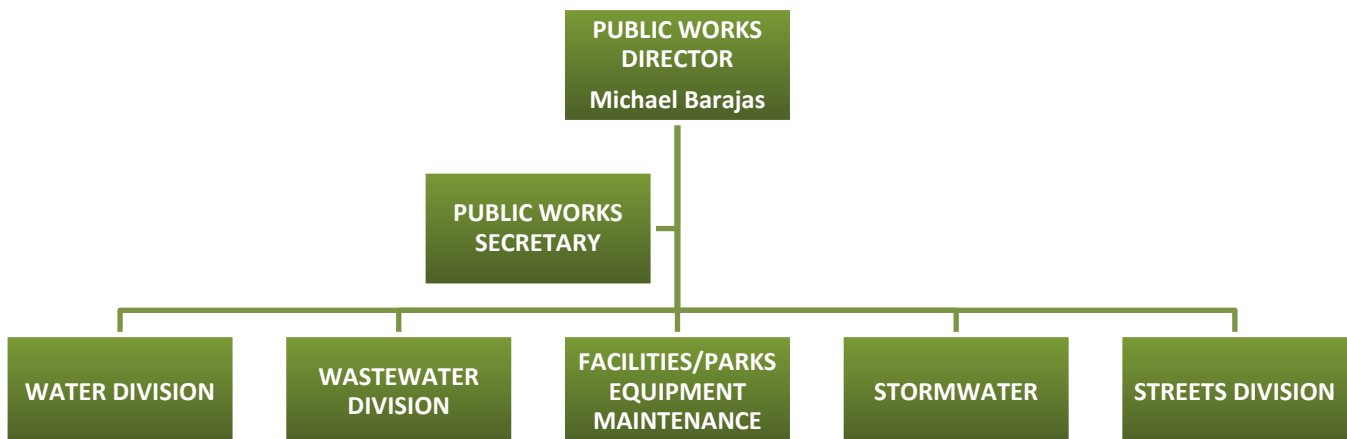
**Budget Highlights:**

# PUBLIC WORKS



**Michael Barajas**  
Public Works Director

The Public Works Department is responsible for streets, water, sewer and 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 475 lineal feet of sidewalk repairs and replacements throughout the City
- ❖ Completed Vineland Ave Rehab through the Surface Transportation Block Grant Program from California Ave to Kearney Blvd
- ❖ 1,179 trees were trimmed throughout the City
- ❖ Completed and submitted the City of Kerman 2020 Urban Water Management Plan and Water Shortage Contingency Plan
- ❖ Maintained the enforcement of the Backflow Program for 300 commercial/private backflows and 130 City owned backflows
- ❖ Completed and submitted AWWA Water Loss Audit required by the State
- ❖ Completed and submitted 2022 Consumer Confidence Report
- ❖ Prepared and submitted the Mandated Water and Wastewater Monthly, Quarterly and Annual Reports to California State Water Boards and DWR
- ❖ Maintained stage 2 of the Water Conservation Measure resulting in reduced water consumption
- ❖ Disposed of over 1,225.80 dry metric tons of bio solids waste

GOAL	SUBJECT	STATUS
Continue with street median landscape renovations phase II	Enhance water needs through water conservation by beautifying the City	Ongoing-7 medians to complete
Implement contract for water wells, sewer lift station and motors at WWTP	Ensure that services are not diminished to customers due to a mechanical failure	Ongoing
Evaluate and rehabilitate water distribution wells	Increase productivity and water quality	Ongoing
Complete construction of Well 18 Project	Provide adequate water for all customers as City grows	Ongoing
Implement and monitor of Organic Waste and Recycling Programs	Ensure compliance with local and State Ordinance	Ongoing
Oversee the Preventative Maintenance Program of City fleet	Prolong the life of the City's fleet and safeguard the drivability of the City fleet	Ongoing

# PARKS LANDSCAPE MAINTENANCE BUDGET

## PARKS LANDSCAPE MAINTENANCE 100 4010

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
100	4010	410	10	00	Salaries	\$45,063	\$51,296	\$68,506	\$68,506	\$81,714
100	4010	410	20	00	Part-Time Wages	0	0	0	0	0
100	4010	410	30	00	Overtime	3,440	3,330	3,000	5,734	6,000
100	4010	410	35	00	Stand By	1,484	1,787	1,692	1,692	2,596
100	4010	420	51	00	CalPERS Unfunded Liability	2,965	4,112	5,690	5,690	5,942
100	4010	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	1,739
100	4010	420	00	00	Fringe Benefits	22,854	22,753	36,874	36,874	42,576
TOTAL PERSONNEL						75,807	83,278	115,762	118,497	140,568
OPERATIONS & MAINTENANCE										
100	4010	510	01	00	Contract Services	5,200	2,942	600	600	2,000
100	4010	510	03	00	Tree Trimming	0	0	10,000	19,000	10,000
100	4010	510	18	00	Professional Services-City Website	0	0	0	0	125
100	4010	510	19	00	Professional Services-Springbrook	0	0	0	0	90
100	4010	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	300
100	4010	515	01	00	Utilities	5,502	9,904	7,000	7,000	7,500
100	4010	515	02	00	Utilities - Old Town "LME"	15,054	15,054	15,054	15,054	15,054
100	4010	521	01	00	Office Supplies & Postage	411	495	500	500	500
100	4010	521	02	00	General Supplies	1,810	2,300	1,000	1,000	1,000
100	4010	521	05	00	Park Supplies	32,342	35,387	30,000	30,000	25,000
100	4010	521	06	00	Uniforms	335	544	950	950	1,650
100	4010	551	02	00	Communications - Cellular Phone	52	46	100	100	300
100	4010	554	01	00	Training / Meetings	348	42	600	600	600
100	4010	555	04	00	Taxes & Assessments (Fresno Irrig. District)	2,364	6,103	2,500	5,841	5,841
100	4010	555	05	00	Property Taxes	3,347	815	3,500	3,500	3,500
100	4010	565	00	00	Internal Service Funds	12,911	12,900	11,525	11,525	9,955
TOTAL OPERATIONS & MAINTENANCE						79,677	86,532	83,329	95,670	83,415
CAPITAL										
100	4010	600	03	00	Capital - Small Equipment Replacement	503	1,789	3,000	3,000	5,000
100	4010	600	03	01	Capital Outlay - Update City website	0	0	1,429	1,429	0
100	4010	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	73
TOTAL CAPITAL EXPENDITURES						503	1,789	4,429	4,429	5,073
TOTAL DEPARTMENT BUDGET						\$155,987	\$171,599	\$203,520	\$218,595	\$229,056
Budget to Budget Increase/(Decrease)										25,537
Percentage of Change										12.5%

### Budget Highlights:

100	4010	521	05	00	Installing eight (8) Rain Sensors to parks that will be compatible with existing timers
100	4010	521	06	00	Uniforms for new PT Staff and two new Maintenance Workers
100	4010	551	02	00	Seven (7) phones needed for Parks Crews

# WATER OPERATIONS BUDGET

## WATER OPERATIONS 410 4041

Description						Audited	Audited	Budget	Estimated	Budget
						2020-2021	2021-2022	2022-2023	Year- End	2023-2024
									2022-2023	
<b>PERSONNEL</b>										
410	4041	410	10	00	Salaries	\$288,388	\$252,988	\$316,742	\$281,106	\$343,501
410	4041	410	20	00	Part Time Salaries	4,808	0	16,962	16,962	50,887
410	4041	410	30	00	Overtime	19,172	17,485	12,428	17,999	18,000
410	4041	410	35	00	Stand By	7,469	11,240	13,103	13,103	11,033
410	4041	420	51	00	CalPERS Unfunded Liability	19,814	22,323	26,309	26,309	24,980
410	4041	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	7,310
410	4041	420	00	00	Fringe Benefits	170,102	61,009	161,572	135,858	166,081
<b>TOTAL PERSONNEL</b>						<b>509,753</b>	<b>365,045</b>	<b>547,117</b>	<b>491,338</b>	<b>621,792</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
410	4041	510	01	00	Contract Services	13,481	57,067	40,000	40,000	40,000
410	4041	510	10	00	Professional Services	28,970	20,050	15,000	15,000	15,000
410	4041	510	11	00	Professional Services-GIS Maintenance	0	0	2,000	2,000	2,000
410	4041	510	12	00	Professional Services - Lab	19,268	8,001	20,000	20,000	20,000
410	4041	510	15	00	Professional Services - Secondary Water System Plan	1,680	2,375	4,000	4,000	4,000
410	4041	510	16	00	Professional Services-Yamabe & Horn	16,264	67,662	50,000	50,000	50,000
410	4041	510	18	00	Professional Services-City Website	0	0	0	0	1,403
410	4041	510	19	00	Professional Services-Springbrook	0	0	0	0	1,017
410	4041	510	19	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	3,375
410	4041	515	01	00	Utilities	416,723	466,042	425,000	425,000	425,000
410	4041	521	01	00	Office Supplies	839	1,030	1,200	1,200	1,500
410	4041	521	02	00	Special Supplies	15,290	29,500	26,000	26,000	30,000
410	4041	521	02	01	Hydrant Meter Replacements	5,355	1,659	5,000	5,000	5,000
410	4041	521	03	00	Special Supplies - Chlorine	19,806	19,487	25,000	25,000	25,000
410	4041	521	03	01	Special Supplies - Surface Water FID	0	0	56,115	57,233	57,792
410	4041	521	06	00	Uniforms	1,532	1,862	2,600	2,600	4,400
410	4041	521	07	00	Postage	21	1,967	2,000	2,000	500
410	4041	540	02	00	Equipment Rental - Lease	1,538	1,726	2,000	2,000	2,000
410	4041	551	01	00	Communications - Telephone	4,087	4,097	4,000	4,000	4,000
410	4041	551	02	00	Communications - Cellular Phone	2,988	2,963	2,500	2,500	3,000
410	4041	552	01	00	Public Notices/Consumer Conf. Report	0	367	400	400	400
410	4041	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	1,093	1,500
410	4041	554	01	00	Training, Travel & Meetings	785	1,008	3,500	3,500	4,500
410	4041	555	00	00	Dues/Subscriptions	0	0	0	500	600
410	4041	555	01	00	State Fees & Permits	16,775	22,025	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	0	5,000	5,000	5,000	5,000
410	4041	555	04	00	Kings Water Alliance (Nitrate)	0	12,449	15,000	15,000	15,000
410	4041	565	00	00	Internal Service Funds	75,892	80,308	76,462	76,462	82,674
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>644,795</b>	<b>810,143</b>	<b>811,277</b>	<b>813,987</b>	<b>833,162</b>
<b>CAPITAL</b>										
410	4041	600	03	00	Water Conservation Measures	1,460	5,782	6,000	6,000	7,000
410	4041	600	03	03	Capital Imp-Well 9A Emergency Repairs	0	14,468	0	59,045	0
410	4041	600	03	04	Capital Improvements-Well 12 Repairs	11,907	0	0	0	2,500
410	4041	600	03	05	Capital Imp-Update PLC/HMI Upgrade/Flowmeter Compatibili	0	0	2,500	2,500	91,500
410	4041	600	03	07	Capital Outlay - Update City website	0	0	2,857	2,857	0
410	4041	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	826
410	4041	600	03	20	Capital Improvement - Security Cameras at Well Sites	0	0	6,000	6,000	0
410	4041	600	03	46	Capital Improvements-Well 17 Repairs	0	13,138	0	0	10,000
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>13,367</b>	<b>33,387</b>	<b>17,357</b>	<b>76,403</b>	<b>111,826</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$1,167,915</b>	<b>\$1,208,576</b>	<b>\$1,375,751</b>	<b>\$1,381,728</b>	<b>\$1,566,779</b>
Budget to Budget Increase/(Decrease)										<b>191,028</b>
Percentage of Change										<b>13.9%</b>

