



# FISCAL YEAR

## 2022 - 2023

### ADOPTED OPERATING AND CAPITAL BUDGETS

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# CITY OF KERMAN EMPLOYEE RECOGNITION

## KERMAN PUBLIC WORKS DEPARTMENT



Pictured above is the Public Works Department June 2022. This picture was taken in honor of Ruben Gonzales, a PW Lead Supervisor who worked for the City of Kerman for 47 years. It is an admirable, bitter-sweet moment that the City will treasure for many, many years to come. When asked for 47 years have you enjoyed going to work every day? He replied, "I wouldn't be here if I didn't."

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# CITY COUNCIL

**Gary Yep**  
Mayor

**Ismael Herrera**  
Mayor Pro Tem

**Kevin Nehring**  
Councilmember

**Bill Nijjer**  
Councilmember

**Jennifer Coleman**  
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**  
Interim Finance Director

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# CITIZEN'S GUIDE TO THE BUDGET

# The Citizen's Guide to the Kerman's 2022/2023

Operating  
Budget  
is offered to  
assist you in  
reviewing this  
document.

Kerman is  
committed to  
providing a  
transparent  
budget  
to residents  
and other  
interested  
parties.

## CITIZEN'S GUIDE

**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 13**. 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, 42 and 45**, respectively.

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

A. A list of general fund expenditures by department is on **Page 31**. Beginning on **Page 57** is a breakdown by department of each of the City's services.

**Q. What about capital projects like streets and parks?**

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

# INTRODUCTION

# CITY MANAGER TRANSMITTAL LETTER

July 1, 2022

Honorable Mayor and City Council:

I thank you for the opportunity to present to you the Fiscal Year 2022-2023 City Budget. Before I highlight progress made in 21-22, 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.

Just as it seemed we were through the worst of the COVID 19 pandemic and in the clear, the Fall season brought the Omicron surge which presented risks and difficulties until February of this year. So again, we faced a year of challenges and are now tasked with getting back to the work of making Kerman a great place to reside, visit, invest and work - *For Family and For Business!*

Despite those challenges, the City continued to move forward and make progress. The City maintained adequate staffing levels, ensured the continuation of essential services and were spared the worst of the projected economic impact. Our workforce had no cases of serious illness, hospitalization or loss of life among our workforce or with our boards and commissions.

I also offer the City's deepest thanks to our valued partners at Kerman Unified School District, Fresno County and 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.

This past year, we were able to return loved, annual community events including the Harvest Festival, Christmas Parade, Downtown Fall Walk-About, return of the traditional Almond Festival and the Portuguese Festa and Parade. We successfully concluded our 75<sup>th</sup> Anniversary Year festivities at the Almond Festival with the internment of a time capsule to be opened in twenty five years in 2046 to mark the City of Kerman's 100<sup>th</sup> anniversary as a city. This year we look forward to a resumption of the July 3<sup>rd</sup> Fireworks Extravaganza by the Kerman Chamber of Commerce. Spoiler alert: the time capsule includes a COVID face mask, among other things that you'll have to be here in '46 to see them!

Other notable progress made in the past year includes the dedication and opening of Trini Rodriguez Park and the Kerman Animal Shelter. The Kearney Rehabilitation Project reflects our commitment to an annual investment in local streets. Significant work was begun to ensure quality infrastructure through an accelerated repair, improvement and modernization program to improve reliability and address deferred maintenance. The City continues to modernize its fleet with new Ford Explorer patrol units for Police and new work trucks for Public Works and Parks. The year ahead projects further stability with staffing following retirements and attrition in 2021 with new employees continuing to integrate well and assist in moving Kerman forward. The City's grant program continues to produce results with recent awards for traffic safety improvements, revitalization and beautification and animal control services. Council redistricting was completed to facilitate new leadership in the years ahead.

Substantial private and public investment continues in Kerman with another expansion of Helena Chemical, completion of Buttonwillow warehouse and JS West facilities, new homes by Joseph Crown, Century Homes Phase II, the new Valero Service station convenience store to further complete Kerman Crossings II, a new grocery tenant in the former CVS Drug and the Amari Inn & Suites opening this year. Kerman Unified will break ground on its new Madera Avenue Elementary school and continue to invest in its other campuses.

After many years in the making the Kerman Sphere of Influence was approved and will provide for thoughtful, well managed future growth of Kerman to accommodate the demand by families and businesses wanting to call Kerman home.



## The Fiscal Year 2022-2023 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 substantial progress on the capital improvement program and reach a balanced year end budget.

The Fiscal Year 22-23 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 \$ 29,505,789 (General Fund, Special Funds and Measure M), Unrestricted General Fund Revenues of \$9,614,895 and a total proposed operating budget for Fiscal Year 2022-2023 of \$43,162,606.

### **Notable FY 22-23 expenditures, projects and initiatives include:**

- Resume funding the CalPERS liability obligation with a \$100,000 contribution,
- Continue investments in Water and Sewer utility improvements,
- Improvement Emergency Management planning and response,
- Continue Community Safety Center (Police Station) planning,
- Plan expansion of Kerman Industrial Park to advance economic development and local job creation,
- Propose Transient Occupancy Tax to recoup costs of service to visitors,
- Break ground on Hart Ranch Community Park and Northwest neighborhood park,
- Refine Departmental staffing and address human resource initiatives,
- Implement new City website and enhanced social media reach, and
- Address worsening drought conditions.

Overall, the proposed budget maintains traditional service levels, advances to the capital improvement program, addresses deferred maintenance and replacement, invests in the future and supports increased economic vitality and quality of life.

I fully expect that FY 22/23 will be another busy year preparing for growth and building our future. The year ahead will bring new housing, new business development and expansion, 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*

---

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, City Attorney, Finance Director and City Clerk.

**POPULATION:** Kerman's population is 16,639 as of January 2022, a 3.5% increase from January 2021.

**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 49 acres, 2.5 acres of undeveloped neighborhood park land and 75 acres of undeveloped land for future community parks. The City completed construction on Trini's Neighborhood Park this year and is starting construction on 15.6 acre Hart Ranch Community Park (Eastside Community Park) in 2022.

**HOUSING GROWTH:** The ongoing construction of single-family residential (SFR) developments keep the City growing. Joseph Crown Construction continues the construction of the 144 SFR units and is working on the final approval of an 85-unit subdivision. Additionally, Century Communities continues with the construction of 104 SFR units.

**HOUSEHOLD INCOME:** The median household income is \$61,599.

**MEDIAN HOME PRICE:** Average median home price through April 2022 was \$360,000. Home values have gone up 22.18% over the past year.

**TOTAL HOUSING UNITS:** The City has a total of 4,745 housing units, of those units 4,645 homes are occupied with a 2.1% vacancy compared to Fresno County's vacancy rate of 5.6%.

**EDUCATION/SCHOOLS:** The community is served by the Kerman Unified School District (KUSD), a District of approximately 5,200 students with seven campuses: Goldenrod Elementary School (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); and Alternative Education programs at Enterprise High School. Kerman Unified School District continues to be one of the strongest small school districts in the Central Valley.

**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 partially completed components of their respective projects. All three companies are direct contributors to the City's revenue base and local jobs for residents.

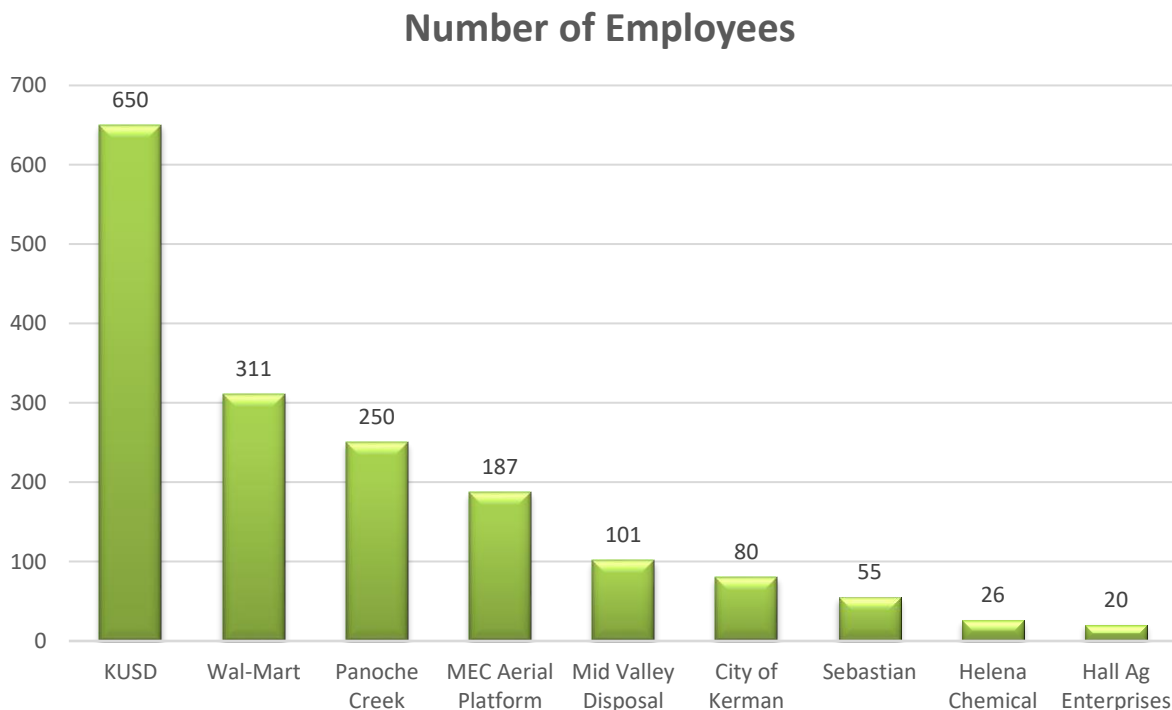
Recently approved retail projects: Valero Gas Station, Xpress Carwash, Dutch Bros. and Denny's located along Whitesbridge Rd have either began construction or nearing completion of the plan review process. All four projects are either an expansion or addition to the current goods and services available to Kerman residents, while adding to the revenue base and providing jobs for residents.

With the recent modification to the Sphere of Influence boundaries, the City anticipates 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 that will provide further opportunity to all of its residents.

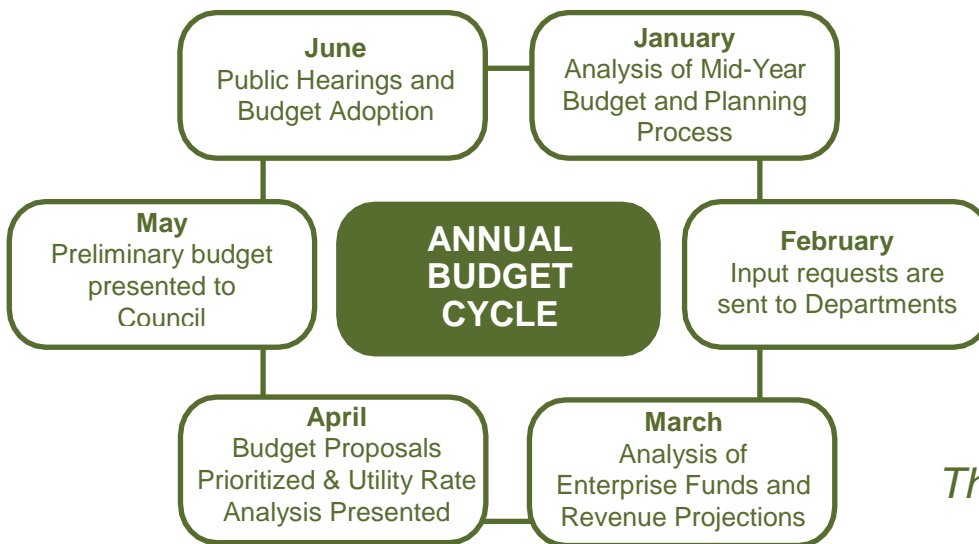
**LARGEST EMPLOYERS:** Kerman's largest employers reflect the diversity of the City and the strong agricultural base. Below is a recap of the number of employees for some City of Kerman businesses.



## DATA SOURCE

Population: Department of Finance California Population Estimates – May 2022  
Credit Rating: Standard and Poor's Rating Service  
Parks: City of Kerman Parks and Recreation Department  
Housing Growth: City of Kerman Planning and Development Department  
Household Income: U.S. Census Bureau, Selected Economic Characteristics  
Housing Median Sales Price: Realtor.com May 2022  
Housing Units: Department of Finance California Population Estimates – May 2022  
Education: Kerman Unified School District  
City Development: City of Kerman Planning and Development Department  
Largest Employers: Provided by individual employer or business data from internet

# BUDGET PROCESS



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

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

**JANUARY:** Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year. The base budget excludes one-time revenue and expenses from the prior 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. Recommendations on utility rate increases, if necessary, are determined by the Finance and Public Works Directors. 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. Proposed utility rate changes are presented to Council at the first meeting in April for review and direction, and a public hearing date, if needed, is set in June by the City Council.

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

**JUNE:** A public hearing for utility rate changes, if any, is held at the first meeting in June and if adopted, rates become effective July 1. The proposed final budget document is compiled and edited and then formally presented to the City Council. Final adoption typically occurs at the second City Council meeting in June. If any changes are made, they are incorporated into the adopted budget document.



# 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</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 enforcement 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, 2021.

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, 2021**

*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 2021/2022 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.

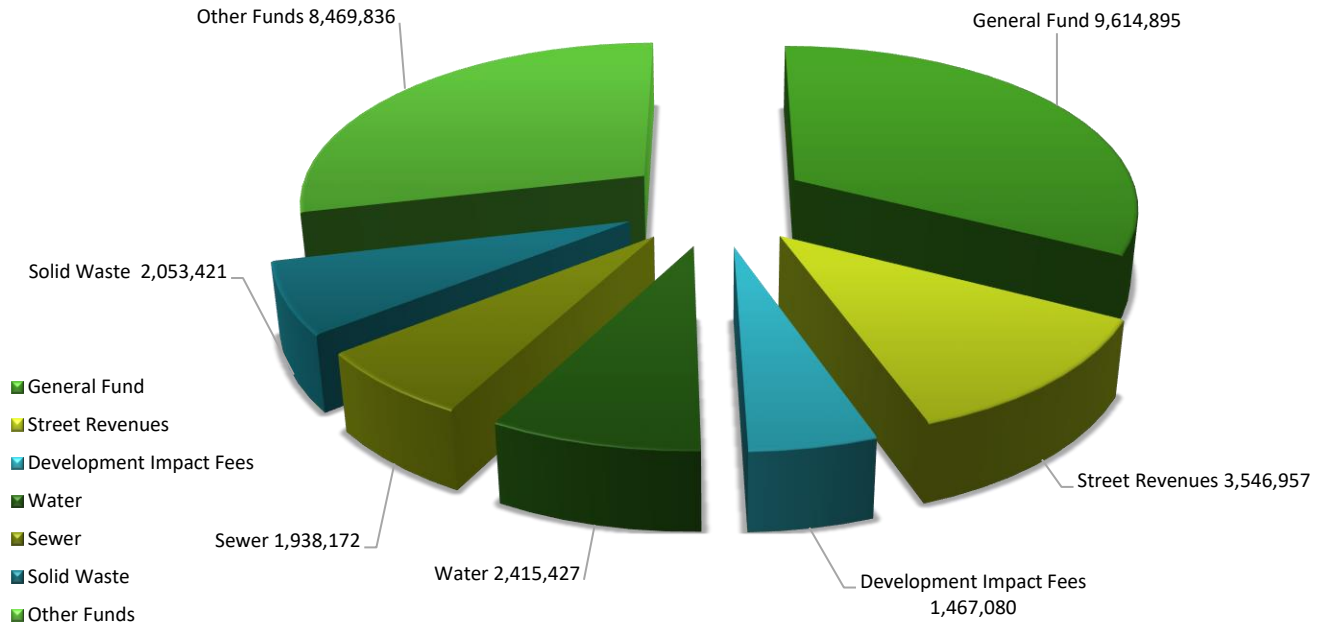


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## BUDGET OVERVIEW

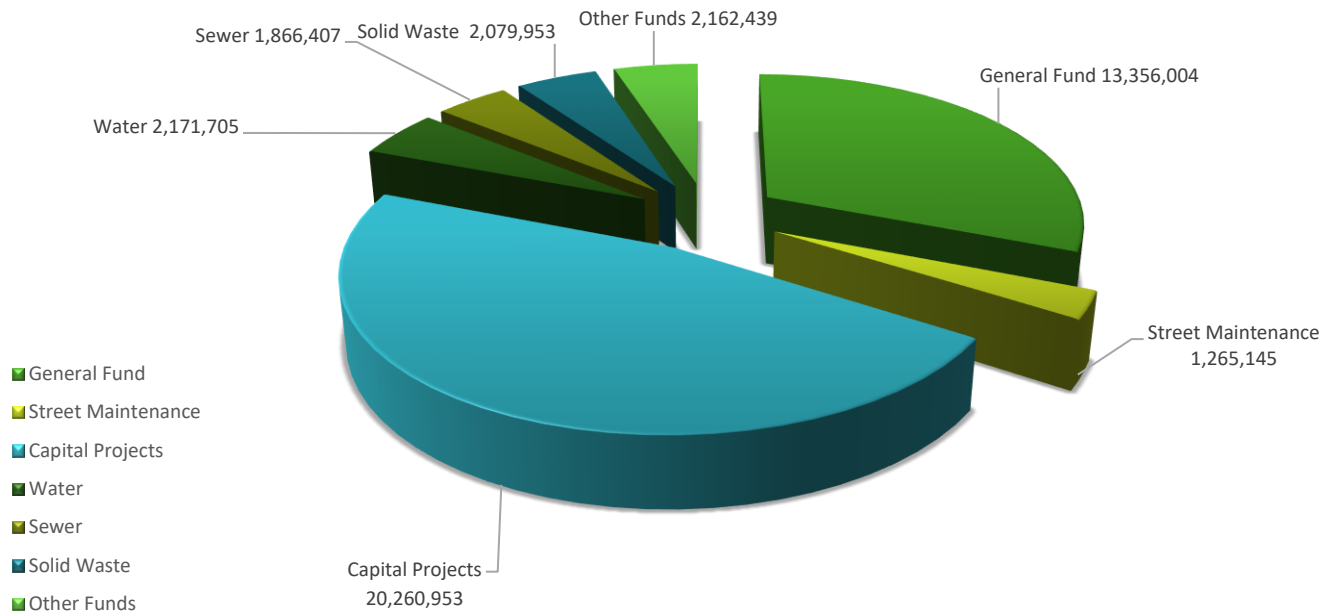
# CITYWIDE OVERVIEW - REVENUE



## CITY WIDE REVENUES SUMMARY

| Fund                          | Description                                 | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Year- End<br>2021-2022 | Budget<br>2022-2023 |
|-------------------------------|---|----------------------|----------------------|----------------------|------------------------|---------------------|
| <b>General Fund</b>           |   |                      |                      |                      |                        |                     |
| 100                           | General Fund Revenues                       | \$8,429,543          | \$9,615,511          | \$8,919,518          | \$11,141,820           | \$9,614,895         |
|                               | <b>Sub-Total General Fund</b>               | <b>8,429,543</b>     | <b>9,615,511</b>     | <b>8,919,518</b>     | <b>11,141,820</b>      | <b>9,614,895</b>    |
| <b>Special Revenue Funds</b>  |   |                      |                      |                      |                        |                     |
| 100                           | SLESF Grant/DOJ Bullet Proof Vest Grant     | 170,529              | 203,136              | 275,489              | 275,489                | 279,726             |
| 120                           | CDBG  | 49,952               | 920,148              | 61,000               | 61,000                 | 35,000              |
| 730                           | Senior Nutrition Site Management            | 17,600               | 0                    | 0                    | 0                      | 27,372              |
| 740                           | National Rec. & Park Assoc.(NRPA)           | 5,070                | 75,321               | 60,121               | 60,121                 | 26,423              |
| 780                           | Grants - Double L Water proj./WWTP Plannin  | 481,404              | 528,069              | 1,893,963            | 1,893,963              | 1,984,934           |
| 780                           | Grants- National Rec. & Park/CA Natural Res | 0                    | 0                    | 4,503,695            | 4,503,695              | 4,691,117           |
| 780                           | Grants-Planning & Development               | 0                    | 30,182               | 0                    | 0                      | 130,000             |
| 750                           | Lighting & Landscaping District 1           | 240,000              | 241,632              | 246,752              | 250,842                | 250,832             |
| 800-850, 870                  | Street Revenues                             | 3,891,731            | 2,025,246            | 2,787,278            | 2,768,164              | 3,546,957           |
| Various                       | Development Impact Fees                     | 837,191              | 693,700              | 703,008              | 415,577                | 1,467,080           |
|                               | <b>Sub-Total Special Revenue Funds</b>      | <b>5,693,477</b>     | <b>4,717,433</b>     | <b>10,531,305</b>    | <b>10,228,851</b>      | <b>12,439,443</b>   |
| <b>Internal Service Funds</b> |   |                      |                      |                      |                        |                     |
| 500                           | Vehicle/Equipment Charges to Dept's         | 719,032              | 753,529              | 794,650              | 794,650                | 854,637             |
| 510                           | Technology Charges to Dept's                | 74,056               | 94,954               | 103,464              | 103,464                | 107,132             |
|                               | <b>Sub-Total Internal Service Funds</b>     | <b>793,087</b>       | <b>848,484</b>       | <b>898,114</b>       | <b>898,114</b>         | <b>961,769</b>      |
| <b>Enterprise Funds</b>       |   |                      |                      |                      |                        |                     |
| 410                           | Water                                       | 2,073,265            | 2,439,066            | 2,302,586            | 2,303,203              | 2,415,427           |
| 420                           | Sewer                                       | 1,777,682            | 1,831,167            | 1,860,202            | 1,863,187              | 1,938,172           |
| 430                           | Solid Waste (Refuse)                        | 1,525,902            | 1,552,759            | 1,589,578            | 1,590,015              | 2,053,421           |
| 470                           | Storm Drain Maintenance & Operations        | 81,693               | 82,431               | 82,813               | 82,855                 | 82,662              |
|                               | <b>Sub-Total Enterprise Funds</b>           | <b>5,458,541</b>     | <b>5,905,423</b>     | <b>5,835,180</b>     | <b>5,839,259</b>       | <b>6,489,682</b>    |
|                               | <b>Grand Total All Funds</b>                | <b>\$20,374,648</b>  | <b>\$21,086,851</b>  | <b>\$26,184,117</b>  | <b>\$28,108,044</b>    | <b>\$29,505,789</b> |

# CITYWIDE OVERVIEW - EXPENDITURES SUMMARY



## CITY WIDE EXPENDITURES SUMMARY

| Fund                          | Description                             | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Year- End<br>2021-2022 | Budget<br>2022-2023 |
|-------------------------------|---|----------------------|----------------------|----------------------|------------------------|---------------------|
| <b>General Fund</b>           |   |                      |                      |                      |                        |                     |
| 100                           | General Fund Expenditures               | 6,097,040            | 7,709,413            | 11,682,863           | 9,577,782              | 13,356,004          |
|                               | <b>Sub-Total General Fund</b>           | <b>6,097,040</b>     | <b>7,709,413</b>     | <b>11,682,863</b>    | <b>9,577,782</b>       | <b>13,356,004</b>   |
| <b>Special Revenue Funds</b>  |   |                      |                      |                      |                        |                     |
| 100                           | SLESF Grant                             | 139,891              | 118,474              | 100,000              | 182,595                | 100,000             |
| 100                           | Safety Grants, Contracts and Projects   | 16,078               | 36,909               | 175,489              | 175,489                | 115,334             |
| 110                           | CIP Administration                      | 0                    | 0                    | 15,000               | 0                      | 15,000              |
| 170                           | General Plan Updates                    | 100,048              | 6,036                | 0                    | 10,000                 | 112,000             |
| 730                           | Senior Nutrition Site Management        | 17,600               | 0                    | 0                    | 0                      | 27,296              |
| 740                           | National Rec. & Park Assoc.(NRPA)       | 28,096               | 16,343               | 60,121               | 60,121                 | 26,423              |
| 750                           | Lighting & Landscaping District 1       | 218,603              | 224,936              | 298,025              | 298,025                | 325,265             |
| 780                           | Community Development Grants            | 0                    | 31,538               | 0                    | 0                      | 130,000             |
| 800-850, 870                  | Street Expenditures                     | 734,966              | 778,062              | 1,204,648            | 1,204,648              | 1,265,145           |
|                               | <b>Sub-Total Special Revenue Funds</b>  | <b>1,255,283</b>     | <b>1,212,299</b>     | <b>1,853,283</b>     | <b>1,930,878</b>       | <b>2,116,463</b>    |
| <b>Internal Service Funds</b> |   |                      |                      |                      |                        |                     |
| 500                           | Vehicle/Equipment Expenditures          | 781,336              | 747,945              | 940,138              | 993,240                | 1,031,990           |
| 510                           | Technology Expenditures                 | 91,453               | 96,694               | 99,988               | 112,039                | 107,256             |
|                               | <b>Sub-Total Internal Service Funds</b> | <b>872,790</b>       | <b>844,639</b>       | <b>1,040,126</b>     | <b>1,105,278</b>       | <b>1,139,246</b>    |
| <b>Enterprise Funds</b>       |   |                      |                      |                      |                        |                     |
| 410                           | Water                                   | 1,772,901            | 1,867,574            | 1,841,739            | 2,003,853              | 2,171,705           |
| 420                           | Sewer                                   | 1,509,470            | 1,437,044            | 1,648,585            | 1,790,657              | 1,866,407           |
| 430                           | Solid Waste (Refuse)                    | 1,508,011            | 1,558,464            | 1,584,968            | 1,584,968              | 2,079,953           |
| 470                           | Storm Drain Maintenance & Operations    | 87,634               | 98,116               | 135,257              | 135,257                | 171,875             |
|                               | <b>Sub-Total Enterprise Funds</b>       | <b>4,878,016</b>     | <b>4,961,199</b>     | <b>5,210,549</b>     | <b>5,514,736</b>       | <b>6,289,940</b>    |
| <b>Capital Project Funds</b>  |   |                      |                      |                      |                        |                     |
| 100 8000                      | Parks, Facilities & Equipment           | 113,136              | 234,158              | 260,700              | 260,700                | 318,800             |
| 120 8000                      | CDBG Construction                       | 49,952               | 920,148              | 61,000               | 49,000                 | 35,000              |
| 140 8000                      | Facilities Construction                 | 158,051              | 178,862              | 10,310,764           | 10,313,294             | 6,121,412           |
| 410,520-540,780 8000          | Water Construction                      | 1,300,819            | 182,356              | 2,171,541            | 2,171,541              | 2,932,777           |
| 420,550-570,780 8000          | Sewer Facilities Construction           | 465,048              | 802,404              | 1,234,022            | 1,234,022              | 878,157             |
| 480, 490 8000                 | Storm Drain                             | 0                    | 0                    | 228,000              | 228,000                | 424,000             |
| 580, 590 8000                 | Parks Construction                      | 164,473              | 589,058              | 141,687              | 151,047                | 567,519             |
| 780 8000                      | Parks Construction                      | 0                    | 0                    | 4,503,695            | 0                      | 4,691,117           |
| 800,830,880-920,950,960 8000  | Street Construction                     | 741,380              | 684,308              | 3,789,956            | 3,789,956              | 4,292,171           |
|                               | <b>Sub-Total Capital Project Funds</b>  | <b>2,992,859</b>     | <b>3,591,294</b>     | <b>22,701,366</b>    | <b>18,197,560</b>      | <b>20,260,953</b>   |
|                               | <b>Grand Total All Funds</b>            | <b>\$16,095,987</b>  | <b>\$18,318,844</b>  | <b>\$42,488,186</b>  | <b>\$36,326,234</b>    | <b>\$43,162,606</b> |

# DEPARTMENT FUND RELATIONSHIP

## CITY OF KERMAN DEPARTMENT - FUND RELATIONSHIP CHART FISCAL YEAR 2022/2023

| Department                    | Governmental Funds |              |                              | Proprietary Funds |       |             |             |              |                        |
|-------------------------------|--------------------|--------------|------------------------------|-------------------|-------|-------------|-------------|--------------|------------------------|
|                               | General Fund       | Debt Service | Non-Major Governmental Funds | Water             | Sewer | Solid Waste | Storm Drain | Debt Service | Internal Service Funds |
| City Council                  | X                  |              |                              |                   |       |             |             |              |                        |
| City Legal Services           | X                  |              |                              |                   |       |             |             |              |                        |
| City Manager                  | X                  |              |                              |                   |       |             |             |              |                        |
| Human Resources               | X                  |              |                              |                   |       |             |             |              |                        |
| Financial Services            | X                  | X            |                              | X                 | X     | X           |             | X            | X                      |
| City Clerk                    | X                  |              |                              |                   |       |             |             |              |                        |
| Measure M                     | X                  |              |                              |                   |       |             |             |              |                        |
| Planning & Zoning             | 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                        | 6/30/2022       | 2022 - 2023 Budget |            | 6/30/2023       |
|---------|------------------------------------|-----------------|--------------------|------------|-----------------|
|         |                                    | Fund Balance *  | Revenue            | Expenses   | Est. Balance    |
| 100     | General Fund                       | \$ 9,606,517.88 | 9,894,621          | 13,890,138 | \$ 5,611,001.58 |
| 110     | CIP Administration - DIF           | 85,492          | 16,359             | 15,000     | 86,851          |
| 120     | CDBG                               | 12,000          | 35,000             | 35,000     | 12,000          |
| 140     | Facilities Construction - DIF      | (10,458,964)    | 73,982             | 6,121,412  | (16,506,394)    |
| 170     | General Plan Update - DIF          | (305,933)       | 14,448             | 112,000    | (403,485)       |
| 180     | Fire Facility DIF                  | 522,925         | 30,460             | 0          | 553,385         |
| 300     | Jobs/Housing Mitigation - DIF      | 66,418          | 0                  | 0          | 66,418          |
| 410     | Water                              | 7,842,253       | 2,415,427          | 2,977,705  | 7,279,976       |
| 420     | Sewer                              | 7,136,607       | 1,938,172          | 2,475,407  | 6,599,372       |
| 430     | Solid Waste                        | 315,247         | 2,053,421          | 2,079,953  | 288,715         |
| 470     | Storm Drain                        | 1,030,864       | 82,662             | 171,875    | 941,651         |
| 480     | Storm Drain Acquisition - DIF      | (48,672)        | 37,918             | 0          | (10,754)        |
| 490     | Storm Drain Construction - DIF     | 82,018          | 157,228            | 424,000    | (184,754)       |
| 500     | Vehicle Equipment - ISF            | (266,835)       | 854,637            | 1,031,990  | (444,188)       |
| 510     | Technology - ISF                   | (103,206)       | 107,132            | 107,256    | (103,330)       |
| 520     | Water Front Footage - DIF          | 267,726         | 11,786             | 0          | 279,512         |
| 530     | Water Oversize - DIF               | 199,711         | 40,951             | 0          | 240,662         |
| 540     | Water Major Facilities - DIF       | 1,541,257       | 282,107            | 286,000    | 1,537,364       |
| 550     | Sewer Front Footage - DIF          | 16,393          | 10,764             | 0          | 27,157          |
| 560     | Sewer Oversize - DIF               | 101,337         | 74,287             | 0          | 175,624         |
| 570     | Sewer Major Facility - DIF         | (69,725)        | 301,984            | 125,000    | 107,260         |
| 580     | Park Development - DIF             | (186,773)       | 76,994             | 559,044    | (668,823)       |
| 590     | Park Development - Quimby - DIF    | 162,650         | 25,663             | 8,475      | 179,837         |
| 730     | Senior Site Mgmt./Nutrition        | 0               | 27,372             | 27,296     | 76              |
| 740     | National Rec.& Park Assoc.(NRPA)   | 58,978          | 26,423             | 26,423     | 58,978          |
| 750     | Landscape & Lighting District      | 149,555         | 250,832            | 325,265    | 75,122          |
| 780     | Grants - Water Meters& Double L W: | 4,806,009       | 6,806,051          | 6,806,051  | 4,806,009       |
| 800     | Streets                            | 169             | 89,457             | 110,000    | (20,374)        |
| 810     | Gas Tax - 2105                     | 120,719         | 104,472            | 203,072    | 22,119          |
| 820     | Gas Tax - 2106                     | 200,439         | 56,508             | 74,500     | 182,447         |
| 830     | Gas Tax - 2107                     | 15,713          | 142,994            | 282,883    | (124,176)       |
| 840     | Gas Tax - 2107.5                   | 27,061          | 4,128              | 0          | 31,190          |
| 850     | SB 325 III                         | 67,832          | 12,669             | 10,000     | 70,501          |
| 870     | SB 325 VIII                        | 245,265         | 568,546            | 1,731,946  | (918,135)       |
| 880-882 | Measure C                          | (31,532)        | 631,942            | 673,738    | (73,328)        |
| 890     | Federal Projects                   | (639,542)       | 1,408,176          | 1,408,176  | (639,542)       |
| 910     | Major Streets - DIF                | 110,758         | 209,128            | 208,000    | 111,886         |
| 920     | Major Street Signals - DIF         | 50,554          | 22,369             | 20,000     | 52,924          |
| 930     | Major Street Railroad - DIF        | 282,789         | 38,434             | 35,000     | 286,223         |
| 940     | Outside Travel Lane - DIF          | 46,082          | 42,218             | 40,000     | 48,299          |
| 950     | HUT 2103                           | 208,591         | 159,869            | 160,000    | 208,459         |
| 960     | Road Maintenance Rehab SB1         | 11,549          | 368,196            | 600,000    | (220,255)       |

**\*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.

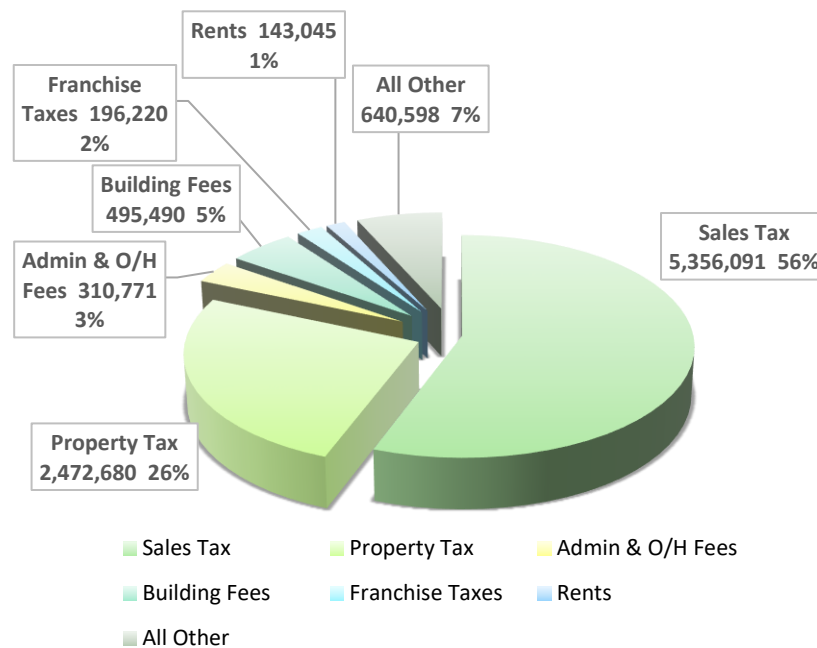
The General Fund is financed by what are defined as general purpose and restricted revenues. General purpose are self-explanatory. Restricted revenues are those resources that, by contract or agreement, are reserved for specific purposes and expenditures that are limited by the amount of revenue realized.

In Fiscal Year 2022/2023, total General Fund expenditures are projected to exceed revenues by \$3,741,109 of which \$6,077,405 are appropriated for Measure M Capital Projects and Operations and Maintenance; with \$9,614,895 in projected revenues and \$13,356,004 of projected expenditures. Total revenue represents an increase of \$695,377 or 7.80% from Fiscal Year 2021/2022 adopted budget. General Fund expenditures for Fiscal Year 2022/2023 increased from \$11,682,863 in Fiscal Year 2021/2022 adopted budget to \$13,356,004, an increase of \$1,673,141 or 14.32%.

The General Fund's top two tax revenue sources (sales tax and property tax) account for \$7,828,771 or 81.42% of total projected revenue sources of funds in Fiscal Year 2022/2023 adopted budget. A summary of General Fund revenues is as follows:

- Sales Tax: \$5,356,091
- Building Permits: \$495,490
- Property Tax: \$2,472,680
- Franchise Taxes: \$196,220
- Admin & O/H Fees: \$310,771
- Rents: \$143,045
- All Other: \$640,598

## GENERAL FUND REVENUE BY SOURCE



## **SALES TAX**

Fiscal Year 2022/2023 has an increase in general sales tax of \$466,041 or 9.53% if compared to the estimated year end 2021/2022. The total sales tax revenues for Fiscal Year 2022/2023 is projected to be at \$5,356,091.

## **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 2022/2023 revenues are projected at \$2,472,680, which is 0.83% more than the estimated year end 2021/2022 budget. Additionally, the City of Kerman population continues increasing; according to the California Department of Finance, the City of Kerman population increased 3.5% from January 2021 to January 2022. A large portion of property tax comes from Property Tax in Lieu of Vehicle License Fee Backfill (Tax in-Lieu). We are projecting \$1,514,967 from Tax In-Lieu for Fiscal Year 2022/2023.

## **ADMINISTRATION AND OVERHEAD FEES**

Fiscal Year 2022/2023 revenues remain the same as Fiscal Year 2021/2022 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 2022/2023 budget. We have initiated our fee study and will be taking action in Fiscal Year 2023/2024 to consider any future increases.

## **BUILDING FEES**

Building Fee revenue is difficult to predict in an environment with unpredictable residential and commercial developments. During Fiscal Year 2021/2022, the City continued seeing an increase in residential and commercial development; the developments are expected to continue into Fiscal Year 2022/2023. Building Fees are projected at \$495,490 for Fiscal Year 2022/2023 due to the development applications submitted to the City of Kerman.

## **FRANCHISE TAXES**

Franchise taxes are projected to increase 1.75% compared to the Fiscal Year 2021/2022 adopted budget. Franchise tax revenue is expected to be at \$196,220 for Fiscal Year 2022/2023. Franchise taxes are paid to the City of Kerman by PG&E and Comcast Cable Television.

## **RENTS**

Rental income is expected to increase 8.25% compared to the Fiscal Year 2021/2022 adopted budget. This increase is due to the annual increase of agricultural leases and City facilities now being open to the public for private events. The Fiscal Year 2022/2023 projection for rental revenues is \$143,045. The City's General Fund receives rent from the Community Teen Center, 942 S. Madera Avenue building, agricultural properties being held for future parks, 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 2022/2023 in this category is \$88,843, with business license revenue of \$80,809, animal license of \$5,055 and Miscellaneous Permits of \$2,979.

## **FINES AND PENALTIES**

In Fiscal Year 2022/2023 fines and penalties consist primarily of Police Department fees such as vehicle code fines of \$21,586, towed vehicle fees of \$8,801, vehicle license fees of \$9,721, parking fines of \$19,580, proof of correction fees of \$357, police department special services such as police reports, citation signoffs, vin verifications, records check, etc. of \$3,643, live scan/fingerprints of \$2,419 and criminal code fines/booking fees of \$222, for a total of \$66,329. This is a decrease of \$3,724 or 5.32% if compared to Fiscal Year 2021/2022 adopted budget.