### Budget Highlights:

410	4041	410	10	00	Hiring three (3) part time employees for utility disconnections and maintenance
410	4041	510	01	00	Electrical contract with ICAD and increased need of chlorine analyzer installation
410	4041	521	03	01	Rate may change to \$95,675.00, pending Prop 218 results
410	4041	551	02	00	Cell phones for part-timers doing utility disconnections
410	4041	600	03	04	Convert flow meter to digital for Well 12
410	4041	600	03	05	Flowmeter and PLC upgrades to accommodate new chlorine analyzers
410	4041	600	03	46	Well 17 - pressure panel and two junction boxes needed

# SEWER OPERATIONS BUDGET

## SEWER OPERATIONS 420 4042

						Audited	Audited	Budget	Estimated	
Description						2020-2021	2021-2022	2022-2023	Year- End	Budget
						2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
PERSONNEL										
420	4042	410	10	00	Salaries	\$257,117	\$222,896	\$277,222	\$255,754	\$310,180
420	4042	410	20	00	Part Time Salaries	0	0	16,962	16,962	50,887
420	4042	410	30	00	Overtime	17,737	15,636	7,500	17,624	18,000
420	4042	410	35	00	Stand By	6,949	10,287	12,055	12,055	10,536
420	4042	420	51	00	CalPERS Unfunded Liability	18,841	21,105	23,027	23,027	22,557
420	4042	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	6,601
420	4042	420	00	00	Fringe Benefits	124,909	95,346	141,599	126,837	153,173
TOTAL PERSONNEL						425,553	365,270	478,365	452,259	571,933
OPERATIONS & MAINTENANCE										
420	4042	510	01	00	Contract Services	21,758	26,799	30,000	130,000	80,000
420	4042	510	02	00	Tree Trimming and Removal - Eucalyptus Trees	0	0	40,000	40,000	0
420	4042	510	03	00	Contract Services-Sludge Removal Ponds 2 & 3	0	0	0	0	5,000
420	4042	510	10	00	Professional Services	948	34,326	2,500	6,314	10,000
420	4042	510	12	00	Professional Services-Laboratory Testing	12,319	6,694	9,000	9,000	10,000
420	4042	510	16	00	Professional Services-Yamabe & Horn	16,264	67,662	50,000	50,000	50,000
420	4042	510	18	00	Professional Services-City Website	0	0	0	0	1,403
420	4042	510	19	00	Professional Services-Springbrook	0	0	0	0	1,017
420	4042	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	3,375
420	4042	515	01	00	Utilities	139,930	315,029	320,000	320,000	320,000
420	4042	515	02	00	Utilities (Lift Station)	1,945	3,025	2,500	2,500	2,500
420	4042	521	01	00	Office Supplies & Postage	869	919	1,000	1,000	1,500
420	4042	521	02	00	Special Supplies	38,922	44,032	45,000	45,000	45,000
420	4042	521	03	00	Special Supplies-Polymer	21,400	17,913	30,000	30,000	35,000
420	4042	521	04	00	Special Supplies-Major Repairs	13,927	26,879	40,000	52,000	40,000
420	4042	521	06	00	Uniforms	1,420	1,546	1,650	1,650	2,750
420	4042	540	00	00	Equipment Rent - Lease	1,538	1,726	2,000	2,000	3,500
420	4042	540	01	00	Vactor Truck Rental	0	0	10,000	10,000	10,000
420	4042	551	01	00	Communications - Telephone	4,087	4,097	4,000	4,000	4,200
420	4042	551	02	00	Communications - Cellular Phone	2,762	2,608	2,500	2,500	3,000
420	4042	552	02	00	Public Notice/Advertising/Recruitments	0	0	0	1,093	1,093
420	4042	554	01	00	Training, Travel & Meetings	1,195	1,165	2,500	2,500	5,000
420	4042	555	00	00	Dues/Subscriptions	0	0	0	500	500
420	4042	555	01	00	State Fees & Permits	35,801	41,726	45,000	45,000	45,000
420	4042	555	05	00	Property Taxes - Fresno Co - Solar Array	0	0	500	500	500
420	4042	565	00	00	Internal Service Funds	69,244	84,143	73,706	73,706	84,105
TOTAL OPERATIONS & MAINTENANCE						384,330	680,288	711,856	829,263	764,443
CAPITAL										
420	4042	600	03	01	Capital Outlay - Update City website	0	0	2,857	2,857	0
420	4042	600	03	05	Capital Improvement - Update PLC /Scada Upgrade/Flowmeter	0	0	2,500	2,500	0
420	4042	600	03	07	Goldenrod/CA/Kearney Lift Pump	0	7,538	0	0	0
420	4042	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	826
420	4042	600	03	25	Flygt Model Pump for the Screwpress	0	0	0	0	10,000
420	4042	600	03	30	WWTP Facility Repairs	0	0	0	0	5,000
420	4042	600	03	53	Sewer Machine	0	0	0	0	83,159
420	4042	600	03	63	Aluminum Biolac Barge - Pontoons for Barge	0	0	2,000	2,000	2,000
TOTAL CAPITAL EXPENDITURES						0	7,538	7,357	7,357	100,984
TOTAL DEPARTMENT BUDGET						\$809,883	\$1,053,095	\$1,197,578	\$1,288,879	\$1,437,361
Budget to Budget Increase/(Decrease)										239,782
Percentage of Change										20.0%

### Budget Highlights:

420	4042	410	10	00	Hiring three (3) part time employees for utility disconnections and maintenance
420	4042	510	01	00	Extra funding needed for sludge hauling
420	4042	510	03	00	Cleaning and removing sludge from pond's 2 and 3
420	4042	521	06	00	Uniforms for new part time staff and two new Maintenance Workers
420	4042	540	00	00	Rental of dump truck (if needed) to haul sludge from lagoon to drying beds

# STORM DRAIN OPERATIONS BUDGET

## STORM DRAIN OPERATIONS 470 4047

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
470	4047	410	10	00	Salaries	\$35,456	\$42,639	\$54,848	\$54,848	\$44,924
470	4047	410	30	00	Overtime	3,538	3,921	2,500	2,500	2,500
470	4047	410	35	00	Stand By	1,375	2,090	2,273	2,273	1,635
470	4047	420	51	00	CalPERS Unfunded Liability	2,087	3,344	4,556	4,556	3,267
470	4047	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	956
470	4047	420	00	00	Fringe Benefits	20,128	21,767	32,220	32,220	23,616
TOTAL PERSONNEL						62,584	73,761	96,398	96,398	76,898
OPERATIONS & MAINTENANCE										
470	4047	510	01	00	Contract Services	2,405	1,570	2,000	2,000	3,000
470	4047	510	10	00	Professional Services	0	0	0	0	4,950
470	4047	510	18	00	Professional Services-City Website	0	0	0	0	0
470	4047	515	01	00	Utilities	766	882	1,000	1,750	2,500
470	4047	521	01	00	Office Supplies	101	65	100	100	100
470	4047	521	02	00	General Supplies	3,875	7,431	7,500	7,500	7,500
470	4047	521	06	00	Uniforms	243	466	400	400	400
470	4047	521	07	00	Postage	360	360	500	500	800
470	4047	540	00	00	Lease Payment (PFA Bond)	1,730	492	714	714	1,685
470	4047	540	01	00	Vactor Truck Rental	0	0	10,000	10,000	10,000
470	4047	550	00	00	Insurance	5,191	6,296	7,943	7,943	9,642
470	4047	551	02	00	Communications - Cellular Phone	78	69	150	150	350
470	4047	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	1,426	1,465	1,500	1,500	1,500
470	4047	555	05	00	Property Taxes - Fresno County	174	177	180	180	180
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	10,116	12,173	11,130	11,130	15,260
470	4047	590	00	00	Bad Debt Write Offs	4	5	50	50	50
TOTAL OPERATIONS & MAINTENANCE						33,921	38,905	50,620	51,370	65,371
CAPITAL										
470	4047	600	03	01	Lions and Kearney Storm Lift Comm. Upgrades	0	0	4,000	4,000	4,000
470	4047	600	03	02	First and Kearney Storm Spare Pumps (1)	0	0	6,000	6,000	6,000
470	4047	600	03	03	Capital Outlay - Update City website	0	0	2,857	2,857	0
470	4047	600	03	44	XiO Cloud SCADA System 2 Storm Lift Stations	0	0	12,000	12,000	12,000
TOTAL CAPITAL EXPENDITURES						0	0	24,857	24,857	22,000
TOTAL DEPARTMENT BUDGET						\$96,505	\$112,666	\$171,875	\$172,625	\$164,269
						Budget to Budget Increase/(Decrease)				(7,606)
						Percentage of Change				-4.4%

### Budget Highlights:

470	4047	510	10	00	Water, Wastewater and Storm Drain Study
470	4047	521	07	00	Prop 218 notices
470	4047	551	02	00	Seven (7) phones needed for Parks crews

# LANDSCAPE AND LIGHTING BUDGET

## LANDSCAPE & LIGHTING DISTRICT 750 4075

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
PERSONNEL										
750	4075	410	10	00	Salaries	\$80,924	\$88,152	\$94,813	\$104,545	\$157,620
750	4075	410	20	00	Part Time Salaries	17,251	38,014	68,189	68,189	34,094
750	4075	410	30	00	Overtime	4,252	3,973	5,000	7,209	7,209
750	4075	410	35	00	Stand By	1,898	2,009	1,268	4,414	4,712
750	4075	410	37	00	Vehicle Allowance	103	234	84	84	42
750	4075	420	51	00	CalPERS Unfunded Liability	5,156	6,725	7,875	7,875	11,462
750	4075	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	3,354
750	4075	420	00	00	Fringe Benefits	43,030	45,727	63,421	67,954	88,204
TOTAL PERSONNEL						152,616	184,835	240,650	260,270	306,699
OPERATIONS & MAINTENANCE										
750	4075	510	02	00	Tree Trimming	0	0	0	0	15,000
750	4075	510	10	00	Professional Services-Assessments	3,076	8,881	4,000	4,000	4,000
750	4075	510	18	00	Professional Services-City Website	0	0	0	0	561
750	4075	510	19	00	Professional Services-Springbrook	0	0	0	0	407
750	4075	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	1,350
750	4075	515	01	00	Utilities	21,215	23,917	30,000	30,000	30,000
750	4075	521	01	00	Office Supplies	80	87	200	200	200
750	4075	521	02	00	General Supplies	12,633	8,253	13,000	13,000	20,000
750	4075	521	06	00	Uniforms	688	1,039	750	1,150	1,815
750	4075	540	00	00	Lease Payment (PFA Bond)	2,595	738	1,071	1,071	2,527
750	4075	540	01	00	Equipment Rent - Lease(tree removal)	986	337	2,000	2,000	2,000
750	4075	550	00	00	Insurance	3,893	4,722	5,957	5,957	7,232
750	4075	551	02	00	Communications - Cellular Phone	208	185	400	400	600
750	4075	554	01	00	Training, Travel & Meetings	40	52	300	300	600
750	4075	555	04	00	Taxes & Assessments (F.I.D.)	63	63	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	18,889	19,235	16,540	16,540	13,809
TOTAL OPERATIONS & MAINTENANCE						72,321	75,465	82,238	82,638	108,122
CAPITAL										
750	4075	600	03	01	Capital Outlay - Update City website	0	0	2,857	2,857	0
750	4075	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	330
TOTAL CAPITAL EXPENDITURES						0	0	2,857	2,857	330
TOTAL DEPARTMENT EXPENDITURES						\$224,936	\$260,300	\$325,746	\$345,765	\$415,152
Budget to Budget Increase/(Decrease)								89,406		
Percentage of Change								27.4%		

### Budget Highlights:

750	4075	410	10	00	Hiring two (2) full time Maintenance Workers
750	4075	510	02	00	Tree trimming for areas in need: California, Park to Siskiyou Ave, 17th St, Kearney Blvd, Lum, Almond, and other areas
750	4075	521	02	00	Rain sensors for all LLD areas
750	4075	551	02	00	Seven (7) phones needed for Parks crews

# STREET MAINTENANCE – MEASURE C BUDGETS

## MEASURE C - FLEXIBLE FUNDS 880 4088

						Audited	Audited	Budget	Estimated	
Description						2020-2021	2021-2022	2022-2023	Year- End	Budget
									2022-2023	2023-2024
PERSONNEL										
880	4088	410	10	00	Salaries	\$99,850	\$138,228	\$111,102	\$111,102	\$146,840
880	4088	410	20	00	Part Time Wages	0	0	297	297	300
880	4088	410	30	00	Overtime	4,052	4,229	4,500	8,053	8,000
880	4088	410	35	00	Stand By	1,693	2,279	2,262	2,262	4,722
880	4088	410	37	00	Vehicle Allowance	249	1,036	136	136	84
880	4088	420	51	00	CalPERS Unfunded Liability	6,384	10,448	9,228	9,228	10,678
880	4088	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	3,125
880	4088	420	00	00	Fringe Benefits	46,236	53,553	60,281	60,281	78,761
TOTAL PERSONNEL						158,464	209,773	187,807	191,360	252,510
OPERATIONS & MAINTENANCE										
880	4088	510	01	00	Contract Services	2,889	951	3,500	3,500	3,500
880	4088	510	05	00	Tree Trimming	12,800	23,300	15,000	10,000	10,000
880	4088	521	01	00	Office Supplies	353	398	600	600	600
880	4088	521	06	00	Uniforms	872	1,466	1,200	1,200	1,870
880	4088	521	50	00	Street Field Operations	74	3,862	4,000	7,125	7,125
880	4088	550	00	00	Insurance	10,381	12,592	15,886	15,886	19,285
880	4088	551	01	00	Communications - Telephone	874	878	1,766	1,766	960
880	4088	552	01	00	Public Notice	0	0	200	200	200
880	4088	554	01	00	Travel/Conferences/Meetings	187	112	700	700	700
880	4088	565	00	00	Internal Service Funds	26,062	31,405	29,180	29,180	31,352
TOTAL OPERATIONS & MAINTENANCE						54,491	74,963	72,032	70,157	75,592
CAPITAL										
880	8000	600	03	83	FY 22/23 Street Rehabilitation Project - Various Streets	0	0	100,000	100,000	0
TOTAL CAPITAL EXPENDITURES						0	0	100,000	100,000	0
TOTAL DEPARTMENT BUDGET						\$212,955	\$284,737	\$359,839	\$361,517	\$328,101
								Budget to Budget Increase/(Decrease)		(31,737)
								Percentage of Change		-8.8%

### Budget Highlights:

## MEASURE C – ADA 881 4088

										Audited	Audited	Budget	Estimated	
Description										2020-2021	2021-2022	2022-2023	Year- End	Budget
													2022-2023	2023-2024
CAPITAL														
881	4088	600	04	99	Capital Outlay-ADA Projects		\$7,757	\$8,841	\$9,815	\$9,815	\$9,849			
TOTAL CAPITAL EXPENDITURES							7,757	6,610	9,815	9,815	9,849			
TOTAL DEPARTMENT BUDGET							\$7,757	\$6,610	\$9,815	\$9,815	\$9,849			
Budget to Budget Increase/(Decrease)												34		
Percentage of Change												0.3%		

Budget Highlights:

## MEASURE C - STREET MAINTENANCE 882 4088

						Audited	Audited	Budget	Estimated	
						2020-2021	2021-2022	2022-2023	Year- End	Budget
Description									2022-2023	2023-2024
PERSONNEL										
882	4088	410	10	00	Salaries	\$83,085	\$95,077	\$103,415	\$107,202	\$130,100
882	4088	410	20	00	Part Time Wages	0	0	252	252	965
882	4088	410	30	00	Overtime	3,831	3,953	4,500	4,500	4,500
882	4088	410	35	00	Stand By	1,600	2,175	2,101	2,101	3,550
882	4088	410	37	00	Vehicle Allowance	116	116	116	116	84
882	4088	420	51	00	CalPERS Unfunded Liability	5,554	7,312	8,590	8,590	9,461
882	4088	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	2,769
882	4088	420	00	00	Fringe Benefits	38,778	40,543	52,123	52,123	62,910
TOTAL PERSONNEL						132,963	149,176	171,097	174,885	214,339
OPERATIONS & MAINTENANCE										
882	4088	510	10	00	Professional Services-Pavement Mgmt. Maint. Fees	1,500	3,500	1,500	1,500	1,500
882	4088	550	00	00	Insurance	5,191	6,296	7,943	7,943	9,642
882	4088	565	00	00	Internal Service Funds	21,899	25,272	23,544	23,544	28,082
TOTAL OPERATIONS & MAINTENANCE						28,590	35,068	32,987	32,987	39,224
CAPITAL										
882	8000	600	03	66	FY 21/22 Street Rehabilitation Project - Various Streets	0	0	100,000	100,000	0
TOTAL CAPITAL EXPENDITURES						0	0	100,000	100,000	0
TOTAL DEPARTMENT BUDGET						\$161,552	\$184,244	\$304,084	\$307,871	\$253,563
Budget to Budget Increase/(Decrease)										(50,521)
Percentage of Change										-16.6%

Budget Highlights:





# STREET MAINTENANCE – TDA AND OTHER BUDGET

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

					Audited	Audited	Budget	Estimated	Budget	
Description					2020-2021	2021-2022	2022-2023	Year- End	2023-2024	
								2022-2023		
FUND 800 - STREET SWEEPING										
OPERATIONS & MAINTENANCE										
800	4080	510	01	00	Contract Services-Street Sweeping	\$88,500	\$90,850	\$110,000	\$110,000	\$130,000
TOTAL OPERATIONS & MAINTENANCE					88,500	90,850	110,000	110,000	130,000	
FUND 810 - HIGHWAY USERS TAX 2105										
OPERATIONS & MAINTENANCE										
810	4081	510	05	00	Tree Trimming	89	0	60,000	63,750	0
810	4081	510	06	00	Traffic Signal Maintenance	8,073	8,570	7,600	7,600	7,600
810	4081	510	07	00	Street Light Improvement Installment Plan	10,065	10,079	4,972	4,972	4,972
810	4081	515	01	00	Utilities-Net of Transfer in from 100.4011	44,029	45,807	50,500	50,500	50,500
TOTAL OPERATIONS & MAINTENANCE					62,256	64,455	123,072	126,822	63,072	
FUND 820 - HIGHWAY USERS TAX 2106										
OPERATIONS & MAINTENANCE										
820	4082	510	03	00	Professional Services-Engineering	7,331	20,252	20,000	20,000	20,000
TOTAL OPERATIONS & MAINTENANCE					7,331	20,252	20,000	20,000	20,000	
CAPITAL										
820	4082	600	03	04	Yard Improvements	4,500	0	4,500	4,500	0
820	8000	600	03	83	FY 22/23 Street Rehabilitation Project - Various Streets	0	0	50,000	50,000	0
TOTAL CAPITAL EXPENDITURES					4,500	0	54,500	54,500	0	
FUND 830 - HIGHWAY USERS TAX 2107										
OPERATIONS & MAINTENANCE										
830	4083	510	03	00	Professional Services-GIS Mapping	0	0	5,000	5,000	5,000
830	4083	510	04	00	Professional Services-Audit	4,248	4,420	4,940	4,940	4,940
TOTAL OPERATIONS & MAINTENANCE					4,248	4,420	9,940	9,940	9,940	
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	3,619	4,892	10,000	10,000	20,000
TOTAL OPERATIONS & MAINTENANCE					3,619	4,892	10,000	10,000	20,000	
FUND 870 - ARTICLE VIII GAS TAX										
PERSONNEL										
870	4087	410	10	00	Salaries	72,037	77,805	81,111	81,111	70,352
870	4087	410	20	00	Part Time Wages	40,253	24,145	33,723	33,723	17,116
870	4087	410	30	00	Overtime	2,724	3,200	2,500	4,131	4,000
870	4087	410	35	00	Stand By	1,104	1,488	1,862	1,862	2,226
870	4087	410	37	00	Vehicle Allowance	63	63	63	63	84
870	4087	410	38	00	Uniform Allowance	324	330	330	330	0
870	4087	420	51	00	CalPERS Unfunded Liability	4,606	6,012	6,737	6,737	5,116
870	4087	420	51	01	CalPERS ADP Unfunded Liability	0	0	0	0	1,497
870	4087	420	00	00	Fringe Benefits	41,498	43,304	48,991	48,991	38,754
TOTAL PERSONNEL					162,608	156,348	175,316	176,948	139,146	