## **INTEREST AND MISCELLANEOUS INCOME**

Interest income and other miscellaneous items make up this total budget of \$104,624 for Fiscal Year 2022/2023, which represent an increase of 16.06% from Fiscal Year 2021/2022 adopted budget.

## **YOUTH AND RECREATION PROGRAM FEES**

The youth and recreation program fees budget has increased from \$57,790 in the 2021/2022 adopted budget to \$66,840 in Fiscal Year 2022/2023, increasing 15.66% or \$9,050. This increase is primarily due to youth and recreation programs re-opening this fiscal year.

## **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 2022/2023 is \$313,513.

## **OTHER FEES FOR SERVICES**

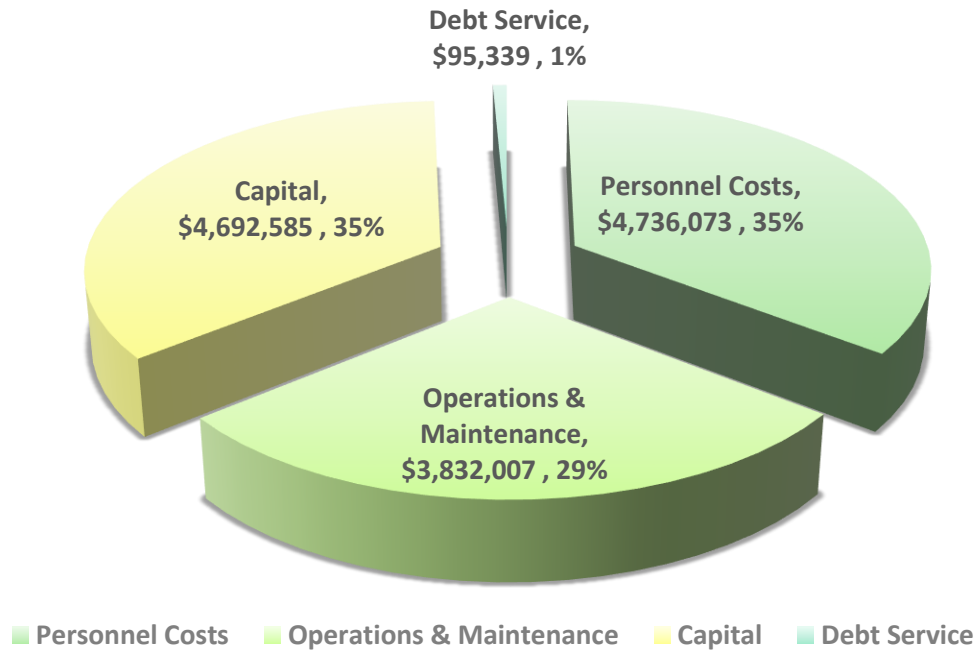
Total other fees for services are projected at \$447 for Fiscal Year 2022/2023 which consist of \$400 for code enforcement fees, \$30 in notary fees and \$17 in reproduction/copy fees. These service fees increased 7.19% from the 2021/2022 adopted budget.

## **EXPENSES**

Staff is proposing \$13,356,004 in General Fund budget expenses for Fiscal Year 2022/2023, an increase of \$1,673,141 or 14.32%, compared to the Fiscal Year 2021/2022 adopted budget. Of the total 2022/2023 operating budget of \$13,356,004 within the General Fund, personnel expenses make up \$4,736,073 or 35%, \$3,832,007 in operations and maintenance or 29%, \$4,692,585 in capital projects or 35%, and \$95,339 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 2022/2023 accounts 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 decreased to 8.63% plus 4% of employee's contribution for Classic members. Safety group rate decreased to 14.74% plus 4% of employee's contribution for Classic members. Post-PEPRA employer contribution rates decreased to 7.47% for the miscellaneous group and 10.80% 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 2022/2023 is \$381,281 compared to \$324,091 for Fiscal Year 2021/2022, an increase of \$57,190 or 17.64%.

## STAFFING LEVELS

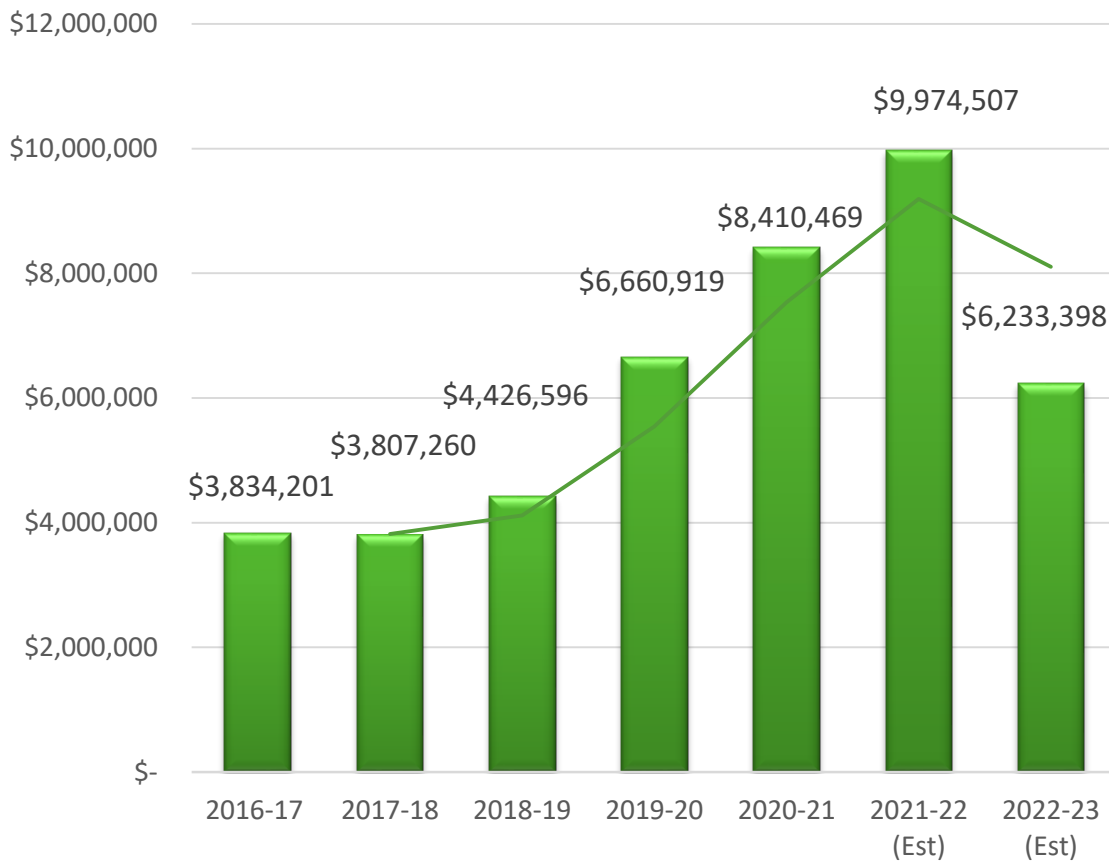
The Police department dedicates two full-time police officers to the School Resource Officer Program (SRO) while the school is in session. The SRO program is subject to annual renewals. The Adult Compliance Team (ACT) program is funded 100% by the County of Fresno Probation Department and will continue this Fiscal Year 2022/2023 with one dedicated police officer. For Fiscal Year 2022/2023, there are five ongoing recruitments for vacant full-time positions (Public Works Maintenance I Worker, Records Manager, Recreation Coordinator, Parks Maintenance Specialist and Community Development Coordinator). There is also one new position (Community Service Officer) for the Police Department.

# GENERAL FUND RESERVES

## RESERVES

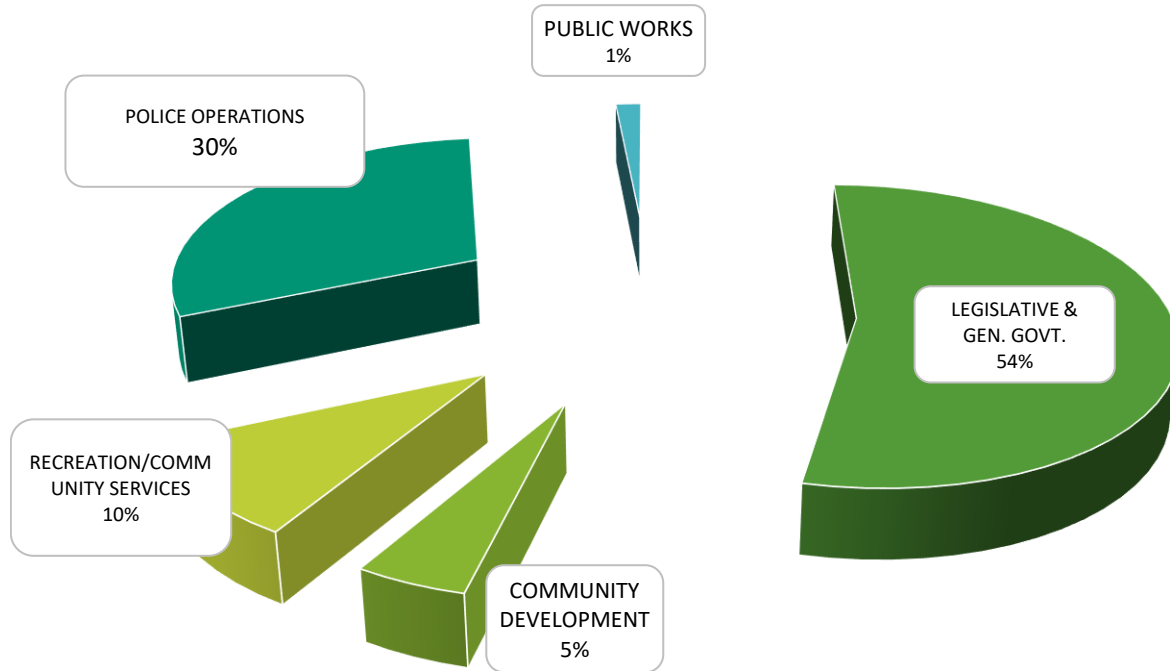
The City's audited General Fund Reserve as of June 30, 2021, is \$8,410,469 and is estimated to be \$9,974,507 as of June 30, 2022 based on Fiscal Year 2021/2022 operational budget projected expenditures of \$9,577,782 and revenues of \$11,141,820. The General Fund Reserve on June 30, 2023, is expected to be \$6,233,398 which reflects a decrease of \$3,741,109 or 37.51%. This decrease is mainly because of the Capital Projects funded by Measure M, primarily Eastside Community Park (Hart Ranch). Other General Fund major capital expenditures different from Measure M are not included in the estimates above.

### GENERAL FUND HISTORICAL RESERVES (FY 2021/22 & 2022/23 ESTIMATED)



# GENERAL FUND OPERATING EXPENDITURES

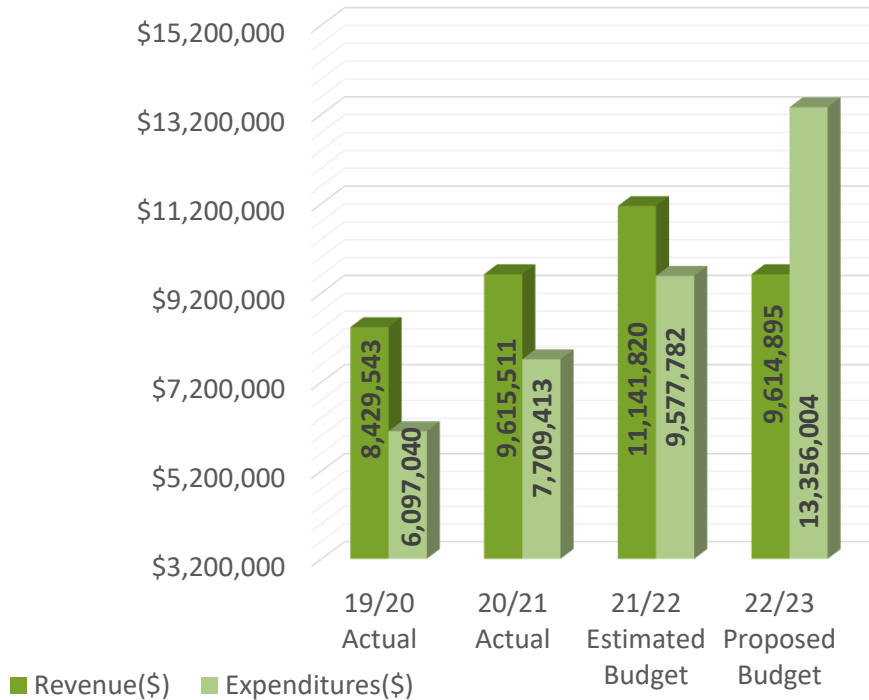
## GENERAL FUND OPERATING EXPENDITURES BY DEPARTMENT



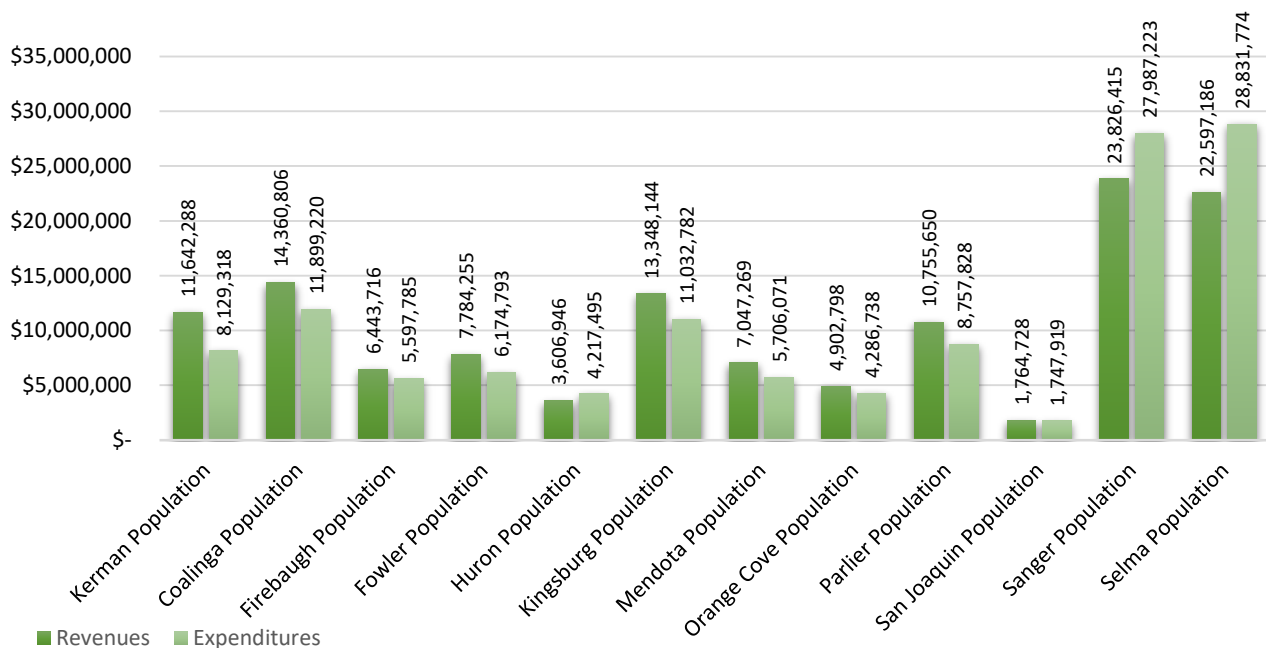
### Total Expenditures of \$13.3 Million

| Department                         | Expenditure Amount | Percentage |
|------------------------------------|--------------------|------------|
| Legislative and General Government | \$ 7,171,280       | 54%        |
| Community Development              | 649,354            | 5%         |
| Recreation/Community Services      | 1,321,331          | 10%        |
| Police Operations                  | 4,010,520          | 30%        |
| Public works                       | 203,520            | 1%         |
| Total                              | \$ 13,356,004      | 100%       |

# 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      | Audited      | Adopted        | Estimated    | Budget         | Adopted vs. | Exp % of         | Incr.Dec (-)           |
|--|--------------|--------------|----------------|--------------|----------------|-------------|------------------|------------------------|
|  | 2019-2020    | 2020-2021    | 2021-2022      | Year- End    | 2022-2023      | Proposed \$ | Total GF Revenue | 21/22 vs. 22/23 Budget |
| LEGISLATIVE & GEN. GOVT.                         |              |              |                |              |                |             |                  |                        |
| 6001 City Council                                | \$23,575     | \$21,440     | \$61,691       | \$61,691     | \$34,150       | (27,542)    |                  | -44.6%                 |
| 6003 City Legal Services                         | 87,651       | 87,811       | 80,000         | 167,118      | 130,000        | 50,000      |                  | 62.5%                  |
| 1002 General Administration                      | 428,298      | 383,251      | 551,993        | 734,901      | 591,120        | 39,127      |                  | 7.1%                   |
| 5005 Administrative Services                     | 131,268      | 124,366      | 159,907        | 159,907      | 111,241        | (48,666)    |                  | -30.4%                 |
| 5006 Debt Service (Gateway Villa DIF)            | 0            | 0            | 95,339         | 95,339       | 95,339         | 0           |                  | 100.0%                 |
| 6004 City Clerk                                  | 50,755       | 43,386       | 45,335         | 45,335       | 132,025        | 86,690      |                  | 191.2%                 |
| 7001 Measure M                                   | 145,081      | 1,510,220    | 4,423,679      | 1,907,693    | 6,077,405      | 1,653,726   |                  | 37.4%                  |
| TOTAL LEGISLATIVE & GEN. GOVT.                   | 866,629      | 2,170,474    | 5,417,944      | 3,171,984    | 7,171,280      | 1,753,336   | 74.6%            | 32.4%                  |
| COMMUNITY DEVELOPMENT                            |              |              |                |              |                |             |                  |                        |
| 1008 Planning                                    | 290,169      | 275,342      | 390,430        | 304,847      | 270,846        | (119,585)   |                  | -30.6%                 |
| 1010 Engineering                                 | 62,394       | 103,003      | 65,000         | 175,045      | 101,500        | 36,500      |                  | 56.2%                  |
| 1042 Building                                    | 200,681      | 220,416      | 219,403        | 331,065      | 277,008        | 57,605      |                  | 26.3%                  |
| TOTAL PLANNING & DEVELOPMENT                     | 553,244      | 598,762      | 674,833        | 810,957      | 649,354        | (25,479)    | 6.8%             | -3.8%                  |
| RECREATION/COMMUNITY SERVICES                    |              |              |                |              |                |             |                  |                        |
| 2002 Recreation Administration                   | 195,736      | 216,659      | 229,002        | 263,835      | 209,627        | (19,375)    |                  | -8.5%                  |
| 2010 Building Maintenance                        | 353,778      | 355,741      | 397,262        | 397,262      | 555,384        | 158,121     |                  | 39.8%                  |
| 2044 Senior Center Services                      | 145,053      | 158,039      | 166,084        | 196,100      | 150,008        | (16,075)    |                  | -9.7%                  |
| 2047 Aquatics Program                            | 49,906       | 19,977       | 69,205         | 69,205       | 80,310         | 11,104      |                  | 16.0%                  |
| 2062 Planned Recreation                          | 36,148       | 38,339       | 51,998         | 57,614       | 66,245         | 14,248      |                  | 27.4%                  |
| 2065 Youth and Teen Services                     | 55,906       | 63,032       | 90,079         | 87,070       | 89,645         | (434)       |                  | -0.5%                  |
| 2069 Community Teen Center                       | 140,907      | 143,630      | 154,096        | 154,096      | 170,111        | 16,016      |                  | 10.4%                  |
| TOTAL RECREATION/SOCIAL SERVICES                 | 977,433      | 995,417      | 1,157,726      | 1,225,182    | 1,321,331      | 163,605     | 13.7%            | 14.1%                  |
| POLICE OPERATIONS                                |              |              |                |              |                |             |                  |                        |
| 3011 Police Operations                           | 3,484,514    | 3,745,447    | 4,390,037      | 4,327,338    | 4,174,789      | (215,248)   |                  | -4.9%                  |
| 3999 Transfer From measure M                     | 0            | (0)          | (226,502)      | (226,502)    | (251,131)      | (24,630)    |                  | 100.0%                 |
| 3041 Animal Control                              | 49,740       | 43,326       | 97,250         | 97,250       | 86,863         | (10,387)    |                  | -10.7%                 |
| TOTAL POLICE OPERATIONS                          | 3,534,254    | 3,788,773    | 4,260,786      | 4,198,086    | 4,010,520      | (250,266)   | 41.7%            | -5.9%                  |
| PUBLIC WORKS                                     |              |              |                |              |                |             |                  |                        |
| 4010 Parks Landscape Maintenance                 | 165,479      | 155,987      | 171,574        | 171,574      | 203,520        | 31,946      |                  | 18.6%                  |
| TOTAL PUBLIC WORKS                               | 165,479      | 155,987      | 171,574        | 171,574      | 203,520        | 31,946      | 2.1%             | 18.6%                  |
| TOTAL GENERAL FUND OPERATION EXPENSES            | 6,097,040    | 7,709,413    | 11,682,863     | 9,577,782    | 13,356,004     | 1,673,141   |                  | 14.32%                 |
| TOTAL GENERAL FUND REVENUE                       | 8,429,543    | 9,412,104    | 8,919,518      | 11,141,820   | 9,614,895      | 695,377     |                  | 7.80%                  |
| EXCESS (DEFICIT) REVENUE OVER EXPENDITURES       | 2,332,503    | 1,702,691    | (2,763,345)    | 1,564,038    | (3,741,109)    |             |                  |                        |
| EXCESS (DEFICIT) PERCENTAGE OF TOTAL G/F REVENUE | 27.67%       | 18.09%       | -30.98%        | 14.04%       | -38.91%        |             |                  |                        |
| TRANSFER IN FROM SUCCESSOR AGENCY (S/A)/(PFA)    | -            | 203,406      | -              | -            | -              |             |                  |                        |
| EXCESS (DEFICIT) AFTER TRANSFER IN FROM S/A      | \$ 2,332,503 | \$ 1,906,098 | \$ (2,763,345) | \$ 1,564,038 | \$ (3,741,109) |             |                  |                        |

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

# GENERAL FUND SUMMARY

## GENERAL FUND REVENUE SUMMARY

| Description                         | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 |
|-------------------------------------|----------------------|----------------------|----------------------|------------------------|---------------------|
| Sales Tax                           | \$ 4,291,380         | \$ 4,969,193         | \$ 4,824,193         | \$ 4,890,050           | \$ 5,356,091        |
| Property Tax                        | 2,308,594            | 2,493,113            | 2,334,166            | 2,452,248              | 2,472,680           |
| Admin & Overhead Fees               | 310,771              | 310,771              | 310,771              | 310,771                | 310,771             |
| Building Fees                       | 506,482              | 344,990              | 435,476              | 637,404                | 495,490             |
| Franchise Taxes                     | 191,525              | 204,296              | 192,840              | 195,213                | 196,220             |
| Rents                               | 132,920              | 81,704               | 132,137              | 172,663                | 143,045             |
| Licenses and Permits                | 76,840               | 102,535              | 82,631               | 85,162                 | 88,844              |
| Fines and Penalties                 | 78,492               | 65,619               | 70,053               | 54,875                 | 66,329              |
| Interest and Miscellaneous Income   | 150,610              | 503,186              | 90,148               | 1,952,708              | 104,624             |
| Youth and Recreation Program Fees   | 29,431               | 14,142               | 57,790               | 57,790                 | 66,840              |
| Reimbursements                      | 340,927              | 321,092              | 388,897              | 332,569                | 313,513             |
| Other Fees for Services             | 11,571               | 1,463                | 417                  | 367                    | 447                 |
| <b>Total Recurring Revenues</b>     | <b>8,429,543</b>     | <b>9,412,104</b>     | <b>8,919,518</b>     | <b>11,141,820</b>      | <b>9,614,895</b>    |
| Transfer In - Successor Agency      | -                    | 0                    | 0                    | 0                      | 0                   |
| Transfer in from PFA Refinance      | -                    | 203,406              | -                    | -                      | -                   |
| <b>Total Non-Recurring Revenues</b> | <b>-</b>             | <b>203,406</b>       | <b>-</b>             | <b>-</b>               | <b>-</b>            |
| <b>Total General Fund Revenue</b>   | <b>\$8,429,543</b>   | <b>\$9,615,511</b>   | <b>\$8,919,518</b>   | <b>\$11,141,820</b>    | <b>\$9,614,895</b>  |

## GENERAL FUND EXPENDITURE SUMMARY

| Description                              | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 |
|--|----------------------|----------------------|----------------------|------------------------|---------------------|
| City Council                             | 23,575               | 21,440               | 61,691               | 61,691                 | 34,150              |
| City Legal Services                      | 87,651               | 87,811               | 80,000               | 167,118                | 130,000             |
| General Administration                   | 428,298              | 383,251              | 551,993              | 734,901                | 591,120             |
| Administrative Services                  | 131,268              | 124,366              | 159,907              | 159,907                | 111,241             |
| Debt Service (Gateway Villa DIF)         | 0                    | 0                    | 95,339               | 95,339                 | 95,339              |
| City Clerk                               | 50,755               | 43,386               | 45,335               | 45,335                 | 132,025             |
| Measure M                                | 145,081              | 1,510,220            | 4,423,679            | 1,907,693              | 6,077,405           |
| Planning                                 | 290,169              | 275,342              | 390,430              | 304,847                | 270,846             |
| Engineering                              | 62,394               | 103,003              | 65,000               | 175,045                | 101,500             |
| Building                                 | 200,681              | 220,416              | 219,403              | 331,065                | 277,008             |
| Recreation Administration                | 195,736              | 216,659              | 229,002              | 263,835                | 209,627             |
| Building Maintenance                     | 353,778              | 355,741              | 397,262              | 397,262                | 555,384             |
| Senior Center Services                   | 145,053              | 158,039              | 166,084              | 196,100                | 150,008             |
| Aquatics Program                         | 49,906               | 19,977               | 69,205               | 69,205                 | 80,310              |
| Planned Recreation                       | 36,148               | 38,339               | 51,998               | 57,614                 | 66,245              |
| Youth and Teen Services                  | 55,906               | 63,032               | 90,079               | 87,070                 | 89,645              |
| Community Teen Center                    | 140,907              | 143,630              | 154,096              | 154,096                | 170,111             |
| Police Operations                        | 3,484,514            | 3,745,447            | 4,390,037            | 4,327,338              | 4,174,789           |
| Transfer from Measure M(New Police Off.) | 0                    | (0)                  | (226,502)            | (226,502)              | (251,131)           |
| Animal Control                           | 49,740               | 43,326               | 97,250               | 97,250                 | 86,863              |
| Parks Landscape Maintenance              | 165,479              | 155,987              | 171,574              | 171,574                | 203,520             |
| <b>Total Expenditures</b>                | <b>\$6,097,040</b>   | <b>\$7,709,413</b>   | <b>\$11,682,863</b>  | <b>\$9,577,782</b>     | <b>\$13,356,004</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<br>FY 2021/22 | FY 2022/23         | FY 2023/24        | ESTIMATED<br>FY 2024/25 | FY 2025/26        | FY 2026/27        |
|---|------------------------|--------------------|-------------------|-------------------------|-------------------|-------------------|
| <b>GF Revenues:</b>                     |                        |                    |                   |                         |                   |                   |
| Sales Tax (1)                           | 4,890,050              | 5,356,091          | 5,463,213         | 5,730,911               | 6,017,456         | 6,155,858         |
| Property Tax (2)                        | 2,452,248              | 2,472,680          | 2,531,283         | 2,594,565               | 2,667,213         | 2,720,557         |
| Other Revenue                           | 3,799,522              | 1,786,123          | 1,803,985         | 1,822,024               | 1,840,245         | 1,858,647         |
| <b>Total Revenue</b>                    | <b>11,141,820</b>      | <b>9,614,895</b>   | <b>9,798,480</b>  | <b>10,147,500</b>       | <b>10,524,913</b> | <b>10,735,062</b> |
| <b>% Change</b>                         |                        | <b>-13.70%</b>     | <b>1.91%</b>      | <b>3.56%</b>            | <b>3.72%</b>      | <b>2.00%</b>      |
| <b>GF Expenses:</b>                     |                        |                    |                   |                         |                   |                   |
|   | Proposed<br>FY 2021/22 | FY 2022/23         | FY 2023/24        | ESTIMATED<br>FY 2024/25 | FY 2025/26        | FY 2026/27        |
| Personnel (3)                           | 4,883,486              | 4,736,073          | 4,830,794         | 4,927,410               | 5,025,958         | 5,126,477         |
| Operations & Maintenance (4)            | 4,694,297              | 8,619,931          | 5,451,244         | 5,560,269               | 5,671,475         | 5,784,904         |
| <b>Total Expenses</b>                   | <b>9,577,782</b>       | <b>13,356,004</b>  | <b>10,282,038</b> | <b>10,487,679</b>       | <b>10,697,433</b> | <b>10,911,381</b> |
| <b>% Change</b>                         |                        | <b>39.45%</b>      | <b>-23.02%</b>    | <b>2.00%</b>            | <b>2.00%</b>      | <b>2.00%</b>      |
| <b>Excess Revenue Over Expenditures</b> | <b>1,564,038</b>       | <b>(3,741,109)</b> | <b>(483,558)</b>  | <b>(340,179)</b>        | <b>(172,519)</b>  | <b>(176,320)</b>  |
| GF Reserve Balance Estimate             | 9,974,507              | 6,233,398          | 5,749,840         | 5,409,660               | 5,237,141         | 5,060,821         |

### Assumptions:

1. Sales tax revenues are projected at an average 3.55%
2. Property tax revenues are projected at an average 2.42%
3. Personnel expenses include regular merit increases and negotiated COLA's or other benefits.
4. Operations and maintenance expenses are estimated to increase by 2.0% annually based on historical data.
5. Measure M Projects included in FY 23/24, are expected to be completed by then, therefore are not included in Future Fiscal Years

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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 2022/2023 are \$6,489,682 representing an increase of 11.22% from Fiscal Year 2021/2022 adopted 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 \$6,289,940 in Fiscal Year 2022/2023, compared to \$5,210,549 in Fiscal Year 2021/2022 adopted budget, an increase of \$1,079,391 or 20.72%. This increase is mainly due to capital projects, promotions within departments and the required CPI increase by the agreement with Mid Valley Disposal (solid waste contractor).

### TOTAL ENTERPRISE FUNDS REVENUE AND EXPENDITURES

| Total Enterprise Funds Revenue and Expenditures |                      |                      |                      |                     |
|---|----------------------|----------------------|----------------------|---------------------|
|   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Budget<br>2022-2023 |
| Total Enterprise Revenues                       | \$5,458,541          | 5,905,423            | \$5,835,180          | \$6,489,682         |
| Total Enterprise Expenditures                   | 4,878,016            | 4,961,199            | 5,210,549            | 6,289,940           |
| Revenues in Excess of Expenditures              | <b>\$580,525</b>     | <b>\$944,225</b>     | <b>\$624,631</b>     | <b>\$199,742</b>    |

### ENTERPRISE FUNDS REVENUES AND EXPENDITURES



# UTILITY RATE

This Fiscal Year 2022/2023 adopted budget includes the CPI increase required by the agreement with the solid waste contractor. The average monthly residential utility bill (combined utility services) for ¾" metered customers will increase a total of \$3.26 or 3.05% based on an average of 14,000 gallons of usage per month.

## Rate Changes

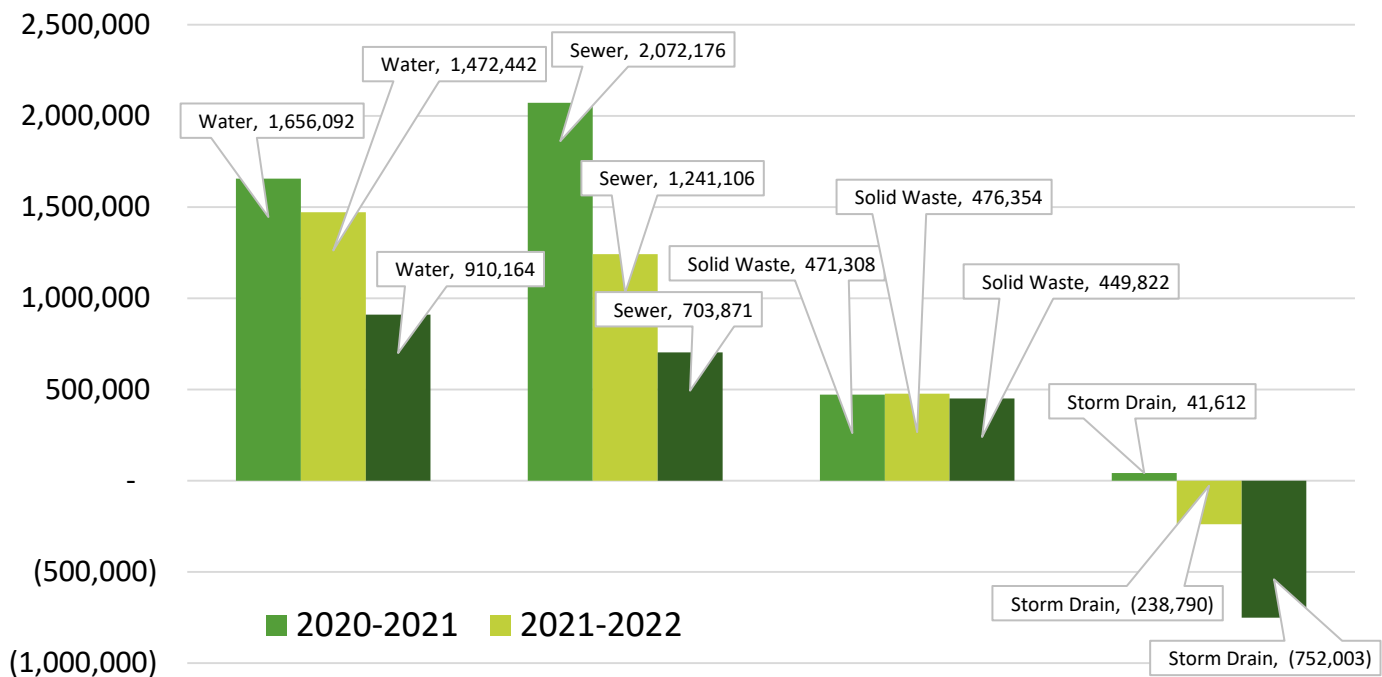
- Water Fund - Due to Prop 218 approved in October 2018, the effective date will be January 2023.
- Sewer Fund - Due to Prop 218 approved in October 2018, the effective date will be January 2023.
- Solid Waste Fund - An increase of \$0.87, effective July 1, 2022 due to the agreement with Mid Valley Disposal.
- Street Sweeping – No rate increase
- Storm Drain Fund – No rate increase

| PROPOSED UTILITY RATE CHANGES - FISCAL YEAR 2022-2023  |                            |                             |                                    |                              |            |                |
|--|----------------------------|-----------------------------|------------------------------------|------------------------------|------------|----------------|
| WATER RATES  |                            |                             |                                    |                              |            |                |
|  | Current Rate               | Increase Effective 1/1/2023 | Total Base Cost Effective 1/1/2023 | Flow Cost                    | Total Cost |                |
| Residential & Multi-Family (¾" Meter)  | 27.09                      | 1.08                        | 28.17                              | +                            | Usage      | Examples Below |
| Residential & Multi-Family (1" Meter)  | 41.65                      | 1.66                        | 43.31                              | +                            | Usage      | Examples Below |
| Commercial (Metered-Rate Determined by Meter Size)   |                            |                             |                                    |                              |            |                |
| ¾" Meter   | 27.09                      | 1.08                        | 28.17                              | +                            | Usage      | Examples Below |
| 1" Meter   | 41.65                      | 1.66                        | 43.31                              | +                            | Usage      | Examples Below |
| 1.5" Meter   | 78.05                      | 3.10                        | 81.15                              | +                            | Usage      |                |
| 2" Meter   | 121.74                     | 4.83                        | 126.57                             | +                            | Usage      |                |
| 3" Meter   | 238.23                     | 9.45                        | 247.68                             | +                            | Usage      |                |
| 4" Meter   | 369.28                     | 14.65                       | 383.93                             | +                            | Usage      |                |
| 6" Meter   | 733.32                     | 29.09                       | 762.41                             | +                            | Usage      |                |
| Water Usage Cost per 1,000 Gallons \$  | 1.22                       | 0.05                        | \$ 1.27                            | Per 1,000 Gallons            |            |                |
| WATER USE EXAMPLES   |                            |                             |                                    |                              |            |                |
|  | Cost Effective 1/1/2023    |                             | Flow Cost                          | Total Cost                   |            |                |
| 14,000 gallons of usage  |                            |                             | 28.17 + \$17.78                    | =                            | \$45.95    |                |
| 24,000 gallons of usage  |                            |                             | 28.17 + \$30.48                    | =                            | \$58.65    |                |
| SEWER RATES  |                            |                             |                                    |                              |            |                |
|  | Current Rate (Base + Flow) | Increase Effective 1/1/2023 | Base Cost Effective 1/1/2023       | Flow Cost Effective 1/1/2023 | Total Cost |                |
| Residential  | 34.04                      | 0.61                        | 15.53                              | +                            | 19.12 =    | 34.65          |
| Multi-Family Residential per unit  | 25.00                      | 1.28                        | 15.53                              | +                            | 10.75 =    | 26.28          |
| Commercial   | 14.26                      |                             | 15.53                              | +                            | Usage      |                |
| Low Strength   | 2.02                       |                             |                                    |                              | \$2.39     | *              |
| Medium Strength  | 2.40                       |                             |                                    |                              | \$2.75     | *              |
| High Strength  | 3.09                       |                             |                                    |                              | \$3.18     | *              |
| *Cost per 1,000 Gallons of Water Usage   |                            |                             |                                    |                              |            |                |
| SOLID WASTE  |                            |                             |                                    |                              |            |                |
| ***Solid Waste Rates Effective 7/1/2022 to 6/30/2023***  |                            |                             |                                    |                              |            |                |
|  | Current Rate               | Proposed Increase           | Total Cost                         |                              |            |                |
| Residential  | 25.50                      | 0.87                        | 26.37                              |                              |            |                |
| Commercial   |                            | 3.43% Increase              |                                    |                              |            |                |
| STREET SWEEPING  |                            |                             |                                    |                              |            |                |
|  | Current Rate               | Proposed Increase           | Total Cost                         |                              |            |                |
| Residential  | 1.00                       | 0.00                        | 1.00                               |                              |            |                |
| Multi-Family Residential per unit  | 0.57                       | 0.00                        | 0.57                               |                              |            |                |
| STORM DRAIN  |                            |                             |                                    |                              |            |                |
|  | Current Rate               | Proposed Increase           | Total Cost                         |                              |            |                |
| Residential  | 1.60                       | 0.00                        | 1.60                               |                              |            |                |
| Commercial (Metered) - Based on Flow @ .0736 per 1,000 Gallons of Water Usage                    |                            |                             |                                    |                              |            |                |
| RECAP  |                            |                             |                                    |                              |            |                |
|  | Current Rate               | Increase Effective 1/1/2023 | Total Cost                         | % Increase                   |            |                |
| Metered customers estimated using 14,000 gallons of water with ¾" meter (7/1/2022 to 12/31/2022) | 106.31                     | 0.87                        | 107.18                             | 0.82%                        |            |                |
| Metered customers estimated using 14,000 gallons of water with ¾" meter (1/1/2023 to 6/30/2023)  | 107.18                     | 2.39                        | 109.57                             | 2.23%                        |            |                |

# RESERVES

| Enterprise Fund Cash Reserves Summary |                      |                        |                        |
|---------------------------------------|----------------------|------------------------|------------------------|
| Description                           | Audited<br>2020-2021 | Projected<br>2021-2022 | Projected<br>2022-2023 |
| Water                                 | 1,656,092            | 1,472,442              | 910,164                |
| Sewer                                 | 2,072,176            | 1,241,106              | 703,871                |
| Solid Waste                           | 471,308              | 476,354                | 449,822                |
| Storm Drain                           | 41,612               | (238,790)              | (752,003)              |
|                                       | <b>\$4,241,189</b>   | <b>2,951,112</b>       | <b>1,311,854</b>       |

## ENTERPRISE FUNDS CASH RESERVES



As shown in the chart above, Water Reserves, Sewer Reserves, Solid Waste Reserves and Storm Drain Reserves are projected to decrease by \$562,278, \$537,235, \$26,532 and \$513,213 respectively in Fiscal Year 2022/2023. These projections account for major capital expenditures.



## **WATER**

The Water Fund is projected to end Fiscal Year 2021/2022 with an operational surplus of \$299,349 based on revenues of \$2,303,203 and expenditures of \$2,003,853. In Fiscal Year 2022/2023, 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 2022/2023 is \$243,722 and is based on revenues of \$2,415,427 and expenditures of \$2,171,705. This surplus is primarily due to the PROP 2018 approved by the City of Kerman residents in October 2018.

## **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 2021/2022 with an operational surplus of \$72,530 based on revenues of \$1,863,187 and expenditures of \$1,790,657. In Fiscal Year 2022/2023, the Sewer Fund is projected to have a surplus of \$71,765 based on revenues of \$1,938,172 and expenditures of \$1,866,407. The increase of the operating surplus is also primarily due to the PROP 2018 approved by the City of Kerman residents in October 2018.

## **SEWER FUND RESERVES**

The Fiscal Year 2021/2022 year-end balance in the Sewer Fund Reserves is projected to be \$1,241,106. The balance in the Sewer Fund Reserves at the end of Fiscal Year 2022/2023 is projected to be \$703,871. 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 2022/2023 appropriates \$609,000 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 2021/2022 with a surplus of \$5,046 based on revenues of \$1,590,015 and expenditures of \$1,584,968. In Fiscal Year 2022/2023, the Solid Waste Fund is projected to have a deficit of \$26,532 based on revenues of \$2,053,421 and expenditures of \$2,079,953. 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 2021/2022 with a deficit of \$52,402 based on revenues of \$82,855 and expenditures of \$135,257. The Fiscal Year 2022/2023 budget for the Storm Drain fund estimates a deficit of \$89,213 based on revenues of \$82,662 and expenditures of \$171,875.

# ENTERPRISE FUND SOURCES AND USES OF FUNDS SUMMARY

| Description                       | Water              | Sewer              | Solid Waste       | Storm Drainage    | Total                |
|-----------------------------------|--------------------|--------------------|-------------------|-------------------|----------------------|
| <b>Revenues</b>                   |                    |                    |                   |                   |                      |
| User Fees                         | \$2,350,000        | \$1,868,000        | \$1,961,010       | \$80,947          | \$6,259,957          |
| Penalties                         | 33,616             | 20,087             | 14,368            | 1,108             | 69,179               |
| Interest Earned                   | 11,557             | 22,210             | 6,138             | 606               | 40,512               |
| Rent                              | 0                  | 13,876             | 0                 | 0                 | 13,876               |
| Other Income                      | 20,253             | 14,000             | 71,905            | 0                 | 106,158              |
| <b>Total Sources of Funds</b>     | <b>2,415,427</b>   | <b>1,938,172</b>   | <b>2,053,421</b>  | <b>82,662</b>     | <b>6,489,682</b>     |
| <b>Operating Expenditures</b>     |                    |                    |                   |                   |                      |
| Personnel                         | 926,694            | 778,318            | 358,563           | 96,398            | 2,159,973            |
| Maintenance and Operations        | 1,059,082          | 925,417            | 1,717,819         | 50,620            | 3,752,938            |
| Debt Service                      | 165,000            | 151,743            | 0                 | 0                 | 316,743              |
| Operational Capital Expenditures  | 20,929             | 10,929             | 3,571             | 24,857            | 60,286               |
| <b>Subtotal</b>                   | <b>2,171,705</b>   | <b>1,866,407</b>   | <b>2,079,953</b>  | <b>171,875</b>    | <b>6,289,940</b>     |
| <b>CIP - Capital Expenditures</b> | 806,000            | 609,000            | 0                 | 0                 | 1,415,000            |
| <b>Total Uses of Funds</b>        | <b>2,977,705</b>   | <b>2,475,407</b>   | <b>2,079,953</b>  | <b>171,875</b>    | <b>7,704,940</b>     |
| <b>To/From Reserves</b>           | <b>(\$562,278)</b> | <b>(\$537,235)</b> | <b>(\$26,532)</b> | <b>(\$89,213)</b> | <b>(\$1,215,258)</b> |

# ENTERPRISE FUNDS SUMMARY

## SUMMARY OF ENTERPRISE FUND OPERATIONAL BUDGETS

| ACTIVITY                                 | Description                                  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 | Adopted<br>vs.<br>Proposed<br>%<br>Change | Adopted<br>vs.<br>Proposed<br>\$<br>Change |
|--|--|----------------------|----------------------|----------------------|------------------------|---------------------|---|--|
| <b>WATER FUND (410)</b>                  |  |                      |                      |                      |                        |                     |   |  |
|  | Total Water Fund Revenues                    | \$2,073,265          | \$2,439,066          | \$2,302,586          | \$2,303,203            | \$2,415,427         | 4.9%                                      | \$112,841                                  |
| 5005                                     | Water Administration & Accounting            | 527,927              | 542,034              | 565,213              | 565,213                | 631,435             | 11.7%                                     | 66,221                                     |
| 5006                                     | Water - Debt Service                         | 165,000              | 165,000              | 165,000              | 165,000                | 165,000             | 0.0%                                      | 0  |
| 4041                                     | Water Operations                             | 1,079,974            | 1,160,540            | 1,111,526            | 1,273,640              | 1,375,270           | 23.7%                                     | 263,744                                    |
|  | Total Water Fund Operations                  | 1,772,901            | 1,867,574            | 1,841,739            | 2,003,853              | 2,171,705           |   |  |
|  | Revenue in Excess of Expenditures            | 300,364              | 571,492              | 460,847              | 299,349                | 243,722             |   |  |
| <b>SEWER FUND (420)</b>                  |  |                      |                      |                      |                        |                     |   |  |
|  | Total Sewer Fund Revenues                    | 1,777,682            | 1,831,167            | 1,860,202            | 1,863,187              | 1,938,172           | 4.2%                                      | 77,970                                     |
| 5005                                     | Sewer Administration & Accounting            | 442,900              | 453,277              | 477,158              | 477,158                | 517,566             | 8.5%                                      | 40,408                                     |
| 5006                                     | Sewer - Debt Service                         | 214,906              | 155,121              | 151,743              | 151,743                | 151,743             | 0.0%                                      | 0  |
| 4042                                     | Sewer Operations                             | 851,664              | 828,645              | 1,019,683            | 1,161,756              | 1,197,098           | 17.4%                                     | 177,414                                    |
|  | Total Sewer Fund Operations                  | 1,509,470            | 1,437,044            | 1,648,585            | 1,790,657              | 1,866,407           |   |  |
|  | Revenue in Excess of Expenditures            | 268,211              | 394,123              | 211,618              | 72,530                 | 71,765              |   |  |
| <b>SOLID WASTE (430)</b>                 |  |                      |                      |                      |                        |                     |   |  |
|  | Total Solid Waste Fund Revenues              | 1,525,902            | 1,552,759            | 1,589,578            | 1,590,015              | 2,053,421           | 29.2%                                     | 463,843                                    |
| 5005                                     | Solid Waste Administration & Accounting      | 1,508,011            | 1,558,464            | 1,584,968            | 1,584,968              | 2,079,953           | 31.2%                                     | 494,985                                    |
|  | Total Solid Waste Fund Operations            | 1,508,011            | 1,558,464            | 1,584,968            | 1,584,968              | 2,079,953           |   |  |
|  | Revenue & Transfer in Excess of Expenditures | 17,891               | (5,705)              | 4,610                | 5,046                  | (26,532)            |   |  |
| <b>STORM DRAIN OPERATIONS FUND (470)</b> |  |                      |                      |                      |                        |                     |   |  |
|  | Total Storm Drain Operation Revenues         | 81,693               | 82,431               | 82,813               | 82,855                 | 82,662              | -0.2%                                     | (151)                                      |
| 4047                                     | Storm Drain Maintenance & Operations         | 87,634               | 98,116               | 135,257              | 135,257                | 171,875             | 27.1%                                     | 36,618                                     |
|  | Total Storm Drain Fund Operations            | 87,634               | 98,116               | 135,257              | 135,257                | 171,875             |   |  |
|  | Revenue in Excess of Expenditures            | (5,941)              | (15,685)             | (52,444)             | (52,402)               | (89,213)            |   |  |
|  | <b>TOTAL ENTERPRISE FUND REVENUE</b>         | <b>5,458,541</b>     | <b>5,905,423</b>     | <b>5,835,180</b>     | <b>5,839,259</b>       | <b>6,489,682</b>    | 11.2%                                     | 654,502                                    |
|  | <b>TOTAL ENTERPRISE FUND EXPENDITURES</b>    | <b>4,878,016</b>     | <b>4,961,199</b>     | <b>5,210,549</b>     | <b>5,514,736</b>       | <b>6,289,940</b>    | 20.7%                                     | 1,079,391                                  |
|  | <b>EXCESS (DEFICIT) REVENUE</b>              | <b>\$580,525</b>     | <b>944,225</b>       | <b>\$624,631</b>     | <b>\$324,523</b>       | <b>199,742</b>      |   |  |

# ENTERPRISE FUNDS SUMMARY

## ENTERPRISE FUNDS REVENUE SUMMARY FISCAL YEAR 2022/2023

| Activity                              | Description                   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 |
|---------------------------------------|-------------------------------|----------------------|----------------------|----------------------|------------------------|---------------------|
| <b>WATER FUND (410)</b>               |                               |                      |                      |                      |                        |                     |
| 410 0000 344 10 00                    | User Charges                  | 1,997,498            | 2,403,937            | 2,246,000            | 2,246,000              | 2,350,000           |
| 410 0000 361 01 00                    | Interest Earnings             | 15,847               | 8,775                | 9,216                | 9,610                  | 11,557              |
| 410 0000 361 10 00                    | Penalties                     | 34,763               | 1,200                | 17,862               | 17,862                 | 26,312              |
| 410 0000 345 00 00                    | Water Wasting Violations      | 10,920               | 0                    | 10,992               | 10,956                 | 7,304               |
| 410 0000 344 15 00                    | Meters                        | 1,034                | 5,208                | 517                  | 776                    | 2,253               |
| 410 0000 344 30 00                    | Credit Card Convenience Fees  | 13,070               | 18,945               | 18,000               | 18,000                 | 18,000              |
| 410 0000 369 01 00                    | Miscellaneous                 | 133                  | 1,000                | 0                    | 0                      | 0                   |
|                                       |                               | <b>2,073,265</b>     | <b>2,439,066</b>     | <b>2,302,586</b>     | <b>2,303,203</b>       | <b>2,415,427</b>    |
| <b>SEWER FUND (420)</b>               |                               |                      |                      |                      |                        |                     |
| 420 0000 344 20 00                    | User Charges                  | 1,703,233            | 1,795,585            | 1,792,000            | 1,792,000              | 1,868,000           |
| 420 0000 344 25 00                    | Septic Dumping Fee            | 4,935                | 0                    | 0                    | 0                      | 0                   |
| 420 0000 344 30 00                    | Credit Card Convenience Fees  | 8,893                | 14,308               | 14,000               | 14,000                 | 14,000              |
| 420 0000 344 50 00                    | Del Norte Sewer Trunk         | 0                    | 0                    | 0                    | 0                      | 0                   |
| 420 0000 361 01 00                    | Interest Earnings             | 30,102               | 11,943               | 22,637               | 26,370                 | 22,210              |
| 420 0000 361 02 00                    | Property Rental               | 9,431                | 9,254                | 10,356               | 10,356                 | 13,876              |
| 420 0000 361 10 00                    | Penalties                     | 19,713               | 0                    | 21,209               | 20,461                 | 20,087              |
| 420 0000 362 07 00                    | Sale of Dirt                  | 1,125                | 0                    | 0                    | 0                      | 0                   |
| 420 0000 369 01 00                    | Miscellaneous (PG&E Refund in | 249                  | 77                   | 0                    | 0                      | 0                   |
|                                       |                               | <b>1,777,682</b>     | <b>1,831,167</b>     | <b>1,860,202</b>     | <b>1,863,187</b>       | <b>1,938,172</b>    |
| <b>SOLID WASTE FUND (430)</b>         |                               |                      |                      |                      |                        |                     |
| 430 0000 344 31 00                    | Solid Waste Collection        | 1,430,401            | 1,480,389            | 1,496,424            | 1,496,424              | 1,961,010           |
| 430 0000 361 01 00                    | Interest Earnings             | 8,538                | 3,147                | 6,730                | 7,634                  | 6,138               |
| 430 0000 344 30 00                    | Credit Card Convenience Fees  | 4,187                | 5,412                | 5,000                | 5,000                  | 5,000               |
| 430 0000 361 10 00                    | Penalties                     | 14,135               | 0                    | 15,070               | 14,602                 | 14,368              |
| 430 0000 344 33 00                    | Waste Bin Charges             | 9,240                | 2,970                | 6,105                | 6,105                  | 6,105               |
| 430 0000 344 32 00                    | Grant                         | 5,000                | 5,000                | 5,000                | 5,000                  | 5,000               |
| 430 0000 345 00 00                    | Street Sweeping               | 54,402               | 55,841               | 55,250               | 55,250                 | 55,800              |
| 430 0000 369 01 00                    | Miscellaneous                 | 0                    | 0                    | 0                    | 0                      | 0                   |
|                                       |                               | <b>1,525,902</b>     | <b>1,552,759</b>     | <b>1,589,578</b>     | <b>1,590,015</b>       | <b>2,053,421</b>    |
| <b>STORM DRAINAGE FUND (470)</b>      |                               |                      |                      |                      |                        |                     |
| 470 0000 344 70 00                    | User Charges                  | 79,737               | 82,165               | 80,940               | 80,940                 | 80,947              |
| 470 0000 361 01 00                    | Interest Earnings             | 876                  | 262                  | 682                  | 779                    | 606                 |
| 470 0000 361 10 00                    | Penalties                     | 1,080                | 0                    | 1,191                | 1,136                  | 1,108               |
| 470 0000 369 10 00                    | Miscellaneous                 | 0                    | 4                    | 0                    | 0                      | 0                   |
|                                       |                               | <b>81,693</b>        | <b>82,431</b>        | <b>82,813</b>        | <b>82,855</b>          | <b>82,662</b>       |
| <b>TOTAL ENTERPRISE FUND REVENUES</b> |                               | <b>\$5,458,541</b>   | <b>\$5,905,423</b>   | <b>\$5,835,180</b>   | <b>\$5,839,259</b>     | <b>\$6,489,682</b>  |

## 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 2022/2023 Internal Service Funds budget includes funding of \$1,139,246 for personnel, contract services, operating supplies and the replacement of scheduled vehicles and computer equipment as needed. Remington is out of business and police vehicles need to be equipped with updated locks and also new docks for new MDTs that have also been upgraded. It also includes \$961,769 in total 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 2022/2023.

# INTERNAL SERVICE FUNDS SUMMARY

## INTERNAL SERVICE FUNDS REVENUE AND EXPENDITURE SUMMARY

| Description                      | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 |
|----------------------------------|----------------------|----------------------|----------------------|------------------------|---------------------|
| <b>Revenues</b>                  |                      |                      |                      |                        |                     |
| Charges to Departments (O & M)   | \$545,360            | \$586,484            | \$630,785            | \$630,785              | \$582,482           |
| Charges to Departments (Replace) | 231,546              | 238,127              | 265,263              | 265,263                | 296,682             |
| Miscellaneous/Grant              | 2,542                | 22,807               | 1,866                | 1,866                  | 82,405              |
| Interest Earnings                | 2,980                | 353                  | 200                  | 200                    | 200                 |
| <b>Total Revenues</b>            | <b>782,428</b>       | <b>847,770</b>       | <b>898,114</b>       | <b>898,114</b>         | <b>961,769</b>      |
| <b>Expenditures</b>              |                      |                      |                      |                        |                     |
| Operations & Maintenance         | 596,537              | 676,920              | 663,269              | 724,175                | 670,524             |
| Replacement                      | 276,253              | 167,719              | 376,857              | 381,104                | 468,722             |
| <b>Total Expenditures</b>        | <b>872,790</b>       | <b>844,639</b>       | <b>1,040,126</b>     | <b>1,105,278</b>       | <b>1,139,246</b>    |
| <b>Net To (From) Reserves</b>    | <b>(\$90,362)</b>    | <b>\$3,131</b>       | <b>(\$142,012)</b>   | <b>(\$207,164)</b>     | <b>(\$177,477)</b>  |

# VEHICLE MAINTENANCE AND REPLACEMENT FUND

## 500 4050 & 500 8000

|                                      |      |     |    |    | Audited  | Audited   | Adopted   | Estimated              |                     |         |
|--------------------------------------|------|-----|----|----|--|-----------|-----------|------------------------|---------------------|---------|
| Description                          |      |     |    |    | 2019-2020  | 2020-2021 | 2021-2022 | Year- End<br>2021-2022 | Budget<br>2022-2023 |         |
| PERSONNEL                            |      |     |    |    |  |           |           |                        |                     |         |
| 500                                  | 4050 | 410 | 10 | 00 | Salaries   | 92,756    | 102,671   | 105,450                | 113,486             | 113,656 |
| 500                                  | 4050 | 410 | 20 | 00 | Part Time Salaries   | 0         | 0         | 0                      | 0                   | 0       |
| 500                                  | 4050 | 410 | 30 | 00 | Overtime   | 1,531     | 3,091     | 3,000                  | 3,000               | 3,000   |
| 500                                  | 4050 | 410 | 35 | 00 | Stand By   | 855       | 1,266     | 1,605                  | 1,605               | 1,515   |
| 500                                  | 4050 | 420 | 51 | 00 | CalPERS Unfunded Liability                                   | 4,822     | 6,307     | 8,011                  | 8,011               | 9,440   |
| 500                                  | 4050 | 420 | 00 | 00 | Fringe Benefits  | 41,346    | 50,729    | 59,956                 | 59,956              | 59,209  |
| TOTAL PERSONNEL                      |      |     |    |    | 141,311  | 164,063   | 178,022   | 186,058                | 186,820             |         |
| OPERATIONS & MAINTENANCE             |      |     |    |    |  |           |           |                        |                     |         |
| 500                                  | 4050 | 510 | 01 | 00 | Contract Services  | 12,005    | 6,326     | 10,000                 | 10,000              | 10,000  |
| 500                                  | 4050 | 515 | 01 | 00 | Utilities  | 14,738    | 15,976    | 14,500                 | 18,403              | 14,500  |
| 500                                  | 4050 | 515 | 02 | 00 | Fuel   | 120,036   | 119,473   | 118,000                | 149,680             | 118,000 |
| 500                                  | 4050 | 521 | 01 | 00 | Office Supplies & Postage                                    | 715       | 340       | 750                    | 750                 | 750     |
| 500                                  | 4050 | 521 | 03 | 00 | Vehicle Supplies - Small Equipment                           | 6,760     | 10,035    | 6,500                  | 6,500               | 6,500   |
| 500                                  | 4050 | 521 | 03 | 01 | PD Fleet Preventative Maintenance                            | 4,523     | 7,402     | 4,000                  | 4,000               | 4,000   |
| 500                                  | 4050 | 521 | 03 | 02 | PD Fleet Repairs   | 23,776    | 40,747    | 30,000                 | 30,000              | 30,000  |
| 500                                  | 4050 | 521 | 03 | 03 | Vehicle Preventative Maintenance                             | 4,774     | 6,037     | 5,000                  | 5,000               | 5,000   |
| 500                                  | 4050 | 521 | 03 | 04 | Vehicle Repairs  | 41,572    | 62,523    | 35,000                 | 43,863              | 40,000  |
| 500                                  | 4050 | 521 | 03 | 05 | Equipment Repairs and Maintenance                            | 49,914    | 41,836    | 30,000                 | 30,000              | 30,000  |
| 500                                  | 4050 | 521 | 06 | 00 | Uniforms   | 1,107     | 769       | 1,500                  | 1,500               | 1,500   |
| 500                                  | 4050 | 550 | 00 | 00 | Insurance  | 29,474    | 36,334    | 48,096                 | 48,096              | 55,601  |
| 500                                  | 4050 | 550 | 01 | 00 | Insurance-Vehicles   | 10,277    | 10,903    | 15,930                 | 15,930              | 15,628  |
| 500                                  | 4050 | 551 | 01 | 00 | Communications - Telephone                                   | 1,096     | 1,323     | 1,020                  | 1,273               | 1,020   |
| 500                                  | 4050 | 551 | 02 | 00 | Communications - Cellular Phone                              | 679       | 1,045     | 660                    | 1,026               | 660     |
| 500                                  | 4050 | 554 | 01 | 00 | Travel - Conferences - Meetings                              | 471       | 771       | 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                                       | 6,067     | 9,426     | 27,409                 | 27,409              | 13,048  |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    | 384,948  | 428,232   | 406,029   | 451,095                | 403,870             |         |
| CAPITAL - 4050                       |      |     |    |    |  |           |           |                        |                     |         |
| 500                                  | 4050 | 600 | 03 | 01 | Fleet Management System                                      | 0         | 0         | 0                      | 0                   | 15,000  |
| 500                                  | 4050 | 600 | 04 | 02 | Utility Locating System                                      | 0         | 0         | 6,024                  | 6,024               | 0       |
| 500                                  | 4050 | 600 | 04 | 13 | Small Equipment Replacement                                  | 3,264     | 2,047     | 6,000                  | 6,000               | 6,000   |
| 500                                  | 4050 | 600 | 04 | 14 | Light Tower  | 0         | 0         | 0                      | 0                   | 6,000   |
| 500                                  | 4050 | 600 | 04 | 16 | Tire Balancer  | 7,264     | 0         | 0                      | 0                   | 0       |
| 500                                  | 4050 | 600 | 04 | 17 | 2021 Flail Tractor Mower                                     | 0         | 0         | 6,000                  | 6,000               | 0       |
| 500                                  | 4050 | 600 | 04 | 19 | Power Light Tower (replacement)                              | 0         | 0         | 9,400                  | 9,400               | 0       |
| 500                                  | 4050 | 600 | 04 | 52 | Alternative Fuel Vehicles (1) Diesel 3/4 Ton (4) PD Vehicles | 43,388    | 0         | 42,000                 | 42,000              | 262,000 |
| 500                                  | 4050 | 600 | 04 | 54 | Crafco 46950 Supre Shot 60D Crack Sealer (replacement)       | 0         | 0         | 47,102                 | 47,102              | 0       |
| 500                                  | 4050 | 600 | 04 | 55 | 60" Mower - New/72" Gas Riding Mower                         | 35,031    | 2,984     | 13,000                 | 13,000              | 0       |
| 500                                  | 4050 | 600 | 04 | 57 | Docking Station Patrol Veh                                   | 0         | 0         | 5,104                  | 5,104               | 4,800   |
| 500                                  | 4050 | 600 | 04 | 58 | Shot Gun Racks   | 0         | 0         | 0                      | 0                   | 4,000   |
| CAPITAL - 8000                       |      |     |    |    |  |           |           |                        |                     |         |
| 500                                  | 8000 | 600 | 04 | 33 | Patrol Vehicles (4)  | 103,943   | 104,308   | 161,456                | 161,456             | 0       |
| 500                                  | 8000 | 600 | 04 | 34 | Pickup-Crew Cab 1/2 Ton                                      | 33,679    | 0         | 0                      | 0                   | 0       |
| 500                                  | 8000 | 600 | 04 | 35 | Pickup-Reg. Cab Long bed 1/2 ton (2)                         | 28,510    | 0         | 0                      | 0                   | 0       |
| 500                                  | 8000 | 600 | 04 | 36 | Ditch Witch Mud Vacuum                                       | 0         | 46,311    | 0                      | 0                   | 0       |
| 500                                  | 8000 | 600 | 04 | 54 | Pickups (2) Parks & Rec                                      | 0         | 0         | 0                      | 0                   | 62,500  |
| 500                                  | 8000 | 600 | 04 | 55 | Pickup 1 Ton Flat Bed with Till Dump PW                      | 0         | 0         | 0                      | 0                   | 81,000  |
| 500                                  | 8000 | 600 | 04 | 53 | Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Wor  | 0         | 0         | 60,000                 | 60,000              | 0       |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    | 255,078  | 155,650   | 356,087   | 356,087                | 441,300             |         |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    | \$781,336  | \$747,945 | \$940,138 | \$993,240              | \$1,031,990         |         |
| Budget to Budget Increase/(Decrease) |      |     |    |    |  |           |           |                        |                     | 91,853  |
| Percentage of Change                 |      |     |    |    |  |           |           |                        |                     | 9.8%    |

### Budget Highlights:

500.4050.600.04.14 - New Light Tower (Cost shared with Community Services)  
 500.4050.600.04.52 - Purchase Diesel 3/4 Ton for PW and 4 New Patrol Vehicles  
 500.4050.600.04.57 - Need to install new docking stations due to new CF33 models  
 500.4050.600.04.58 - Shot gun racks (Remington went out of business)  
 500.8000.600.04.54 - 2 New Chevy Silverado's for Park & Rec  
 500.8000.600.04.55 - 1 New Chevy Silverado 1 Ton Flat Bed with Till Dump for PW



# TECHNOLOGY MAINTENANCE FUND

## TECHNOLOGY MAINTENANCE 510-5051

|                                      |      |     |    |    |                            | Audited   | Audited   | Adopted   | Estimated |           |
|--------------------------------------|------|-----|----|----|----------------------------|-----------|-----------|-----------|-----------|-----------|
| Description                          |      |     |    |    |                            | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |                            | 2021-2022 |           |           | 2021-2022 | 2022-2023 |
| PERSONNEL                            |      |     |    |    |                            |           |           |           |           |           |
| 510                                  | 5051 | 410 | 10 | 00 | Salaries                   | 15,909    | 16,932    | 16,983    | 16,983    | 10,936    |
| 510                                  | 5051 | 410 | 30 | 00 | Overtime                   | 0         | 0         | -         | -         | -         |
| 510                                  | 5051 | 420 | 51 | 00 | CalPERS Unfunded Liability | 846       | 1,025     | 1,290     | 1,290     | 908       |
| 510                                  | 5051 | 420 | 00 | 00 | Fringe Benefits            | 4,630     | 5,264     | 5,885     | 5,885     | 4,126     |
| TOTAL PERSONNEL                      |      |     |    |    |                            | 21,385    | 23,220    | 24,158    | 24,158    | 15,970    |
| OPERATIONS & MAINTENANCE             |      |     |    |    |                            |           |           |           |           |           |
| 510                                  | 5051 | 510 | 01 | 00 | Contract Services          | 48,742    | 61,243    | 54,790    | 62,594    | 63,600    |
| 510                                  | 5051 | 565 | 00 | 00 | Internal Service Funds     | 152       | 161       | 270       | 270       | 264       |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |                            | 48,894    | 61,404    | 55,060    | 62,863    | 63,864    |
| CAPITAL                              |      |     |    |    |                            |           |           |           |           |           |
| 510                                  | 5051 | 600 | 04 | 00 | Capital Outlay - Computers | 21,175    | 12,069    | 20,770    | 25,017    | 27,422    |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |                            | 21,175    | 12,069    | 20,770    | 25,017    | 27,422    |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |                            | \$91,453  | \$96,694  | \$99,988  | \$112,039 | \$107,256 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |                            |           |           |           |           | 7,268     |
| Percentage of Change                 |      |     |    |    |                            |           |           |           |           | 7.3%      |

### 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.

510.5051.510.01.00 - Contract Services Increase due Enhancement on Network Security

510.5051.565.00.00 Internal Service Funds increase due to increase in maintenance cost for technological equipment

510.5051.600.04.00 -Capital Outlay - Computer replacements and four MDTs for patrol officers

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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 2022/2023 Capital Projects Budget includes several street projects. The Fiscal Year 2022/2023 Special Revenue Funds budget includes \$3,546,957 of Street revenues and \$5,572,370 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 2022/2023 budget includes the construction of Well No. 18 (SDWSRF) with an amount of \$1,388,541 which is 100% funded by the State of California Department of Water Resources and two emergency generators for wells 12 and 14 funded by California Office of Emergency Services (CALOES) with an amount of \$256,000 and \$206,000 funded by DIF’s. 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.

## SEWER FUND

The 2022/2023 budget includes the Wastewater Improvements Planning Grant with an amount of \$144,157 which is 100% funded by the State of California Department of Water Resources (CSWRF) and the WWTP biolac sludge dredging with an estimated cost of \$366,000 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 2022/2023 budget includes \$279,726 of revenues and \$215,334 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 \$26,423 of expenditures funded 100% by the grant. We will reinstate our Senior Nutrition Program this Fiscal Year 2022/2023 with a grant award of \$27,372 with an estimated meal donations of \$3,000. The CDBG Food Bank grant will also continue with a \$35,000 grant award.

## **PARKS**

In Fiscal Year 2022/2023 the City of Kerman will begin the ambitious task of starting work on the Eastside Community Park, or Hart Ranch. Hart Ranch Park is appropriated in Fiscal Year 2022/2023, 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), \$413,549 from Park DIF and \$4,508,685 from General Fund (Measure M), for a total budget appropriation of \$9,425,929. The City must start this project in order to avoid losing the grant funding from CNRA and LWCF.

# SPECIAL REVENUES BY FUND

## SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURE SUMMARY

| Description                          | Streets              | DIF's Other          | Water &<br>Sewer Fund | Parks            | L&LMD             | Public<br>Safety | Comm Dev       | Nutrition     | Total                |
|--------------------------------------|----------------------|----------------------|-----------------------|------------------|-------------------|------------------|----------------|---------------|----------------------|
| <b>Revenues</b>                      |                      |                      |                       |                  |                   |                  |                |               |                      |
| Gas Tax                              | \$290,641            |                      |                       |                  |                   |                  |                |               | 290,641              |
| Measure "C"                          | 630,859              |                      |                       |                  |                   |                  |                |               | 630,859              |
| Article III and Article VIII         | 575,963              |                      |                       |                  |                   |                  |                |               | 575,963              |
| Federal and State Grants             | 1,408,176            |                      | 1,984,934             | 4,691,117        |                   |                  | 130,000        | 26,423        | 8,240,650            |
| Comm Development & Block Grants      |                      |                      |                       |                  |                   |                  |                | 35,000        | 35,000               |
| Traffic Congestion Relief (Prop 42)  | 158,746              |                      |                       |                  |                   |                  |                |               | 158,746              |
| Road Maintenance & Rehabilitation Ac | 367,404              |                      |                       |                  |                   |                  |                |               | 367,404              |
| Street Sweeping                      | 22,687               |                      |                       |                  |                   |                  |                |               | 22,687               |
| Special Assessments                  |                      |                      |                       |                  | 250,832           |                  |                |               | 250,832              |
| Development Impact Fees              |                      | 745,201              | 721,879               |                  |                   |                  |                |               | 1,467,080            |
| Public Safety Contracts & Grants     |                      |                      |                       |                  |                   | 279,726          |                |               | 279,726              |
| Nutrition                            |                      |                      |                       |                  |                   |                  |                | 27,372        | 27,372               |
| Interest Income                      | 10,657               |                      |                       |                  |                   |                  |                |               | 10,657               |
| Operating Transfers In               | 81,824               |                      |                       |                  |                   |                  |                | 0             | 81,824               |
| <b>Total Sources of Funds</b>        | <b>3,546,957</b>     | <b>745,201</b>       | <b>2,706,813</b>      | <b>4,691,117</b> | <b>250,832</b>    | <b>279,726</b>   | <b>130,000</b> | <b>88,795</b> | <b>12,439,443</b>    |
| <b>Expenditures</b>                  |                      |                      |                       |                  |                   |                  |                |               |                      |
| Program Operational Expenditures     | 984,972              | 127,000              |                       |                  | 322,408           | 211,334          | 130,000        | 88,719        | 1,864,433            |
| Operational Transfers Out            | 318,054              | 163,362              |                       |                  |                   |                  |                |               | 481,416              |
| Transfer to Capital Proj.            | 4,269,344            | 7,074,569            | 3,685,934             | 4,691,117        | 2,857             | 4,000            |                | 0             | 19,727,821           |
| <b>Total Uses of Funds</b>           | <b>5,572,370</b>     | <b>7,364,931</b>     | <b>3,685,934</b>      | <b>4,691,117</b> | <b>325,265</b>    | <b>215,334</b>   | <b>130,000</b> | <b>88,719</b> | <b>22,073,670</b>    |
| <b>Net To (From) Reserves</b>        | <b>(\$2,025,413)</b> | <b>(\$6,619,730)</b> | <b>(\$979,121)</b>    | <b>\$0</b>       | <b>(\$74,433)</b> | <b>\$64,393</b>  | <b>\$0</b>     | <b>\$76</b>   | <b>(\$9,634,228)</b> |

As shown from the summary above, the City of Kerman has numerous street capital projects scheduled for Fiscal Year 2022/2023, which require the use of \$2,025,413 from the Local Transportation Funds reserves. Also, there are different projects funded by the Development Impact Fees such as, Hart Ranch Park and the Police Station that will require \$6,619,730 from reserves.

Overall, Special Revenue Funds are projected to exceed the sources by \$9,634,228. The excess of special expenditures projected in Fiscal Year 2022/2023 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 6/30/2021

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 \$32,653,142 the City is not at risk of exceeding its legal debt limit.

Assessed Value - \$870,750,454

Debt Limit is 3.75% of Assessed Value - \$32,653,142

Less Outstanding Bonded Debt - N/A

Legal Debt Margin - \$32,653,142

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. Following are the City's debt service funds.

## 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 2037 and the interest is to be paid semi-annually on April 1 and October 1 through 2037.

## SEWER REVENUE BOND

In 1981, the City issued a \$1,200,000 of revenue bonds to construct additional sewer facilities. Interest was paid semi-annually each April and October with principal annual payments of \$60,000. 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, 2021 is \$1,154,999.



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

The City entered into a revolving loan agreement with the State of California, Department of Water Resources in September 2009. The agreement provides for a loan of up to \$4,957,479 for sewer system upgrades. Construction period interest of \$38,241 was combined with the loan amount for a final total loan of \$4,995,720. Terms of the loan call for annual payments of \$276,743 including interest at 1.0%, which began September 2012 and will mature in September 2031. The outstanding balance on the note at June 30, 2021 was \$2,869,162.

## **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. The City will be making the final payment and pay the bonds off in June 2022.