						Audited	Audited	Budget	Estimated	Budget
Description						2020-2021	2021-2022	2022-2023	Year- End	2023-2024
FUND 870 - ARTICLE VIII GAS TAX (Continued)										
OPERATIONS & MAINTENANCE										
870	0099	557	80	00	Transfer to Fund 80 - Street Sweeping	9,971	12,634	18,000	18,000	18,000
870	4087	510	01	00	Contract Services	0	0	0	0	25,000
870	4087	510	18	00	Professional Services-City Website	0	0	0	0	561
870	4087	510	19	00	Professional Services-Springbrook	0	0	0	0	407
870	4087	510	20	00	Professional Services-Emergency Plan Update(OES Training)	0	0	0	0	1,350
870	4087	521	02	00	General Supplies	30,245	37,544	35,000	35,000	35,000
870	4087	521	06	00	Uniforms	628	974	500	950	1,650
870	4087	565	00	00	Internal Service Funds	14,903	19,250	19,221	19,221	16,617
TOTAL OPERATIONS & MAINTENANCE						55,747	70,403	72,721	73,171	98,585
CAPITAL										
870	4087	600	03	01	Sinkhole Emergency Repair	0	13,842	0	0	0
870	4087	600	03	02	Capital Outlay - City Website	0	0	2,857	2,857	0
870	4087	600	03	11	Capital Outlay - Upgrade Springbrook Software	0	0	0	0	330
870	4087	600	03	16	Solar Crosswalk Sign Replacements	0	0	0	0	10,000
870	4087	600	03	17	Solar Stop Signs	0	5,841	8,000	8,000	8,000
870	4087	600	03	19	Street Sign Replacement	6,990	5,903	5,000	10,646	15,000
870	4087	600	03	20	2 New Str. Light Pole	0	9,850	0	0	0
TOTAL CAPITAL EXPENDITURES						6,990	35,436	15,857	21,503	33,330
SUMMARY - STREET MAINTENANCE TDA & OTHER										
TOTAL PERSONNEL						162,608	156,348	175,316	176,948	139,146
TOTAL OPERATIONS & MAINTENANCE						221,701	255,271	345,733	349,933	341,597
TOTAL CAPITAL EXPENDITURES						11,490	35,436	70,357	76,003	33,330
TOTAL DEPARTMENT BUDGET						\$395,799	\$447,055	\$591,407	\$602,885	\$514,073
						Budget to Budget Increase/(Decrease)				(77,334)
						Percentage of Change				-13.1%
Budget Highlights:										
850	4085	600	03	14	Repair numerous areas in need of repair					
870	4087	510	01	00	Remove & haul off debris and concrete demolition at City Yard and Jensen location					

# CAPITAL PROJECTS

# CAPITAL PROJECTS OVERVIEW

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

The Fiscal Year 2023/2024 Capital Projects Budget includes \$18,410,848 of expenditures. Total street capital projects are \$3,966,563, water projects are \$3,089,583, sewer projects are \$581,994, solid waste projects are \$28,000 storm drain projects are \$300,000, parks facilities and equipment are \$10,444,708.

## 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 2023/2024 budget are \$1,420,871 for the FY 21/22 & 22/23 Street Rehabilitation Project for various streets, \$809,500 for the Street Sealing Project for various fiscal years and \$399,590 for the California Avenue Sidewalk from 9th to Vineland Ave.

## WATER CONSTRUCTION

The major projects in this category are the \$1,410,057 for the Well 18 Project which will be funded from State Funds (SDWSRF), the Well No 14 Emergency Generator with a \$658,851 and the Water Meter System Installation Project for City Facilities and Commercial Services at \$383,000.

## SEWER FACILITIES CONSTRUCTION

The major projects in this category are \$220,000 for the Biolac Sludge Dredging and hauling and the \$83,159 for a new sewer machine.

## PARK CONSTRUCTION GRANTS/OTHER PROJECTS

The major projects in this category are \$8,300,898 for the East Side Community Park from which \$4,503,695 is expected to be funded with State Grants, Northwest Park with \$871,741 which will be funded by Measure M and a grant and the new Police Station with \$100,000. Budget adjustments will be made for the new Police Station, Hart Ranch Park and the Resiliency Center when estimates are available.

## VEHICLES AND EQUIPMENT REPLACEMENTS

The major purchases in this category are \$262,000 for four new police vehicles that were not obtained this fiscal year and \$456,000 for a total of six new vehicles for Community Services Department and Public Works Department.

# CAPITAL PROJECTS SUMMARY

CAPITAL IMPROVEMENT PROJECTS Fiscal Year 2023/2024		
Project	Funding Source	Estimated Cost
<b>Streets</b>		
Street Sign Replacement	Local Street Funds	15,000
High Visibility/Crosswalk Striping	Local Street Funds	80,000
Median Landscaping Renovation-Phase I	Local Street Funds	75,000
Street Sealing Project(19/20), Q1(22) Q2(23)	Local Street Funds	809,500
FY21/22 & 22/23 Street Rehabilitation Project - Various Streets	Local Street Funds	1,420,871
Street Sealing Project(23/24)	Local Street Funds	32,000
FY 23/24 Street Rehabilitation Project - Various Streets	Local Street Funds	64,000
CMAQ -Stanislaus/San Joaquin Alley Paving	Local Street Funds/Grant	127,288
STBG - Vineland Ave. Rehab- CA to Kearney	Local Street Funds/Grant	31,362
RSTP - Vineland Ave Widening (North) (025)	Local Street Funds/Grant	399,390
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grant	20,715
STBG - Kearney Blvd.Reh.Park-Del Norte	Local Street Funds/Grant	337,364
Siskiyou Ave Rehab 180/Kearney	Local Street Funds/Grant	306,443
Goldenrod Ave Rehab Kearney/RR	Local Street Funds/Grant	216,512
RSTP Vineland Ave. Widening (North) (025)	Local Street Funds/Grant	348,115
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grant	18,340
CMAQ -Stanislaus/San Joaquin Alley Paving	Local Street Funds/Grant	100,110
STBG - Vineland Ave. Rehab- CA to Kearney	Local Street Funds/Grant	20,580
STBG - Kearney Blvd.Reh.Park-Del Norte	Local Street Funds/Grant	206,602
Siskiyou Ave Rehab 180/Kearney	Local Street Funds/Grant	271,294
Goldenrod Ave Rehab Kearney/RR	Local Street Funds/Grant	182,826
Street Sealing Project(19/20), Q1(22) Q2(23)	Local Street Funds/Grant	209,500
FY21/22 Street Rehabilitation Project - Various Streets	Local Street Funds/Grant	900,000
Annual Streets Lights Installation (1st Phase)	SB1 (MOU from General Fund)	30,918
<b>Total Street Capital Projects</b>		<b>3,966,563</b>
<b>Water</b>		
Capital Imp-Update PLC /HMI Upgrade/Flowmeter Compatibility	Water Fund	91,500
Fixed Network Metering	Water Fund	50,000
Pipeline /Service Replacement	Water Fund	50,000
Well No 14 Emergency Generator	Water Fund/DIF	658,851
Water Storage Tanks Maintenance	Water Fund	26,000
Water Meter Installation Project (City Facilities/Commercial)	Water Fund	383,000
Fire Hydrant Replacements	Water Fund	25,000
Well No 12 TCP/Uranium Mitigation	Water Fund	25,000
Well No 15 Rehabilitation	Water Fund	75,000
Well No. 18 (DW SRF)	State Grant Funding /DIF	1,410,057
SGMA Grant Recharge Proj. Lions	State Grant Funding /DIF	175,175
Basin C Groundwater Recharge Project	DIF	70,000
Well No 33 Test Well	DIF	50,000
Well No 14 Emergency Generator	DIF	78,483
<b>Total Water Capital Projects</b>		<b>3,089,583</b>
<b>Sewer</b>		
Sewer Machine	Sewer Fund	83,159
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
WWTP Biologic Sludge Dredging/Hauling	Sewer Fund	220,000
CSWRF WWTP Impr. Planning Grant	State Grant Funding	78,835
<b>Total Sewer Capital Projects</b>		<b>581,994</b>
<b>Solid Waste</b>		
Capital Outlay-Carts-New Residential Development	Solid Waste	28,000
<b>Total Solid Waste Capital Projects</b>		<b>28,000</b>
<b>Storm Drain</b>		
Regrade B Street Basin	Storm Drain Fund	300,000
<b>Total Storm Drain Capital Projects</b>		<b>300,000</b>
<b>0</b>		
<b>Landscaping and Lighting District</b>		
<b>Parks, Facilities &amp; Equipment</b>		
Northwest Park	GF- Measure M	871,741
Police Station	GF- Measure M	100,000
Coleman Grand Stand Replacement & Paint	General Fund Reserves	65,000
Facility Repairs & Equip.	General Fund Reserves	30,000
Playground Repairs	General Fund Reserves	20,000
Contingency/Kerman Veteran Plaza Park Restrooms Remodel	General Fund Reserves	30,200
Community Center Improvements	General Fund Reserves	70,000
Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	General Fund Reserves	30,000
Eastside Community Park (2.5 Acres-Hart Ranch)	DIF/Grants	8,300,898
Northwest Park Phase I Improvements	State Grant Funding	187,422
Land Water Conservation Fund (LWCF)-Hart Ranch Park	State Grant Funding	2,500,000
California Natural Resources Agency(CNRA) - Hart Ranch Park	State Grant Funding	2,003,695
Eastside Community Park (2.5 Acres-Hart Ranch)	Federal Grant Funding	3,655,780
<b>Total Parks &amp; Other Facilities</b>		<b>9,687,839</b>
<b>Vehicle/Equipment Replacement</b>		
TASER (25)	Vehicle and Equipment Fund	21,370
Fleet Management System	Vehicle and Equipment Fund	17,500
Alternative Fuel Vehicles	Vehicle and Equipment Fund	262,000
PW,Parks & Rec Fleet Vehicles	Vehicle and Equipment Fund	456,000
<b>Total Vehicles &amp; Equipment</b>		<b>756,870</b>
<b>Total Major Capital Expenditures</b>		<b>18,410,848</b>
<b>Total Minor Capital Expenditures</b>		<b>201,672.11</b>
<b>Total Capital Expenditures</b>		<b>\$18,612,520</b>