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## BUDGET BY DEPARTMENTS

# CITY COUNCIL

In Kerman, the voters elect the City Council to serve as the policy-making board of the City. The Kerman City Council has five members, including the Mayor. The Mayor is elected for a two-year term, and Council Members are elected for four-year terms. The entire Council, in turn, appoints a City Manager to administer these policies. The City Council acts upon all legislative matters concerning the City, approving and adopting all ordinances, resolutions, contracts and other matters requiring overall policy decisions and leadership. The Council appoints the City Clerk and the City Attorney, who report 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



**Gary Yep**  
Mayor



**Ismael Herrera**  
Mayor Pro Tem



**Kevin Nehring**  
Councilmember



**Bill Nijjer**  
Councilmember



**Jennifer Coleman**  
Councilmember

# CITY COUNCIL BUDGET

## CITY COUNCIL 100 6001

|   |      |     |    |    | Description                                      | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                                       | 6001 | 410 | 10 | 00 | Salaries   | 0                    | 0                    | 0                    | 0                                   | 0                   |
| 100                                       | 6001 | 410 | 20 | 00 | Part Time Salaries                               | 13,850               | 12,175               | 15,000               | 15,000                              | 15,000              |
| 100                                       | 6001 | 420 | 00 | 00 | Fringe Benefits                                  | 1,571                | 1,511                | 2,130                | 2,130                               | 1,909               |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |  | <b>15,421</b>        | <b>13,686</b>        | <b>17,130</b>        | <b>17,130</b>                       | <b>16,909</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                                       | 6001 | 510 | 10 | 00 | Prof Services - Chamber Audio System Maintenance | 0                    | 0                    | 1,500                | 1,500                               | 500                 |
| 100                                       | 6001 | 510 | 01 | 00 | Contract Services-District Update                | 0                    | 0                    | 30,000               | 30,000                              | 0                   |
| 100                                       | 6001 | 521 | 02 | 00 | General Supplies                                 | 1,476                | 1,360                | 1,000                | 1,000                               | 2,000               |
| 100                                       | 6001 | 552 | 01 | 00 | Public Notice                                    | 2,710                | 3,185                | 4,000                | 4,000                               | 3,500               |
| 100                                       | 6001 | 554 | 01 | 00 | Travel - Conferences - Meetings                  | 111                  | 525                  | 3,000                | 3,000                               | 5,000               |
| 100                                       | 6001 | 556 | 00 | 00 | Community, Employee & Public Relations           | 2,939                | 1,645                | 3,500                | 3,500                               | 3,500               |
| 100                                       | 6001 | 565 | 00 | 00 | Internal Service Funds                           | 917                  | 1,040                | 1,561                | 1,561                               | 2,740               |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |  | <b>8,153</b>         | <b>7,754</b>         | <b>44,561</b>        | <b>44,561</b>                       | <b>17,240</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>\$23,575</b>      | <b>\$21,440</b>      | <b>\$61,691</b>      | <b>\$61,691</b>                     | <b>\$34,150</b>     |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |  |                      |                      |                      |                                     | <b>(27,542)</b>     |
| Percentage of Change                      |      |     |    |    |  |                      |                      |                      |                                     | <b>-44.6%</b>       |

### Budget Highlights:

100.6001.510.01.00 - Completed District Update

100.6001.554.01.00 - Mayor/Council Academy

100.6001.565.00.00 - Replaced City Council Chamber Monitors and will start accruing for future replacements

# 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, Parks and Recreation and Planning and Building. 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

- Manage COVID 19 surge response and recovery efforts
- Conducted Goals and Priorities workshop with Council
- Initiate the Comprehensive Fee Study project
- Sphere of Influence approval by LAFCO
- Conduct police facility needs assessment
- Sheppard and prioritize public and private development
- Grant program management and solicitation

| GOAL   | OBJECTIVE  | STATUS        |
|--|--|---------------|
| Identify preferred alternative for police facility           | Improve public safety through Measure M program  | FY 22-23      |
| Emergency Planning and Response                              | Improve public safety through Measure M program  | Ongoing       |
| Complete Compensation and Classification study               | Organizational Assessment and Improvement        | FY 22-23      |
| Advance Transient Occupancy Tax measure to General Election  | Revenue Enhancement and Economic Development     | November 2022 |
| Evaluate staffing and implement operational refinement plans | Organizational Assessment and Improvement        | FY 22-23      |
| Improve Web and social media services                        | Improve Community Engagement                     | Ongoing       |
| Conduct candidate orientation and workshop sessions          | Transparency and Inclusion, Community Engagement | November 2022 |

# CITY MANAGER BUDGET

## GENERAL ADMINISTRATION 100 1002

| Description                               |      |     |    |    |   | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|---|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 100                                       | 1002 | 410 | 10 | 00 | Salaries                                      | \$121,818                            | \$131,542            | \$133,100            | \$133,100                           | \$143,838           |
| 100                                       | 1002 | 410 | 30 | 00 | Overtime                                      | 270                                  | 0                    | 0                    | 0                                   | 3,778               |
| 100                                       | 1002 | 410 | 37 | 00 | Vehicle Allowance                             | 490                                  | 840                  | 840                  | 840                                 | 840                 |
| 100                                       | 1002 | 420 | 51 | 00 | CalPERS Unfunded Liability                    | 6,457                                | 7,822                | 10,111               | 10,111                              | 11,947              |
| 100                                       | 1002 | 420 | 00 | 00 | Fringe Benefits                               | 42,919                               | 48,100               | 69,752               | 69,752                              | 57,155              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |   | <b>171,954</b>                       | <b>188,303</b>       | <b>213,803</b>       | <b>213,803</b>                      | <b>217,559</b>      |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 100                                       | 1002 | 510 | 01 | 00 | Contract Services-Sales Tax Consultant/Grants | 9,180                                | 4,312                | 5,350                | 5,350                               | 5,350               |
| 100                                       | 1002 | 510 | 10 | 00 | Professional Services - Personnel Matters     | 0                                    | 16,878               | 15,000               | 15,000                              | 25,000              |
| 100                                       | 1002 | 510 | 13 | 00 | Professional Services - EDC Fresno County     | 6,000                                | 1,500                | 6,000                | 6,000                               | 6,000               |
| 100                                       | 1002 | 510 | 12 | 00 | Employee Recognition                          | 0                                    | 0                    | 0                    | 182,908                             | 3,500               |
| 100                                       | 1002 | 515 | 01 | 00 | Utilities                                     | 21,929                               | 28,588               | 25,000               | 25,000                              | 6,250               |
| 100                                       | 1002 | 521 | 01 | 00 | Office Supplies                               | 2,246                                | 1,801                | 2,500                | 2,500                               | 3,100               |
| 100                                       | 1002 | 521 | 02 | 00 | General Supplies                              | 1,956                                | 1,241                | 1,200                | 1,200                               | 5,000               |
| 100                                       | 1002 | 521 | 07 | 00 | Postage                                       | 102                                  | 319                  | 350                  | 350                                 | 350                 |
| 100                                       | 1002 | 540 | 02 | 00 | Equipment Rental - Lease (Copier)             | 0                                    | 0                    | 0                    | 0                                   | 191                 |
| 100                                       | 1002 | 550 | 00 | 00 | Insurance                                     | 94,739                               | 117,188              | 154,593              | 154,593                             | 178,717             |
| 100                                       | 1002 | 551 | 01 | 00 | Communications - Telephone                    | 3,681                                | 3,219                | 4,000                | 4,000                               | 4,000               |
| 100                                       | 1002 | 551 | 02 | 00 | Communications - Cellular Phone               | 407                                  | 824                  | 600                  | 600                                 | 1,080               |
| 100                                       | 1002 | 552 | 02 | 00 | Public Notice / Advertising                   | 1,950                                | 2,096                | 2,500                | 2,500                               | 1,000               |
| 100                                       | 1002 | 554 | 01 | 00 | Training/Conferences/Meetings                 | 1,554                                | 2,866                | 3,500                | 3,500                               | 3,500               |
| 100                                       | 1002 | 555 | 00 | 00 | Dues & Subscriptions                          | 8,997                                | 9,956                | 13,000               | 13,000                              | 13,000              |
| 100                                       | 1002 | 555 | 05 | 00 | Property Taxes                                | 11                                   | 11                   | 11                   | 11                                  | 11                  |
| 100                                       | 0000 | 250 | 00 | 02 | CalPERS UL - 115 Trust Annual Payment         | 100,000                              | 0                    | 100,000              | 100,000                             | 100,000             |
| 100                                       | 1002 | 565 | 00 | 00 | Internal Service Funds                        | 1,816                                | 2,122                | 3,086                | 3,086                               | 3,227               |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |   | <b>254,566</b>                       | <b>192,922</b>       | <b>336,690</b>       | <b>519,598</b>                      | <b>359,275</b>      |
| <b>CAPITAL</b>                            |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 100                                       | 1002 | 600 | 03 | 00 | Capital Outlay - Improvements                 | 1,778                                | 1,743                | 1,500                | 1,500                               | 0                   |
| 100                                       | 1002 | 600 | 03 | 01 | Capital Outlay - Update City website          | 0                                    | 0                    | 0                    | 0                                   | 14,286              |
| 100                                       | 1002 | 600 | 04 | 00 | Capital Outlay -Equipment                     | 0                                    | 283                  | 0                    | 0                                   | 0                   |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    |   | <b>1,778</b>                         | <b>2,026</b>         | <b>1,500</b>         | <b>1,500</b>                        | <b>14,286</b>       |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |   | <b>\$428,298</b>                     | <b>\$383,251</b>     | <b>\$551,993</b>     | <b>\$734,901</b>                    | <b>\$591,120</b>    |
|   |      |     |    |    |   | Budget to Budget Increase/(Decrease) |                      |                      |                                     | <b>39,127</b>       |
|   |      |     |    |    |   | Percentage of Change                 |                      |                      |                                     | <b>7.1%</b>         |

### Budget Highlights:

100.1002.510.12.00 - Employee Recognition & Retention payment done in FY 2021-2022  
 100.1002.515.01.00 - City Hall utilities split amongst all departments at City Hall  
 100.1002.250.00.02 - CalPERS UL-115 Trust Annual Payment due to the increasing cost of UL & Cont. Rates for CalPERS Benefit Program  
 100.1002.540.02.00 - Added Shared Cost of City Hall Copier (2%)  
 100.1002.550.00.00 - Cost of CSJVRMA liability programs increased about 85,635 overall  
 100.1002.551.02.00 - Issued City Cell Phone for HR Specialist  
 100.1002.600.03.01 - Update City website



# MEASURE M BUDGET

## MEASURE “M” 100 7001

|   |      |     |    |    | Audited   | Audited            | Adopted            | Estimated          | Budget             |
|---|------|-----|----|----|---|--------------------|--------------------|--------------------|--------------------|
| Description                               |      |     |    |    | 2019-2020   | 2020-2021          | 2021-2022          | Year- End          | 2022-2023          |
|   |      |     |    |    |   |                    |                    | 2021-2022          | 2022-2023          |
| <b>PERSONNEL</b>                          |      |     |    |    |   |                    |                    |                    |                    |
| 100                                       | 7001 | 410 | 10 | 00 | Salaries  | \$0                | \$0                | \$0                | \$22,346           |
| 100                                       | 7001 | 410 | 20 | 00 | Part Time Salaries-Devel.Consulting/Code Enforcement) | 0                  | 38,594             | 53,040             | 0                  |
| 100                                       | 7001 | 420 | 00 | 00 | Fringe Benefits                                       | 0                  | 3,784              | 5,340              | 5,892              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>0</b>  | <b>42,379</b>      | <b>58,380</b>      | <b>58,380</b>      | <b>28,238</b>      |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |   |                    |                    |                    |                    |
| 100                                       | 7001 | 510 | 03 | 00 | Community Development Program                         | 52,709             | 290                | 4,000              | 600,000            |
| 100                                       | 7001 | 510 | 03 | 01 | Grant Writing Services                                | 0                  | 26,374             | 42,000             | 35,000             |
| 100                                       | 7001 | 510 | 03 | 02 | Legislative Advocacy                                  | 0                  | 11,000             | 12,000             | 12,000             |
| 100                                       | 7001 | 510 | 04 | 00 | Contract Services-Code Enforcement Consultant         | 57,718             | 97,646             | 145,600            | 145,600            |
| 100                                       | 7001 | 600 | 03 | 74 | Downtown Revitalization Program                       | 28,250             |                    | 271,750            | 421,750            |
| 100                                       | 9999 | 557 | 00 | 00 | Measure M -New Police Dept. Positions allocation      | 0                  | 0                  | 226,502            | 251,131            |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    | <b>138,676</b>  | <b>135,310</b>     | <b>701,852</b>     | <b>430,102</b>     | <b>1,465,481</b>   |
| <b>CAPITAL</b>                            |      |     |    |    |   |                    |                    |                    |                    |
| 100                                       | 7001 | 600 | 03 | 70 | Animal Shelter  | 0                  | 1,321,326          | 496,446            | 0                  |
| 100                                       | 7001 | 600 | 03 | 71 | Multigenerational Center                              | 0                  | 6,408              | 50,000             | 25,000             |
| 100                                       | 7001 | 600 | 03 | 72 | Police Station  | 0                  | 0                  | 50,000             | 50,000             |
| 100                                       | 7001 | 600 | 03 | 73 | Eastside Community Park (25 Acres-Hart Ranch)         | 6,405              | 4,797              | 3,067,001          | 4,508,685          |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    | <b>6,405</b>  | <b>1,332,531</b>   | <b>3,663,447</b>   | <b>1,419,211</b>   | <b>4,583,685</b>   |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    | <b>\$145,081</b>                                      | <b>\$1,510,220</b> | <b>\$4,423,679</b> | <b>\$1,907,693</b> | <b>\$6,077,405</b> |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |   |                    |                    |                    | <b>1,653,726</b>   |
| Percentage of Change                      |      |     |    |    |   |                    |                    |                    | <b>0.0%</b>        |

### Budget Highlights:

100.7001.410.10.00 - Added Wages of Community Development Director due to Code Enforcement & Economic Development

100.7001.510.03.00 - The City is working to attract new businesses and development. Match for EDA Grant or Kerman Industrial Park (9th St & Church Ave)

100.7001.510.04.00 Code Enforcement consultant contracted to upgrade the service in the City

100.7001.600.03.74 - Annual Payment towards the Downtown Revitalization Program (includes \$121,750 FY 19/20 & \$150,000 FY 20/21 & 150,000 FY 22/23) \$271,750 will be transferred to Caltrans Grant Project

**Note:** 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<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------|------|-----|----|----|-----------------------|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| OPERATIONS & MAINTENANCE |      |     |    |    |                       |                                      |                      |                      |                                     |                     |
| 100                      | 6003 | 510 | 10 | 00 | Professional Services | \$87,651                             | \$87,811             | \$80,000             | \$167,118                           | \$130,000           |
| TOTAL                    |      |     |    |    |                       | 87,651                               | 87,811               | 80,000               | 167,118                             | 130,000             |
| TOTAL DEPARTMENT BUDGET  |      |     |    |    |                       | \$87,651                             | \$87,811             | \$80,000             | \$167,118                           | \$130,000           |
|                          |      |     |    |    |                       | Budget to Budget Increase/(Decrease) |                      |                      |                                     | 50,000              |
|                          |      |     |    |    |                       | Percentage of Change                 |                      |                      |                                     | 62.5%               |

### Budget Highlights:

100.6003.510.10.00 Professional Services includes the cost of all legal services rendered to the City of Kerman including City Attorney

# 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

- Updated Council Chamber audio and visual equipment
- Refined and managed Code Enforcement Protocols
- Successfully assisted with the development of the Downtown Revitalization Grant Proposal
- Facilitated the process and implemented the adoption of City's new redistricting boundaries
- Processed numerous internal document searches requested by staff, residents and outside entities utilizing Laserfiche, the City's electronic document imaging system

| GOAL   | OBJECTIVE   | STATUS                                 |
|--|---|--|
| Administer and Coordinate the 2022 General Elections | Work with Fresno County Elections office conducting nominations, facilitation and education of candidates   | To commence July through December 2022 |
| Update Kerman Municipal Code                         | Work with staff and code enforcement on codifying a Sign Design Guidelines                                  | Ongoing                                |
| Code Enforcement Education and Compliance            | Work with staff, local businesses and residents   | Ongoing                                |
| Downtown Revitalization                              | Work with staff, downtown businesses and community on the implementation of downtown revitalization project | Ongoing through 2024                   |

# CITY CLERK BUDGET

## CITY CLERK 100 6004

| Description                               |      |     |    |    | Audited<br>2019-2020                      | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|---|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |   |                      |                      |                                     |                     |
| 100                                       | 6004 | 410 | 10 | 00 | Salaries                                  | \$19,091             | \$20,159             | \$19,990                            | \$20,990            |
| 100                                       | 6004 | 410 | 20 | 00 | Part-Time Wages                           | 0                    | 0                    | 0                                   | 5,324               |
| 100                                       | 6004 | 420 | 51 | 00 | CalPERS Unfunded Liability                | 1,008                | 1,192                | 1,519                               | 1,743               |
| 100                                       | 6004 | 420 | 00 | 00 | Fringe Benefits                           | 9,446                | 9,074                | 10,354                              | 11,665              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>29,544</b>                             | <b>30,425</b>        | <b>31,863</b>        | <b>31,863</b>                       | <b>39,721</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |   |                      |                      |                                     |                     |
| 100                                       | 6004 | 510 | 01 | 00 | Contract Services                         | 7,759                | 1,640                | 7,700                               | 12,000              |
| 100                                       | 6004 | 510 | 02 | 00 | Elections                                 | 0                    | 8,565                | 0                                   | 9,000               |
| 100                                       | 6004 | 510 | 04 | 00 | Code Enforcement/Board up Houses/Supplies | 538                  | 1,232                | 1,000                               | 45,000              |
| 100                                       | 6004 | 521 | 02 | 00 | General Supplies & Postage                | 2,779                | 419                  | 2,000                               | 1,500               |
| 100                                       | 6004 | 540 | 02 | 00 | Equipment Rental - Lease (Copier/Postage) | 0                    | 0                    | 0                                   | 883                 |
| 100                                       | 6004 | 515 | 01 | 00 | Utilities                                 | 0                    | 0                    | 0                                   | 6,250               |
| 100                                       | 6004 | 551 | 02 | 00 | Communications-Cellular Phone             | 0                    | 0                    | 0                                   | 480                 |
| 100                                       | 6004 | 554 | 01 | 00 | Travel - Conferences - Meetings           | 341                  | 0                    | 1,500                               | 1,500               |
| 100                                       | 6004 | 555 | 00 | 00 | Dues & Subscriptions                      | 370                  | 440                  | 500                                 | 500                 |
| 100                                       | 6004 | 565 | 00 | 00 | Internal Service Funds                    | 464                  | 665                  | 772                                 | 905                 |
| 100                                       | 6004 | 575 | 00 | 00 | Educational Reimbursements                | 8,960                | 0                    | 0                                   | 0                   |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    | <b>21,211</b>                             | <b>12,961</b>        | <b>13,472</b>        | <b>13,472</b>                       | <b>78,018</b>       |
| <b>CAPITAL</b>                            |      |     |    |    |   |                      |                      |                                     |                     |
| 100                                       | 6004 | 600 | 03 | 01 | Capital Outlay - Update City website      | 0                    | 0                    | 0                                   | 14,286              |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    | <b>0</b>                                  | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>14,286</b>       |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    | <b>50,755</b>                             | <b>43,386</b>        | <b>45,335</b>        | <b>45,335</b>                       | <b>132,025</b>      |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |   |                      |                      |                                     | <b>86,690</b>       |
| Percentage of Change                      |      |     |    |    |   |                      |                      |                                     | <b>191.2%</b>       |

### Budget Highlights:

100 6004 410 20 00 - Hired Part Time Assistant to City Clerk  
 100 6004 510 02 00 - Elections 2022  
 100 6004 510 04 00 - Code Enforcement nuisance abatement demo of hazardous property  
 100.6004.515.01.00 - City Hall utilities split amongst all departments at City Hall  
 100.6004.540.02.00 - Added shared cost of City Hall copier & postage machine lease (8% copier & 1.76% postage machine)  
 100.6004.551.02.00 - Issued City Cell Phone for City Clerk  
 100.6004.600.03.01 - Update City website

# ADMINISTRATIVE SERVICES



**Josefina Alvarez**  
Interim 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 exposures 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 2020/2021 and 2021/2022.
- GFOA (Government Finance Officers Association) Budget Award – Fiscal Year 2020/2021 and 2021/2022.
- Timely completion of annual audits with unqualified (clean) audit and no management points for more than 7 years.

| GOAL  | SUBJECT  | STATUS  |
|---|--|---------|
| Deploy Operational Standard Procedures for the department         | Increase the efficiency and the quality of services  | Ongoing |
| Restore staffing levels in the Administrative Services Department | Enhance customer service to our residents, local and government agencies   | Ongoing |
| City Wide Fee Study   | Update City wide fees according to services rendered, market and cost of staff and update Springbrook accordingly to reflect these changes | Ongoing |
| Complete Purchase Order and Timecards with City Departments       | Have all City Departments using Springbrook for Purchase Orders and Timecards  | Ongoing |



# ADMINISTRATIVE SERVICES BUDGET

## ADMINISTRATIVE SERVICES 100 5005

| Description                          |      |     |    |    |   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|---|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                            |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 100                                  | 5005 | 410 | 10 | 00 | Salaries  | \$20,894             | \$23,454             | \$24,648             | \$24,648                            | \$31,359            |
| 100                                  | 5005 | 410 | 20 | 00 | Part-Time Wages                                   | 6,707                | 0                    | 0                    | 0                                   | 0                   |
| 100                                  | 5005 | 410 | 30 | 00 | Overtime  | 0                    | 0                    | 0                    | 0                                   | 200                 |
| 100                                  | 5005 | 420 | 51 | 00 | CalPERS Unfunded Liability                        | 1,396                | 1,461                | 1,872                | 1,872                               | 2,605               |
| 100                                  | 5005 | 420 | 00 | 00 | Fringe Benefits                                   | 6,681                | 7,905                | 8,506                | 8,506                               | 10,588              |
| TOTAL PERSONNEL                      |      |     |    |    |   | 35,678               | 32,821               | 35,026               | 35,026                              | 44,752              |
| OPERATIONS & MAINTENANCE             |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 100                                  | 5005 | 510 | 01 | 00 | Professional Fees                                 | 10,964               | 6,789                | 10,000               | 10,000                              | 7,000               |
| 100                                  | 5005 | 510 | 10 | 00 | Professional Services-Audit                       | 13,440               | 13,723               | 74,280               | 74,280                              | 15,580              |
| 100                                  | 5005 | 510 | 14 | 00 | Professional Services-Finance Acct Software Maint | 4,007                | 4,488                | 4,708                | 4,708                               | 4,921               |
| 100                                  | 5005 | 521 | 01 | 00 | Office Supplies                                   | 217                  | 392                  | 400                  | 400                                 | 450                 |
| 100                                  | 5005 | 521 | 02 | 00 | General Supplies                                  | 1,292                | 359                  | 1,000                | 1,000                               | 1,500               |
| 100                                  | 5005 | 521 | 07 | 00 | Postage   | 2,145                | 2,136                | 2,500                | 2,500                               | 2,500               |
| 100                                  | 5005 | 540 | 00 | 00 | Lease Expense (PFA Bond)                          | 50,039               | 50,196               | 15,497               | 15,497                              | 22,475              |
| 100                                  | 5005 | 540 | 02 | 00 | Equipment Rental - Lease (Copier/Postage/Mailer)  | 10,089               | 10,853               | 12,146               | 12,146                              | 2,529               |
| 100                                  | 5005 | 515 | 01 | 00 | Utilities   | 0                    | 0                    | 0                    | 0                                   | 1,563               |
| 100                                  | 5005 | 551 | 01 | 00 | Communications - Telephone                        | 351                  | 427                  | 492                  | 492                                 | 492                 |
| 100                                  | 5005 | 551 | 02 | 00 | Communications - Cellular Phone                   | 0                    | 238                  | 0                    | 0                                   | 120                 |
| 100                                  | 5005 | 554 | 01 | 00 | Travel/Conferences/Meetings                       | 1,846                | 1,224                | 2,500                | 2,500                               | 2,500               |
| 100                                  | 5005 | 555 | 00 | 00 | Dues & Subscriptions                              | 280                  | 280                  | 300                  | 300                                 | 300                 |
| 100                                  | 5005 | 565 | 00 | 00 | Internal Service Funds                            | 530                  | 440                  | 558                  | 558                                 | 487                 |
| 100                                  | 5005 | 575 | 00 | 00 | Educational Reimbursements                        | 0                    | 0                    | 500                  | 500                                 | 500                 |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |   | 95,198               | 91,545               | 124,881              | 124,881                             | 62,918              |
| CAPITAL                              |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 100                                  | 5005 | 600 | 03 | 01 | Capital Outlay - Update City website              |                      |                      |                      |                                     | 3,571               |
| 100                                  | 5005 | 600 | 04 | 00 | Capital Outlay - Machinery & Equipment            | 392                  | 0                    | 0                    | 0                                   | 0                   |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |   | 392                  | 0                    | 0                    | 0                                   | 3,571               |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$131,268            | \$124,366            | \$159,907            | \$159,907                           | \$111,241           |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |                      |                      |                      |                                     | (48,666)            |
| Percentage of Change                 |      |     |    |    |   |                      |                      |                      |                                     | -30.4%              |

### Budget Highlights:

100.5005.410.30.00 - Added Overtime for Dog Clinic/other City events for staff  
 100.5005.540.02.00 - Reduced percentage allocated for bill inserter and reallocated charge of City Hall Copier to different Depts/Funds  
 100.5005.515.01.00 - City Hall utilities split amongst all departments at City Hall  
 100.5005.521.02.00 - Shirts for staff and stand up desks  
 100.5005.551.02.00 - Issued City cell phone for Finance Director  
 100.5005.575.00.00 - Educational Reimbursements for staff returning to school  
 100.5005.600.03.01 - Update City website

# WATER ADMINISTRATION & ACCOUNTING BUDGET

## WATER ADMINISTRATION & ACCOUNTING 410 5005

| Description                    |      |     |    |    |   | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------|------|-----|----|----|---|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                      |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 410                            | 5005 | 410 | 10 | 00 | Salaries  | \$195,536                            | \$213,891            | \$219,004            | \$219,004                           | \$260,370           |
| 410                            | 5005 | 410 | 20 | 00 | Part Time Salaries                                | 6,707                                | 0                    | 0                    | 0                                   | 2,919               |
| 410                            | 5005 | 410 | 30 | 00 | Overtime  | 193                                  | 0                    | 0                    | 0                                   | 200                 |
| 410                            | 5005 | 410 | 37 | 00 | Vehicle Allowance                                 | 588                                  | 1,008                | 1,008                | 1,008                               | 1,008               |
| 410                            | 5005 | 420 | 51 | 00 | CalPERS Unfunded Liability                        | 10,821                               | 13,044               | 16,637               | 16,637                              | 21,627              |
| 410                            | 5005 | 420 | 00 | 00 | Fringe Benefits                                   | 61,094                               | 70,478               | 99,309               | 99,309                              | 93,934              |
| TOTAL PERSONNEL                |      |     |    |    |   | 274,939                              | 298,422              | 335,957              | 335,957                             | 380,058             |
| OPERATIONS & MAINTENANCE       |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 410                            | 5005 | 510 | 01 | 00 | Contract Services                                 | 16,321                               | 17,160               | 17,610               | 17,610                              | 17,610              |
| 410                            | 5005 | 510 | 10 | 00 | Professional Services - Audit                     | 7,726                                | 5,881                | 6,120                | 6,120                               | 6,840               |
| 410                            | 5005 | 510 | 14 | 00 | Professional Services-Finance Acct Software Maint | 3,251                                | 3,280                | 3,400                | 3,400                               | 3,554               |
| 410                            | 5005 | 515 | 01 | 00 | Utilities   | 0                                    | 0                    | 0                    | 0                                   | 1,563               |
| 410                            | 5005 | 521 | 01 | 00 | Office Supplies                                   | 3,342                                | 2,664                | 4,000                | 4,000                               | 4,250               |
| 410                            | 5005 | 521 | 02 | 00 | General Supplies                                  | 0                                    | 0                    | 0                    | 0                                   | 500                 |
| 410                            | 5005 | 521 | 07 | 00 | Postage   | 8,051                                | 8,517                | 10,500               | 10,500                              | 10,500              |
| 410                            | 5005 | 540 | 00 | 00 | Lease Payment (PFA Bond)                          | 43,109                               | 43,244               | 12,304               | 12,304                              | 17,843              |
| 410                            | 5005 | 540 | 02 | 00 | Equipment Rent - Lease                            | 1,845                                | 1,998                | 2,528                | 2,528                               | 4,243               |
| 410                            | 5005 | 550 | 00 | 00 | Insurance   | 31,580                               | 38,930               | 51,531               | 51,531                              | 59,572              |
| 410                            | 5005 | 551 | 01 | 00 | Communications - Telephone                        | 351                                  | 304                  | 350                  | 350                                 | 350                 |
| 410                            | 5005 | 551 | 02 | 00 | Communications - Cellular Phone                   | 0                                    | 185                  | 0                    | 0                                   | 120                 |
| 410                            | 5005 | 552 | 01 | 00 | Public Notice/Advertising                         | 71                                   | 0                    | 250                  | 250                                 | 250                 |
| 410                            | 5005 | 554 | 01 | 00 | Travel - Conferences - Meetings                   | 228                                  | 349                  | 350                  | 350                                 | 350                 |
| 410                            | 5005 | 555 | 04 | 00 | Taxes & Assessments (F.I.D.)                      | 194                                  | 198                  | 200                  | 200                                 | 225                 |
| 410                            | 5005 | 555 | 05 | 00 | Property Taxes - Fresno County                    | 173                                  | 174                  | 175                  | 175                                 | 180                 |
| 410                            | 5005 | 560 | 00 | 00 | Administration & Overhead                         | 114,431                              | 114,431              | 114,431              | 114,431                             | 114,431             |
| 410                            | 5005 | 565 | 00 | 00 | Internal Service Funds                            | 4,928                                | 6,181                | 4,857                | 4,857                               | 4,625               |
| 410                            | 5005 | 575 | 00 | 00 | Educational Reimbursements                        | 0                                    | 0                    | 500                  | 500                                 | 500                 |
| 410                            | 5005 | 590 | 00 | 00 | Bad Debt Write Offs                               | 16,354                               | 116                  | 150                  | 150                                 | 300                 |
| TOTAL OPERATIONS & MAINTENANCE |      |     |    |    |   | 251,954                              | 243,612              | 229,256              | 229,256                             | 247,805             |
| CAPITAL                        |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 410                            | 5005 | 600 | 03 | 01 | Capital Outlay - Update City website              | 0                                    | 0                    | 0                    | 0                                   | 3,571               |
| 410                            | 5005 | 600 | 04 | 00 | Capital Outlay - Machinery & Equipment            | 1,035                                | 0                    | 0                    | 0                                   | 0                   |
| TOTAL CAPITAL EXPENDITURES     |      |     |    |    |   | 1,035                                | 0                    | 0                    | 0                                   | 3,571               |
| TOTAL DEPARTMENT BUDGET        |      |     |    |    |   | \$527,927                            | \$542,034            | \$565,213            | \$565,213                           | \$631,435           |
|                                |      |     |    |    |   | Budget to Budget Increase/(Decrease) |                      |                      |                                     | 66,221              |
|                                |      |     |    |    |   | Percentage of Change                 |                      |                      |                                     | 11.7%               |

### Budget Highlights:

410.5005.410.30.00 - Added Overtime for Dog Clinic/other City events for staff  
 410.5005.540.02.00 - Added higher percentage allocation due to bill inserter used for utility invoices  
 410.5005.515.01.00 - City Hall utilities split amongst all departments at City Hall  
 410.5005.551.02.00 - Issued City cell phone for Finance Director  
 410.5005.521.02.00 - Shirts for staff and stand up desks  
 410.5005.575.00.00 - Educational Reimbursements for staff returning to school  
 410.5005.600.03.01 - Update City website

# GENERAL FUND DEBT SERVICE BUDGET

## GENERAL FUND DEBT SERVICE 100 5006

| Description                    |      |     |    |    |   | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------|------|-----|----|----|---|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| 100                            | 5006 | 700 | 11 | 00 | Debt Service - Gateway Villa Apartments | \$0                                  | \$0                  | \$95,339             | \$95,339                            | \$95,339            |
| <b>TOTAL NOTES PAYABLE</b>     |      |     |    |    |   | <b>0</b>                             | <b>0</b>             | <b>95,339</b>        | <b>95,339</b>                       | <b>95,339</b>       |
| <b>TOTAL DEPARTMENT BUDGET</b> |      |     |    |    |   | <b>\$0</b>                           | <b>\$0</b>           | <b>\$95,339</b>      | <b>\$95,339</b>                     | <b>\$95,339</b>     |
|                                |      |     |    |    |   | Budget to Budget Increase/(Decrease) |                      |                      |                                     | <b>0</b>            |
|                                |      |     |    |    |   | Percentage of Change                 |                      |                      |                                     | <b>0.0%</b>         |

### 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.

# WATER DEBT SERVICE BUDGET

## WATER DEBT SERVICE 410 5006

| Description                          |      |     |    |    |                         | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|-------------------------|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| 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 up to approximately \$3,300,000 for a major water project and repay the loan over 20 years without interest. Terms of the note now call for semi-annual payments of \$82,500 beginning January 1, 2011 and the final payment to be made on January 1, 2028. The balance of the loan as of June 30, 2021 is \$1,154,999

# SEWER ADMINISTRATION & ACCOUNTING BUDGET

## SEWER ADMINISTRATION & ACCOUNTING 420 5005

| Description                          |      |     |    |    |   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|---|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                            |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 420                                  | 5005 | 410 | 10 | 00 | Salaries  | \$160,740            | \$176,491            | \$181,419            | \$181,419                           | \$205,906           |
| 420                                  | 5005 | 410 | 20 | 00 | Part Time Salaries                                  | 4,791                | 0                    | 0                    | 0                                   | 2,061               |
| 420                                  | 5005 | 410 | 30 | 00 | Overtime  | 139                  | 0                    | 0                    | 0                                   | 200                 |
| 420                                  | 5005 | 410 | 37 | 00 | Vehicle Allowance                                   | 588                  | 1,008                | 1,008                | 1,008                               | 1,008               |
| 420                                  | 5005 | 420 | 51 | 00 | CalPERS Unfunded Liability                          | 8,846                | 10,789               | 13,781               | 13,781                              | 17,103              |
| 420                                  | 5005 | 420 | 00 | 00 | Fringe Benefits                                     | 50,846               | 58,923               | 84,668               | 84,668                              | 74,156              |
| TOTAL PERSONNEL                      |      |     |    |    |   | 225,950              | 247,211              | 280,876              | 280,876                             | 300,434             |
| OPERATIONS & MAINTENANCE             |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 420                                  | 5005 | 510 | 01 | 00 | Contract Services                                   | 11,576               | 13,042               | 13,770               | 13,770                              | 14,000              |
| 420                                  | 5005 | 510 | 10 | 00 | Professional Services                               | 5,795                | 4,574                | 4,760                | 4,760                               | 5,320               |
| 420                                  | 5005 | 510 | 14 | 00 | Professional Services - Finance Acct Software Maint | 3,138                | 3,280                | 3,400                | 3,400                               | 3,554               |
| 420                                  | 5005 | 515 | 01 | 00 | Utilities   | 0                    | 0                    | 0                    | 0                                   | 1,563               |
| 420                                  | 5005 | 521 | 01 | 00 | Office Supplies                                     | 3,807                | 3,590                | 5,500                | 5,500                               | 5,750               |
| 420                                  | 5005 | 521 | 02 | 00 | General Supplies                                    | 0                    | 0                    | 0                    | 0                                   | 500                 |
| 420                                  | 5005 | 521 | 07 | 00 | Postage   | 5,014                | 4,496                | 5,500                | 5,500                               | 5,500               |
| 420                                  | 5005 | 540 | 00 | 00 | Lease Payment (PFA Bond)                            | 34,487               | 34,595               | 9,843                | 9,843                               | 14,275              |
| 420                                  | 5005 | 540 | 02 | 00 | Equipment Rent - Lease                              | 1,107                | 1,249                | 1,250                | 1,250                               | 4,063               |
| 420                                  | 5005 | 550 | 00 | 00 | Insurance   | 24,211               | 29,846               | 39,507               | 39,507                              | 45,672              |
| 420                                  | 5005 | 551 | 01 | 00 | Communications - Telephone                          | 351                  | 304                  | 350                  | 350                                 | 350                 |
| 420                                  | 5005 | 551 | 02 | 00 | Communications - Cellular Phone                     | 0                    | 185                  | 0                    | 0                                   | 120                 |
| 420                                  | 5005 | 552 | 01 | 00 | Public Notice                                       | 141                  | 0                    | 250                  | 250                                 | 250                 |
| 420                                  | 5005 | 554 | 01 | 00 | Training, Travel & Meetings                         | 0                    | 0                    | 1,000                | 1,000                               | 1,000               |
| 420                                  | 5005 | 555 | 04 | 00 | Taxes & Assessments (Fresno Irrig. Dist.)           | 4,740                | 4,883                | 5,000                | 5,000                               | 5,050               |
| 420                                  | 5005 | 555 | 05 | 00 | Property Taxes - Fresno County                      | 384                  | 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                              | 4,213                | 5,467                | 5,025                | 5,025                               | 5,368               |
| 420                                  | 5005 | 575 | 00 | 00 | Educational Reimbursements                          | 0                    | 0                    | 500                  | 500                                 | 500                 |
| 420                                  | 5005 | 590 | 00 | 00 | Bad Debt Write Offs                                 | 16,824               | 82                   | 100                  | 100                                 | 200                 |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |   | 215,915              | 206,067              | 196,282              | 196,282                             | 213,561             |
| CAPITAL                              |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 420                                  | 5005 | 600 | 03 | 01 | Capital Outlay - Update City website                | 0                    | 0                    | 0                    | 0                                   | 3,571               |
| 420                                  | 5005 | 600 | 04 | 00 | Capital Outlay - Machinery & Equipment              | 1,035                | 0                    | 0                    | 0                                   | 0                   |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |   | 1,035                | 0                    | 0                    | 0                                   | 3,571               |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$442,900            | \$453,277            | \$477,158            | \$477,158                           | \$517,566           |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |                      |                      |                      |                                     | 40,408              |
| Percentage of Change                 |      |     |    |    |   |                      |                      |                      |                                     | 8.5%                |

### Budget Highlights:

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

420.5005.540.02.00 - Added higher percentage allocation due to bill inserter used for utility invoices

420.5005.515.01.00 - City Hall utilities split amongst all departments at City Hall

420.5005.551.02.00 - Issued City cell phone for Finance Director

420.5005.521.02.00 - Shirts for staff and stand up desks

420.5005.575.00.00 - Educational Reimbursements for staff returning to school

420.5005.600.03.01 - Update City website

# SEWER DEBT SERVICE BUDGET

## SEWER - DEBT SERVICE 420 5006

|                                      |      |     |    |    |                                     | Audited   | Audited   | Adopted   | Estimated |           |
|--------------------------------------|------|-----|----|----|-------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Description                          |      |     |    |    |                                     | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |                                     | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2022-2023 |
| 420                                  | 5006 | 700 | 16 | 00 | Debt Service - Rev. Bonds Principal | \$59,999  | \$3,286   | \$0       | \$0       | \$0       |
| 420                                  | 5006 | 700 | 26 | 00 | Debt Service - Rev. Bonds Interest  | 3,164     | 92        | 0         | 0         | 0         |
| 420                                  | 5006 | 700 | 17 | 00 | Debt Service - SRF Loan Principal   | 118,164   | 120,595   | 123,051   | 123,051   | 125,532   |
| 420                                  | 5006 | 700 | 27 | 00 | Debt Service - SRF Loan Interest    | 33,579    | 31,148    | 28,692    | 28,692    | 26,211    |
| TOTAL NOTES PAYABLE                  |      |     |    |    |                                     | 214,906   | 155,121   | 151,743   | 151,743   | 151,743   |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |                                     | \$214,906 | \$155,121 | \$151,743 | \$151,743 | \$151,743 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |                                     |           |           |           | 0         |           |
| Percentage of Change                 |      |     |    |    |                                     |           |           |           | 0.0%      |           |

### Budget Highlights:

**Revenue Bonds Payable.** In 1981, the City of Kerman issued \$1,200,000 of revenue bonds to construct additional sewer facilities. In FY20/21 The City of Kerman paid off this bond.

**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 \$250,532. Fund 420 will pay the remaining \$125,532 of the principle payment along with the accrued interest due on the loan from operational reserves in Fiscal Year 2022/23. The remaining principle balance at June 30, 2021 was \$2,869,162. The loan will be paid off in 2031.

# SOLID WASTE ADMINISTRATION BUDGET

## SOLID WASTE ADMINISTRATION 430 5005

| Description                          |       |     |    |    |   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|-------|-----|----|----|---|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                            |       |     |    |    |   |                      |                      |                      |                                     |                     |
| 430                                  | 5005  | 410 | 10 | 00 | Salaries  | \$149,296            | \$160,317            | \$173,592            | \$173,592                           | \$216,322           |
| 430                                  | 5005  | 410 | 20 | 00 | Part Time Salaries                                  | 958                  | 0                    | 0                    | 0                                   | 2,404               |
| 430                                  | 5005  | 410 | 30 | 00 | Overtime  | 1,008                | 1,620                | 1,000                | 1,000                               | 1,200               |
| 430                                  | 5005  | 410 | 35 | 00 | Standby Pay   | 522                  | 635                  | 688                  | 688                                 | 1,127               |
| 430                                  | 5005  | 410 | 37 | 00 | Vehicle Allowance                                   | 380                  | 555                  | 555                  | 555                                 | 420                 |
| 430                                  | 5005  | 420 | 51 | 00 | CalPERS Unfunded Liability                          | 8,178                | 9,755                | 13,187               | 13,187                              | 17,968              |
| 430                                  | 5005  | 420 | 00 | 00 | Fringe Benefits                                     | 62,644               | 70,155               | 78,741               | 78,741                              | 119,122             |
| TOTAL PERSONNEL                      |       |     |    |    |   | 222,986              | 243,037              | 267,762              | 267,762                             | 358,563             |
| OPERATIONS & MAINTENANCE             |       |     |    |    |   |                      |                      |                      |                                     |                     |
| 430                                  | 5005  | 510 | 01 | 00 | Contract Services - (Mid Valley Disposal)           | 1,134,624            | 1,172,232            | 1,179,770            | 1,179,770                           | 1,568,808           |
| 430                                  | 5005  | 510 | 06 | 00 | Contract Services                                   | 4,745                | 4,581                | 4,872                | 4,872                               | 4,872               |
| 430                                  | 5005  | 510 | 10 | 00 | Professional Services-Audit                         | 5,795                | 4,574                | 4,760                | 4,760                               | 5,320               |
| 430                                  | 5005  | 510 | 14 | 00 | Professional Services-Accounting Software           | 1,520                | 1,406                | 1,569                | 1,569                               | 1,640               |
| 430                                  | 5005  | 515 | 01 | 00 | Utilities   | 0                    | 0                    | 0                    | 0                                   | 1,563               |
| 430                                  | 5005  | 521 | 01 | 00 | Office Supplies                                     | 885                  | 1,293                | 2,000                | 2,000                               | 2,250               |
| 430                                  | 5005  | 521 | 02 | 00 | General Supplies - Recycling Grant                  | 5,104                | 5,157                | 5,000                | 5,000                               | 5,000               |
| 430                                  | 5005  | 521 | 03 | 00 | General Supplies                                    | 0                    | 0                    | 0                    | 0                                   | 500                 |
| 430                                  | 5005  | 521 | 06 | 00 | Uniforms  | 137                  | 171                  | 160                  | 160                                 | 300                 |
| 430                                  | 5005  | 521 | 07 | 00 | Postage   | 2,879                | 2,590                | 3,600                | 3,600                               | 3,600               |
| 430                                  | 5005  | 540 | 00 | 00 | Lease Payment (PFA Bond)                            | 17,243               | 17,298               | 4,921                | 4,921                               | 7,137               |
| 430                                  | 5005  | 540 | 02 | 00 | Equipment Rent - Lease                              | 923                  | 999                  | 1,025                | 1,025                               | 4,063               |
| 430                                  | 5005  | 550 | 00 | 00 | Insurance   | 10,527               | 12,977               | 17,177               | 17,177                              | 19,857              |
| 430                                  | 5005  | 551 | 01 | 00 | Communications - Telephone                          | 351                  | 304                  | 350                  | 350                                 | 350                 |
| 420                                  | 5005  | 551 | 02 | 00 | Communications - Cellular Phone                     | 0                    | 185                  | 0                    | 0                                   | 120                 |
| 430                                  | 5005  | 552 | 01 | 00 | Public Notice                                       | 28                   | 0                    | 100                  | 100                                 | 100                 |
| 430                                  | 5005  | 560 | 00 | 00 | Administration & Overhead                           | 23,840               | 23,840               | 23,840               | 23,840                              | 23,840              |
| 430                                  | 5005  | 565 | 00 | 00 | Internal Service Funds                              | 9,355                | 11,932               | 12,762               | 12,762                              | 12,098              |
| 430                                  | '0099 | 557 | 80 | 00 | Transfer to Street Fund - St. Sweeping              | 54,402               | 55,841               | 55,250               | 55,250                              | 55,800              |
| 430                                  | 5005  | 575 | 00 | 00 | Educational Reimbursements                          | 0                    | 0                    | 0                    | 0                                   | 500                 |
| 430                                  | 5005  | 590 | 00 | 00 | Bad Debt Write Offs                                 | 12,668               | 47                   | 50                   | 50                                  | 100                 |
| TOTAL OPERATIONS & MAINTENANCE       |       |     |    |    |   | 1,285,025            | 1,315,427            | 1,317,206            | 1,317,206                           | 1,717,819           |
| CAPITAL                              |       |     |    |    |   |                      |                      |                      |                                     |                     |
| 430                                  | 0000  | 250 | 01 | 00 | Transfer in From Reserves for New Residential Carts | 0                    | 0                    | (28,000)             | (28,000)                            | (28,000)            |
| 430                                  | 5005  | 600 | 03 | 00 | Capital Outlay-Carts-New Residential Development    | 0                    | 0                    | 28,000               | 28,000                              | 28,000              |
| 430                                  | 5005  | 600 | 03 | 01 | Capital Outlay-Carts-New Residential Development    | 0                    | 0                    | 0                    | 0                                   | 3,571               |
| TOTAL CAPITAL EXPENDITURES           |       |     |    |    |   | 0                    | 0                    | 0                    | 0                                   | 3,571               |
| TOTAL DEPARTMENT BUDGET              |       |     |    |    |   | \$1,508,011          | \$1,558,464          | \$1,584,968          | \$1,584,968                         | \$2,079,953         |
| Budget to Budget Increase/(Decrease) |       |     |    |    |   |                      |                      |                      |                                     | 494,985             |
| Percentage of Change                 |       |     |    |    |   |                      |                      |                      |                                     | 31.2%               |

### Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget

430.5005.521.03.00 - Shirts for staff and stand up desks

430.5005.540.02.00 - Added higher percentage allocation due to bill inserter used for utility invoices

430.5005.515.01.00 - City Hall utilities split amongst all departments at City Hall

430.5005.551.02.00 - Issued City cell phone for Finance Director

430.5005.575.00.00 - Educational Reimbursements for staff returning to school

430.5005.600.03.01 - Update City website

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

# 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.

**John Golden**  
Chief of Police





# 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

| GOAL  | SUBJECT   | STATUS   |
|---|---|--|
| Continue Succession Plan                      | Continue to add depth and breadth of knowledge to Department's hierarchy for stability and executive leadership | Ongoing-Evaluated by the City Manager during the review process                            |
| Expand the Department's Community Outreach    | Address illegal Tobacco sales to minors   | Ongoing-Tobacco Grant CSO hired and program in development and implementation              |
| 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-as shelter opened Spring 2022 and now provides opportunities for enhanced services |
| Develop New Public Safety Building            | Complete Needs Assessment Process and move to Design and Project Bid  | Contractor expected to deliver Needs Assessment by start of FY 2022/2023                   |

# POLICE BUDGET

## POLICE 100 3011

| Description                    |      |     |    |    |  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                      |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                            | 3011 | 410 | 10 | 00 | Salaries   | \$1,324,348          | \$1,441,350          | \$1,689,870          | \$1,689,870                         | \$1,710,925.49      |
| 100                            | 3011 | 410 | 15 | 00 | Salaries-Fresno Co Adult Compliance Team (ACT)                   | 67,387               | 61,716               | 72,097               | 35,426                              | 0                   |
| 100                            | 3011 | 410 | 15 | 01 | Other Pay-Fresno Co Adult Compliance Team (ACT)                  | 11,368               | 7,235                | 16,794               | 8,397                               | 0                   |
| 100                            | 3011 | 420 | 15 | 00 | Benefits-Fresno Co Adult Compliance Team (ACT)                   | 31,788               | 29,810               | 35,264               | 17,632                              | 0                   |
| 100                            | 3011 | 410 | 16 | 00 | Salaries-Kerman Unified School Resource Officer (SRO)            | 135,038              | 119,553              | 145,362              | 145,362                             | 0                   |
| 100                            | 3011 | 410 | 16 | 01 | Other Pay-Kerman Unified School Resource Officer (SRO)           | 2,882                | 4,351                | 7,537                | 7,537                               | 0                   |
| 100                            | 3011 | 420 | 16 | 00 | Benefits-Kerman Unified School Resource Officer (SRO)            | 63,252               | 66,534               | 77,250               | 77,250                              | 0                   |
| 100                            | 3011 | 410 | 20 | 00 | Part Time Salaries   | 170,555              | 145,190              | 131,500              | 131,500                             | 46,500              |
| 100                            | 3011 | 410 | 30 | 00 | Overtime   | 45,408               | 67,072               | 50,000               | 50,000                              | 50,000              |
| 100                            | 3011 | 410 | 35 | 00 | Court Standby  | 1,747                | 2,719                | 2,500                | 2,500                               | 2,500               |
| 100                            | 3011 | 410 | 36 | 00 | FTO  | 3,001                | 3,595                | 5,200                | 5,200                               | 4,806               |
| 100                            | 3011 | 410 | 38 | 00 | Uniform Allowance  | 21,414               | 23,713               | 28,700               | 28,700                              | 27,600              |
| 100                            | 3011 | 410 | 40 | 00 | Holiday Pay  | 47,365               | 54,698               | 61,415               | 61,415                              | 67,196              |
| 100                            | 3011 | 420 | 51 | 00 | CalPERS Unfunded Liability                                       | 83,387               | 97,985               | 122,507              | 122,507                             | 143,258             |
| 100                            | 3011 | 420 | 00 | 00 | Fringe Benefits  | 601,906              | 731,545              | 923,950              | 923,950                             | 820,250             |
| TOTAL PERSONNEL                |      |     |    |    |  | 2,610,846            | 2,857,065            | 3,369,946            | 3,307,246                           | 2,873,035           |
| OPERATIONS & MAINTENANCE       |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                            | 3011 | 510 | 11 | 00 | Professional Services - New Hires                                | 8,119                | 4,903                | 12,000               | 12,000                              | 13,000              |
| 100                            | 3011 | 510 | 12 | 00 | Professional Services - Lab Criminal                             | 6,254                | 10,617               | 7,000                | 7,000                               | 7,000               |
| 100                            | 3011 | 510 | 13 | 00 | Professional Services - Lab Employees                            | 275                  | 310                  | 300                  | 300                                 | 300                 |
| 100                            | 3011 | 510 | 14 | 00 | Professional Services - Investigations                           | 147                  | 0                    | 200                  | 200                                 | 200                 |
| 100                            | 3011 | 510 | 17 | 00 | Assault/Medical Examinations                                     | 2,000                | 11,900               | 5,000                | 5,000                               | 5,000               |
| 100                            | 3011 | 510 | 28 | 00 | Dispatch   | 223,078              | 252,438              | 244,936              | 244,936                             | 252,284             |
| 100                            | 3011 | 510 | 29 | 00 | RMS-CAD  | 2,112                | 2,227                | 2,430                | 2,430                               | 2,502               |
| 100                            | 3011 | 510 | 30 | 00 | Booking Fees   | 1,000                | 952                  | 1,000                | 1,000                               | 1,000               |
| 100                            | 3011 | 510 | 31 | 00 | Parking Citations  | 12,146               | 5,295                | 12,000               | 12,000                              | 10,500              |
| 100                            | 3011 | 510 | 32 | 00 | Live Scan Fingerprints   | 1,806                | 179                  | 4,000                | 4,000                               | 2,500               |
| 100                            | 3011 | 515 | 01 | 00 | Utilities  | 25,534               | 25,982               | 20,000               | 20,000                              | 26,000              |
| 100                            | 3011 | 521 | 01 | 00 | Office Supplies  | 3,399                | 2,693                | 3,000                | 3,000                               | 3,000               |
| 100                            | 3011 | 521 | 02 | 00 | General Supplies   | 7,991                | 7,743                | 7,000                | 7,000                               | 9,500               |
| 100                            | 3011 | 521 | 07 | 00 | Postage  | 1,810                | 1,041                | 1,900                | 1,900                               | 1,900               |
| 100                            | 3011 | 521 | 10 | 00 | Uniform Supplies   | 7,580                | 3,110                | 5,000                | 5,000                               | 7,000               |
| 100                            | 3011 | 521 | 12 | 00 | Bullet Resistant Vests   | 3,000                | 3,479                | 3,500                | 3,500                               | 4,100               |
| 100                            | 3011 | 521 | 25 | 00 | Evidence and Property  | 761                  | 665                  | 1,800                | 1,800                               | 1,800               |
| 100                            | 3011 | 521 | 35 | 00 | Firearms Purchase/Rifle  | 2,650                | 2,650                | 10,000               | 10,000                              | 6,000               |
| 100                            | 3011 | 521 | 40 | 00 | Range Supplies   | 5,583                | 4,504                | 6,000                | 6,000                               | 10,000              |
| 100                            | 3011 | 521 | 41 | 00 | Range Maintenance  | 0                    | 74                   | 100                  | 100                                 | 100                 |
| 100                            | 3011 | 530 | 01 | 00 | Equipment Maintenance - Repair                                   | 3,952                | 2,253                | 4,000                | 4,000                               | 4,000               |
| 100                            | 3011 | 540 | 02 | 00 | Equipment Rental   | 4,539                | 4,075                | 5,000                | 5,000                               | 5,359               |
| 100                            | 3011 | 551 | 01 | 00 | Communications - Telephone                                       | 5,779                | 6,478                | 6,000                | 6,000                               | 6,500               |
| 100                            | 3011 | 551 | 02 | 00 | Communications - Cell Phone                                      | 4,352                | 5,501                | 5,000                | 5,000                               | 6,000               |
| 100                            | 3011 | 551 | 05 | 00 | Live Scan Line   | 8,303                | 8,757                | 9,000                | 9,000                               | 9,000               |
| 100                            | 3011 | 551 | 06 | 00 | MDT Monthly Access   | 3,879                | 3,863                | 4,000                | 4,000                               | 6,400               |
| 100                            | 3011 | 551 | 07 | 00 | Communications -Cameras  | 1,517                | 913                  | 1,100                | 1,100                               | 1,100               |
| 100                            | 3011 | 552 | 02 | 00 | Public Notice / Advertising                                      | 0                    | 0                    | 0                    | 0                                   | 2,000               |
| 100                            | 3011 | 554 | 01 | 00 | Travel - Meetings  | 674                  | 473                  | 2,500                | 2,500                               | 2,500               |
| 100                            | 3011 | 554 | 02 | 00 | Training   | 10,041               | 5,010                | 20,000               | 20,000                              | 25,000              |
| 100                            | 3011 | 554 | 05 | 00 | Training Supplies  | 426                  | 163                  | 900                  | 900                                 | 900                 |
| 100                            | 3011 | 555 | 02 | 00 | Professional Dues and Codes                                      | 3,681                | 3,220                | 3,900                | 3,900                               | 3,900               |
| 100                            | 3011 | 555 | 04 | 00 | Prof Dues/Subscrip. Forensic Software Upgrade                    | 3,700                | 3,700                | 4,300                | 4,300                               | 4,686               |
| 100                            | 3011 | 555 | 05 | 00 | Explorer Program   | 1,159                | 0                    | 0                    | 0                                   | 0                   |
| 100                            | 3011 | 555 | 07 | 00 | Crime Prevention Program   | 338                  | 277                  | 750                  | 750                                 | 750                 |
| 100                            | 3011 | 500 | 00 | 00 | Ford Exp Vehicle Loan Pmt (2 of 5 (7) 15-16 & 1 of 5 (2) 16-17)) | 89,017               | 105,123              | 102,357              | 102,357                             | 128,120             |
| 100                            | 3011 | 565 | 00 | 00 | Internal Service Funds   | 377,583              | 370,981              | 390,438              | 390,438                             | 381,873             |
| 100                            | 3011 | 575 | 00 | 00 | Educational Reimbursements                                       | 16,652               | 5,475                | 5,000                | 5,000                               | 5,000               |
| 100                            | 3011 | 580 | 15 | 00 | Fresno Co Adult Compliance Team (ACT) O & M                      | 10,216               | 8,660                | 68,919               | 68,919                              | 0                   |
| 100                            | 3011 | 580 | 16 | 00 | Kerman Unified School Resource Officer (SRO) O & M               | 1,856                | 1,937                | 4,000                | 4,000                               | 0                   |
| TOTAL OPERATIONS & MAINTENANCE |      |     |    |    |  | 862,906              | 877,621              | 984,329              | 984,329                             | 956,775             |

# POLICE BUDGET (cont.)

## POLICE 100 3011

|   |      |     |    |    | Description                                      | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>CAPITAL</b>  |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100   | 3011 | 600 | 03 | 01 | Ballistic Helmets                                | 0                    | 0                    | 14,000               | 14,000                              | 0                   |
| 100   | 3011 | 600 | 03 | 02 | Radios Hand Held/Radio Batteries                 | 0                    | 0                    | 0                    | 0                                   | 4,400               |
| 100   | 3011 | 600 | 03 | 03 | KPD Shoulder Patches/Chevrons/Stripes            | 0                    | 0                    | 11,000               | 11,000                              | 3,500               |
| 100   | 3011 | 600 | 03 | 04 | 24 Mossberg Shotguns                             | 0                    | 0                    | 0                    | 0                                   | 17,000              |
| 100   | 3011 | 600 | 03 | 05 | TASER (25)                                       | 10,761               | 10,761               | 10,762               | 10,762                              | 0                   |
| 100   | 3011 | 600 | 03 | 06 | 3 Honor Guard Uniforms                           | 0                    | 0                    | 0                    | 0                                   | 6,000               |
| 100   | 3011 | 600 | 03 | 07 | Capital Outlay - Update City website             | 0                    | 0                    | 0                    | 0                                   | 12,857              |
| <b>TOTAL CAPITAL EXPENDITURES</b>                             |      |     |    |    |  | <b>10,761</b>        | <b>10,761</b>        | <b>35,762</b>        | <b>35,762</b>                       | <b>43,757</b>       |
| <b>TOTAL DEPARTMENT BUDGET</b>                                |      |     |    |    |  | <b>\$3,484,514</b>   | <b>\$3,745,447</b>   | <b>\$4,390,037</b>   | <b>\$4,327,338</b>                  | <b>\$4,174,789</b>  |
| Budget to Budget Increase/(Decrease)                          |      |     |    |    |  |                      |                      |                      |                                     | <b>(215,248)</b>    |
| Percentage of Change  |      |     |    |    |  |                      |                      |                      |                                     | <b>-4.9%</b>        |
| 100   | 3011 | 410 | 18 | 00 | Measure M -New Police Dept. Positions allocation | 0                    | 0                    | (226,502)            | (226,502)                           | (251,131)           |
| <b>TOTAL DEPARTMENT BUDGET(After transfer from Measure M)</b> |      |     |    |    |  | <b>\$3,484,514</b>   | <b>\$3,745,447</b>   | <b>\$4,163,536</b>   | <b>\$4,100,836</b>                  | <b>\$3,923,658</b>  |

### Budget Highlights:

**Note:** Due to an increase in demand of services, the Police Department has requested three new positions in FY 22-23 and staff is recommending for these wages/benefits to be covered by measure M like prior FY, therefore, for FY 22-23 there is a transfer from Measure M to the Police Department.

100.3011.552.02.00 - Employee hiring charged per Dept. (was charged all to Admin budget previously)

100.3011.600.03.04 - Remington went out of business

100.3011.600.03.07 - Update City website

# ACT GRANT BUDGET

## ACT GRANT 100 3015

| Description                               |      |     |    |    |   | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|---|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 100                                       | 3015 | 410 | 10 | 00 | Salaries                                    | \$0                                  | \$0                  | \$0                  | \$0                                 | \$70,567            |
| 100                                       | 3015 | 420 | 00 | 00 | Fringe Benefits                             | 0                                    | 0                    | 0                    | 0                                   | 27,315              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |   | <b>0</b>                             | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>101,826</b>      |
| 100                                       | 3015 | 580 | 15 | 00 | Fresno Co Adult Compliance Team (ACT) O & M | 0                                    | 0                    | -                    | 0                                   | 13,456              |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |   | <b>0</b>                             | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>13,456</b>       |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |   | <b>\$0</b>                           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>                          | <b>\$115,282</b>    |
|   |      |     |    |    |   | Budget to Budget Increase/(Decrease) |                      |                      |                                     | <b>(77,792)</b>     |
|   |      |     |    |    |   | Percentage of Change                 |                      |                      |                                     | <b>-40.3%</b>       |

### Budget Highlights:

100-3015 Created new budget lines to reconcile ACT Grant easier

# SRO GRANT BUDGET

## SRO GRANT 100 3016

| Description                          |      |     |    |    |  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                            |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                                  | 3016 | 410 | 10 | 00 | Salaries   | \$0                  | \$0                  | \$0                  | \$0                                 | \$122,719           |
| 100                                  | 3016 | 420 | 00 | 00 | Fringe Benefits                                    | 0                    | 0                    | 0                    | 0                                   | 52,063              |
| TOTAL PERSONNEL                      |      |     |    |    |  | 0                    | 0                    | 0                    | 0                                   | 181,941             |
| 100                                  | 3011 | 580 | 16 | 00 | Kerman Unified School Resource Officer (SRO) O & M | 0                    | 0                    | -                    | 0                                   | 4,000               |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |  | 0                    | 0                    | 0                    | 0                                   | 4,000               |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |  | \$0                  | \$0                  | \$0                  | \$0                                 | \$185,941           |
| Budget to Budget Increase/(Decrease) |      |     |    |    |  |                      |                      |                      |                                     | (48,209)            |
| Percentage of Change                 |      |     |    |    |  |                      |                      |                      |                                     | -20.6%              |

### Budget Highlights:

100-3016 Created new budget lines to reconcile SRO Grant easier

# SLESF GRANT BUDGET

## SLESF GRANT 100 3050

| Description                          |      |     |    |    |                   |          | Audited   | Audited   | Adopted   | Estimated              | Budget  |
|--------------------------------------|------|-----|----|----|-------------------|----------|-----------|-----------|-----------|------------------------|---------|
|                                      |      |     |    |    |                   |          | 2019-2020 | 2020-2021 | 2021-2022 | Year- End<br>2021-2022 |         |
| PERSONNEL                            |      |     |    |    |                   |          |           |           |           |                        |         |
| 100                                  | 3050 | 410 | 10 | 00 | Salaries          | \$88,704 | \$77,277  | \$55,304  | \$116,589 | \$61,572               |         |
| 100                                  | 3050 | 420 | 10 | 00 | Part-Time Wages   | 0        | 0         | 0         | 0         |                        |         |
| 100                                  | 3050 | 410 | 30 | 00 | Overtime          | 2,974    | 2,122     | 0         | 0         | 0                      |         |
| 100                                  | 3050 | 410 | 35 | 00 | Standby           | 905      | 282       | 0         | 1,097     | 0                      |         |
| 100                                  | 3050 | 410 | 36 | 00 | FTO               | 717      | 0         | 0         | 0         | 0                      |         |
| 100                                  | 3050 | 410 | 38 | 00 | Uniform Allowance | 1,925    | 2,206     | 2,200     | 2,346     | 2,200                  |         |
| 100                                  | 3050 | 410 | 40 | 00 | Holiday Pay       | 5,668    | 2,580     | 1,921     | 1,921     | 2,119                  |         |
| 100                                  | 3050 | 420 | 00 | 00 | Fringe Benefits   | 38,997   | 34,008    | 40,576    | 60,643    | 34,110                 |         |
| TOTAL PERSONNEL                      |      |     |    |    |                   |          | 139,891   | 118,474   | 100,000   | 182,595                | 100,000 |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |                   |          | 139,891   | 118,474   | 100,000   | 182,595                | 100,000 |
| TOTAL REVENUE                        |      |     |    |    |                   |          | 155,948   | 156,727   | 100,000   | 161,285                | 100,000 |
| EXCESS (DEFICIT) REVENUE             |      |     |    |    |                   |          | \$16,057  | \$38,253  | \$0       | (\$21,310)             | \$0     |
| Budget to Budget Increase/(Decrease) |      |     |    |    |                   |          |           |           |           |                        | 0       |
| Percentage of Change                 |      |     |    |    |                   |          |           |           |           |                        | 0.0%    |

### Budget Highlights:

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

# SAFETY GRANTS, CONTRACTS AND PROJECTS BUDGET

## SAFETY GRANTS, CONTRACTS AND PROJECTS 100 3999

| Description                               |      |     |    |    | Audited<br>2019-2020              | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|-----------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>REVENUES</b>                           |      |     |    |    |                                   |                      |                      |                                     |                     |
| 100                                       | 3999 | 334 | 30 | 02 | CAL OES Fires Reimbursement       | \$0                  | \$29,962             | \$0                                 | \$0                 |
| 100                                       | 3999 | 334 | 30 | 13 | Tobacco Grant                     | 0                    | 0                    | 170,489                             | 170,489             |
| 100                                       | 3999 | 334 | 32 | 02 | Homeland Security Grant           | 4,341                | 4,912                | 2,000                               | 4,000               |
| 100                                       | 3999 | 334 | 30 | 06 | DOJ-Bullet Proof Vests            | 0                    | 3,333                | 3,000                               | 3,000               |
| 100                                       | 3999 | 334 | 35 | 07 | National Night Out                | 9,822                | 1,400                | 0                                   | 0                   |
| 100                                       | 3999 | 334 | 30 | 09 | Community Projects/Donations      | (137)                | 6,802                | 0                                   | 2,237               |
| 100                                       | 3999 | 334 | 30 | 10 | PD Video Project                  | 555                  | 0                    | 0                                   | 0                   |
| <b>TOTAL REVENUES</b>                     |      |     |    |    | <b>14,581</b>                     | <b>46,410</b>        | <b>175,489</b>       | <b>175,489</b>                      | <b>179,726</b>      |
| <b>EXPENDITURES</b>                       |      |     |    |    |                                   |                      |                      |                                     |                     |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>0</b>                          | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>0</b>            |
| <b>PERSONNEL</b>                          |      |     |    |    |                                   |                      |                      |                                     |                     |
| 100                                       | 3999 | 410 | 20 | 13 | Salaries                          | 0                    | 0                    | 103,501                             | 67,967              |
| 100                                       | 3999 | 410 | 20 | 13 | Part Time Salaries- Tobacco Grant | 0                    | 0                    | 0                                   | 0                   |
| 100                                       | 3999 | 410 | 30 | 13 | Overtime                          | 0                    | 0                    | 4,069                               | 4,191               |
| 100                                       | 3999 | 410 | 30 | 13 | Cal OES Fires                     | 0                    | 26,307               | 0                                   | 0                   |
| 100                                       | 3999 | 420 | 00 | 13 | Fringe Benefits                   | 0                    | 0                    | 41,400                              | 32,775              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>0</b>                          | <b>26,307</b>        | <b>148,970</b>       | <b>148,970</b>                      | <b>104,934</b>      |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |                                   |                      |                      |                                     |                     |
| 100                                       | 3999 | 520 | 00 | 13 | Tobacco Grant                     | 0                    | 0                    | 21,519                              | 3,400               |
| 100                                       | 3999 | 520 | 00 | 07 | National Night Out                | 12,442               | 1,222                | 0                                   | 0                   |
| 100                                       | 3999 | 520 | 00 | 09 | Community Projects/Donations      | 685                  | 4,962                | 0                                   | 0                   |
| 100                                       | 3999 | 521 | 12 | 06 | DOJ-Bullet Proof Vests            | 188                  | 0                    | 3,000                               | 3,000               |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    | <b>13,314</b>                     | <b>6,184</b>         | <b>24,519</b>        | <b>24,519</b>                       | <b>6,400</b>        |
| 100                                       | 3999 | 600 | 03 | 02 | Equipment - Homeland Sec Grant    | 2,209                | 4,418                | 2,000                               | 4,000               |
| 100                                       | 3999 | 600 | 03 | 10 | Equipment - COK Camera Project    | 555                  | 0                    | 0                                   | 0                   |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    | <b>2,764</b>                      | <b>4,418</b>         | <b>2,000</b>         | <b>2,000</b>                        | <b>4,000</b>        |
| <b>TOTAL EXPENDITURES</b>                 |      |     |    |    | <b>16,078</b>                     | <b>36,909</b>        | <b>175,489</b>       | <b>175,489</b>                      | <b>115,334</b>      |
| <b>TOTAL REVENUES</b>                     |      |     |    |    | <b>14,581</b>                     | <b>46,410</b>        | <b>175,489</b>       | <b>175,489</b>                      | <b>179,726</b>      |
| <b>EXCESS (DEFICIT) REVENUE</b>           |      |     |    |    | <b>(\$1,497)</b>                  | <b>\$9,501</b>       | <b>\$0</b>           | <b>\$0</b>                          | <b>\$64,393</b>     |

### Budget Highlights:

This budget was set up by Chief Blohm 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). 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. The DOJ awarded the City with a Tobacco Grant for \$485,174, this grant will last a total of 3 years and FY 21-22 is the first one.

# ANIMAL CONTROL BUDGET

## ANIMAL CONTROL 100 3041

| Description                               |      |     |    |    | Audited<br>2019-2020                       | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |  |                      |                      |                                     |                     |
| 100                                       | 3041 | 410 | 10 | 00 | Salaries                                   | \$27,067             | \$22,979             | \$41,214                            | \$27,574            |
| 100                                       | 3041 | 410 | 30 | 00 | Overtime                                   | 0                    | 182                  | 1,000                               | 1,000               |
| 100                                       | 3041 | 410 | 38 | 00 | Uniform Allowance                          | 1,100                | 1,305                | 2,200                               | 770                 |
| 100                                       | 3041 | 420 | 51 | 00 | CalPERS Unfunded Liability                 | 1,436                | 1,417                | 3,131                               | 2,290               |
| 100                                       | 3041 | 420 | 00 | 00 | Fringe Benefits                            | 9,306                | 9,260                | 23,364                              | 11,879              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>38,909</b>                              | <b>35,144</b>        | <b>70,909</b>        | <b>70,909</b>                       | <b>43,514</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |  |                      |                      |                                     |                     |
| 100                                       | 3041 | 510 | 01 | 00 | Contract Services                          | 1,511                | 3,129                | 2,000                               | 2,300               |
| 100                                       | 3041 | 515 | 01 | 00 | Utilities- Animal Shelter                  | 0                    | 0                    | 9,500                               | 19,000              |
| 100                                       | 3041 | 521 | 01 | 00 | Office Supplies                            | 35                   | 6                    | 100                                 | 100                 |
| 100                                       | 3041 | 521 | 02 | 00 | General Supplies                           | 2,642                | 2,350                | 4,000                               | 4,000               |
| 100                                       | 3041 | 521 | 06 | 00 | Uniforms (Attendant)                       | 0                    | 0                    | 1,000                               | 0                   |
| 100                                       | 3041 | 521 | 07 | 00 | Postage                                    | 80                   | 71                   | 500                                 | 500                 |
| 100                                       | 3041 | 551 | 02 | 00 | Communications - Cellular Phone            | 532                  | 537                  | 540                                 | 540                 |
| 100                                       | 3041 | 551 | 01 | 00 | Communications - Telephone- Animal Shelter | 0                    | 0                    | 1,000                               | 1,000               |
| 100                                       | 3041 | 551 | 05 | 00 | Internet                                   | 0                    | 0                    | 0                                   | 1,100               |
| 100                                       | 3041 | 551 | 07 | 00 | Cameras                                    | 0                    | 0                    | 0                                   | 1,400               |
| 100                                       | 3041 | 554 | 01 | 00 | Travel - Conferences - Meetings            | 0                    | 309                  | 1,000                               | 1,000               |
| 100                                       | 3041 | 565 | 00 | 00 | Internal Service Funds                     | 6,031                | 1,781                | 6,701                               | 10,980              |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    | <b>10,832</b>                              | <b>8,182</b>         | <b>26,341</b>        | <b>26,341</b>                       | <b>41,920</b>       |
| <b>CAPITAL</b>                            |      |     |    |    |  |                      |                      |                                     |                     |
| 100                                       | 3041 | 600 | 03 | 01 | Capital Outlay - Update City website       | 0                    | 0                    | 0                                   | 1,429               |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    | <b>0</b>                                   | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>1,429</b>        |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    | <b>\$49,740</b>                            | <b>\$43,326</b>      | <b>\$97,250</b>      | <b>\$97,250</b>                     | <b>\$86,863</b>     |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |  |                      |                      |                                     | <b>(10,387)</b>     |
| Percentage of Change                      |      |     |    |    |  |                      |                      |                                     | <b>-10.7%</b>       |

### Budget Highlights:

100.3041.565.00.00 - Increase on internal service fund due to technology equipment and vehicle assigned to Animal Control Officer  
 100.3041.600.03.01 - Update City website



# PARKS, RECREATION AND COMMUNITY SERVICES



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

**Theresa Johnson**  
Community Services Director



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- Completed Animal Shelter Project and hosted ribbon cutting ceremony in December of 2021
- Completed Trinis Park and hosted a grand opening ceremony in August of 2021
- Completed 1<sup>st</sup> phase of annual street light installation project
- Continued partnership with Kerman Food Bank to implement the monthly CDBG Covid-19 Food Distribution Program
- \$60,000 Grant Award to Increase Access to Farmers Markets through Local Parks and Recreation from the National Park and Recreation Association (NRPA) and USDA Farmers Market Promotion Program (FMPP)
- Kerman Wellness Hub successfully implemented community nutrition and physical education activities
- Participated in a 3-part video series through the NRPA, video series spotlighted Summer Day Camp, Kerman Farmer Market and the Kerman Wellness Hub
- Successfully re-introduced recreation programs and community access to facilities following county and state health and safety guidelines

| GOAL  | OBJECTIVE  | STATUS  |
|---|--|---------|
| Begin construction on the first phase of Hart Ranch Park                      | Work with City Engineer to prepare bid package for first phase of Hart Ranch Park and begin site preparation.  | Ongoing |
| Begin construction of Philip Gallegos Play Park in the Crown Subdivision      | Work with Crown Subdivision and Land Design Consulting to complete the construction and opening of Philip Gallegos Play Park.                                  | Ongoing |
| Begin masterplan design of Northwest Neighborhood Park                        | Engage with residents in the Northwest Park neighborhood to contribute ideas in the design of the park.  | Ongoing |
| Implement a comprehensive Maintenance Management Plan                         | Draft a comprehensive maintenance management plan to establish replacement schedules and preventative maintenance practices.                                   | Ongoing |
| Begin to implement findings from the adopted Parks and Recreation Master Plan | 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

| Description                               |      |     |    |    |  | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |  |                                      |                      |                      |                                     |                     |
| 100                                       | 2002 | 410 | 10 | 00 | Salaries                                       | \$106,983                            | \$124,570            | \$124,734            | \$154,959                           | \$112,552           |
| 100                                       | 2002 | 410 | 20 | 00 | Part Time Salaries                             | 3,423                                | 0                    | 1,000                | 1,000                               | 1,000               |
| 100                                       | 2002 | 410 | 30 | 00 | Overtime                                       | 0                                    | 0                    | 500                  | 500                                 | 500                 |
| 100                                       | 2002 | 410 | 37 | 00 | Vehicle Allowance                              | 1,343                                | 1,377                | 1,377                | 1,377                               | 0                   |
| 100                                       | 2002 | 420 | 51 | 00 | CalPERS Unfunded Liability                     | 5,357                                | 7,547                | 9,475                | 9,475                               | 9,349               |
| 100                                       | 2002 | 420 | 00 | 00 | Fringe Benefits                                | 37,686                               | 47,246               | 52,041               | 52,041                              | 43,439              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |  | <b>154,792</b>                       | <b>180,740</b>       | <b>189,128</b>       | <b>219,352</b>                      | <b>166,839</b>      |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |  |                                      |                      |                      |                                     |                     |
| 100                                       | 2002 | 510 | 01 | 00 | Contract Services -Credit Card Processing Fees | 0                                    | 424.24               | 0                    | 865                                 | 0                   |
| 100                                       | 2002 | 515 | 01 | 00 | Utilities                                      | 23,534                               | 18,787               | 25,000               | 25,000                              | 25,000              |
| 100                                       | 2002 | 521 | 01 | 00 | Office Supplies & Postage                      | 707                                  | 504                  | 600                  | 1,200                               | 600                 |
| 100                                       | 2002 | 521 | 02 | 00 | General Supplies                               | 1,533                                | 1,335                | 1,300                | 2,600                               | 1,300               |
| 100                                       | 2002 | 521 | 06 | 00 | Uniforms                                       | 145                                  | 0                    | 0                    | 0                                   | 0                   |
| 100                                       | 2002 | 540 | 02 | 00 | Equipment Rent - Lease                         | 3,096                                | 2,752                | 3,200                | 3,331                               | 3,200               |
| 100                                       | 2002 | 551 | 01 | 00 | Communications - Telephone                     | 1,747                                | 1,814                | 1,800                | 1,800                               | 1,800               |
| 100                                       | 2002 | 551 | 02 | 00 | Communications - Cellular                      | 400                                  | 569                  | 500                  | 537                                 | 600                 |
| 100                                       | 2002 | 552 | 02 | 00 | Public Notice/Advertising                      | 0                                    | 0                    | 0                    | 0                                   | 200                 |
| 100                                       | 2002 | 554 | 01 | 00 | Travel/Conferences/Meetings                    | 2,305                                | 939                  | 2,000                | 2,000                               | 2,000               |
| 100                                       | 2002 | 555 | 00 | 00 | Dues & Subscriptions                           | 935                                  | 935                  | 900                  | 975                                 | 975                 |
| 100                                       | 2002 | 565 | 00 | 00 | Internal Service Funds                         | 6,183                                | 7,859                | 4,574                | 4,574                               | 4,255               |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |  | <b>40,584</b>                        | <b>35,919</b>        | <b>39,874</b>        | <b>42,882</b>                       | <b>39,930</b>       |
| <b>CAPITAL</b>                            |      |     |    |    |  |                                      |                      |                      |                                     |                     |
| 100                                       | 2002 | 600 | 03 | 00 | Capital Outlay - Improvements                  | 360                                  | 0                    | 0                    | 1,600                               | 0                   |
| 100                                       | 2002 | 600 | 03 | 01 | Capital Outlay - Update City website           | 0                                    | 0                    | 0                    | 0                                   | 2,857               |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    |  | <b>360</b>                           | <b>0</b>             | <b>0</b>             | <b>1,600</b>                        | <b>2,857</b>        |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |  | <b>\$195,736</b>                     | <b>\$216,659</b>     | <b>\$229,002</b>     | <b>\$263,835</b>                    | <b>\$209,627</b>    |
|   |      |     |    |    |  | Budget to Budget Increase/(Decrease) |                      |                      |                                     | <b>(19,375)</b>     |
|   |      |     |    |    |  | Percentage of Change                 |                      |                      |                                     | <b>-8.5%</b>        |

### Budget Highlights:

100.2002.410.10.00 - Hired new Community Services Director and Recreation Coordinator

100.2002.552.02.00 - Cost of hiring new employees previously only billed to Gen Admin, now split amongst issuing dept.