# PARKS, FACILITIES AND EQUIPMENT BUDGET

100 8000

					Audited	Audited	Budget	Estimated	Budget
Description					2020-2021	2021-2022	2022-2023	Year- End	2023-2024
								2022-2023	
<b>Construction</b>									
<b>Facilities</b>									
100	8000	600	00	00	Comm. Programs COVID--19	\$71,125	\$0	\$0	\$0
100	8000	600	03	05	Kerckhoff Coleman Ballfield Lights Power Panel Upgrade	6,909	0	0	0
100	8000	600	03	07	Coleman Grand Stand Replacement & Paint	0	0	65,000	65,000
100	8000	600	03	09	Sr. Center Office Remodel	0	0	12,000	12,000
100	8000	600	03	12	Facility Repairs & Equip.	14,409	0	0	30,000
100	8000	600	03	13	Playground Repairs	0	0	10,000	20,000
100	8000	600	03	14	Light Tower	0	0	6,000	0
100	8000	600	03	15	Kiwanis Park Playground Replacement(City Match)	17,592	0	0	0
100	8000	600	03	16	Lighting for Range at WWTP	0	0	5,100	14,497
100	8000	600	03	28	Baseball Field Improvements	0	0	3,500	3,500
100	8000	600	03	40	Contingency Kerman Veteran Plaza Park Restrooms Remodel	0	0	0	30,200
100	8000	600	03	50	Park Facil. Repairs-Lions/Rotary/Plaza Park Rest. Demo	0	346	10,000	10,000
100	8000	600	03	54	City Wide Camera Project	0	0	50,000	0
100	8000	600	03	69	Community Center Improvements	31,283	15,123	70,000	70,000
100	8000	600	03	74	Scout Hut Ceiling Major Repair	38,191	0	0	0
100	8000	600	03	75	Kerckhoff Pk Old Pool Building Demo/Garage Door Replaceme	6,612	2,772	0	0
100	8000	600	03	77	Rotary Park-Playground Equip.	27,036	0	0	0
100	8000	600	03	81	Electric Garage Door for Shop	0	0	0	4,000
100	8000	600	03	82	Public Works Facility Repairs	0	0	0	5,000
100	8000	600	03	95	Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	0	0	30,000	30,000
100	8000	600	06	00	Annual Streets Lights Installation (1st Phase)	21,000	23,788	57,200	30,918
<b>TOTAL FACILITIES</b>					<b>234,158</b>	<b>42,029</b>	<b>318,800</b>	<b>328,197</b>	<b>310,618</b>
<b>Equipment</b>									
<b>TOTAL EQUIPMENT</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$234,158</b>	<b>\$42,029</b>	<b>\$318,800</b>	<b>\$328,197</b>	<b>\$310,618</b>
					Budget to Budget Increase/(Decrease)				<b>(8,182)</b>
					Percentage of Change				<b>-2.6%</b>

## Budget Highlights:

100	8000	600	03	12	Replacement and repairs of aging AC Units in City Hall, Community Center and Police Department
100	8000	600	03	13	Replacement of playground equipment in Rotary and Lions Park and replenishing of fall surface bark
100	8000	600	06	00	Annual MOE required by SB1 (\$20,200), increasing to balance out prior fiscal years' shortage

# CDBG CONSTRUCTION BUDGET

## CDBG CONSTRUCTION 120 8000

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>Expenditures:</b>										
120	0000	600	03	55	Food Bank Program 2021	\$37,899	\$35,380	\$35,000	\$35,000	\$0
120	8000	600	03	58	Stanislaus Park - Design and Construction	882,249	7,054	0	0	0
120	8000	600	03	40	Kerman Plaza Park Veteran Park Improvements	0	0	0	0	170,000
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$920,148</b>	<b>\$42,435</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$170,000</b>
Budget to Budget Increase/(Decrease)										<b>135,000</b>
Percentage of Change										<b>385.7%</b>

### Budget Highlights:

# FACILITIES CONSTRUCTION BUDGET

## FACILITIES CONSTRUCTION AND EQUIPMENT 140 8000

					Description	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>Construction</b>										
140	8000	540	00	00	Lease Payment (PFA Bond)	\$51,893	\$14,764	\$21,412	\$21,412	\$50,549
140	8000	600	03	70	Animal Shelter	98,852	39,300	39,300	0	0
140	8000	600	03	71	Multigenerational Center	0	0	0	0	0
140	8000	600	03	72	Police Station	0	0	0	6,100,000	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>150,744</b>	<b>54,064</b>	<b>60,712</b>	<b>6,121,412</b>	<b>50,549</b>
<b>Equipment</b>										
140	8000	600	03	00	Capital Equipment-Upgrade Agenda Manger Software	28,118	0	0	0	0
140	8000	600	03	01	Capital Equipment-Upgrade Audio/Video Council Cham.	0	48,530	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>28,118</b>	<b>48,530</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$178,862</b>	<b>\$102,594</b>	<b>\$60,712</b>	<b>\$6,121,412</b>	<b>\$50,549</b>
Budget to Budget Increase/(Decrease)										<b>(10,163)</b>
Percentage of Change										<b>-16.7%</b>

Budget Highlights:



# WATER CONSTRUCTION BUDGET

XX0 8000 (410, 520-540, 780)

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
WATER OPERATIONS										
FUND 410										
410	0000	250	03	00	Fixed Network Metering	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
410	0000	250	04	00	Pipeline /Service Replacement	50,000	50,000	50,000	50,000	50,000
410	8000	600	04	00	Well No 14 Emergency Generator	0	0	0	0	580,368
410	8000	600	04	38	Water Storage Tanks Maintenance	0	3,782	26,000	26,000	26,000
410	8000	600	04	39	Water Meter Installation Project (City Facilities/Commercial)	1,265	75	385,000	385,000	383,000
410	8000	600	04	43	Fire Hydrant Replacements	6,293	2,575	0	10,000	25,000
410	8000	600	04	46	Well No 12 TCP/Uranium Mitigation	0	26,266	220,000	220,000	25,000
410	8000	600	04	47	Well No 14 Rehabilitation	0	0	75,000	75,000	0
410	8000	600	04	48	Well No 15 Rehabilitation	0	0	0	0	75,000
TOTAL WATER OPERATIONS						107,558	132,698	806,000	816,000	1,214,368
FUND 780										
780	8000	600	03	38	Well No. 18 (DWSRF)	40,270	19,800	1,388,541	1,388,541	1,410,057
780	8000	600	04	00	CALOES-Well No 14 Emergency Generator	34,341	12,481	256,000	256,000	0
780	8000	600	04	01	SGMA Grant Recharge Proj. Lions	188	12,532	196,236	196,236	175,175
TOTAL STATE GRANT						74,799	44,813	1,840,777	1,840,777	1,585,232
WATER FRONT FOOTAGE										
FUND 520										
TOTAL WATER FRONT FOOTAGE						0	0	0	0	0
WATER OVERSIZE										
FUND 530										
TOTAL WATER OVERSIZE						0	0	0	0	0
WATER MAJOR FACILITIES										
FUND 540										
540	8000	600	03	38	Basin C Groundwater Recharge Project	0	0	80,000	80,000	70,000
540	8000	600	03	41	Well No 33 Test Well	0	0	0	0	50,000
540	8000	600	04	00	Well No 14 Emergency Generator	0	7,529	206,000	206,000	78,483
TOTAL WATER MAJOR FACILITIES						0	7,529	286,000	286,000	198,483
TOTAL DEPARTMENT BUDGET						\$182,356	\$185,041	\$2,932,777	\$2,942,777	\$2,998,083
						Budget to Budget Increase/(Decrease)				65,306
						Percentage of Change				2.2%

## Budget Highlights:

410 8000 600 04 43 Five (5) fire hydrants need replacing, along with hydrant kits

# SEWER FACILITIES CONSTRUCTION BUDGET

XX0 8000 (420, 550-570)

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
SEWER OPERATIONS										
FUND 420										
420	0000	250	03	00	Fixed Network Metering	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000
420	0000	250	04	00	Pipeline /Service Replacement	100,000	50,000	50,000	50,000	50,000
420	8000	600	03	06	Cap Improv - Scada Sys Upgrade	0	17,587	0	0	0
420	8000	600	03	21	WWTP Office Expansion	5,164	0	50,000	50,000	50,000
420	8000	600	03	23	WWTP Animal Shelter Demo/Shop Expansion	0	0	50,000	50,000	50,000
420	8000	600	03	24	Goldenrod Lift Station Rehabilitation	0	0	43,000	43,000	43,000
420	8000	600	03	25	T-8 Gorman Rupp Pump w/VFD	66,571	0	0	0	0
420	8000	600	03	43	6" Industrial Blower	27,785	0	0	0	0
420	8000	600	03	59	WWTP Biolac Sludge Dredging/Hauling	0	0	366,000	366,000	220,000
420	8000	600	03	62	Goldenrod/CA Lift Station Pump	0	0	0	18,007	18,000
420	8000	600	03	63	WWTP Biolac System Rebuild	0	0	0	166,193	0
420	8000	600	03	65	Headworks Traveling Screen	170,288	148,783	0	0	0
TOTAL SEWER OPERATIONS						469,808	266,371	609,000	793,200	481,000
FUND 780										
780	8000	600	03	53	CSWRF WWTP Impr. Planning Grant	207,596	53,602	144,157	144,157	78,835
TOTAL STATE GRANT						207,596	53,602	144,157	144,157	78,835
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	125,000
TOTAL SEWER MAJOR FACILITIES						125,000	125,000	125,000	125,000	125,000
TOTAL DEPARTMENT BUDGET						\$802,404	\$444,973	\$878,157	\$1,062,357	\$684,835
Budget to Budget Increase/(Decrease)										(193,322)
Percentage of Change										-22.0%

Budget Highlights:

# STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET

4X0 8000 (480-490)

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
STORM DRAIN BASIN ACQUISITION										
FUND 480										
480	8000	600	03	00	Tract No 5266 (Covington)	\$0	\$0	\$0	\$0	\$16,000
TOTAL STORM DRAIN ACQUISITION						0	0	0	0	16,000
STORM DRAIN FACILITIES										
FUND 490										
490	8000	600	03	17	Tract No. 5416-Covington Fee Credit Reimb.	0	2,763	0	0	0
490	8000	600	03	18	Tract No 5266 (Covington)	0	0	72,000	72,000	47,000
490	8000	600	03	19	Tract No. 5515 (Hair)	0	0	62,000	62,000	0
490	8000	600	03	20	Reimbursement CUP 03-05 (Sidhu)	0	0	0	0	14,000
490	8000	600	03	21	Tract No 5928 SFR (Covington)	0	0	0	0	30,000
490	8000	600	03	22	Tract No 5928 Walmart (Covington)	0	0	0	0	97,000
490	8000	600	03	24	Regrade B Street Basin	0	0	290,000	290,000	0
490	8000	600	03	26	Reimbursement Walmart	0	0	0	0	64,000
TOTAL STORM DRAIN CONSTRUCTION						0	2,763	424,000	424,000	252,000
TOTAL DEPARTMENT BUDGET						\$0	\$2,763	\$424,000	\$424,000	\$268,000
Budget to Budget Increase/(Decrease)										(156,000)
Percentage of Change										-36.8%

## Budget Highlights:

**Note:** Development Impact Fee reimbursements will be made based on actual fees collected. Current reimbursable balances are as follows:  
Basin Acquisition - \$95,090; Storm Drain Facilities - \$265,849

# PARK ACQUISITION AND CONSTRUCTION BUDGET

5x0 8000 (580-590)

Description					Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
<b>FUND 580 - PARK DEVELOPMENT</b>									
580	4058	510	10	03	Parks & Recreation Master Plan (Park Impact fees)	\$22,955	\$0	\$0	\$0
580	4058	510	10	04	Northwest Park Phase I Improvements	4,175	11,513	0	0
580	8000	540	00	00	Lease Payment (PFA Bond)	20,539	5,844	8,475	20,007
580	8000	600	03	58	Stanislaus Park Design & Construction	124,722	161,569	0	0
580	8000	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	396,127	147,375	550,569	550,569
<b>TOTAL ACQUISITIONS</b>					<b>568,519</b>	<b>326,300</b>	<b>559,044</b>	<b>559,044</b>	<b>161,430</b>
<b>FUND 590 - PARK DEVELOPMENT-QUIMBY</b>									
590	8000	540	00	00	Lease Payment (PFA Bond)	20,539	5,844	8,475	20,007
<b>TOTAL PARK DEVELOPMENT</b>					<b>20,539</b>	<b>5,844</b>	<b>8,475</b>	<b>8,475</b>	<b>20,007</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$589,058</b>	<b>\$332,144</b>	<b>\$567,519</b>	<b>\$567,519</b>	<b>\$181,437</b>
Budget to Budget Increase/(Decrease)									<b>(386,082)</b>
Percentage of Change									<b>-68.0%</b>

## Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget.

580 8000 600 03 73 Giacolini annual payment, ends FY 2024/2025 & DIF portion of Eastside Community Park (Hart Ranch)

# PARK CONSTRUCTION GRANTS

780 8000

					Audited	Audited	Budget	Estimated	
Description					2020-2021	2021-2022	2022-2023	Year- End	Budget
								2022-2023	2023-2024
<b>Construction</b>									
780	8000	600	03	04	Northwest Park Phase I Improvements	\$0	\$7,582	\$187,422	\$187,422
780	8000	600	03	17	Kerman ST ADA Transition Plan	0	3,228	0	10,000
780	8000	600	03	73	Land Water Conservation Fund (LWCF)-Hart Ranch Park	0	0	2,500,000	2,500,000
780	8000	600	04	73	California Natural Resources Agency(CNRA) -Hart Ranch Park	0	0	2,003,695	2,003,695
<b>TOTAL CONSTRUCTION</b>					<b>0</b>	<b>10,810</b>	<b>4,691,117</b>	<b>4,701,117</b>	<b>4,906,889</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>0</b>	<b>10,810</b>	<b>4,691,117</b>	<b>4,701,117</b>	<b>4,906,889</b>
Budget to Budget Increase/(Decrease)									<b>215,772</b>
Percentage of Change									<b>4.6%</b>

## Budget Highlights:

780 8000 600 03 04 Northwest Park Phase I Improvements, added to plan and design a future park at the Northwest area of the City  
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 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024	
CITY PROJECTS										
GAS TAX 2105 (810)										
810	8000	600	03	37	High Visibility Crosswalk Striping	\$0	\$0	\$80,000	\$80,000	\$80,000
GAS TAX 2107 (830)										
ARTICLE VIII (870)										
870	8000	600	03	18	2022 Concrete Repair Project			40,000	40,000	0
870	8000	600	03	35	Median Landscaping Renovation-Phase I	18,782	14,970	25,000	25,000	75,000
870	8000	600	03	48	Street Sealing Project(19/20), (21/22) (22/23)	0	17,523	540,000	540,000	600,000
870	8000	600	03	66	FY21/22 & 22/23 Street Rehabilitation Project - Various Street	0	0	330,000	330,000	520,871
870	8000	600	03	83	FY22/23 Street Rehabilitation Project - Various Streets	0	0	300,000	300,000	0
870	8000	600	03	84	Street Sealing Project(23/24)	0	0	0	0	32,000
870	8000	600	03	89	FY 23/24 Street Rehabilitation Project - Various Streets	0	0	0	0	64,000
TOTAL CITY PROJECTS					\$18,782	\$32,492	\$1,315,000	\$1,315,000	\$1,371,871	
LOCAL MATCH FOR STATE & FEDERAL PROJECTS										
GAS TAX 2105 (810)										
810	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	0	0	0	0	0
GAS TAX 2106 (820)										
GAS TAX 2107 (830)										
830	8000	600	03	78	CMAQ - Stanislaus/San Joaquin Alley Paving	4,150	716	15,541	15,541	27,178
830	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	5,489	1,013	257,402	257,402	10,782
ARTICLE VIII (870)										
870	8000	600	03	62	RSTP - Vineland Ave Widening (North) (025)	170	75	51,484	51,484	51,475
870	8000	600	03	64	CMAQ - California Ave Sidewalk 9th to Vineland	0	0	3,441	3,441	2,375
870	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	10,541	135,135	0	0	0
870	8000	600	03	79	Street Overlay Project FY19/20	94,418	0	0	0	0
870	8000	600	03	82	STBG - Kearney Blvd.Reh.Park-Del Norte	2,351	424	178,127	178,127	130,762
870	8000	600	03	85	Siskiyou Ave Rehab 180/Kearney	0	0	0	9,127	35,149
870	8000	600	03	86	Goldenrod Ave Rehab Kearney/RR	0	0	0	6,259	33,686
870	8000	600	03	87	HSIP Kearney Blvd Ped Crossing Improvements	0	0	0	0	800
MAJOR STREET SIGNALS (920)										
920	8000	600	03	00	Reimbursement - Wal-Mart	0	0	20,000	20,000	28,000
TOTAL LOCAL MATCH					\$117,119	\$137,364	\$525,995	\$541,381	\$320,207	

### Budget Highlights:

- 870 8000 600 03 35 Remove existing turf in street medians, plant drought tolerant shrubs and replace irrigation system with drip irrigation. Budgeted amounts are materials only; Work to be performed by Public Works Staff. Staff is anticipating to complete this project this fiscal year.
- 870 8000 600 03 83 Budgeted funds in the amount of \$750,000 for the FY 22/23 Street Rehabilitation project have been combined with the FY 21/22 Street Rehabilitation Project to create one large rehabilitation project.
- Note:** Development Impact Fee reimbursements will be made based on the actual fees collected. Current reimbursable balances are as follows:  
Major Street - \$429,726; Traffic Signal - \$536,090; Railroad Crossing - \$78,600; Outside Travel Lane - \$298,762.

# STREET CONSTRUCTION BUDGET (Cont.)

Description						Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Estimated Year- End 2022-2023	Budget 2023-2024
STATE & FEDERAL PROJECTS										
FEDERAL PROJECTS (890)										
890	8000	600	00	01	COVID 19- CARES ACT /ARPA	\$158,203	\$0	\$0	\$16,380	0
890	8000	600	03	62	RSTP Vineland Ave. Widening (North) (025)	1,309	0	348,181	348,181	348,115
890	8000	600	03	64	CMAQ - California Ave Sidewalk 9th to Vineland	0	0	26,559	26,559	18,340
890	8000	600	03	73	Eastside Community Park (25 Acres-Hart Ranch)	0	0	0	0	3,655,780
890	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	3,711	508,711	0	26,559	0
890	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	0	5,525	119,970	119,970	100,110
890	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	39,472	7,822	554,198	554,198	20,580
890	8000	600	03	82	STBG - Kearney Blvd.Reh.Park-Del Norte	15,559	3,271	359,268	359,268	206,602
890	8000	600	03	85	Siskiyou Ave Rehab 180/Kearney	0	0	0	68,168	271,294
890	8000	600	03	86	Goldenrod Ave Rehab Kearney/RR	0	0	0	49,036	182,826
890	8000	600	03	87	HSIP Kearney Blvd Ped Crossing Improvements	0	0	0	0	7,200
MAJOR STREETS (910)										
910	8000	600	03	00	Reimbursement - Tract No. 5348-Cambridge	0	51,742	0	0	0
910	8000	600	03	02	Reimbursement - Tract No. 5191/5266 (Covington)	0	97,660	77,000	77,000	0
910	8000	600	03	03	Reimbursement - Tract No. 5515 (Covington)	0	0	91,000	91,000	0
910	8000	600	03	04	Reimbursement - Walmart (Covington)	0	0	20,000	20,000	39,000
910	8000	600	03	05	Reimbursement - Walmart	0	0	20,000	20,000	39,000
MAJOR STREET RAILROAD (930)										
930	8000	600	03	00	Reimbursement - OMNI (Wal-Mart)	0	250,000	35,000	66,914	46,000
930	8000	600	03	01	Goldenrod Railroad Crossing Improvements	4,036	31,421	0	0	0
OUTSIDE TRAVEL LANE (940)										
940	8000	600	03	00	Reimbursement - Wal-Mart	0	9,769	20,000	20,000	9,000
940	8000	600	03	01	Reimbursement - Wal-Mart (Covington)	0	9,769	20,000	20,000	9,000
HUT 2103 (950)										
950	8000	600	03	48	Street Sealing Project(19/20), (21/22) (22/23)	0	0	160,000	160,000	209,500
SB1 RRMA (960)										
960	8000	600	03	66	FY21/22 Street Rehabilitation Project - Various Streets	0	12,302	300,000	300,000	900,000
960	8000	600	03	79	Street Overlay Project FY19/20	326,116	0	0	0	0
960	8000	600	03	83	FY22/23 Street Rehabilitation Project - Various Streets	0	0	300,000	300,000	0
TOTAL DIF/STATE & FEDERAL PROJECTS						548,407	569,053	2,168,176	2,328,319	5,920,347
TOTAL REIMBURSEMENTS						-	418,940	303,000	334,914	170,000
TOTAL DEPARTMENT BUDGET						\$684,308	\$1,157,848	\$4,292,171	\$4,499,615	\$7,754,425
						Budget to Budget Increase/(Decrease)				3,462,254
						Percentage of Change				80.7%

## Budget Highlights:

890 8000 600 03 73 Using ARPA funds  
**Note:** Development Impact Fee reimbursements will be made based on the actual fees collected. Current reimbursable balances are as follows:  
 Major Street - \$429,726; Traffic Signal - \$536,090; Railroad Crossing - \$78,600; Outside Travel Lane - \$298,762.

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## 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 2023/2024 is projected at \$2,342,016.

There is an overall net increase of 7.41% in personnel benefits in Fiscal Year 2023/2024 compared to the Fiscal Year 2022/2023.