100.2002.600.03.01 - Update City website

# BUILDING MAINTENANCE BUDGET

## PARKS AND FACILITIES MAINTENANCE 100 2010

| Description                    |      |     |    |    |                                      | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------|------|-----|----|----|--------------------------------------|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                      |      |     |    |    |                                      |                                      |                      |                      |                                     |                     |
| 100                            | 2010 | 410 | 10 | 00 | Salaries                             | \$131,700                            | \$126,816            | \$146,367            | \$146,367                           | \$240,721           |
| 100                            | 2010 | 410 | 20 | 00 | Part-Time Wages                      | 41,806                               | 35,353               | 49,000               | 49,000                              | 49,000              |
| 100                            | 2010 | 420 | 51 | 00 | CalPERS Unfunded Liability           | 7,686                                | 8,418                | 11,119               | 11,119                              | 19,995              |
| 100                            | 2010 | 420 | 00 | 00 | Fringe Benefits                      | 74,053                               | 76,255               | 97,321               | 97,321                              | 143,075             |
| TOTAL PERSONNEL                |      |     |    |    |                                      | 255,245                              | 246,841              | 303,806              | 303,806                             | 452,790             |
| OPERATIONS & MAINTENANCE       |      |     |    |    |                                      |                                      |                      |                      |                                     |                     |
| 100                            | 2010 | 510 | 01 | 00 | Contract Services                    | 41,894                               | 41,137               | 36,000               | 36,000                              | 37,500              |
| 100                            | 2010 | 510 | 10 | 00 | Professional Services                | 4,774                                | 11,274               | 4,000                | 4,000                               | 4,500               |
| 100                            | 2010 | 521 | 02 | 00 | General Supplies                     | 3,136                                | 5,896                | 3,100                | 3,100                               | 4,800               |
| 100                            | 2010 | 521 | 03 | 00 | Janitorial Supplies                  | 10,046                               | 9,282                | 10,500               | 10,500                              | 12,000              |
| 100                            | 2010 | 521 | 04 | 00 | Building Maintenance Supplies        | 9,788                                | 12,273               | 10,000               | 10,000                              | 11,500              |
| 100                            | 2010 | 521 | 06 | 00 | Uniforms                             | 1,073                                | 911                  | 565                  | 565                                 | 900                 |
| 100                            | 2010 | 551 | 01 | 00 | Communications - Telephone           | 361                                  | 178                  | 200                  | 200                                 | 200                 |
| 100                            | 2010 | 551 | 02 | 00 | Communications - Cellular            | 1,160                                | 1,804                | 1,800                | 1,800                               | 2,300               |
| 100                            | 2010 | 552 | 02 | 00 | Public Notice/Advertising            | 0                                    | 0                    | 0                    | 0                                   | 100                 |
| 100                            | 2010 | 565 | 00 | 00 | Internal Service Funds               | 26,302                               | 26,147               | 27,291               | 27,291                              | 27,365              |
| TOTAL OPERATIONS & MAINTENANCE |      |     |    |    |                                      | 98,533                               | 108,900              | 93,456               | 93,456                              | 101,165             |
| CAPITAL                        |      |     |    |    |                                      |                                      |                      |                      |                                     |                     |
| 100                            | 2010 | 600 | 03 | 01 | Capital Outlay - Update City website | 0                                    | 0                    | 0                    | 0                                   | 1,429               |
| TOTAL CAPITAL EXPENDITURES     |      |     |    |    |                                      | 0                                    | 0                    | 0                    | 0                                   | 1,429               |
| TOTAL DEPARTMENT BUDGET        |      |     |    |    |                                      | \$353,778                            | \$355,741            | \$397,262            | \$397,262                           | \$555,384           |
|                                |      |     |    |    |                                      | Budget to Budget Increase/(Decrease) |                      |                      |                                     | 158,121             |
|                                |      |     |    |    |                                      | Percentage of Change                 |                      |                      |                                     | 39.8%               |

### Budget Highlights:

100.2010.410.10.00 - Added Parks & Facilities Maintenance Specialist and increased percentage allocation for Building and Facilities Supervisor  
 100.2010.551.02.00 - Increase in Communications - Cellular - 100% of 4 FT employees cellphone use  
 100.2010.600.03.01 - Update City website

# SENIOR CENTER SERVICES BUDGET

## SENIOR CENTER SERVICES 100 2044

| Description                          |      |     |    |    |  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                            |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                                  | 2044 | 410 | 10 | 00 | Salaries                                   | \$82,728             | \$87,485             | \$94,932             | \$116,448                           | \$83,822            |
| 100                                  | 2044 | 410 | 30 | 00 | Overtime                                   | 281                  | 0                    | 0                    | 0                                   | 0                   |
| 100                                  | 2044 | 410 | 37 | 00 | Vehicle Allowance                          | 1,188                | 1,188                | 1,188                | 1,188                               | 0                   |
| 100                                  | 2044 | 420 | 51 | 00 | CalPERS Unfunded Liability                 | 3,937                | 6,584                | 7,211                | 7,211                               | 6,962               |
| 100                                  | 2044 | 420 | 00 | 00 | Fringe Benefits                            | 28,920               | 39,073               | 42,260               | 42,260                              | 36,075              |
| TOTAL PERSONNEL                      |      |     |    |    |  | 117,054              | 134,330              | 145,592              | 167,108                             | 126,860             |
| OPERATIONS & MAINTENANCE             |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                                  | 2044 | 515 | 01 | 00 | Utilities                                  | 9,387                | 9,546                | 9,000                | 17,500                              | 10,000              |
| 100                                  | 2044 | 521 | 01 | 00 | Office Supplies                            | 367                  | 584                  | 550                  | 550                                 | 550                 |
| 100                                  | 2044 | 521 | 02 | 00 | General Supplies & Postage                 | 739                  | 665                  | 500                  | 500                                 | 320                 |
| 100                                  | 2044 | 521 | 03 | 00 | Nutrition - Non Qualified Meals            | 275                  | 0                    | 0                    | 0                                   | 150                 |
| 100                                  | 0099 | 557 | 73 | 00 | City Match to Senior Nutrition Grant (730) | 6,946                | 0                    | 0                    | 0                                   | 0                   |
| 100                                  | 2044 | 551 | 01 | 00 | Communications - Telephone                 | 4,810                | 5,000                | 4,800                | 4,800                               | 4,800               |
| 100                                  | 2044 | 551 | 02 | 00 | Communications - Cellular                  | 0                    | 0                    | 0                    | 0                                   | 600                 |
| 100                                  | 2044 | 555 | 00 | 00 | Dues & Subscriptions                       | 0                    | 0                    | 0                    | 0                                   | 180                 |
| 100                                  | 2044 | 565 | 00 | 00 | Internal Service Funds                     | 5,475                | 7,914                | 5,642                | 5,642                               | 3,692               |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |  | \$27,999             | \$23,709             | \$20,492             | \$28,992                            | \$20,292            |
| CAPITAL                              |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 100                                  | 2044 | 600 | 03 | 01 | Capital Outlay - Update City website       | 0                    | 0                    | 0                    | 0                                   | 2,857               |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |  | 0                    | 0                    | 0                    | 0                                   | 2,857               |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |  | 145,053              | 158,039              | 166,084              | 196,100                             | 150,008             |
| Budget to Budget Increase/(Decrease) |      |     |    |    |  |                      |                      |                      |                                     | (16,075)            |
| Percentage of Change                 |      |     |    |    |  |                      |                      |                      |                                     | -9.7%               |

### Budget Highlights:

100.2044.410.10.00 - Hired New Community Services Director  
 100.0099.557.73.00 - City Match to Senior Nutrition Grant (730)  
 100.2044.551.02.00 - Increase in Communications - Cellular 100% of Senior Services Coordinator Cell Phone  
 100.2044.555.00.00 - Added annual Canva subscription previously recorded under General Supplies  
 100.2044.600.03.01 - Update City website

# SENIOR NUTRITION SITE BUDGET

## SENIOR NUTRITION SITE MANAGEMENT 730 2046

|   |      |     |    |    |                            | Audited         | Audited    | Adopted    | Estimated  |                 |
|---|------|-----|----|----|----------------------------|-----------------|------------|------------|------------|-----------------|
|   |      |     |    |    | Description                | 2019-2020       | 2020-2021  | 2021-2022  | Year- End  | Budget          |
|   |      |     |    |    |                            |                 |            |            | 2021-2022  | 2022-2023       |
| <b>PERSONNEL</b>                          |      |     |    |    |                            |                 |            |            |            |                 |
| 730                                       | 2046 | 410 | 20 | 00 | Part Time Salaries         | \$11,832        | \$0        | \$0        | \$0        | \$17,680        |
| 730                                       | 2046 | 420 | 51 | 00 | CalPERS Unfunded Liability | 890             | 0          | 0          | 0          | 1,469           |
| 730                                       | 2046 | 420 | 00 | 00 | Fringe Benefits            | 2,104           | 0          | 0          | 0          | 4,044           |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |                            | <b>14,826</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>23,192</b>   |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |                            |                 |            |            |            |                 |
| 730                                       | 2046 | 515 | 01 | 00 | Utilities                  | 900             | 0          | 0          | 0          | 1,200           |
| 730                                       | 2046 | 521 | 01 | 00 | Office Supplies            | 61              | 0          | 0          | 0          | 250             |
| 730                                       | 2046 | 521 | 03 | 00 | Nutrition Site Supplies    | 1,109           | 0          | 0          | 0          | 1,500           |
| 730                                       | 2046 | 551 | 01 | 00 | Communications - Telephone | 227             | 0          | 0          | 0          | 300             |
| 730                                       | 2046 | 565 | 00 | 00 | Internal Service Funds     | 477             | 0          | 0          | 0          | 853             |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |                            | <b>2,774</b>    | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>4,103</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>\$17,600</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$27,296</b> |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |                            |                 |            |            |            | <b>27,296</b>   |
| Percentage of Change                      |      |     |    |    |                            |                 |            |            |            | <b>#DIV/0!</b>  |

### Budget Highlights:

100.2045.410.20.00 - Fringe benefits (including CalPers due to dedicated employee being a classic member) were added

# FARMERS MARKET MANAGEMENT

## FARMERS MARKET/NUTRITION HUB (NRPA)

740 2045

| Description                          |      |     |    |    |  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| PERSONNEL                            |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 740                                  | 2045 | 410 | 20 | 00 | Part Time Salaries                             | \$10,960             | \$8,495              | \$15,600             | \$15,600                            | \$13,260            |
| 740                                  | 2045 | 420 | 51 | 00 | CalPERS Unfunded Liability                     | 0                    | 0                    | 0                    | 0                                   | 0                   |
| 740                                  | 2045 | 420 | 00 | 00 | Fringe Benefits                                | 1,039                | 835                  | 1,571                | 1,571                               | 1,355               |
| TOTAL PERSONNEL                      |      |     |    |    |  | 11,999               | 9,330                | 17,171               | 17,171                              | 14,615              |
| OPERATIONS & MAINTENANCE             |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 740                                  | 2045 | 510 | 01 | 00 | Contract Services-(Health Care Clinic Support) | 0                    | 0                    | 21,500               | 21,500                              | 1,069               |
| 740                                  | 2045 | 521 | 01 | 00 | Office Supplies                                | 706                  | 445                  | 1,800                | 1,800                               | 200                 |
| 740                                  | 2045 | 521 | 02 | 00 | General Supplies                               | 4,691                | 1,022                | 1,000                | 1,000                               | 2,589               |
| 740                                  | 2045 | 521 | 03 | 00 | Special Supplies                               | 6,586                | 4,730                | 15,400               | 15,400                              | 4,000               |
| 740                                  | 2045 | 551 | 01 | 00 | Communications - Telephone                     | 444                  | 785                  | 1,400                | 1,400                               | 600                 |
| 740                                  | 2045 | 552 | 02 | 00 | Public Notice/Advertising                      | 3,671                | 31                   | 100                  | 100                                 | 2,900               |
| 740                                  | 2045 | 554 | 01 | 00 | Travel/Conferences/Meetings                    | 0                    | 0                    | 1,750                | 1,750                               | 450                 |
| 740                                  | 2045 | 555 | 00 | 00 | Dues & Subscriptions                           | 0                    | 0                    | 0                    | 0                                   | 180                 |
| 740                                  | 2046 | 565 | 00 | 00 | Internal Service Funds                         | 0                    | 0                    | 0                    | 0                                   | 1,869               |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |  | 16,097               | 7,013                | 42,950               | 42,950                              | 11,808              |
| CAPITAL                              |      |     |    |    |  |                      |                      |                      |                                     |                     |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |  | 0                    | 0                    | 0                    | 0                                   | 0                   |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |  | 28,096               | \$16,343             | \$60,121             | \$60,121                            | \$26,423            |
| Budget to Budget Increase/(Decrease) |      |     |    |    |  |                      |                      |                      |                                     | (33,697)            |
| Percentage of Change                 |      |     |    |    |  |                      |                      |                      |                                     | -56.0%              |

### Budget Highlights:

740.2045.510.01.00 - FY 21-22 Nutrition Hub Grant closed and expenses are transferred to Youth and Teen Services Division (100.2065)

FY 21-22 NRPA awarded the Farmers Market Promotion Grant for a 3 year program

740.2045.555.00.00 - Added annual subscription to Canva previously recorded to General Supplies

# AQUATICS PROGRAM BUDGET

## AQUATICS PROGRAM 100 2047

|   |      |     |    |    | Description                          | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--------------------------------------|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |                                      |                      |                      |                      |                                     |                     |
| 100                                       | 2047 | 410 | 10 | 00 | Salaries                             | \$8,705              | \$9,500              | \$9,662              | \$9,662                             | \$14,395            |
| 100                                       | 2047 | 410 | 20 | 00 | Part Time Salaries                   | 12,801               | 2,870                | 28,834               | 28,834                              | 29,496              |
| 100                                       | 2047 | 410 | 20 | 01 | KUSD Part-Time Aquatic Staffing      | 329                  | 0                    | 4,740                | 4,740                               | 6,948               |
| 100                                       | 2047 | 420 | 51 | 00 | CalPERS Unfunded Liability           | 436                  | 576                  | 734                  | 734                                 | 1,196               |
| 100                                       | 2047 | 420 | 00 | 00 | Fringe Benefits                      | 7,098                | 5,856                | 8,676                | 8,676                               | 10,507              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |                                      | <b>29,369</b>        | <b>18,802</b>        | <b>52,646</b>        | <b>52,646</b>                       | <b>62,541</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |                                      |                      |                      |                      |                                     |                     |
| 100                                       | 2047 | 521 | 02 | 00 | Special Supplies                     | 412                  | 952                  | 1,174                | 1,174                               | 1,200               |
| 100                                       | 2047 | 540 | 03 | 00 | KUSD Pool Rental                     | 20,000               | 0                    | 15,000               | 15,000                              | 15,000              |
| 100                                       | 2047 | 565 | 00 | 00 | Internal Service Funds               | 125                  | 223                  | 385                  | 385                                 | 140                 |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |                                      | <b>20,537</b>        | <b>1,175</b>         | <b>16,559</b>        | <b>16,559</b>                       | <b>16,340</b>       |
| <b>CAPITAL</b>                            |      |     |    |    |                                      |                      |                      |                      |                                     |                     |
| 100                                       | 2047 | 600 | 03 | 01 | Capital Outlay - Update City website | 0                    | 0                    | 0                    | 0                                   | 1,429               |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    |                                      | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>1,429</b>        |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |                                      | <b>\$49,906</b>      | <b>\$19,977</b>      | <b>\$69,205</b>      | <b>\$69,205</b>                     | <b>\$80,310</b>     |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |                                      |                      |                      |                      |                                     | <b>11,104</b>       |
| Percentage of Change                      |      |     |    |    |                                      |                      |                      |                      |                                     | <b>16.0%</b>        |

### Budget Highlights:

100.2047.410.10.00 - Hired Recreation Coordinator  
Seasonal Aquatics Staff (10) plus fringe benefits  
100.2047.600.03.01 - Update City website



# PLANNED RECREATION BUDGET

## PLANNED RECREATION 100 2062

|                                      |      |     |    |    |                                      | Audited   | Audited   | Adopted   | Estimated |           |
|--------------------------------------|------|-----|----|----|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Description                          |      |     |    |    |                                      | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |                                      | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2022-2023 |
| PERSONNEL                            |      |     |    |    |                                      |           |           |           |           |           |
| 100                                  | 2062 | 410 | 10 | 00 | Salaries                             | \$14,426  | \$15,833  | \$16,103  | \$18,710  | \$21,810  |
| 100                                  | 2062 | 410 | 20 | 00 | Part Time Salaries                   | 5,499     | 8,517     | 15,976    | 18,710    | 18,772    |
| 100                                  | 2062 | 420 | 51 | 00 | CalPERS Unfunded Liability           | 727       | 961       | 1,223     | 1,223     | 1,812     |
| 100                                  | 2062 | 420 | 00 | 00 | Fringe Benefits                      | 6,913     | 8,161     | 8,903     | 9,178     | 12,194    |
| TOTAL PERSONNEL                      |      |     |    |    |                                      | 27,565    | 33,472    | 42,205    | 47,821    | 54,587    |
| OPERATIONS & MAINTENANCE             |      |     |    |    |                                      |           |           |           |           |           |
| 100                                  | 2062 | 515 | 01 | 00 | Utilities                            | 3,713     | 1,094     | 3,400     | 3,400     | 3,400     |
| 100                                  | 2062 | 521 | 01 | 00 | Office Supplies & Postage            | 543       | 63        | 300       | 300       | 350       |
| 100                                  | 2062 | 521 | 02 | 00 | Program Supplies                     | 3,734     | 2,795     | 4,951     | 4,951     | 5,646     |
| 100                                  | 2062 | 551 | 02 | 00 | Communications - Cellular Phone      | 385       | 545       | 500       | 500       | 600       |
| 100                                  | 2062 | 565 | 00 | 00 | Internal Service Funds               | 209       | 371       | 642       | 642       | 234       |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |                                      | 8,584     | 4,868     | 9,793     | 9,793     | 10,230    |
| CAPITAL                              |      |     |    |    |                                      |           |           |           |           |           |
| 100                                  | 2062 | 600 | 03 | 01 | Capital Outlay - Update City website | 0         | 0         | 0         | 0         | 1,429     |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |                                      | 0         | 0         | 0         | 0         | 1,429     |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |                                      | \$36,148  | \$38,339  | \$51,998  | \$57,614  | \$66,245  |
| Budget to Budget Increase/(Decrease) |      |     |    |    |                                      |           |           |           |           | 14,248    |
| Percentage of Change                 |      |     |    |    |                                      |           |           |           |           | 27.4%     |

### Budget Highlights:

100.2062.410.10.00 - Hired Recreation Coordinator  
 Part-time Recreation Leaders - 6 plus fringe benefits  
 100.2062.600.03.01 - Update City website

# YOUTH SERVICES BUDGET

## YOUTH AND TEEN SERVICES 100 2065

|   |      |     |    |    | Description                          | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--------------------------------------|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |                                      |                      |                      |                      |                                     |                     |
| 100                                       | 2065 | 410 | 10 | 00 | Salaries                             | \$20,271             | \$22,166             | \$22,544             | \$22,544                            | \$14,395            |
| 100                                       | 2065 | 410 | 20 | 00 | Part Time Salaries                   | 17,494               | 20,130               | 41,549               | 38,815                              | 51,417              |
| 100                                       | 2065 | 420 | 51 | 00 | CalPERS Unfunded Liability           | 1,018                | 1,345                | 1,713                | 1,713                               | 1,196               |
| 100                                       | 2065 | 420 | 00 | 00 | Fringe Benefits                      | 9,244                | 11,903               | 15,130               | 14,855                              | 12,037              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |                                      | <b>48,027</b>        | <b>55,544</b>        | <b>80,936</b>        | <b>77,926</b>                       | <b>79,044</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |                                      |                      |                      |                      |                                     |                     |
| 100                                       | 2065 | 521 | 02 | 00 | Special Supplies                     | 7,586                | 6,969                | 8,245                | 8,245                               | 7,885               |
| 100                                       | 2065 | 551 | 02 | 00 | Communications - Cellular Phone      | 0                    | 0                    | 0                    | 0                                   | 600                 |
| 100                                       | 2065 | 555 | 00 | 00 | Dues & Subscriptions                 | 0                    | 0                    | 0                    | 0                                   | 360                 |
| 100                                       | 2065 | 565 | 00 | 00 | Internal Service Funds               | 293                  | 519                  | 899                  | 899                                 | 327                 |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |                                      | <b>7,879</b>         | <b>7,488</b>         | <b>9,144</b>         | <b>9,144</b>                        | <b>9,172</b>        |
| <b>CAPITAL</b>                            |      |     |    |    |                                      |                      |                      |                      |                                     |                     |
| 100                                       | 2062 | 600 | 03 | 01 | Capital Outlay - Update City website | 0                    | 0                    | 0                    | 0                                   | 1,429               |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    |                                      | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>1,429</b>        |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |                                      | <b>\$55,906</b>      | <b>\$63,032</b>      | <b>\$90,079</b>      | <b>\$87,070</b>                     | <b>\$89,645</b>     |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |                                      |                      |                      |                      |                                     | <b>(434)</b>        |
| Percentage of Change                      |      |     |    |    |                                      |                      |                      |                      |                                     | <b>-0.5%</b>        |

### Budget Highlights:

100.2065.410.10.00 - Hired Recreation Coordinator

Addition of Part Time Community Health Worker 15 Hours/Week

Seasonal Recreation Leaders - 8 plus fringe benefits

100.2065.555.00.00 - Added annual Canva subscription and monthly Zoom meetings subscriptions previously recorded to Special Supplies

100.2065.600.03.01 - Update City website

# COMMUNITY TEEN CENTER BUDGET

## COMMUNITY TEEN CENTER 100 2069

|                                      |      |     |    |    |   | Audited   | Audited   | Adopted   | Estimated |           |
|--------------------------------------|------|-----|----|----|---|-----------|-----------|-----------|-----------|-----------|
| Description                          |      |     |    |    |   | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |   | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2022-2023 |
| PERSONNEL                            |      |     |    |    |   |           |           |           |           |           |
| 100                                  | 2069 | 410 | 10 | 00 | Salaries  | \$35,528  | \$38,477  | \$35,307  | \$35,307  | \$40,811  |
| 100                                  | 2069 | 410 | 20 | 00 | Part Time Wages   | 24,928    | 9,038     | 35,072    | 35,072    | 38,220    |
| 100                                  | 2069 | 420 | 51 | 00 | CalPERS Unfunded Liability                                    | 1,825     | 2,211     | 2,682     | 2,682     | 3,390     |
| 100                                  | 2069 | 420 | 00 | 00 | Fringe Benefits   | 22,783    | 25,982    | 25,074    | 25,074    | 26,190    |
| TOTAL PERSONNEL                      |      |     |    |    |   | 85,064    | 75,708    | 98,136    | 98,136    | 108,610   |
| OPERATIONS & MAINTENANCE             |      |     |    |    |   |           |           |           |           |           |
| 100                                  | 2069 | 510 | 01 | 00 | Contracted Services (Maintenance)                             | 3,000     | 5,098     | 4,460     | 4,460     | 5,600     |
| 100                                  | 2069 | 515 | 01 | 00 | Utilities   | 36,915    | 40,141    | 36,000    | 36,000    | 40,000    |
| 100                                  | 2069 | 521 | 01 | 00 | Office Supplies   | 668       | 769       | 600       | 600       | 600       |
| 100                                  | 2069 | 521 | 02 | 00 | Special Supplies  | 2,553     | 1,820     | 2,000     | 2,000     | 2,000     |
| 100                                  | 2069 | 551 | 01 | 00 | Communications - Telephone                                    | 2,419     | 2,477     | 2,450     | 2,450     | 2,450     |
| 100                                  | 2069 | 551 | 02 | 00 | Communication - Cellular Phone                                | 188       | 283       | 250       | 250       | 1,080     |
| 100                                  | 2069 | 565 | 00 | 00 | Internal Service Funds  | 6,703     | 11,616    | 10,200    | 10,200    | 8,343     |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |   | 52,446    | 62,204    | 55,960    | 55,960    | 60,073    |
| CAPITAL                              |      |     |    |    |   |           |           |           |           |           |
| 100                                  | 2069 | 600 | 03 | 00 | Capital Outlay - Equipment (4-Round Tables)/ Freezer Replacer | 0         | 5,718     | 0         | 0         | 0         |
| 100                                  | 2069 | 600 | 03 | 01 | Capital Outlay - Update City website                          | 0         | 0         | 0         | 0         | 1,429     |
| 100                                  | 2069 | 600 | 05 | 00 | Capital Outlay -Furniture (Desk x 2)                          | 3,397     | 0         | 0         | 0         | 0         |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |   | 3,397     | 5,718     | 0         | 0         | 1,429     |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$140,907 | \$143,630 | \$154,096 | \$154,096 | \$170,111 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |           |           |           |           | 16,016    |
| Percentage of Change                 |      |     |    |    |   |           |           |           |           | 10.4%     |

### Budget Highlights:

100.2069.410.10.00 - Updated allocations for Buildings and Facilities Supervisor and hired Recreation Coordinator  
Facility Assistant - 1 plus fringe benefits  
Facility Attendants -2 plus fringe benefits  
100.2069.510.01.00 - Increase in Contracted Services for new copy machine contract  
100.2069.551.02.00 - Added City Issued Cell Phone to PT Workers at Community Teen Center  
100.2069.600.03.01 - Update City website

# COMMUNITY DEVELOPMENT



Community Development Department encompasses planning, building and engineering services. 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

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



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- Issued +140 new SFR building permits
- Issued +320 building permits
- Approved development entitlements to a drive-thru carwash, Dutch Bros. Coffee and Denny's Restaurant
- Assisted with the development of the Downtown Revitalization successful grant proposal
- Completed project development and associated improvements of Gateway Villas, Helena Chemical and McDonalds Restaurant

| GOAL  | SUBJECT  | STATUS                  |
|---|--|-------------------------|
| Adopt and Update Zoning Ordinance   | Continue working with qualified consultant                               | Ongoing – November 2022 |
| Updated Title 15 and 16 of the Kerman Municipal Code                            | Identify and contact with qualified consultant(s) to assist with updates | July 2022 – June 2023   |
| Adopt and Implement an ADU program with standard ADU plans                      | Continue working with qualified consultant                               | Ongoing – November 2022 |
| Adopt and Update 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                 |
| Initiate implementation of the Downtown Revitalization project                  | Collaborate with department heads and project manage key tasks           | Ongoing                 |

# PLANNING AND DEVELOPMENT BUDGET

## PLANNING 100 1008

| Description                               |      |     |    |    | Audited<br>2019-2020                        | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|---|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |   |                      |                      |                                     |                     |
| 100                                       | 1008 | 410 | 10 | 00 | Salaries                                    | \$147,803            | \$135,462            | \$169,569                           | \$123,062           |
| 100                                       | 1008 | 410 | 20 | 00 | Part Time Salaries (Planning Commissioners) | 4,875                | 5,400                | 4,200                               | 10,175              |
| 100                                       | 1008 | 410 | 30 | 00 | Overtime                                    | 109                  | 0                    | 0                                   | 0                   |
| 100                                       | 1008 | 410 | 37 | 00 | Vehicle Allowance                           | 306                  | 769                  | 525                                 | 1,275               |
| 100                                       | 1008 | 420 | 51 | 00 | CalPERS Unfunded Liability                  | 9,197                | 10,724               | 12,881                              | 10,222              |
| 100                                       | 1008 | 420 | 00 | 00 | Fringe Benefits                             | 54,099               | 48,500               | 66,031                              | 41,717              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    |   | <b>216,390</b>       | <b>200,855</b>       | <b>253,206</b>                      | <b>186,450</b>      |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |   |                      |                      |                                     |                     |
| 100                                       | 1008 | 510 | 01 | 00 | Contract Services - LAFCO                   | 2,140                | 2,198                | 2,500                               | 2,500               |
| 100                                       | 1008 | 510 | 02 | 00 | Contract Services - Sphere of Influence     | 0                    | 21,300               | 17,000                              | 0                   |
| 100                                       | 1008 | 510 | 10 | 00 | Professional Services (Planners)            | 62,263               | 33,575               | 60,000                              | 35,000              |
| 100                                       | 1008 | 510 | 10 | 01 | Professional Services (Environmental)       | 0                    | 0                    | 50,000                              | 4,000               |
| 100                                       | 1008 | 510 | 03 | 01 | Cont. Svc-Bldg.Admin.Svcs-Perm              | 0                    | 9,978                | 0                                   | 0                   |
| 100                                       | 1008 | 515 | 01 | 00 | Utilities                                   | 0                    | 0                    | 0                                   | 3,125               |
| 100                                       | 1008 | 521 | 01 | 00 | Office Supplies                             | 1,420                | 1,040                | 1,000                               | 1,250               |
| 100                                       | 1008 | 521 | 02 | 00 | General Supplies                            | 0                    | 0                    | 0                                   | 2,500               |
| 100                                       | 1008 | 521 | 06 | 00 | Uniforms                                    | 0                    | 0                    | 0                                   | 250                 |
| 100                                       | 1008 | 521 | 07 | 00 | Postage                                     | 357                  | 208                  | 300                                 | 300                 |
| 100                                       | 1008 | 540 | 02 | 00 | Equipment Rent                              | 0                    | 0                    | 0                                   | 1,250               |
| 100                                       | 1008 | 551 | 01 | 00 | Communications - Telephone                  | 545                  | 559                  | 580                                 | 600                 |
| 100                                       | 1008 | 551 | 02 | 00 | Communications-Cellular Phone               | 0                    | 0                    | 0                                   | 270                 |
| 100                                       | 1008 | 552 | 01 | 00 | Public Notice/Advertising                   | 4,165                | 2,681                | 2,500                               | 2,500               |
| 100                                       | 1008 | 554 | 01 | 00 | Travel - Conferences - Meetings             | 396                  | 500                  | 500                                 | 3,000               |
| 100                                       | 1008 | 555 | 00 | 00 | Dues & Subscriptions (GIS)                  | 0                    | 0                    | 0                                   | 2,000               |
| 100                                       | 1008 | 565 | 00 | 00 | Internal Service Funds                      | 1,604                | 2,447                | 2,844                               | 2,708               |
| 100                                       | 1008 | 575 | 00 | 00 | Educational Reimbursements                  | 200                  | 0                    | 0                                   | 0                   |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |   | <b>73,089</b>        | <b>74,487</b>        | <b>137,224</b>                      | <b>51,641</b>       |
| <b>CAPITAL</b>                            |      |     |    |    |   |                      |                      |                                     |                     |
| 100                                       | 1008 | 600 | 03 | 01 | Capital Outlay - Update City website        | 0                    | 0                    | 0                                   | 7,143               |
| 100                                       | 1008 | 600 | 04 | 00 | Capital Outlay - Machinery & Equipment      | 690                  | 0                    | 0                                   | 0                   |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    |   | <b>690</b>           | <b>0</b>             | <b>0</b>                            | <b>7,143</b>        |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |   | <b>290,169</b>       | <b>275,342</b>       | <b>390,430</b>                      | <b>270,846</b>      |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |   |                      |                      | <b>(119,585)</b>                    |                     |
| Percentage of Change                      |      |     |    |    |   |                      |                      | <b>-30.6%</b>                       |                     |

### Budget Highlights:

100.1008.410.10.00 - Lowered Community Development Director payroll allocations, hired Community Development Coordinator and Assistant Planner  
 100.1008.410.20.00 - Added part-time Community Development Intern  
 100.1008.510.10.01 - Added Environmental Fees  
 100.1008.510.02.00 - Completed Sphere of Influence Process  
 100.1008.510.10.00 - Reduced Professional Services for Planners due to in-house hiring of Planners  
 100.1008.515.01.00 - City Hall utilities split amongst all departments at City Hall  
 100.1008.521.06.00 - Purchase uniforms for employees  
 100.1008.540.02.00 - Split cost of copier machine 50/50 (Planning/Bldg)  
 100.1008.551.02.00 - Cellular Phone provided to Community Development Director  
 100.1008.555.00.00 - GIS Annual Fee  
 100.1008.600.03.01 - Update City website

# ENGINEERING BUDGET

## ENGINEERING 100 1010

| Description              |      |     |    |    |                       | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------|------|-----|----|----|-----------------------|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| OPERATIONS & MAINTENANCE |      |     |    |    |                       |                                      |                      |                      |                                     |                     |
| 100                      | 1010 | 510 | 10 | 00 | Professional Services | \$62,394                             | \$103,003            | \$65,000             | \$175,045                           | \$101,500           |
| TOTAL                    |      |     |    |    |                       | 62,394                               | 103,003              | 65,000               | 175,045                             | 101,500             |
| TOTAL DEPARTMENT BUDGET  |      |     |    |    |                       | \$62,394                             | \$103,003            | \$65,000             | \$175,045                           | \$101,500           |
|                          |      |     |    |    |                       | Budget to Budget Increase/(Decrease) |                      |                      |                                     | 36,500              |
|                          |      |     |    |    |                       | Percentage of Change                 |                      |                      |                                     | 56.2%               |

### Budget Highlights:

Professional Services - Yamabe & Horn: General engineering services for non-capital projects.

# BUILDING DEPARTMENT BUDGET

## BUILDING DEPARTMENT 100 1042

| Description                               |      |     |    |    | Audited<br>2019-2020                       | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |  |                      |                      |                                     |                     |
| 100                                       | 1042 | 410 | 10 | 00 | Salaries                                   | \$47,137             | \$44,371             | \$44,667                            | \$57,655            |
| 100                                       | 1042 | 410 | 20 | 00 | Part Time Salaries                         | 0                    | 0                    | 0                                   | 3,875               |
| 100                                       | 1042 | 410 | 30 | 00 | Overtime                                   | 261                  | 128                  | 500                                 | 0                   |
| 100                                       | 1042 | 410 | 35 | 00 | Stand By                                   | 129                  | 73                   | 0                                   | 0                   |
| 100                                       | 1042 | 410 | 37 | 00 | Vehicle Allowance                          | 0                    | 0                    | 0                                   | 375                 |
| 100                                       | 1042 | 420 | 51 | 00 | CalPERS Unfunded Liability                 | 2,756                | 3,280                | 3,393                               | 4,789               |
| 100                                       | 1042 | 420 | 00 | 00 | Fringe Benefits                            | 14,977               | 15,432               | 13,199                              | 19,530              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>65,260</b>                              | <b>63,284</b>        | <b>61,759</b>        | <b>61,759</b>                       | <b>86,224</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |  |                      |                      |                                     |                     |
| 100                                       | 1042 | 510 | 01 | 00 | Contract Services - Weed Abatement         | 60                   | 0                    | 0                                   | 0                   |
| 100                                       | 1042 | 510 | 03 | 00 | Contract Services-Bldg. Inspector/Official | 69,286               | 102,360              | 113,040                             | 120,000             |
| 100                                       | 1042 | 510 | 03 | 01 | Contract Services-Bldg. Adm. Services      | 0                    | 13,653               | 5,000                               | 5,000               |
| 100                                       | 1042 | 510 | 09 | 00 | Professional Services - Digital Scan Plans | 4,992                | 832                  | 2,000                               | 1,000               |
| 100                                       | 1042 | 510 | 10 | 00 | Professional Services - Plan Check         | 47,165               | 31,550               | 30,000                              | 45,000              |
| 100                                       | 1042 | 515 | 01 | 00 | Utilities                                  | 0                    | 0                    | 0                                   | 3,125               |
| 100                                       | 1042 | 521 | 01 | 00 | Office Supplies                            | 1,020                | 918                  | 750                                 | 1,250               |
| 100                                       | 1042 | 521 | 02 | 00 | General Supplies                           | 2,174                | 2,335                | 1,000                               | 2,250               |
| 100                                       | 1042 | 521 | 06 | 00 | Uniforms                                   | 21                   | 20                   | 0                                   | 250                 |
| 100                                       | 1042 | 521 | 07 | 00 | Postage                                    | 565                  | 360                  | 750                                 | 750                 |
| 100                                       | 1042 | 540 | 02 | 00 | Equipment Rent                             | 2,472                | 2,269                | 2,500                               | 1,250               |
| 100                                       | 1042 | 551 | 01 | 00 | Communication - Telephone                  | 545                  | 559                  | 580                                 | 600                 |
| 100                                       | 1042 | 551 | 02 | 00 | Communications-Cellular Phone              | 0                    | 0                    | 0                                   | 217                 |
| 100                                       | 1042 | 554 | 01 | 00 | Travel - Conferences - Meetings            | 366                  | 0                    | 0                                   | 0                   |
| 100                                       | 1042 | 555 | 00 | 00 | Dues & Subscriptions                       | 135                  | 0                    | 135                                 | 100                 |
| 100                                       | 1042 | 565 | 00 | 00 | Internal Service Funds                     | 5,729                | 2,278                | 1,889                               | 2,797               |
| 100                                       | 1042 | 575 | 00 | 00 | Educational Reimbursements                 | 200                  | 0                    | 0                                   | 0                   |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    | <b>134,731</b>                             | <b>157,132</b>       | <b>157,644</b>       | <b>269,306</b>                      | <b>183,642</b>      |
| <b>CAPITAL</b>                            |      |     |    |    |  |                      |                      |                                     |                     |
| 100                                       | 1042 | 600 | 03 | 01 | Capital Outlay - Update City website       | 0                    | 0                    | 0                                   | 7,143               |
| 100                                       | 1042 | 600 | 04 | 00 | Capital Outlay - Machinery & Equipment     | 690                  | 0                    | 0                                   | 0                   |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    | <b>690</b>                                 | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>7,143</b>        |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    | <b>\$200,681</b>                           | <b>\$220,416</b>     | <b>\$219,403</b>     | <b>\$331,065</b>                    | <b>\$277,008</b>    |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |  |                      |                      |                                     | <b>57,605</b>       |
| Percentage of Change                      |      |     |    |    |  |                      |                      |                                     | <b>26.3%</b>        |

### Budget Highlights:

100.1042.410.10.00 - Increased Community Development Director payroll allocations, hired Community Development Coordinator and Assistant Planner  
 100.1042-410.20.00 - Hire a Part Time Community Development Interim  
 100.1042.515.01.00 - City Hall utilities split amongst all departments at City Hall  
 100.1042.521.06.00 - Purchase uniforms for employees  
 100.1042.510.03.01 - Contract Service - Bldg. Admin. Services completed to assess and recommend improvements of the City's processing permit operational system  
 100.1042.521.02.00 - Purchase Uniform Building Code Books  
 100.1042.540.02.00 - Split cost of copier machine 50/50  
 100.1042.551.02.00 - Cell Phone provided to Community Development Director



# GENERAL PLAN UPDATES BUDGET

## GENERAL PLAN UPDATES 170 1007

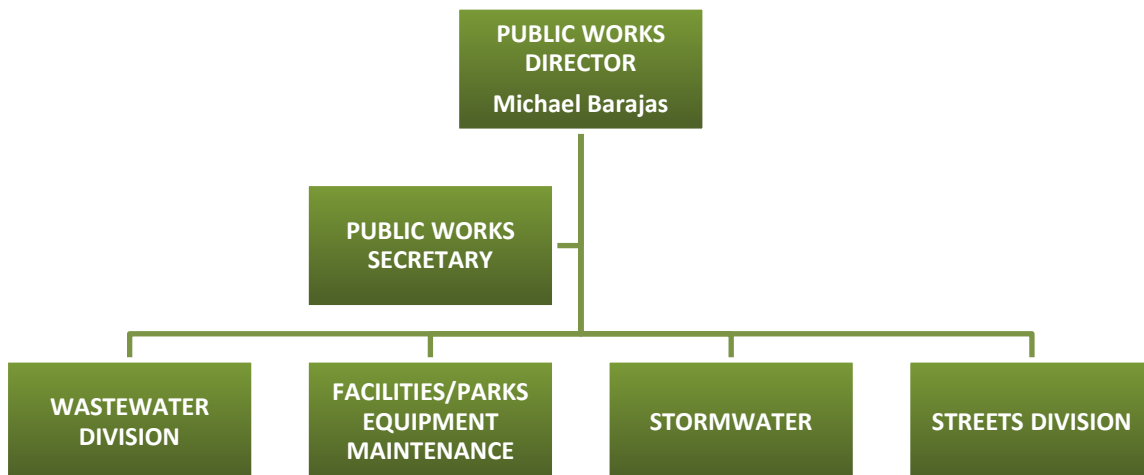
| Description                               |      |     |    |    |  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <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    | 100,048              | 6,036                | 0                    | 0                                   | 0                   |
| 170                                       | 4007 | 510 | 10 | 01 | Professional Services-Housing Element Update | 0                    | 0                    | 0                    | 10,000                              | 112,000             |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |  | <b>100,048</b>       | <b>6,036</b>         | <b>0</b>             | <b>10,000</b>                       | <b>112,000</b>      |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |  | <b>\$100,048</b>     | <b>\$6,036</b>       | <b>\$0</b>           | <b>\$10,000</b>                     | <b>\$112,000</b>    |

# PUBLIC WORKS



**Michael Barajas**  
Public Works Director

The Public Works Department is responsible for streets, sewer, water 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

- Researched and purchased Crafcro SuperShot crack sealing machine
- Completed Kearney Blvd Reconstruction from Madera Ave to Vineland Ave
- Completed sidewalk repair at various areas on local streets
- Completed water storage tanks (Cleaning and Inspection)
- Completed upgrade for Water/Wastewater SCADA System
- Prepare for WWTP Biolac System Rebuild

| GOAL  | SUBJECT   | STATUS  |
|---|---|---------|
| Continue with street median landscape renovations –phase 2, east side of City | Enhance the water needs through water conservation by beautifying the City        | Ongoing |
| STBG Vineland Ave Rehab, California Ave to Kearney Blvd                       | Provide services for future growth and improve City streets                       | Ongoing |
| STBG Kearney Blvd Rehab – Park Ave to Del Norte Ave                           | Provide services for future growth and improve City streets                       | Ongoing |
| CMAQ – Stanislaus Ave & San Joaquin Ave alley reconstruction                  | To facilitate improved access in the alley and to reduce maintenance expense cost | Ongoing |

# PARKS LANDSCAPE MAINTENANCE BUDGET

## PARKS LANDSCAPE MAINTENANCE 100 4010

|                                      |      |     |    |    |  | Audited   | Audited   | Adopted   | Estimated |           |
|--------------------------------------|------|-----|----|----|--|-----------|-----------|-----------|-----------|-----------|
| Description                          |      |     |    |    |  | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |  | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2022-2023 |
| PERSONNEL                            |      |     |    |    |  |           |           |           |           |           |
| 100                                  | 4010 | 410 | 10 | 00 | Salaries                                     | \$44,210  | \$45,063  | \$54,280  | \$54,280  | \$68,506  |
| 100                                  | 4010 | 410 | 20 | 00 | Part-Time Wages                              | 12,560    | 0         | 0         | 0         | 0         |
| 100                                  | 4010 | 410 | 30 | 00 | Overtime                                     | 2,821     | 3,440     | 3,000     | 3,000     | 3,000     |
| 100                                  | 4010 | 410 | 35 | 00 | Stand By                                     | 1,427     | 1,484     | 1,277     | 1,277     | 1,692     |
| 100                                  | 4010 | 420 | 51 | 00 | CalPERS Unfunded Liability                   | 2,399     | 2,965     | 4,123     | 4,123     | 5,690     |
| 100                                  | 4010 | 420 | 00 | 00 | Fringe Benefits                              | 23,349    | 22,854    | 31,189    | 31,189    | 36,874    |
| TOTAL PERSONNEL                      |      |     |    |    |  | 86,766    | 75,807    | 93,869    | 93,869    | 115,762   |
| OPERATIONS & MAINTENANCE             |      |     |    |    |  |           |           |           |           |           |
| 100                                  | 4010 | 510 | 01 | 00 | Contract Services                            | 4,490     | 5,200     | 600       | 600       | 600       |
| 100                                  | 4010 | 510 | 03 | 00 | Tree Trimming                                | 0         | 0         | 0         | 0         | 10,000    |
| 100                                  | 4010 | 515 | 01 | 00 | Utilities                                    | 6,051     | 5,502     | 7,000     | 7,000     | 7,000     |
| 100                                  | 4010 | 515 | 02 | 00 | Utilities - Old Town "LME"                   | 15,054    | 15,054    | 15,054    | 15,054    | 15,054    |
| 100                                  | 4010 | 521 | 01 | 00 | Office Supplies & Postage                    | 256       | 411       | 500       | 500       | 500       |
| 100                                  | 4010 | 521 | 02 | 00 | General Supplies                             | 446       | 1,810     | 1,000     | 1,000     | 1,000     |
| 100                                  | 4010 | 521 | 05 | 00 | Park Supplies                                | 27,021    | 32,342    | 30,000    | 30,000    | 30,000    |
| 100                                  | 4010 | 521 | 06 | 00 | Uniforms                                     | 436       | 335       | 950       | 950       | 950       |
| 100                                  | 4010 | 551 | 02 | 00 | Communications - Cellular Phone              | 53        | 52        | 100       | 100       | 100       |
| 100                                  | 4010 | 554 | 01 | 00 | Training / Meetings                          | 332       | 348       | 600       | 600       | 600       |
| 100                                  | 4010 | 555 | 04 | 00 | Taxes & Assessments (Fresno Irrig. District) | 2,296     | 2,364     | 2,500     | 2,500     | 2,500     |
| 100                                  | 4010 | 555 | 05 | 00 | Property Taxes                               | 3,308     | 3,347     | 3,500     | 3,500     | 3,500     |
| 100                                  | 4010 | 565 | 00 | 00 | Internal Service Funds                       | 17,572    | 12,911    | 12,900    | 12,900    | 11,525    |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |  | 77,315    | 79,677    | 74,704    | 74,704    | 83,329    |
| CAPITAL                              |      |     |    |    |  |           |           |           |           |           |
| 100                                  | 4010 | 600 | 03 | 00 | Capital - Small Equipment Replacement        | 1,398     | 503       | 3,000     | 3,000     | 3,000     |
| 100                                  | 4010 | 600 | 03 | 01 | Capital Outlay - Update City website         | 0         | 0         | 0         | 0         | 1,429     |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |  | 1,398     | 503       | 3,000     | 3,000     | 4,429     |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |  | \$165,479 | \$155,987 | \$171,574 | \$171,574 | \$203,520 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |  |           |           |           |           | 31,946    |
| Percentage of Change                 |      |     |    |    |  |           |           |           |           | 18.6%     |

### Budget Highlights:

100.4010.510.03.00 - Added Tree Trimming

100.4010.600.03.01 - Update City website

# WATER OPERATIONS BUDGET

## WATER OPERATIONS 410 4041

| Description                          |      |     |    |    | Audited<br>2019-2020                                      | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |           |
|--------------------------------------|------|-----|----|----|---|----------------------|----------------------|-------------------------------------|---------------------|-----------|
| PERSONNEL                            |      |     |    |    |   |                      |                      |                                     |                     |           |
| 410                                  | 4041 | 410 | 10 | 00 | Salaries  | \$316,442            | \$288,388            | \$294,694                           | \$294,694           | \$316,742 |
| 410                                  | 4041 | 410 | 20 | 00 | Part Time Salaries  | 10,096               | 4,808                | -                                   | -                   | 16,962    |
| 410                                  | 4041 | 410 | 30 | 00 | Overtime  | 15,188               | 19,172               | 12,428                              | 12,428              | 12,428    |
| 410                                  | 4041 | 410 | 35 | 00 | Stand By  | 7,267                | 7,469                | 7,978                               | 7,978               | 13,103    |
| 410                                  | 4041 | 420 | 51 | 00 | CalPERS Unfunded Liability                                | 16,016               | 19,814               | 22,386                              | 22,386              | 26,309    |
| 410                                  | 4041 | 420 | 00 | 00 | Fringe Benefits   | 193,579              | 162,728              | 204,531                             | 204,531             | 161,091   |
| TOTAL PERSONNEL                      |      |     |    |    | 558,588   | 502,379              | 542,018              | 542,018                             | 546,636             |           |
| OPERATIONS & MAINTENANCE             |      |     |    |    |   |                      |                      |                                     |                     |           |
| 410                                  | 4041 | 510 | 01 | 00 | Contract Services   | 14,772               | 13,481               | 18,000                              | 43,339              | 40,000    |
| 410                                  | 4041 | 510 | 10 | 00 | Professional Services                                     | 4,040                | 28,970               | 10,000                              | 16,663              | 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                               | 8,370                | 19,268               | 18,000                              | 18,000              | 20,000    |
| 410                                  | 4041 | 510 | 16 | 00 | Professional Services-MVES                                | 0                    | 16,264               | 42,000                              | 42,000              | 50,000    |
| 410                                  | 4041 | 510 | 15 | 00 | Professional Services - Secondary Water System Plan       | 0                    | 1,680                | 4,000                               | 4,000               | 4,000     |
| 410                                  | 4041 | 515 | 01 | 00 | Utilities   | 349,631              | 416,723              | 280,000                             | 397,177             | 425,000   |
| 410                                  | 4041 | 521 | 01 | 00 | Office Supplies   | 591                  | 839                  | 1,200                               | 1,200               | 1,200     |
| 410                                  | 4041 | 521 | 02 | 00 | Special Supplies  | 19,902               | 15,290               | 26,000                              | 26,000              | 26,000    |
| 410                                  | 4041 | 521 | 02 | 01 | Water Meters  | 0                    | 5,355                | 5,000                               | 5,000               | 5,000     |
| 410                                  | 4041 | 521 | 03 | 00 | Special Supplies - Chlorine                               | 14,528               | 19,806               | 20,000                              | 20,000              | 25,000    |
| 410                                  | 4041 | 521 | 03 | 01 | Special Supplies - Surface Water FID                      | 0                    | 0                    | 0                                   | 0                   | 56,115    |
| 410                                  | 4041 | 521 | 06 | 00 | Uniforms  | 1,906                | 1,532                | 2,600                               | 2,600               | 2,600     |
| 410                                  | 4041 | 521 | 07 | 00 | Postage   | 91                   | 21                   | 500                                 | 500                 | 2,000     |
| 410                                  | 4041 | 540 | 02 | 00 | Equipment Rental - Lease                                  | 1,374                | 1,538                | 2,000                               | 2,000               | 2,000     |
| 410                                  | 4041 | 551 | 01 | 00 | Communications - Telephone                                | 3,670                | 4,087                | 4,000                               | 4,000               | 4,000     |
| 410                                  | 4041 | 551 | 02 | 00 | Communications - Cellular Phone                           | 2,163                | 2,988                | 2,000                               | 5,060               | 2,500     |
| 410                                  | 4041 | 552 | 01 | 00 | Public Notices/Consumer Conf. Report                      | 0                    | 0                    | 400                                 | 400                 | 400       |
| 410                                  | 4041 | 554 | 01 | 00 | Training, Travel & Meetings                               | 1,050                | 785                  | 3,500                               | 3,500               | 3,500     |
| 410                                  | 4041 | 555 | 01 | 00 | State Fees & Permits                                      | 15,839               | 16,775               | 21,000                              | 21,000              | 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             | 16,000               | 0                    | 5,000                               | 5,000               | 5,000     |
| 410                                  | 4041 | 555 | 04 | 00 | Kings Water Alliance (Nitrate)                            | 0                    | 0                    | 0                                   | 9,875               | 15,000    |
| 410                                  | 4041 | 565 | 00 | 00 | Internal Service Funds                                    | 62,303               | 75,892               | 80,308                              | 80,308              | 76,462    |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    | 519,729   | 644,795              | 551,008              | 713,122                             | 811,277             |           |
| CAPITAL                              |      |     |    |    |   |                      |                      |                                     |                     |           |
| 410                                  | 4041 | 600 | 03 | 00 | Water Conservation Measures                               | 1,657                | 1,460                | 6,000                               | 6,000               | 6,000     |
| 410                                  | 4041 | 600 | 03 | 01 | Double LL- New Chlorine Analyzer                          | 0                    | 0                    | 6,000                               | 6,000               | 0         |
| 410                                  | 4041 | 600 | 03 | 04 | Well 12 Emergency Repairs                                 | 0                    | 11,907               | 0                                   | 0                   | 0         |
| 410                                  | 4041 | 600 | 03 | 05 | Capital Improvement - Update PLC /Scada Upgrade/Flowmeter | 0                    | 0                    | 2,500                               | 2,500               | 2,500     |
| 410                                  | 4041 | 600 | 03 | 07 | Capital Outlay - Update City website                      | 0                    | 0                    | 0                                   | 0                   | 2,857     |
| 410                                  | 4041 | 600 | 03 | 20 | Capital Improvement - Security Cameras at Well Sites      | 0                    | 0                    | 0                                   | 0                   | 6,000     |
| 410                                  | 4041 | 600 | 03 | 43 | Storage Tank Booster Pumps                                | 0                    | 0                    | 4,000                               | 4,000               | 0         |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    | 1,657   | 13,367               | 18,500               | 18,500                              | 17,357              |           |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    | \$1,079,974   | \$1,160,540          | \$1,111,526          | \$1,273,640                         | \$1,375,270         |           |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |                      |                      |                                     | 263,744             |           |
| Percentage of Change                 |      |     |    |    |   |                      |                      |                                     | 23.7%               |           |

### Budget Highlights:

410.4041.410.20.00 - Hired PT Maintenance Worker due to demand of preventative maintenance work  
 410.4041.510.01.00 - SCADA Upgrades, VFD and PLC at well sites  
 410.4041.515.01.00 - Increase in utilities due to equipment that was down and repaired in FY 2021-2022  
 410.4041.600.03.07 - Update City website

# SEWER OPERATIONS BUDGET

## SEWER OPERATIONS 420 4042

|                                      |      |     |    |    | Audited   | Audited   | Adopted   | Estimated   |             |             |
|--------------------------------------|------|-----|----|----|---|-----------|-----------|-------------|-------------|-------------|
| Description                          |      |     |    |    | 2019-2020   | 2020-2021 | 2021-2022 | Year- End   | Budget      |             |
|                                      |      |     |    |    | 2021-2022   | 2021-2022 | 2021-2022 | 2021-2022   | 2022-2023   |             |
| PERSONNEL                            |      |     |    |    |   |           |           |             |             |             |
| 420                                  | 4042 | 410 | 10 | 00 | Salaries  | \$272,957 | \$257,117 | \$278,619   | \$278,619   | \$277,222   |
| 420                                  | 4042 | 410 | 20 | 00 | Part Time Salaries  | 0         | 0         | 0           | 0           | 16,962      |
| 420                                  | 4042 | 410 | 30 | 00 | Overtime  | 14,202    | 17,737    | 7,500       | 7,500       | 7,500       |
| 420                                  | 4042 | 410 | 35 | 00 | Stand By  | 6,897     | 6,949     | 7,478       | 7,478       | 12,055      |
| 420                                  | 4042 | 420 | 51 | 00 | CalPERS Unfunded Liability                                | 15,210    | 18,841    | 21,165      | 21,165      | 23,027      |
| 420                                  | 4042 | 420 | 00 | 00 | Fringe Benefits   | 162,340   | 143,671   | 159,128     | 159,128     | 141,118     |
| TOTAL PERSONNEL                      |      |     |    |    |   | 471,606   | 444,316   | 473,890     | 473,890     | 477,884     |
| OPERATIONS & MAINTENANCE             |      |     |    |    |   |           |           |             |             |             |
| 420                                  | 4042 | 510 | 01 | 00 | Contract Services   | 27,657    | 21,758    | 30,000      | 30,000      | 30,000      |
| 420                                  | 4042 | 510 | 02 | 00 | Tree Trimming and Removal - Eucalyptus Trees              | 0         | 0         | 0           | 0           | 40,000      |
| 420                                  | 4042 | 510 | 10 | 00 | Professional Services                                     | 3,915     | 948       | 2,500       | 2,500       | 2,500       |
| 420                                  | 4042 | 510 | 12 | 00 | Professional Services-Laboratory Testing                  | 4,230     | 12,319    | 9,000       | 9,000       | 9,000       |
| 420                                  | 4042 | 510 | 16 | 00 | Professional Services-MVES                                | 0         | 16,264    | 42,000      | 42,000      | 50,000      |
| 420                                  | 4042 | 515 | 01 | 00 | Utilities   | 197,729   | 139,930   | 190,000     | 320,475     | 320,000     |
| 420                                  | 4042 | 515 | 02 | 00 | Utilities (Lift Station)                                  | 1,347     | 1,945     | 2,000       | 2,000       | 2,500       |
| 420                                  | 4042 | 521 | 01 | 00 | Office Supplies & Postage                                 | 843       | 869       | 1,000       | 1,000       | 1,000       |
| 420                                  | 4042 | 521 | 02 | 00 | Special Supplies  | 23,640    | 38,922    | 45,000      | 45,000      | 45,000      |
| 420                                  | 4042 | 521 | 03 | 00 | Special Supplies-Polymer                                  | 8,558     | 21,400    | 30,000      | 30,000      | 30,000      |
| 420                                  | 4042 | 521 | 04 | 00 | Special Supplies-Major Repairs                            | 0         | 13,927    | 55,000      | 55,000      | 40,000      |
| 420                                  | 4042 | 521 | 06 | 00 | Uniforms  | 1,723     | 1,420     | 1,650       | 1,650       | 1,650       |
| 420                                  | 4042 | 540 | 00 | 00 | Equipment Rent - Lease                                    | 1,374     | 1,538     | 1,500       | 1,500       | 2,000       |
| 420                                  | 4042 | 540 | 01 | 00 | Vactor Truck Rental                                       | 0         | 0         | 0           | 0           | 10,000      |
| 420                                  | 4042 | 551 | 01 | 00 | Communications - Telephone                                | 3,667     | 4,087     | 4,000       | 4,000       | 4,000       |
| 420                                  | 4042 | 551 | 02 | 00 | Communications - Cellular Phone                           | 2,069     | 2,762     | 2,500       | 2,500       | 2,500       |
| 420                                  | 4042 | 554 | 01 | 00 | Training, Travel & Meetings                               | 339       | 1,195     | 2,500       | 2,500       | 2,500       |
| 420                                  | 4042 | 555 | 01 | 00 | State Fees & Permits                                      | 33,281    | 35,801    | 38,000      | 42,061      | 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                                    | 60,945    | 69,244    | 84,143      | 84,143      | 73,706      |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |   | 371,315   | 384,330   | 541,293     | 675,828     | 711,856     |
| CAPITAL                              |      |     |    |    |   |           |           |             |             |             |
| 420                                  | 4042 | 600 | 03 | 01 | Capital Outlay - Update City website                      | 0         | 0         | 0           | 0           | 2,857       |
| 420                                  | 4042 | 600 | 03 | 05 | Capital Improvement - Update PLC /Scada Upgrade/Flowmeter | 0         | 0         | 2,500       | 2,500       | 2,500       |
| 420                                  | 4042 | 600 | 03 | 07 | Goldenrod/CA/Kearney Lift Pump                            | 8,743     | 0         | 0           | 7,538       | 0           |
| 420                                  | 4042 | 600 | 03 | 63 | Aluminum Biolac Barge - Pontoons for Barge (16/17)        | 0         | 0         | 2,000       | 2,000       | 2,000       |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |   | 8,743     | 0         | 4,500       | 12,038      | 7,357       |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$851,664 | \$828,645 | \$1,019,683 | \$1,161,756 | \$1,197,098 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |           |           |             |             | 177,414     |
| Percentage of Change                 |      |     |    |    |   |           |           |             |             | 17.4%       |

### Budget Highlights:

420.4042.510.02.00 - Added Trimming and partial removal of Eucalyptus Trees at WWTP  
 420.4042.540.01.00 - Added Truck Rental for after hours or regular hours emergency use  
 420.4042.600.03.01 - Update City website

# STORM DRAIN OPERATIONS BUDGET

## STORM DRAIN OPERATIONS 470 4047

| Description                               |      |     |    |    | Audited<br>2019-2020                         | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|--|----------------------|----------------------|-------------------------------------|---------------------|
| <b>PERSONNEL</b>                          |      |     |    |    |  |                      |                      |                                     |                     |
| 470                                       | 4047 | 410 | 10 | 00 | Salaries                                     | \$32,649             | \$35,456             | \$44,144                            | \$54,848            |
| 470                                       | 4047 | 410 | 30 | 00 | Overtime                                     | 2,280                | 3,538                | 2,500                               | 2,500               |
| 470                                       | 4047 | 410 | 35 | 00 | Stand By                                     | 1,058                | 1,375                | 1,374                               | 2,273               |
| 470                                       | 4047 | 420 | 51 | 00 | CalPERS Unfunded Liability                   | 1,729                | 2,087                | 3,353                               | 4,556               |
| 470                                       | 4047 | 420 | 00 | 00 | Fringe Benefits                              | 18,610               | 21,739               | 27,517                              | 32,220              |
| <b>TOTAL PERSONNEL</b>                    |      |     |    |    | <b>56,325</b>                                | <b>64,195</b>        | <b>78,888</b>        | <b>78,888</b>                       | <b>96,398</b>       |
| <b>OPERATIONS &amp; MAINTENANCE</b>       |      |     |    |    |  |                      |                      |                                     |                     |
| 470                                       | 4047 | 510 | 01 | 00 | Contract Services                            | 560                  | 2,405                | 2,000                               | 2,000               |
| 470                                       | 4047 | 515 | 01 | 00 | Utilities                                    | 1,015                | 766                  | 1,000                               | 1,000               |
| 470                                       | 4047 | 521 | 01 | 00 | Office Supplies                              | 3                    | 101                  | 100                                 | 100                 |
| 470                                       | 4047 | 521 | 02 | 00 | General Supplies                             | 5,022                | 3,875                | 7,500                               | 7,500               |
| 470                                       | 4047 | 521 | 06 | 00 | Uniforms                                     | 248                  | 243                  | 400                                 | 400                 |
| 470                                       | 4047 | 521 | 07 | 00 | Postage                                      | 396                  | 360                  | 500                                 | 500                 |
| 470                                       | 4047 | 540 | 00 | 00 | Lease Payment (PFA Bond)                     | 1,724                | 1,730                | 492                                 | 714                 |
| 470                                       | 4047 | 540 | 01 | 00 | Vactor Truck Rental                          | 0                    | 0                    | 0                                   | 10,000              |
| 470                                       | 4047 | 550 | 00 | 00 | Insurance                                    | 4,211                | 5,191                | 6,871                               | 7,943               |
| 470                                       | 4047 | 551 | 02 | 00 | Communications - Cellular Phone              | 147                  | 78                   | 150                                 | 150                 |
| 470                                       | 4047 | 555 | 04 | 00 | Taxes & Assessments (Fresno Irrig. Dist.)    | 1,435                | 1,426                | 1,500                               | 1,500               |
| 470                                       | 4047 | 555 | 05 | 00 | Property Taxes - Fresno County               | 173                  | 174                  | 180                                 | 180                 |
| 470                                       | 4047 | 560 | 00 | 00 | Administration & Overhead                    | 7,453                | 7,453                | 7,453                               | 7,453               |
| 470                                       | 4047 | 565 | 00 | 00 | Internal Service Funds                       | 8,123                | 10,116               | 12,173                              | 11,130              |
| 470                                       | 4047 | 590 | 00 | 00 | Bad Debt Write Offs                          | 799                  | 4                    | 50                                  | 50                  |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    | <b>31,309</b>                                | <b>33,921</b>        | <b>40,369</b>        | <b>40,369</b>                       | <b>50,620</b>       |
| <b>CAPITAL</b>                            |      |     |    |    |  |                      |                      |                                     |                     |
| 470                                       | 4047 | 600 | 03 | 44 | XIO Cloud SCADA System 2 Storm Lift Stations | 0                    | 0                    | 0                                   | 12,000              |
| 470                                       | 4047 | 600 | 03 | 01 | Lions and Kearney Storm Lift Comm. Upgrades  | 0                    | 0                    | 4,000                               | 4,000               |
| 470                                       | 4047 | 600 | 03 | 02 | Lions and Kearney Storm Spare Pumps (1)      | 0                    | 0                    | 12,000                              | 6,000               |
| 470                                       | 4047 | 600 | 03 | 03 | Capital Outlay - Update City website         | 0                    | 0                    | 0                                   | 2,857               |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    | <b>0</b>                                     | <b>0</b>             | <b>16,000</b>        | <b>16,000</b>                       | <b>24,857</b>       |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    | <b>\$87,634</b>                              | <b>\$98,116</b>      | <b>\$135,257</b>     | <b>\$135,257</b>                    | <b>\$171,875</b>    |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |  |                      |                      |                                     | <b>36,618</b>       |
| Percentage of Change                      |      |     |    |    |  |                      |                      |                                     | <b>27.1%</b>        |

### Budget Highlights:

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

470.4047.521.02.00 - Weed control at various storm drain sites

470.4047.540.01.00 - Added Truck Rental for after hours or regular hours emergency use

**Note:** Personnel cost increase due to change on percentage allocation according to daily tasks & responsibilities

470.4047.600.03.03 - Update City website

# LANDSCAPE AND LIGHTING BUDGET

## LANDSCAPE & LIGHTING DISTRICT 750 4075

|                                      |      |     |    |    |  | Audited   | Audited   | Adopted   | Estimated |           |
|--------------------------------------|------|-----|----|----|--|-----------|-----------|-----------|-----------|-----------|
| Description                          |      |     |    |    |  | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |  | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2022-2023 |
| PERSONNEL                            |      |     |    |    |  |           |           |           |           |           |
| 750                                  | 4075 | 410 | 10 | 00 | Salaries                                     | \$76,089  | \$80,924  | \$88,787  | \$88,787  | \$94,813  |
| 750                                  | 4075 | 410 | 20 | 00 | Part Time Salaries                           | 18,841    | 17,251    | 49,944    | 49,944    | 68,189    |
| 750                                  | 4075 | 410 | 30 | 00 | Overtime                                     | 3,795     | 4,252     | 5,000     | 5,000     | 5,000     |
| 750                                  | 4075 | 410 | 35 | 00 | Stand By                                     | 1,756     | 1,898     | 1,396     | 1,396     | 1,268     |
| 750                                  | 4075 | 410 | 37 | 00 | Vehicle Allowance                            | 49        | 103       | 84        | 84        | 84        |
| 750                                  | 4075 | 420 | 51 | 00 | CalPERS Unfunded Liability                   | 4,392     | 5,156     | 6,745     | 6,745     | 7,875     |
| 750                                  | 4075 | 420 | 00 | 00 | Fringe Benefits                              | 38,284    | 43,030    | 60,273    | 60,273    | 62,941    |
| TOTAL PERSONNEL                      |      |     |    |    |  | 143,206   | 152,616   | 212,228   | 212,228   | 240,170   |
| OPERATIONS & MAINTENANCE             |      |     |    |    |  |           |           |           |           |           |
| 750                                  | 4075 | 510 | 10 | 00 | Professional Services-Assessments            | 1,983     | 3,076     | 4,000     | 4,000     | 4,000     |
| 750                                  | 4075 | 515 | 01 | 00 | Utilities                                    | 20,392    | 21,215    | 32,000    | 32,000    | 30,000    |
| 750                                  | 4075 | 521 | 02 | 00 | General Supplies                             | 12,534    | 12,633    | 13,000    | 13,000    | 13,000    |
| 750                                  | 4075 | 521 | 01 | 00 | Office Supplies                              | 0         | 80        | 200       | 200       | 200       |
| 750                                  | 4075 | 521 | 06 | 00 | Uniforms                                     | 667       | 688       | 750       | 750       | 750       |
| 750                                  | 4075 | 540 | 00 | 00 | Lease Payment (PFA Bond)                     | 2,584     | 2,595     | 738       | 738       | 1,071     |
| 750                                  | 4075 | 540 | 01 | 00 | Equipment Rent - Lease(tree removal)         | 0         | 986       | 2,000     | 2,000     | 2,000     |
| 750                                  | 4075 | 550 | 00 | 00 | Insurance                                    | 3,158     | 3,893     | 5,153     | 5,153     | 5,957     |
| 750                                  | 4075 | 551 | 02 | 00 | Communications - Cellular Phone              | 257       | 208       | 400       | 400       | 400       |
| 750                                  | 4075 | 554 | 01 | 00 | Training, Travel & Meetings                  | 0         | 40        | 300       | 300       | 300       |
| 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                       | 16,804    | 18,889    | 19,235    | 19,235    | 16,540    |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |  | 66,397    | 72,321    | 85,797    | 85,797    | 82,238    |
| CAPITAL                              |      |     |    |    |  |           |           |           |           |           |
| 750                                  | 4075 | 600 | 03 | 01 | Capital Outlay - Update City website         | 0         | 0         | 0         | 0         | 2,857     |
| 750                                  | 4075 | 600 | 03 | 35 | Capital Outlay-Dump Trailer for Walker Mower | 9,000     | 0         | 0         | 0         | 0         |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |  | 9,000     | 0         | 0         | 0         | 2,857     |
| TOTAL DEPARTMENT EXPENDITURES        |      |     |    |    |  | \$218,603 | \$224,936 | \$298,025 | \$298,025 | \$325,265 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |  |           |           |           |           | 27,240    |
| Percentage of Change                 |      |     |    |    |  |           |           |           |           | 9.1%      |

### Budget Highlights:

750.4075.410.20.00 - Part-Time Wages Increase due to demand of services during the months of (May- Oct)

**Note:** Personnel cost increase due to change on percentage allocation according to daily tasks & responsibilities

750.4075.600.03.01 - Update City website



# STREET MAINTENANCE – MEASURE C BUDGETS

## MEASURE C - FLEXIBLE FUNDS

880 4088

|                                |      |     |    |    | Audited   | Audited   | Adopted                              | Estimated |           |           |
|--------------------------------|------|-----|----|----|---|-----------|--------------------------------------|-----------|-----------|-----------|
| Description                    |      |     |    |    | 2019-2020   | 2020-2021 | 2021-2022                            | Year- End | Budget    |           |
|                                |      |     |    |    | 2021-2022   | 2021-2022 | 2021-2022                            | 2021-2022 | 2022-2023 |           |
| PERSONNEL                      |      |     |    |    |   |           |                                      |           |           |           |
| 880                            | 4088 | 410 | 10 | 00 | Salaries  | \$96,176  | \$99,850                             | \$137,934 | \$137,934 | \$111,102 |
| 880                            | 4088 | 410 | 20 | 00 | Part Time Wages   | 0         | 0                                    | 0         | 0         | 297       |
| 880                            | 4088 | 410 | 30 | 00 | Overtime  | 3,250     | 4,052                                | 4,500     | 4,500     | 4,500     |
| 880                            | 4088 | 410 | 35 | 00 | Stand By  | 1,566     | 1,693                                | 1,595     | 1,595     | 2,262     |
| 880                            | 4088 | 410 | 37 | 00 | Vehicle Allowance                                       | 79        | 249                                  | 136       | 136       | 136       |
| 880                            | 4088 | 420 | 51 | 00 | CalPERS Unfunded Liability                              | 5,171     | 6,384                                | 10,478    | 10,478    | 9,228     |
| 880                            | 4088 | 420 | 00 | 00 | Fringe Benefits   | 43,009    | 46,236                               | 73,456    | 73,456    | 60,281    |
| TOTAL PERSONNEL                |      |     |    |    | 149,252   | 158,464   | 228,099                              | 228,099   | 187,807   |           |
| OPERATIONS & MAINTENANCE       |      |     |    |    |   |           |                                      |           |           |           |
| 880                            | 0099 | 557 | 86 | 00 | Transfer to Fund 860 (Transit)                          | 1,728     | 0                                    | 0         | 0         | 0         |
| 880                            | 4088 | 510 | 01 | 00 | Contract Services                                       | 5,041     | 2,889                                | 3,500     | 3,500     | 3,500     |
| 880                            | 4088 | 510 | 05 | 00 | Tree Trimming   | 5,876     | 12,800                               | 15,000    | 15,000    | 15,000    |
| 880                            | 4088 | 521 | 01 | 00 | Office Supplies   | 490       | 353                                  | 600       | 600       | 600       |
| 880                            | 4088 | 521 | 06 | 00 | Uniforms  | 965       | 872                                  | 1,200     | 1,200     | 1,200     |
| 880                            | 4088 | 521 | 50 | 00 | Street Field Operations                                 | 3,468     | 74                                   | 4,000     | 4,000     | 4,000     |
| 880                            | 4088 | 550 | 00 | 00 | Insurance   | 8,421     | 10,381                               | 13,742    | 13,742    | 15,886    |
| 880                            | 4088 | 551 | 01 | 00 | Communications - Telephone                              | 1,811     | 874                                  | 1,766     | 1,766     | 1,766     |
| 880                            | 4088 | 552 | 01 | 00 | Public Notice   | 0         | 0                                    | 200       | 200       | 200       |
| 880                            | 4088 | 554 | 01 | 00 | Travel/Conferences/Meetings                             | 482       | 187                                  | 700       | 700       | 700       |
| 880                            | 4088 | 565 | 00 | 00 | Internal Service Funds                                  | 22,467    | 26,062                               | 31,405    | 31,405    | 29,180    |
| TOTAL OPERATIONS & MAINTENANCE |      |     |    |    | 49,021  | 54,491    | 72,113                               | 72,113    | 72,032    |           |
| CAPITAL                        |      |     |    |    |   |           |                                      |           |           |           |
| 880                            | 8000 | 600 | 03 | 83 | FY22/23 Street Rehabilitation Project - Various Streets | 0         | 0                                    | 0         | 0         | 100,000   |
| TOTAL CAPITAL EXPENDITURES     |      |     |    |    | 0   | 0         | 0                                    | 0         | 100,000   |           |
| TOTAL DEPARTMENT BUDGET        |      |     |    |    | \$198,273   | \$212,955 | \$300,212                            | \$300,212 | \$359,839 |           |
|                                |      |     |    |    |   |           | Budget to Budget Increase/(Decrease) |           | 59,627    |           |
|                                |      |     |    |    |   |           | Percentage of Change                 |           | 19.9%     |           |

### Budget Highlights:

880.8000.600.03.83 - FY 22/23 Rehab Project total cost \$750,000, \$500,000 from SB1 and \$250,000 from other Local Transportation Funds

## MEASURE C – ADA 881 4088

|                            |      |     |    |    |                             |  |  |  |  | Audited                              | Audited   | Adopted   | Estimated |           |
|----------------------------|------|-----|----|----|-----------------------------|--|--|--|--|--------------------------------------|-----------|-----------|-----------|-----------|
| Description                |      |     |    |    |                             |  |  |  |  | 2019-2020                            | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                            |      |     |    |    |                             |  |  |  |  |                                      |           |           | 2021-2022 | 2022-2023 |
| CAPITAL                    |      |     |    |    |                             |  |  |  |  |                                      |           |           |           |           |
| 881                        | 4088 | 600 | 04 | 99 | Capital Outlay-ADA Projects |  |  |  |  | \$6,618                              | \$7,757   | \$6,610   | \$6,610   | \$9,815   |
| TOTAL CAPITAL EXPENDITURES |      |     |    |    |                             |  |  |  |  | 6,618                                | 7,757     | 6,610     | 6,610     | 9,815     |
|                            |      |     |    |    |                             |  |  |  |  |                                      |           |           |           |           |
| TOTAL DEPARTMENT BUDGET    |      |     |    |    |                             |  |  |  |  | \$6,618                              | \$7,757   | \$6,610   | \$6,610   | \$9,815   |
|                            |      |     |    |    |                             |  |  |  |  |                                      |           |           |           |           |
|                            |      |     |    |    |                             |  |  |  |  | Budget to Budget Increase/(Decrease) |           |           |           | 3,205     |
|                            |      |     |    |    |                             |  |  |  |  | Percentage of Change                 |           |           |           | 48.5%     |

## MEASURE C - STREET MAINTENANCE 882 4088

| 882 4088                             |      |     |    |    |   |           |           |           |           |           |
|--------------------------------------|------|-----|----|----|---|-----------|-----------|-----------|-----------|-----------|
|                                      |      |     |    |    |   | Audited   | Audited   | Adopted   | Estimated |           |
| Description                          |      |     |    |    |   | 2019-2020 | 2020-2021 | 2021-2022 | Year- End | Budget    |
|                                      |      |     |    |    |   | 2021-2022 | 2021-2022 | 2021-2022 | 2022-2023 |           |
| PERSONNEL                            |      |     |    |    |   |           |           |           |           |           |
| 882                                  | 4088 | 410 | 10 | 00 | Salaries  | \$82,480  | \$83,085  | \$96,535  | \$96,535  | \$103,415 |
| 882                                  | 4088 | 410 | 20 | 00 | Part Time Wages   | 0         |           | 0         | 0         | 252       |
| 882                                  | 4088 | 410 | 30 | 00 | Overtime  | 2,931     | 3,831     | 4,500     | 4,500     | 4,500     |
| 882                                  | 4088 | 410 | 35 | 00 | Stand By  | 1,446     | 1,600     | 1,541     | 1,541     | 2,101     |
| 882                                  | 4088 | 410 | 37 | 00 | Vehicle Allowance                                       | 68        | 116       | 116       | 116       | 116       |
| 882                                  | 4088 | 420 | 51 | 00 | CalPERS Unfunded Liability                              | 4,482     | 5,554     | 7,333     | 7,333     | 8,590     |
| 882                                  | 4088 | 420 | 00 | 00 | Fringe Benefits   | 36,505    | 38,778    | 53,893    | 53,893    | 52,123    |
| TOTAL PERSONNEL                      |      |     |    |    |   | 127,911   | 132,963   | 163,917   | 163,917   | 171,097   |
| OPERATIONS & MAINTENANCE             |      |     |    |    |   |           |           |           |           |           |
| 882                                  | 4088 | 510 | 10 | 00 | Professional Services-Pavement Mgmt. Maint. Fees        | 1,500     | 1,500     | 1,500     | 1,500     | 1,500     |
| 882                                  | 4088 | 550 | 00 | 00 | Insurance   | 4,211     | 5,191     | 6,871     | 6,871     | 7,943     |
| 882                                  | 4088 | 565 | 00 | 00 | Internal Service Funds                                  | 19,222    | 21,899    | 25,272    | 25,272    | 23,544    |
| TOTAL OPERATIONS & MAINTENANCE       |      |     |    |    |   | 24,932    | 28,590    | 33,643    | 33,643    | 32,987    |
| CAPITAL                              |      |     |    |    |   |           |           |           |           |           |
| 882                                  | 8000 | 600 | 03 | 66 | FY21/22 Street Rehabilitation Project - Various Streets | 0         | 0         | 250,000   | 250,000   | 100,000   |
| TOTAL CAPITAL EXPENDITURES           |      |     |    |    |   | 0         | 0         | 250,000   | 250,000   | 100,000   |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$152,843 | \$161,552 | \$447,560 | \$447,560 | \$304,084 |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |           |           |           |           | (143,476) |
| Percentage of Change                 |      |     |    |    |   |           |           |           |           | -32.1%    |

### Budget Highlights:

882.8000.60.000.00 - FY21/22 Street Rehabilitation Project total Cost \$730,000, 100,000 Gas Tax (Measure C), \$470,000 SB1 & 160,000 HUT