## 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.

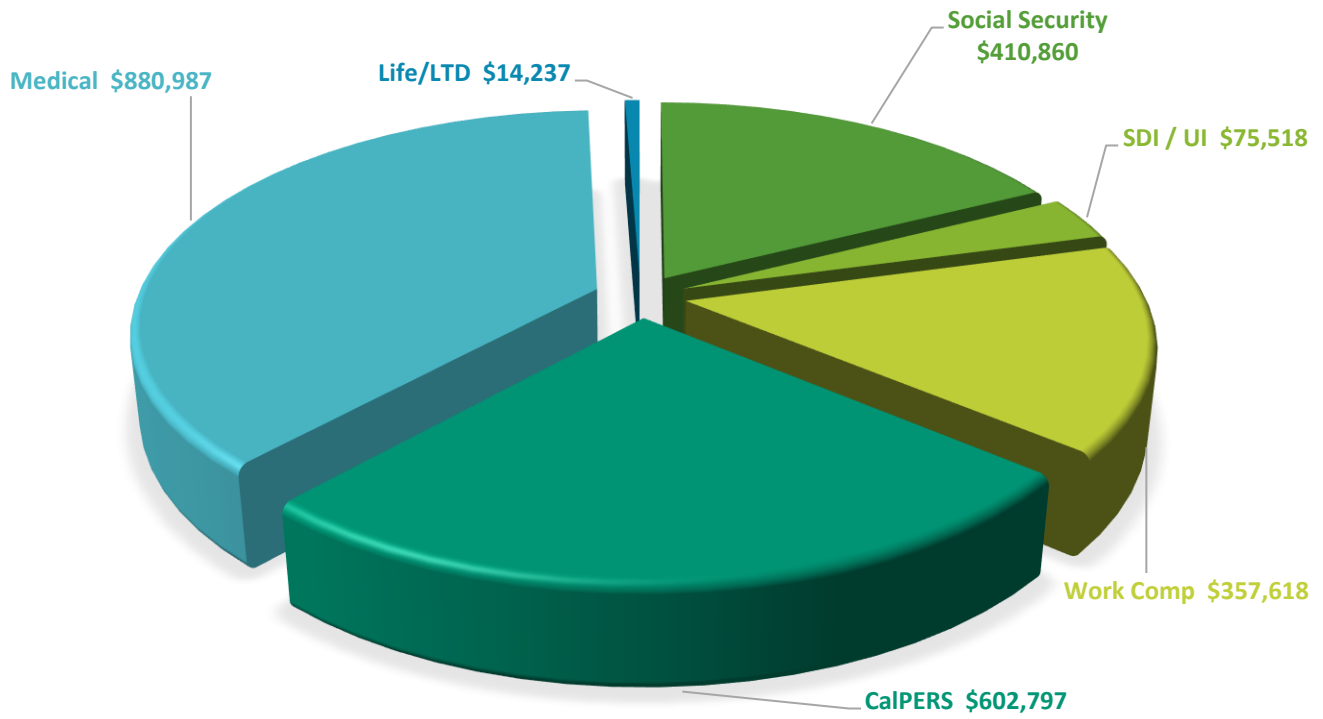
On January 1, 2013, the State of California Public Employee's Pension Reform Act (PEPRA) went into effect. By law, a new employee who has not had prior CalPERS membership and is hired on January 1, 2013 and beyond will have a retirement benefit of 2% at 57 (safety) or 2% at 62 (miscellaneous) and the employee must pay the full employee contribution amount of 7.68% for the miscellaneous group and 10.85% for safety as of July 1, 2023. The short-term savings from the pension reform is minimal because the City of Kerman's retirement plans for both safety and miscellaneous are at the lowest benefit plan CalPERS offers (2% @ 55 and 2% @ 60).

CalPERS has made a couple of changes. The first change addressed rate stabilization and the second action addressed an adjustment to mortality tables because members are living longer than initially estimated. These changes will affect the City's employer contribution rates by ramping rates up for five years; stabilizing rates at that level for ten years and then a five-year ramp down. CalPERS employer contributions Fiscal Year 2023/2024 for the miscellaneous group is at 10.10% plus the contracted 4% for a total of 14.10% and Safety at 16.45% plus the contracted 4% for a total of 20.45%. Beginning in Fiscal Year, 2015/2016, CalPERS began collecting mandatory employer contributions towards the City's unfunded liability. The initial total contribution in FY 2016 was \$70,903, subsequently in FY 2017 was \$90,127 with an increase of 27%; FY 2018 showed a 33% increase; FY 2019 a 39% increase, FY 2020 a 36% increase, FY 2021 an 18% increase, FY 2022 with an increase of 22%, For Fiscal Year the total unfunded liability payment is \$219,341, which is \$104,750 less than Fiscal Year 2022-2023. This decrease is due to both PEPRA plans being over 100% fully covered.

## 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 2023/2024 the City elected to continue with the same health care provider as last Fiscal Year 2022/2023.

## FISCAL YEAR 2023/2024 PERSONNEL BENEFITS



# POSITION ALLOCATION BY DEPARTMENT

## (Full Time Employees)

Position Allocation by Department					
Position Allocation by Department (Full Time Staffing)					
	Audited	Audited	Adopted	Adopted	
	2020-2021	2021-2022	2022-2023	Budget 2023-2024	2023-2024 Change
<b>Administrative Services</b>					
Account Clerk I	1.00	1.00	1.00	2.00	1.00
Account Clerk II	2.00	2.00	2.00	2.00	0.00
*Account Receptionist	1.00	1.00	0.00	0.00	0.00
Finance Director	1.00	1.00	1.00	1.00	0.00
Junior Accountant	0.00	0.00	2.00	2.00	0.00
*Senior Accountant	1.00	1.00	0.00	0.00	0.00
<b>Total Administrative Services</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>1.00</b>
<b>City Clerk</b>					
City Clerk	1.00	1.00	1.00	1.00	0.00
<b>Total City Clerk</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>City Manager</b>					
City Manager	1.00	1.00	1.00	1.00	0.00
Executive Secretary	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
<b>Total City Manager</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Community Services</b>					
Community Services Director	1.00	1.00	1.00	1.00	0.00
Buildings & Facility Supervisor	1.00	1.00	1.00	1.00	0.00
*Parks Maintenance Specialist	1.00	0.00	1.00	0.00	-1.00
Parks Maintenance Technician	1.00	1.00	1.00	1.00	0.00
Parks Maintenance Worker	0.00	2.00	2.00	3.00	1.00
*Recreation Supervisor	1.00	1.00	0.00	0.00	0.00
Recreation Coordinator	0.00	0.00	2.00	2.00	0.00
Senior Services Coordinator	1.00	1.00	1.00	1.00	0.00
Community Services Secretary	1.00	1.00	1.00	1.00	0.00
<b>Total Community Services</b>	<b>7.00</b>	<b>8.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>



**Position Allocation by Department**  
**Position Allocation by Department (Full Time Staffing)**

	Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Adopted Budget 2023-2024	2023-2024 Change
<b>Community Development</b>					
Community Development Director	0.00	1.00	1.00	1.00	0.00
Code Enforcement Official	0.00	0.00	0.00	1.00	1.00
* Associate Planner	1.00	1.00	0.00	0.00	0.00
Assistant Planner	1.00	0.00	1.00	1.00	0.00
* Building Inspector	0.00	0.00	0.00	0.00	0.00
* Building Permits Clerk	2.00	2.00	1.00	0.00	-1.00
* Building Official	0.00	0.00	0.00	0.00	0.00
Community Development Coordinator	0.00	0.00	0.00	1.00	1.00
<b>Total Community Development</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>
<b>Police**</b>					
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	1.00	0.00	0.00	0.00
Chief of Police	1.00	1.00	1.00	1.00	0.00
Police Officer	16.00	20.00	20.00	20.00	0.00
Comm. Service Officer	1.00	1.00	2.00	3.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	0.00
Records Manager	1.00	1.00	1.00	1.00	0.00
* Corporal	1.00	0.00	0.00	0.00	0.00
Sergeant	4.00	4.00	4.00	5.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	0.00
<b>Total Police</b>	<b>28.00</b>	<b>32.00</b>	<b>32.00</b>	<b>34.00</b>	<b>2.00</b>
<b>Public Works</b>					
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Building Permit Clerk	0.00	0.00	1.00	1.00	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	1.00	1.00	0.00
* PW Maintenance Worker III- Specialist	2.00	1.00	0.00	0.00	0.00
PW Maintenance Worker II	0.00	0.00	1.00	4.00	3.00
PW Maintenance Worker I	4.00	7.00	8.00	6.00	-2.00
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.	1.00	1.00	0.00	0.00	0.00
WWTP Lead Supervisor	0.00	0.00	1.00	1.00	0.00
WWTP Water Operator Grade I	0.00	0.00	1.00	2.00	1.00
WWTP Water Operator Grade II	2.00	2.00	2.00	1.00	-1.00
* WWTP Maintenance Worker III- Specialis	1.00	1.00	1.00	0.00	-1.00
WWTP Maintenance Worker I	0.00	1.00	0.00	1.00	1.00
* WWTP Maintenance Worker II	2.00	1.00	1.00	0.00	-1.00
Water Conservation Specialist	1.00	1.00	1.00	1.00	0.00
<b>Total Public Works</b>	<b>20.00</b>	<b>22.00</b>	<b>24.00</b>	<b>24.00</b>	<b>0.00</b>

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

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

## City of Kerman

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## 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 2023/2024 the City’s appropriation limit is \$23,165,990; 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 expended.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# ACRONYMS AND ABBREVIATIONS

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





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



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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 1<sup>st</sup> beginning in 2022 and ending in 2037. The interest is to be paid semi-annually on April 1<sup>st</sup> and October 1<sup>st</sup> through 2037.

# PUBLIC FINANCE AUTHORITY REVENUE

## Public Financing Authority (PFA) Revenue Summary 130 0000

Description				Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End	Budget 2023-2024
130 0000	361 02 00	Lease Income		\$241,867	\$242,628	\$242,628	\$67,124	\$240,510
130 0000	375 00 01	2020 Bond Proceeds-Sterling National		\$0	\$3,041,000	\$0	\$0	\$0
				\$241,867	\$3,283,628	\$242,628	\$67,124	\$240,510

### 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%	24,294			100%	0	24,294
Facilities	30%	58,306.33					58,306
Parks			50%	23,078			23,078
Quimby			50%	23,078			23,078
Water	25%	48,588.60					48,589
Sewer	20%	38,870.88					38,871
Solid Waste	10%	19,435.44					19,435
Storm Drain	1%	1,943.54					1,944
LL&MD	1.5%	2,915					2,915
		\$194,354		\$46,155		\$0	\$240,510

FY 23/24

Payment \$240,510

### Allocations:

City Hall	194,354
Comm Park	46,155
Bruno Prop.	0
	<u>240,510</u>

# PUBLIC FINANCE AUTHORITY BUDGET

## PUBLIC FINANCING AUTHORITY

Description						Audited 2020-2021	Audited 2021-2022	Adopted 2022-2023	Estimated Year- End	Budget 2023-2024
<b>Acquisition</b>										
130	8000	600	01	96	Community Park	\$0	\$0	\$0	\$0	\$0
<b>Sub-Total</b>						0	0	0	0	0
<b>Maintenance and Operations</b>										
130	5005	510	10	00	Professional Services-Admin Fee	75,607	1,500	1,500	-	0
<b>Sub-Total</b>						75,607	1,500	1,500	-	0
<b>Debt Service</b>										
130	5005	700	01	00	Debt Service - Principal	2,905,000	110,000	-	64,370	173,000
130	5005	700	02	00	Debt Service - Interest	99,614	131,128	70,247	69,878	67,510
<b>Sub-Total</b>						3,004,614	241,128	70,247	134,247	240,510
<b>Total Expenditures</b>						<b>\$3,080,221</b>	<b>\$242,628</b>	<b>\$71,747</b>	<b>\$134,247</b>	<b>\$240,510</b>

### 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 NO. 23-

### RESOLUTION OF THE KERMAN PUBLIC FINANCING AUTHORITY ADOPTING THE FISCAL YEAR 2023/2024 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 2023/2024 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 2023/2024 appropriation for the Public Finance Authority is \$240,510. 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 14<sup>th</sup> day of June, 2022, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Bill Nijjer  
Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Marci Reyes  
City Clerk



# APPENDICES

# APPENDIX A – BUDGET ADOPTION RESOLUTION

## RESOLUTION NO. 23-\_\_\_\_

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ADOPTING THE FISCAL YEAR 2023/2024 BUDGET AND APPROVING ADJUSTMENTS TO THE FISCAL YEAR 2022/2023 BUDGET

WHEREAS, The City Council has reviewed the proposed City of Kerman Fiscal Year 2023/2024 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 2022/2023 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 2023/2024 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 2022/2023 Budget.

SECTION 2: BUDGET APPROPRIATIONS. The Fiscal Year 2023/2024 Budget appropriation totals \$38,398,510 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 2022/2023 City of Kerman Budget is hereby adjusted and those adjustments become a part of the 2022/2023 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 14<sup>th</sup> day of June 2023, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Bill Nijjer  
Mayor Pro Tem

ATTEST:

---

Marci Reyes  
City Clerk

# EXHIBIT 'B'

## CITY WIDE EXPENDITURES SUMMARY (INCLUDING CAPITAL PROJECTS)

Fund	Activity	Description	Personnel	M & O	Sub-Total Operations	Debt Service/ Capital	Total
<b>General Fund</b>							
100	6001	City Council	\$16,894	\$20,656	\$37,550	\$0	\$37,550
100	6003	Legal Services	0	250,000	250,000	0	250,000
100	1002	City Manager	170,460	309,013	479,473	734	480,207
100	5005	Administrative Services	47,526	96,505	144,031	5,358	149,389
100	5006	Debt Service to DIF	0	0	0	95,339	95,339
100	6004	City Clerk	130,175	31,189	161,365	183	161,548
100	7001	Measure M	6,034	1,182,478	1,188,512	884,319	2,072,831
100	1008	Planning	192,719	75,899	268,618	373	268,991
100	1009	Code Compliance	140,141	73,461	213,602	4,557	218,160
100	1008	Transfer from Measure M (Code Compliance)	(218,160)	0	(218,160)	0	(218,160)
100	1010	Engineering	0	165,000	165,000	0	165,000
100	1042	Building	142,299	182,091	324,389	2,742	327,131
100	2002	Recreation & Comm Services Admin.	294,007	69,358	363,366	367	363,732
100	2010	Building Maintenance	509,687	180,893	690,580	147	690,726
100	2044	Senior Center Services	104,588	53,494	158,082	73	158,156
100	2047	Aquatics Program	62,946	16,807	79,753	73	79,827
100	2062	Planned Recreation	0	0	0	0	0
100	2065	Youth Service Bureau	0	0	0	0	0
100	2069	Community Teen Center	98,824	70,069	168,893	7,073	175,967
100	3011	Police Operations	3,578,752	1,071,171	4,649,923	35,770	4,685,692
100	3011	Transfer from Measure M (New Police Office)	(247,568)	0	(247,568)	0	(247,568)
100	3041	Animal Control	83,708	46,761	130,469	0	130,469
100	4010	Park Landscape Maintenance	140,568	83,415	223,983	5,073	229,056
<b>Sub-Total General Fund</b>			<b>5,253,601</b>	<b>3,978,260</b>	<b>9,231,861</b>	<b>1,042,182</b>	<b>10,274,043</b>
<b>Enterprise Funds</b>							
410	5005	Water	206,879	317,605	524,484	895	525,378
410	5006	Water	0	0	0	165,000	165,000
410	4041	Water Operations	621,792	833,162	1,454,953	111,826	1,566,779
420	5005	Sewer	156,996	272,769	429,765	895	430,660
420	5006	Sewer	0	0	0	151,743	151,743
420	4042	Sewer Collection & Operations	571,933	764,443	1,336,376	100,984	1,437,361
430	5005	Solid Waste (Refuse)	261,117	1,825,737	2,086,853	895	2,087,748
470	4047	Storm Drain Maintenance & Operations	76,898	65,371	142,269	322,000	464,269
<b>Sub-Total Enterprise Funds</b>			<b>1,895,615</b>	<b>4,079,086</b>	<b>5,974,701</b>	<b>854,237</b>	<b>6,828,938</b>
<b>Internal Service Funds</b>							
500	4050	Vehicle/Equipment Mtnc & Replacement	247,613	495,916	743,530	748,600	1,492,130
510	5051	Technology Maintenance & Replacement	20,758	63,768	84,526	27,422	111,948
<b>Sub-Total Internal Service Funds</b>			<b>268,371</b>	<b>559,684</b>	<b>828,056</b>	<b>776,022</b>	<b>1,604,077</b>
<b>Special Revenue Funds</b>							
100	3050	SLESF Grant	102,226	0	102,226	0	102,226
100	3999	Safety Grants, Contracts and Projects	69,618	30,300	99,918	4,000	103,918
110	1011	CIP Administration	0	0	0	0	0
170	1007	General Plan Updates	0	55,000	55,000	0	55,000
730	2046	Senior Nutrition Site Management	36,457	3,250	39,707	0	39,707
740	2045	National Rec. & Park Assoc.(NRPA)	23,283	14,542	37,826	0	37,826
750	4075	Lighting & Landscaping District 1	306,699	108,122	414,821	330	415,152
780	8000	Grants-Planning & Development				507,200	507,200
800-850, 870	408x	Street Maintenance, TDA and Other	139,146	341,597	480,743	33,330	514,073
880	4088	Measure C - Flex	252,510	75,592	328,101	0	328,101
881	4088	Measure C - ADA	0	0	0	9,849	9,849
882	4088	Measure C - Streets	214,339	39,224	253,563	0	253,563
<b>Sub-Total Special Revenue Funds</b>			<b>1,144,278</b>	<b>667,627</b>	<b>1,811,906</b>	<b>554,710</b>	<b>2,366,615</b>
<b>Capital Project Funds</b>							
100	8000	Parks, Facilities & Equipment	0	0	0	310,618	310,618
120	8000	CDBG Construction	0	0	0	170,000	170,000
140	8000	Facilities Construction	0	0	0	50,549	50,549
410, 520-540	8000	Water Construction	0	0	0	2,998,083	2,998,083
420, 550-570	8000	Sewer Facilities Construction	0	0	0	684,835	684,835
480, 490	8000	Storm Drain	0	0	0	268,000	268,000
580, 590	8000	Parks Construction	0	0	0	181,437	181,437
780	8000	Parks Construction	0	0	0	4,906,889	4,906,889
800, 830, 880-920, 95	8000	Street Construction	0	0	0	7,754,425	7,754,425
<b>Sub-Total Capital Project Funds</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>17,324,836</b>	<b>17,324,836</b>
<b>Grand Total All Funds</b>			<b>\$8,561,865</b>	<b>\$9,284,658</b>	<b>\$17,846,523</b>	<b>\$20,551,987</b>	<b>\$38,398,510</b>



# APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION

RESOLUTION NO. 23-\_\_

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2023/2024 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 2023/2024 at \$23,165,990.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KERMAN** that the appropriations limit for the 2023/2024 Fiscal Year for the City of Kerman is established at \$23,165,990, 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 14<sup>th</sup> day of June 2023, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Bill Nijjer  
Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Marci Reyes  
City Clerk



## 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

2022/23 REVENUE LIMIT -       \$       21,723,264

Per City of Kerman, City Council Resolution No.22-44

#### 2023/24 REVENUE LIMIT FACTORS

##### POPULATION:\*

January 1, 2023   16,955

January 1, 2022   16,605

2.11% increase

##### LOCAL ASSESSMENT ROLL \*\*\*

2023/2024 Gross Assessed Value

Secured

Unsecured

953,484,296

35,091,955

##### CHANGE IN PER CAPITA PERSONAL INCOME\*

2023/2024               4.44%

#### CHANGE FACTOR

Population Change x Change in Per Capita Personal Income

1.0444 x 1.0211 = 1.0664

#### TOTAL 2023/2024 ESTIMATED REVENUE

PROCEEDS OF TAXES

10,421,715

NON-PROCEED OF TAXES

17,764,005

TOTAL APPROPRIATIONS 2023/2024

\$ 28,185,720

#### TOTAL 2023/2024 ESTIMATED REVENUE

EXEMPT FROM LIMIT

10,421,715

2023/2024 REVENUE LIMIT

\$ 23,165,990

2023/2024 REVENUE SUBJECT TO LIMIT

10,421,715

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS

\$ 12,744,275

\* 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. 23-\_\_\_\_

### 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:

<b>Permanent Full-Time</b>	
City Manager	1
Executive Secretary	1
Human Resource Officer	1
Human Resource Specialist	1
*Human Resource Technician	0
<b>Total for City Manager</b>	<b>4</b>
City Clerk	1
<b>Total for City Clerk</b>	<b>1</b>
Finance Director	1
*Senior Accountant	0
Junior Accountant	2
Account Clerk II	2
Account Clerk I	2
Account Receptionist	0
<b>Total for Administrative Services</b>	<b>7</b>
Community Services Director	1
Building & Facility Supervisor	1
Parks Maintenance Specialist	0
Parks Maintenance Technician	1
Parks Maintenance Worker	3
*Recreation Supervisor	0
Recreation Coordinator	2
Senior Services Coordinator	1
Community Services Secretary	1
<b>Total for Community Services</b>	<b>10</b>
Community Development Director	1
Code Enforcement Official	1

*Associate Planner	0
Assistant Planner	1
*Building Inspector	0
Building Permits Clerk	0
*Building Official	0
Community Development Coordinator	1
<b>Total for Community Development</b>	<b>4</b>
Chief of Police	1
Lieutenant	1
Sergeant	5
Police Officer	20
Community Service Officer	3
Administrative Assistant	1
Animal Control	1
*Animal Shelter Attendant	0
Records Manager	1
Records Clerk	1
<b>Total for Police Department</b>	<b>34</b>
Director of Public Works	1
Administrative Secretary	1
Building Permit Clerk	1
Fleet Mechanic Supervisor	1
Fleet Mechanic I	1
*PW Maintenance Worker III-Specialist	0
PW Maintenance Worker II	4
PW Maintenance Worker I	6
PW Lead Supervisor	2
PW Operations Coordinator	1
*Water Distribution/Waste Water Manager	0
WWTP Lead Supervisor	1
WWTP Water Operator Grade I	2
WWTP Water Operator Grade II	1
WWTP Maintenance Worker III-Specialist	0
*WWTP Maintenance Worker I	1
WWTP Maintenance Worker II	0
Water Conservation Specialist	1
<b>Total for Public Works</b>	<b>24</b>
<b>Grand Total</b>	<b>84</b>

*\*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 14<sup>th</sup> day of June 2023, and adopted at said meeting by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Bill Nijjer  
Mayor Pro Tem

ATTEST:

---

Marci Reyes  
City Clerk

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