# STREET MAINTENANCE – TDA AND OTHER BUDGET

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

|  |      |     |    |    | Description   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--|------|-----|----|----|---|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>FUND 800 - STREET SWEEPING</b>          |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>OPERATIONS &amp; MAINTENANCE</b>        |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 800  | 4080 | 510 | 01 | 00 | Contract Services-Street Sweeping                       | \$86,550             | \$88,500             | \$95,075             | \$95,075                            | \$110,000           |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>  |      |     |    |    |   | <b>86,550</b>        | <b>88,500</b>        | <b>95,075</b>        | <b>95,075</b>                       | <b>110,000</b>      |
| <b>FUND 810 - HIGHWAY USERS TAX 2105</b>   |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>OPERATIONS &amp; MAINTENANCE</b>        |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 810  | 4081 | 510 | 05 | 00 | Tree Trimming   | 1,500                | 89                   | 0                    | 0                                   | 60,000              |
| 810  | 4081 | 510 | 06 | 00 | Traffic Signal Maintenance                              | 8,617                | 8,073                | 7,600                | 7,600                               | 7,600               |
| 810  | 4081 | 510 | 07 | 00 | Street Light Improvement Installment Plan               | 10,065               | 10,065               | 10,065               | 10,065                              | 4,972               |
| 810  | 4081 | 515 | 01 | 00 | Utilities-Net of Transfer in from 100.4011              | 43,303               | 44,029               | 50,500               | 50,500                              | 50,500              |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>  |      |     |    |    |   | <b>63,484</b>        | <b>62,256</b>        | <b>68,165</b>        | <b>68,165</b>                       | <b>123,072</b>      |
| <b>FUND 820 - HIGHWAY USERS TAX 2106</b>   |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>OPERATIONS &amp; MAINTENANCE</b>        |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 820  | 4082 | 510 | 03 | 00 | Professional Services-Engineering                       | 8,845                | 7,331                | 20,000               | 20,000                              | 20,000              |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>  |      |     |    |    |   | <b>8,845</b>         | <b>7,331</b>         | <b>20,000</b>        | <b>20,000</b>                       | <b>20,000</b>       |
| <b>CAPITAL</b>                             |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 820  | 4082 | 600 | 03 | 04 | Yard Improvements                                       | 0                    | 4,500                | 4,500                | 4,500                               | 4,500               |
| 820  | 8000 | 600 | 03 | 83 | FY22/23 Street Rehabilitation Project - Various Streets | 0                    | 0                    | 0                    | 0                                   | 50,000              |
| <b>TOTAL CAPITAL EXPENDITURES</b>          |      |     |    |    |   | <b>0</b>             | <b>4,500</b>         | <b>4,500</b>         | <b>4,500</b>                        | <b>54,500</b>       |
| <b>FUND 830 - HIGHWAY USERS TAX 2107</b>   |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>OPERATIONS &amp; MAINTENANCE</b>        |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 830  | 4083 | 510 | 03 | 00 | Professional Services-GIS Mapping                       | 2,655                | 0                    | 5,000                | 5,000                               | 5,000               |
| 830  | 4083 | 510 | 04 | 00 | Professional Services-Audit                             | 4,160                | 4,248                | 4,420                | 4,420                               | 4,940               |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>  |      |     |    |    |   | <b>6,815</b>         | <b>4,248</b>         | <b>9,420</b>         | <b>9,420</b>                        | <b>9,940</b>        |
| <b>FUND 840 - HIGHWAY USERS TAX 2107.5</b> |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>OPERATIONS &amp; MAINTENANCE</b>        |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>  |      |     |    |    |   | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>0</b>            |
| <b>FUND 850 - ARTICLE III GAS TAX</b>      |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>OPERATIONS &amp; MAINTENANCE</b>        |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 850  | 4085 | 600 | 03 | 14 | Sidewalk Repair   | 5,527                | 3,619                | 10,000               | 10,000                              | 10,000              |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>  |      |     |    |    |   | <b>5,527</b>         | <b>3,619</b>         | <b>10,000</b>        | <b>10,000</b>                       | <b>10,000</b>       |
| <b>FUND 870 - ARTICLE VIII GAS TAX</b>     |      |     |    |    |   |                      |                      |                      |                                     |                     |
| <b>PERSONNEL</b>                           |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 870  | 4087 | 410 | 10 | 00 | Salaries  | 75,780               | 72,037               | 79,370               | 79,370                              | 81,111              |
| 870  | 4087 | 410 | 20 | 00 | Part Time Wages   | 31,401               | 40,253               | 24,600               | 24,600                              | 33,723              |
| 870  | 4087 | 410 | 30 | 00 | Overtime  | 2,196                | 2,724                | 2,500                | 2,500                               | 2,500               |
| 870  | 4087 | 410 | 35 | 00 | Stand By  | 1,141                | 1,104                | 1,040                | 1,040                               | 1,862               |
| 870  | 4087 | 410 | 37 | 00 | Vehicle Allowance                                       | 37                   | 63                   | 63                   | 63                                  | 63                  |
| 870  | 4087 | 410 | 38 | 00 | Uniform Allowance                                       | 0                    | 324                  | 0                    | 0                                   | 330                 |
| 870  | 4087 | 420 | 51 | 00 | CalPERS Unfunded Liability                              | 3,669                | 4,606                | 6,029                | 6,029                               | 6,737               |
| 870  | 4087 | 420 | 00 | 00 | Fringe Benefits   | 37,854               | 41,498               | 47,754               | 47,754                              | 48,991              |
| <b>TOTAL PERSONNEL</b>                     |      |     |    |    |   | <b>152,078</b>       | <b>162,608</b>       | <b>161,355</b>       | <b>161,355</b>                      | <b>175,316</b>      |

| OPERATIONS & MAINTENANCE       |      |     |    |    |                                       |        |        |        |        |        |
|--------------------------------|------|-----|----|----|---------------------------------------|--------|--------|--------|--------|--------|
| 870                            | 0099 | 557 | 80 | 00 | Transfer to Fund 80 - Street Sweeping | 9,461  | 9,971  | 18,000 | 18,000 | 18,000 |
| 870                            | 4087 | 521 | 02 | 00 | General Supplies                      | 24,921 | 30,245 | 35,000 | 35,000 | 35,000 |
| 870                            | 4087 | 521 | 06 | 00 | Uniforms                              | 505    | 628    | 500    | 500    | 500    |
| 870                            | 4087 | 565 | 00 | 00 | Internal Service Funds                | 14,060 | 14,903 | 19,250 | 19,250 | 19,221 |
| TOTAL OPERATIONS & MAINTENANCE |      |     |    |    |                                       | 48,947 | 55,747 | 72,750 | 72,750 | 72,721 |

| CAPITAL                    |      |     |    |    |                                      |       |       |       |       |        |
|----------------------------|------|-----|----|----|--------------------------------------|-------|-------|-------|-------|--------|
| 870                        | 4087 | 600 | 03 | 01 | Capital Outlay - Update City website | 0     | 0     | 0     | 0     | 2,857  |
| 870                        | 4087 | 600 | 03 | 17 | Solar Stop Signs                     | 0     | 0     | 4,000 | 4,000 | 8,000  |
| 870                        | 4087 | 600 | 03 | 19 | Street Sign Replacement              | 4,986 | 6,990 | 5,000 | 5,000 | 5,000  |
| TOTAL CAPITAL EXPENDITURES |      |     |    |    |                                      | 4,986 | 6,990 | 9,000 | 9,000 | 15,857 |

#### SUMMARY - STREET MAINTENANCE TDA & OTHER

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL PERSONNEL</b>                    | <b>152,078</b>   | <b>162,608</b>   | <b>161,355</b>   | <b>161,355</b>   | <b>175,316</b>   |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> | <b>220,168</b>   | <b>221,701</b>   | <b>275,410</b>   | <b>275,410</b>   | <b>345,733</b>   |
| <b>TOTAL CAPITAL EXPENDITURES</b>         | <b>4,986</b>     | <b>11,490</b>    | <b>13,500</b>    | <b>13,500</b>    | <b>70,357</b>    |
| <b>TOTAL DEPARTMENT BUDGET</b>            | <b>\$377,232</b> | <b>\$395,799</b> | <b>\$450,265</b> | <b>\$450,265</b> | <b>\$591,407</b> |
| Budget to Budget Increase/(Decrease)      |                  |                  |                  |                  | <b>141,141</b>   |
| Percentage of Change                      |                  |                  |                  |                  | <b>31.3%</b>     |

#### Budget Highlights:

800.4080.510.01.00 - Street Sweeping cost includes fee increase due to leaf sweeping Nov-Jan and Harvest Festival Special Sweeping  
800.4081.510.05.00 - Trimming of Palm Trees/Eucalyptus Trees at Plaza Park and Kearney Blvd (Trimmed every 5 years)  
800.4087.600.03.17 - Additional funds for Solar Stop Signs  
810.4081.510.07.00 - Final Payment of Loan  
870.4087.600.03.01 - Update City website

## 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 2022/2023 Capital Projects Budget includes \$25,149,541 of expenditures including \$15,737,949 of Measure M Capital Projects; \$215,000 with Facilities Construction, \$187,422 in Parks Construction, \$4,296,371 in Street projects, \$2,932,777 in Water projects, \$753,157 in Sewer projects, \$290,000 in Storm Drain and \$520,500 in Park, Facilities and Equipment.

## 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 2022/2023 budget are \$811,600 for Vineland Avenue Rehabilitation from California to Kearney Rehabilitation funded by Federal Funds and Local Street Funds, \$730,000 for Fiscal Year 21/22 and \$750,000 for Fiscal Year 22/23 Street Project (Various Street) funded by the Local Street Funds and Road Maintenance and Rehabilitation Funds (SB1) and \$700,000 for the Street Sealing Project funded by Local Street Funds and Article VIII.

## WATER CONSTRUCTION

The major projects in this category are the \$1,388,541 for the Well 18 Project which will be funded from State Funds (SDWSRF), the Water Meter System Installation Project for City Facilities and Commercial Services at \$385,000, the Emergency Generators for Well 12 and 14 at \$462,000 funded from State Funds and DIFs and the \$50,000 Pipeline/Service Replacement and \$50,000 fixed network metering funded from Water Fund Operational Reserves.

## SEWER FACILITIES CONSTRUCTION

The major projects in this category are \$366,000 for the Biolac Sludge Dredging and the \$144,157 WWTP Improvements Planning Grant which will be funded from State Funds (CSWRF).

## PARK CONSTRUCTION GRANTS/OTHER PROJECTS

The major projects in this category are \$9,562,949 for the East Side Community Park from which \$4,503,695 is expected to be funded with State Grants, \$413,549 from DIFs and \$4,508,685 funded by Measure M funds, the Police Station with \$6,150,000 from which \$25,000 will be funded by Measure M and \$6,100,00 from DIFs and \$187,422 for Northwest Park Phase I Improvements which will be funded by a Grant. Several other projects funded by General Fund reserves are included in this category such as the \$70,000 Community Center Parking Lot, \$65,000 Coleman Grand Stand Replacement and Paint and \$50,000 City Wide Camera Project.

## VEHICLES AND EQUIPMENT REPLACEMENTS

The major purchases in this category are \$100,000 for a new City website, \$262,000 for 4 new police vehicles and one ¾ ton diesel truck and \$81,000 for a pickup 1 ton flat bed with a till dump for Public Works

# CAPITAL PROJECTS SUMMARY

| CAPITAL IMPROVEMENT PROJECTS                                  |                                  |                     |
|---|----------------------------------|---------------------|
| Fiscal Year 2022/2023   |                                  |                     |
| Project   | Funding Source                   | Estimated Cost      |
| <b>Streets</b>  |                                  |                     |
| FY22/23 Street Rehabilitation Project - Various Streets       | Local Street Funds/SB1           | 750,000             |
| FY21/22 Street Rehabilitation Project - Various Streets       | Local Street Funds/SB1           | 730,000             |
| High Visibility Crosswalk Striping                            | Local Street Funds               | 80,000              |
| 2022 Concrete Repair Project                                  | Local Street Funds               | 40,000              |
| Median Landscaping Renovation-Phase I                         | Local Street Funds               | 25,000              |
| Street Sealing Project(19/20), (21/22)                        | Local Street Funds               | 700,000             |
| Annual Streets Lights Installation (1st Phase)                | SB1 (MOU from General Fund)      | 57,200              |
| CMAQ - Stanislaus/San Joaquin Alley Paving                    | Local Street Funds/Federal Grant | 135,511             |
| STBG - Vineland Ave. Rehab- CA to Kearney                     | Local Street Funds/Federal Grant | 811,600             |
| RSTP - Vineland Ave Widening (North)                          | Local Street Funds/Federal Grant | 399,665             |
| CMAQ - California Ave Sidewalk 9th to Vineland                | Local Street Funds/Federal Grant | 30,000              |
| STBG - Kearney Blvd.Reh.Park-Del Norte                        | Local Street Funds/Federal Grant | 537,395             |
| <b>Total Street Capital Projects</b>                          |                                  | <b>4,296,371</b>    |
| <b>Water</b>  |                                  |                     |
| Fixed Network Metering  | Water Fund                       | 50,000              |
| Pipeline /Service Replacement                                 | Water Fund                       | 50,000              |
| Water Storage Tanks Maintenance                               | Water Fund                       | 26,000              |
| Water Meter Installation Project (City Facilities/Commercial) | Water Fund                       | 385,000             |
| Well No 12 TCP Mitigation                                     | Water Fund                       | 220,000             |
| Well No 14 Rehabilitation                                     | Water Fund                       | 75,000              |
| Well No. 18 (DWSRF)   | State Grant Funding              | 1,388,541           |
| SGMA Grant Recharge Proj. Lions                               | State Grant Funding              | 196,236             |
| Well No 12 & 14 Emergency Generators                          | State Grant Funding/DIF          | 462,000             |
| Basin C Groundwater Recharge Project                          | DIF                              | 80,000              |
| <b>Total Water Capital Projects</b>                           |                                  | <b>2,932,777</b>    |
| <b>Sewer</b>  |                                  |                     |
| Fixed Network Metering  | Sewer Fund                       | 50,000              |
| Pipeline /Service Replacement                                 | Sewer Fund                       | 50,000              |
| WWTP Office Expansion   | Sewer Fund                       | 50,000              |
| WWTP Animal Shelter Demo/Shop Expansion                       | Sewer Fund                       | 50,000              |
| Goldenrod Lift Station Rehabilitation                         | Sewer Fund                       | 43,000              |
| WWTP Biolac Sludge Dredging                                   | Sewer Fund                       | 366,000             |
| CSWRF WWTP Inpr. Planning Grant                               | State Grant Funding              | 144,157             |
| <b>Total Sewer Capital Projects</b>                           |                                  | <b>753,157</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 DIF's                | 290,000             |
| <b>Total Storm Drain Capital Projects</b>                     |                                  | <b>290,000</b>      |
| <b>Landscape and Lighting District</b>                        |                                  |                     |
|   |                                  | 0                   |
| <b>Parks, Facilities &amp; Equipment</b>                      |                                  |                     |
| Multigenerational Center                                      | GF- Measure M                    | 25,000              |
| Police Station  | GF- Measure M/DIF                | 6,150,000           |
| Eastside Community Park (25 Acres-Hart Ranch)                 | GF- Measure M/DIF/Gtants         | 9,562,949           |
| Coleman Grand Stand Replacement & Paint                       | General Fund Reserves            | 65,000              |
| City Wide Camera Project                                      | General Fund Reserves            | 50,000              |
| Community Center Parking Lot                                  | General Fund Reserves            | 70,000              |
| Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)    | General Fund Reserves            | 30,000              |
| Northwest Park Phase I Improvements                           | State Grant Funding              | 187,422             |
| <b>Total Parks &amp; Other Facilities</b>                     |                                  | <b>16,140,371</b>   |
| <b>Vehicle/Equipment Replacement</b>                          |                                  |                     |
| City Website  | Various City Funds               | 100,000             |
| Fleet Management System                                       | Vehicle and Equipment Fund       | 15,000              |
| Alternative Fuel Vehicles (1) Diesel 3/4 Ton (4) PD Vehicles  | Vehicle and Equipment Fund       | 262,000             |
| Pickups (2) Parks & Rec                                       | Vehicle and Equipment Fund       | 62,500              |
| Pickup 1 Ton Flat Bed with Till Dump PW                       | Vehicle and Equipment Fund       | 81,000              |
| <b>Total Vehicles &amp; Equipment</b>                         |                                  | <b>520,500</b>      |
| <b>Total Major Capital Expenditures</b>                       |                                  | <b>24,961,176</b>   |
| <b>Total Minor Capital Expenditures</b>                       |                                  | <b>188,364.75</b>   |
| <b>Total Capital Expenditures</b>                             |                                  | <b>\$25,149,541</b> |

# PARKS, FACILITIES AND EQUIPMENT BUDGET

100 8000

|                         |      |     |    |    | Audited  | Audited   | Adopted   | Estimated                            | Budget    |
|-------------------------|------|-----|----|----|--|-----------|-----------|--------------------------------------|-----------|
|                         |      |     |    |    | 2019-2020  | 2020-2021 | 2021-2022 | Year- End                            | 2022-2023 |
| Description             |      |     |    |    |  |           |           | 2021-2022                            |           |
| Construction            |      |     |    |    |  |           |           |                                      |           |
| Facilities              |      |     |    |    |  |           |           |                                      |           |
| 100                     | 8000 | 600 | 00 | 00 | Comm. Programs COVID--19                                   | \$0       | \$71,125  | \$0                                  | \$0       |
| 100                     | 8000 | 600 | 03 | 05 | Kerckhoff Coleman Ballfield Lights Power Panel Upgrade     | 17,680    | 6,909     | 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 Termite Treatment                               | 0         | 0         | 12,000                               | 12,000    |
| 100                     | 8000 | 600 | 03 | 12 | Facility Repairs & Equip.                                  | 9,893     | 14,409    | 0                                    | 0         |
| 100                     | 8000 | 600 | 03 | 13 | Playground Repairs   | 0         | 0         | 0                                    | 10,000    |
| 100                     | 8000 | 600 | 03 | 14 | Light Tower  | 0         | 0         | 0                                    | 6,000     |
| 100                     | 8000 | 600 | 03 | 15 | Kiwanis Park Playground Replacement(City Match)            | 17,353    | 17,592    | 0                                    | 0         |
| 100                     | 8000 | 600 | 03 | 16 | Lighting for Range at WWTP                                 | 0         | 0         | 0                                    | 5,100     |
| 100                     | 8000 | 600 | 03 | 28 | Baseball Field Improvements                                | 2,458     | 0         | 3,500                                | 3,500     |
| 100                     | 8000 | 600 | 03 | 50 | Park Facil. Repairs-Lions/Rotary/Plaza Park Rest. Demo     | 6,344     | 0         | 10,000                               | 10,000    |
| 100                     | 8000 | 600 | 03 | 54 | City Wide Camera Project                                   | 0         | 0         | 50,000                               | 50,000    |
| 100                     | 8000 | 600 | 03 | 69 | Community Center Parking Lot                               | 0         | 31,283    | 70,000                               | 70,000    |
| 100                     | 8000 | 600 | 03 | 73 | Kiwanis Park Solar Lights                                  | 506       | 0         | 0                                    | 0         |
| 100                     | 8000 | 600 | 03 | 74 | Scout Hut Ceiling Major Repair                             | 0         | 38,191    | 0                                    | 0         |
| 100                     | 8000 | 600 | 03 | 75 | Kerckhoff Pk Old Pool Building Demo/Garage Door Replaceme  | 0         | 6,612     | 0                                    | 0         |
| 100                     | 8000 | 600 | 03 | 77 | Rotary Park-Playground Equip.                              | 0         | 27,036    | 0                                    | 0         |
| 100                     | 8000 | 600 | 03 | 95 | Kerckhoff Pk ATT Storage Building Replacement (Reimbursed) | 0         | 0         | 30,000                               | 30,000    |
| 100                     | 8000 | 600 | 03 | 98 | Police Dept. HVAC & Roof Repair                            | 18,855    | 0         | 0                                    | 0         |
| 100                     | 8000 | 600 | 06 | 00 | Annual Streets Lights Installation (1st Phase)             | 40,046    | 21,000    | 20,200                               | 57,200    |
| TOTAL FACILITIES        |      |     |    |    | 113,136  | 234,158   | 260,700   | 260,700                              | 318,800   |
| Equipment               |      |     |    |    |  |           |           |                                      |           |
| TOTAL EQUIPMENT         |      |     |    |    | 0  | 0         | 0         | 0                                    | 0         |
| TOTAL DEPARTMENT BUDGET |      |     |    |    | \$113,136  | \$234,158 | \$260,700 | \$260,700                            | \$318,800 |
|                         |      |     |    |    |  |           |           | Budget to Budget Increase/(Decrease) | 58,100    |
|                         |      |     |    |    |  |           |           | Percentage of Change                 | 22.3%     |

## Budget Highlights:

100.8000.600.06.00 - Annual Streets Lights Installation (1st Phase) due to the MOE amount required by SB1  
 100.8000.600.03.13 - Added unplanned playground repairs  
 100.8000.600.03.14 - Light Tower (cost shared with Public Works)  
 100.8000.600.03.16 - Lighting for Range at WWTP



# CDBG CONSTRUCTION BUDGET

## CDBG CONSTRUCTION 120 8000

| Description                    |      |     |    |    |   | Audited<br>2019-2020                 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------|------|-----|----|----|---|--------------------------------------|----------------------|----------------------|-------------------------------------|---------------------|
| <b>Expenditures:</b>           |      |     |    |    |   |                                      |                      |                      |                                     |                     |
| 120                            | 8000 | 600 | 03 | 58 | Stanislaus Park - Design and Construction | \$49,952                             | \$882,249            | \$14,000             | \$14,000                            | \$0                 |
| 120                            | 0000 | 600 | 03 | 55 | Food Bank Program 2021                    | 0                                    | 37,899               | 47,000               | 35,000                              | 35,000              |
| <b>TOTAL DEPARTMENT BUDGET</b> |      |     |    |    |   | <b>\$49,952</b>                      | <b>\$920,148</b>     | <b>\$61,000</b>      | <b>\$49,000</b>                     | <b>\$35,000</b>     |
|                                |      |     |    |    |   | Budget to Budget Increase/(Decrease) |                      |                      |                                     | <b>(26,000)</b>     |
|                                |      |     |    |    |   | Percentage of Change                 |                      |                      |                                     | <b>-42.6%</b>       |

### Budget Highlights:

120.0000.600.03.55 - City received an additional CDBG allocation for the Food Bank Program

# FACILITIES CONSTRUCTION BUDGET

## FACILITIES CONSTRUCTION AND EQUIPMENT 140 8000

|   |      |     |    |    |   | Audited          | Audited          | Adopted             | Estimated           | Budget             |
|---|------|-----|----|----|---|------------------|------------------|---------------------|---------------------|--------------------|
|   |      |     |    |    | Description   | 2019-2020        | 2020-2021        | 2021-2022           | Year- End           | 2022-2023          |
|   |      |     |    |    |   |                  |                  |                     | 2021-2022           |                    |
| <b>Construction</b>                       |      |     |    |    |   |                  |                  |                     |                     |                    |
| 140                                       | 8000 | 540 | 00 | 00 | Lease Payment (PFA Bond)                            | \$51,730         | \$51,893         | \$14,764            | \$14,764            | \$21,412           |
| 140                                       | 8000 | 600 | 03 | 70 | Animal Shelter                                      | 106,321          | 98,852           | 0                   | 0                   | 0                  |
| 140                                       | 8000 | 600 | 03 | 71 | Multigenerational Center                            | 0                | 0                | 4,150,000           | 4,150,000           | 0                  |
| 140                                       | 8000 | 600 | 03 | 72 | Police Station                                      | 0                | 0                | 6,100,000           | 6,100,000           | 6,100,000          |
| <b>TOTAL OPERATIONS &amp; MAINTENANCE</b> |      |     |    |    |   | <b>158,051</b>   | <b>150,744</b>   | <b>10,264,764</b>   | <b>10,264,764</b>   | <b>6,121,412</b>   |
| <b>Equipment</b>                          |      |     |    |    |   |                  |                  |                     |                     |                    |
| 140                                       | 8000 | 600 | 03 | 00 | Capital Equipment-Upgrade Agenda Manger Software    | 0                | 28,118           | 0                   | 0                   | 0                  |
| 140                                       | 8000 | 600 | 03 | 01 | Capital Equipment-Upgrade Audio/Video Council Cham. | 0                | 0                | 46,000              | 48,530              | 0                  |
| <b>TOTAL CAPITAL EXPENDITURES</b>         |      |     |    |    |   | <b>0</b>         | <b>28,118</b>    | <b>46,000</b>       | <b>48,530</b>       | <b>0</b>           |
| <b>TOTAL DEPARTMENT BUDGET</b>            |      |     |    |    |   | <b>\$158,051</b> | <b>\$178,862</b> | <b>\$10,310,764</b> | <b>\$10,313,294</b> | <b>\$6,121,412</b> |
| Budget to Budget Increase/(Decrease)      |      |     |    |    |   |                  |                  |                     |                     | <b>(4,189,352)</b> |
| Percentage of Change                      |      |     |    |    |   |                  |                  |                     |                     | <b>-40.6%</b>      |

### Budget Highlights:

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

**Note:** Multigenerational Center and Police Station, appropriated funds from General Fund reserves, DIFs and Measure M

# WATER CONSTRUCTION BUDGET

XX0 8000 (410, 520-540, 780)

| Description                          |      |     |    |    | Audited<br>2019-2020  | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|---|----------------------|----------------------|-------------------------------------|---------------------|
| <b>WATER OPERATIONS</b>              |      |     |    |    |   |                      |                      |                                     |                     |
| <b>FUND 410</b>                      |      |     |    |    |   |                      |                      |                                     |                     |
| 410                                  | 0000 | 250 | 03 | 00 | Fixed Network Metering  | \$50,000             | \$50,000             | \$50,000                            | \$50,000            |
| 410                                  | 0000 | 250 | 04 | 00 | Pipeline /Service Replacement                                 | 50,000               | 50,000               | 50,000                              | 50,000              |
| 410                                  | 8000 | 600 | 03 | 43 | Valve Exerciser   | 0                    | 0                    | 15,000                              | 15,000              |
| 410                                  | 8000 | 600 | 04 | 38 | Water Storage Tanks Maintenance                               | 0                    | 0                    | 26,000                              | 26,000              |
| 410                                  | 8000 | 600 | 04 | 39 | Water Meter Installation Project (City Facilities/Commercial) | 0                    | 1,265                | 312,000                             | 312,000             |
| 410                                  | 8000 | 600 | 04 | 43 | Fire Hydrant Replacements                                     | 0                    | 6,293                | 10,000                              | 10,000              |
| 410                                  | 8000 | 600 | 04 | 45 | Well Distribution System update                               | 0                    | 0                    | 20,000                              | 20,000              |
| 410                                  | 8000 | 600 | 04 | 46 | Well No 12 TCP Mitigation                                     | 0                    | 0                    | 0                                   | 220,000             |
| 410                                  | 8000 | 600 | 04 | 47 | Well No 14 Rehabilitation                                     | 0                    | 0                    | 0                                   | 75,000              |
| <b>TOTAL WATER OPERATIONS</b>        |      |     |    |    | <b>100,000</b>  | <b>107,558</b>       | <b>483,000</b>       | <b>483,000</b>                      | <b>806,000</b>      |
| <b>FUND 780</b>                      |      |     |    |    |   |                      |                      |                                     |                     |
| 780                                  | 8000 | 600 | 03 | 38 | Well No. 18 (DWSRF)   | 16,254               | 40,270               | 1,388,541                           | 1,388,541           |
| 780                                  | 8000 | 600 | 03 | 39 | Double L MHP Water Main (SDWSRF)                              | 1,184,566            | 0                    | 0                                   | 0                   |
| 780                                  | 8000 | 600 | 04 | 00 | CALOES-Well No 12 & 14 Emergency Generators                   | 0                    | 34,341               | 300,000                             | 300,000             |
| 780                                  | 8000 | 600 | 04 | 01 | SGMA Grant Recharge Proj. Lions                               | 0                    | 188                  | 0                                   | 0                   |
| <b>TOTAL STATE GRANT</b>             |      |     |    |    | <b>1,200,819</b>  | <b>74,799</b>        | <b>1,688,541</b>     | <b>1,688,541</b>                    | <b>1,840,777</b>    |
| <b>WATER FRONT FOOTAGE</b>           |      |     |    |    |   |                      |                      |                                     |                     |
| <b>FUND 520</b>                      |      |     |    |    |   |                      |                      |                                     |                     |
| <b>TOTAL WATER FRONT FOOTAGE</b>     |      |     |    |    | <b>0</b>  | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>0</b>            |
| <b>WATER OVERSIZE</b>                |      |     |    |    |   |                      |                      |                                     |                     |
| <b>FUND 530</b>                      |      |     |    |    |   |                      |                      |                                     |                     |
| <b>TOTAL WATER OVERSIZE</b>          |      |     |    |    | <b>0</b>  | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>0</b>            |
| <b>WATER MAJOR FACILITIES</b>        |      |     |    |    |   |                      |                      |                                     |                     |
| <b>FUND 540</b>                      |      |     |    |    |   |                      |                      |                                     |                     |
| 540                                  | 8000 | 600 | 03 | 38 | Basin C Groundwater Recharge Project                          | 0                    | 0                    | 0                                   | 80,000              |
| 540                                  | 8000 | 600 | 04 | 00 | Well No 12 & 14 Emergency Generators                          | 0                    | 0                    | 0                                   | 206,000             |
| <b>TOTAL WATER MAJOR FACILITIES</b>  |      |     |    |    | <b>0</b>  | <b>0</b>             | <b>0</b>             | <b>0</b>                            | <b>286,000</b>      |
| <b>TOTAL DEPARTMENT BUDGET</b>       |      |     |    |    | <b>\$1,300,819</b>  | <b>\$182,356</b>     | <b>\$2,171,541</b>   | <b>\$2,171,541</b>                  | <b>\$2,932,777</b>  |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |                      |                      | <b>761,236</b>                      |                     |
| Percentage of Change                 |      |     |    |    |   |                      |                      | <b>35.1%</b>                        |                     |

# SEWER FACILITIES CONSTRUCTION BUDGET

XX0 8000 (420, 550-570)

| Description            |      |     |    |    | Audited<br>2019-2020                     | Audited<br>2020-2021 | Adopted<br>2021-2022                 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |           |
|------------------------|------|-----|----|----|--|----------------------|--------------------------------------|-------------------------------------|---------------------|-----------|
| SEWER OPERATIONS       |      |     |    |    |  |                      |                                      |                                     |                     |           |
| FUND 420               |      |     |    |    |  |                      |                                      |                                     |                     |           |
| 420                    | 0000 | 250 | 03 | 00 | Fixed Network Metering                   | \$50,000             | \$100,000                            | \$100,000                           | \$100,000           | \$50,000  |
| 420                    | 0000 | 250 | 04 | 00 | Pipeline /Service Replacement            | 50,000               | 100,000                              | 100,000                             | 100,000             | 50,000    |
| 420                    | 8000 | 600 | 03 | 21 | WWTP Office Expansion                    | 0                    | 5,164                                | 50,000                              | 50,000              | 50,000    |
| 420                    | 8000 | 600 | 03 | 23 | WWTP Animal Shelter Demo/Shop Expansion  | 0                    | 0                                    | 0                                   | 0                   | 50,000    |
| 420                    | 8000 | 600 | 03 | 24 | Goldenrod Lift Station Rehabilitation    | 0                    | 0                                    | 0                                   | 0                   | 43,000    |
| 420                    | 8000 | 600 | 03 | 25 | T-8 Gorman Rupp Pump w/VFD               | 0                    | 66,571                               | 0                                   | 0                   | 0         |
| 420                    | 8000 | 600 | 03 | 43 | 6" Industrial Blower                     | 0                    | 27,785                               | 0                                   | 0                   | 0         |
| 420                    | 8000 | 600 | 03 | 59 | WWTP Biolac Sludge Dredging              | 0                    | 0                                    | 366,000                             | 366,000             | 366,000   |
| 420                    | 8000 | 600 | 03 | 63 | WWTP Biolac System Rebuild               | 0                    | 0                                    | 200,000                             | 200,000             | 0         |
| 420                    | 8000 | 600 | 03 | 65 | Headworks Traveling Screen               | 0                    | 170,288                              | 87,600                              | 87,600              | 0         |
|                        |      |     |    |    | TOTAL SEWER OPERATIONS                   | 100,000              | 469,808                              | 903,600                             | 903,600             | 609,000   |
|                        |      |     |    |    |  |                      |                                      |                                     |                     |           |
| FUND 780               |      |     |    |    |  |                      |                                      |                                     |                     |           |
| 780                    | 8000 | 600 | 03 | 53 | CSWRF WWTP Impr. Planning Grant          | 0                    | 207,596                              | 205,422                             | 205,422             | 144,157   |
|                        |      |     |    |    | TOTAL STATE GRANT                        | 0                    | 207,596                              | 205,422                             | 205,422             | 144,157   |
|                        |      |     |    |    |  |                      |                                      |                                     |                     |           |
| SEWER FRONT FOOTAGE    |      |     |    |    |  |                      |                                      |                                     |                     |           |
| FUND 550               |      |     |    |    |  |                      |                                      |                                     |                     |           |
| 550                    | 8000 | 600 | 03 | 05 | Del Norte Sewer Main-18" Parallel Trunk  | 30,048               | 0                                    | 0                                   | 0                   | 0         |
|                        |      |     |    |    | TOTAL SEWER FRONT FOOTAGE                | 30,048               | 0                                    | 0                                   | 0                   | 0         |
|                        |      |     |    |    |  |                      |                                      |                                     |                     |           |
| SEWER OVERSIZE         |      |     |    |    |  |                      |                                      |                                     |                     |           |
| FUND 560               |      |     |    |    |  |                      |                                      |                                     |                     |           |
| 560                    | 8000 | 600 | 03 | 05 | Del Norte Sewer Main--18" Parallel Trunk | 210,000              | 0                                    | 0                                   | 0                   | 0         |
|                        |      |     |    |    | TOTAL SEWER OVERSIZE                     | 210,000              | 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                  | \$465,048            | \$802,404                            | \$1,234,022                         | \$1,234,022         | \$878,157 |
|                        |      |     |    |    |  |                      | Budget to Budget Increase/(Decrease) |                                     | (355,865)           |           |
|                        |      |     |    |    |  |                      | Percentage of Change                 |                                     | -28.8%              |           |

# STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET

4X0 8000 (480-490)

|                                |      |     |    |    | Description                                | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------|------|-----|----|----|--|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| STORM DRAIN BASIN ACQUISITION  |      |     |    |    |  |                      |                      |                      |                                     |                     |
| FUND 480                       |      |     |    |    |  |                      |                      |                      |                                     |                     |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
| TOTAL STORM DRAIN ACQUISITION  |      |     |    |    |  | 0                    | 0                    | 0                    | 0                                   | 0                   |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
| STORM DRAIN FACILITIES         |      |     |    |    |  |                      |                      |                      |                                     |                     |
| FUND 490                       |      |     |    |    |  |                      |                      |                      |                                     |                     |
| 490                            | 8000 | 600 | 03 | 17 | Tract No. 5416-Covington Fee Credit Reimb. | 0                    | 0                    | 3,000                | 3,000                               | 0                   |
| 490                            | 8000 | 600 | 03 | 18 | Tract No 5266 (Covington)                  | 0                    | 0                    | 0                    | 0                                   | 72,000              |
| 490                            | 8000 | 600 | 03 | 19 | Tract No. 5515 (Hair)                      | 0                    | 0                    | 0                    | 0                                   | 62,000              |
| 490                            | 8000 | 600 | 03 | 24 | Regrade B Street Basin                     | 0                    | 0                    | 225,000              | 225,000                             | 290,000             |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
| TOTAL STORM DRAIN CONSTRUCTION |      |     |    |    |  | 0                    | 0                    | 228,000              | 228,000                             | 424,000             |
|                                |      |     |    |    |  |                      |                      |                      |                                     |                     |
| TOTAL DEPARTMENT BUDGET        |      |     |    |    |  | \$0                  | \$0                  | \$228,000            | \$228,000                           | \$424,000           |

## Budget Highlights:

490.8000.600.03.24 - Re-grade the B Street Storm Drain Basin to provide a nuisance water area to allow maintenance of the basin

# PARK ACQUISITION AND CONSTRUCTION BUDGET

5x0 8000 (580-590)

| Description                          |      |     |    |    |   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|---|----------------------|----------------------|----------------------|-------------------------------------|---------------------|
| FUND 580 - PARK DEVELOPMENT          |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 580                                  | 8000 | 540 | 00 | 00 | Lease Payment (PFA Bond)                          | \$20,475             | \$20,539             | \$5,844              | \$5,844                             | \$8,475             |
| 580                                  | 4058 | 510 | 10 | 03 | Parks & Recreation Master Plan (Park Impact fees) | 0                    | 22,955               | 0                    | 0                                   | 0                   |
| 580                                  | 8000 | 600 | 03 | 58 | Stanislaus Park Design & Construction             | 0                    | 124,722              | 0                    | 0                                   | 0                   |
| 580                                  | 8000 | 600 | 03 | 73 | Eastside Community Park (25 Acres-Hart Ranch)     | 123,523              | 396,127              | 130,000              | 139,360                             | 550,569             |
| 580                                  | 4058 | 510 | 10 | 04 | Northwest Park Phase I Improvements               | 0                    | 4,175                | 0                    | 0                                   | 0                   |
| TOTAL ACQUISITIONS                   |      |     |    |    |   | 143,998              | 568,519              | 135,844              | 145,204                             | 559,044             |
| FUND 590 - PARK DEVELOPMENT-QUIMBY   |      |     |    |    |   |                      |                      |                      |                                     |                     |
| 590                                  | 8000 | 540 | 00 | 00 | Lease Payment (PFA Bond)                          | 20,475               | 20,539               | 5,844                | 5,844                               | 8,475               |
| TOTAL PARK DEVELOPMENT               |      |     |    |    |   | 20,475               | 20,539               | 5,844                | 5,844                               | 8,475               |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$164,473            | \$589,058            | \$141,687            | \$151,047                           | \$567,519           |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |                      |                      |                      |                                     | 425,832             |
| Percentage of Change                 |      |     |    |    |   |                      |                      |                      |                                     | 300.5%              |

## 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   | Adopted          | Estimated | Budget           |
|--------------|------|-----|----|----|--|-----------|-----------|------------------|-----------|------------------|
|              |      |     |    |    | Description  | 2019-2020 | 2020-2021 | 2021-2022        | Year- End | 2022-2023        |
|              |      |     |    |    |  |           |           |                  | 2021-2022 |                  |
| Construction |      |     |    |    |  |           |           |                  |           |                  |
| 780          | 8000 | 600 | 03 | 73 | Land Water Conservation Fund (LWCF)-Hart Ranch Park        | \$0       | \$0       | \$2,500,000      | \$0       | \$2,500,000      |
| 780          | 8000 | 600 | 04 | 73 | California Natural Resources Agency(CNRA) -Hart Ranch Park | 0         | 0         | 2,003,695        | 0         | 2,003,695        |
| 780          | 8000 | 600 | 03 | 04 | Northwest Park Phase I Improvements                        | 0         | 0         | 0                | 0         | 187,422          |
|              |      |     |    |    | <b>TOTAL CONSTRUCTION</b>                                  | <b>0</b>  | <b>0</b>  | <b>4,503,695</b> | <b>0</b>  | <b>4,691,117</b> |
|              |      |     |    |    | <b>TOTAL DEPARTMENT BUDGET</b>                             | <b>0</b>  | <b>0</b>  | <b>4,503,695</b> | <b>0</b>  | <b>4,691,117</b> |

## Budget Highlights:

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

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

# STREET CONSTRUCTION BUDGET

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

| Description   |      |     |    |    | Audited<br>2019-2020                                    | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End<br>2021-2022 | Budget<br>2022-2023 |
|---|------|-----|----|----|---|----------------------|----------------------|-------------------------------------|---------------------|
| <b>CITY PROJECTS</b>                                |      |     |    |    |   |                      |                      |                                     |                     |
| <b>GAS TAX 2105 (810)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| 810   | 8000 | 600 | 03 | 37 | High Visibility Crosswalk Striping                      | \$0                  | \$0                  | \$0                                 | \$80,000            |
| <b>GAS TAX 2107 (830)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| <b>ARTICLE VIII (870)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| 870   | 8000 | 600 | 03 | 18 | 2022 Concrete Repair Project                            | 0                    | 0                    | 0                                   | 40,000              |
| 870   | 8000 | 600 | 03 | 35 | Median Landscaping Renovation-Phase I                   | 20,237               | 18,782               | 25,000                              | 25,000              |
| 870   | 8000 | 600 | 03 | 37 | High Visibility Crosswalk Striping                      | 0                    | 0                    | 80,000                              | 80,000              |
| 870   | 8000 | 600 | 03 | 48 | Street Sealing Project(19/20), (21/22) (22/23)          | 600                  | 0                    | 570,000                             | 570,000             |
| 870   | 8000 | 600 | 03 | 67 | Del Norte Ave. Reconstruction-Kearney to C Street       | 204,391              | 0                    | 0                                   | 0                   |
| 870   | 8000 | 600 | 03 | 66 | FY21/22 Street Rehabilitation Project - Various Streets | 0                    | 0                    | 0                                   | 330,000             |
| 870   | 8000 | 600 | 03 | 83 | FY22/23 Street Rehabilitation Project - Various Streets | 0                    | 0                    | 0                                   | 300,000             |
| <b>TOTAL CITY PROJECTS</b>                          |      |     |    |    | <b>\$225,228</b>  | <b>\$18,782</b>      | <b>\$675,000</b>     | <b>\$675,000</b>                    | <b>\$1,315,000</b>  |
| <b>LOCAL MATCH FOR STATE &amp; FEDERAL PROJECTS</b> |      |     |    |    |   |                      |                      |                                     |                     |
| <b>GAS TAX 2105 (810)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| 810   | 8000 | 600 | 03 | 77 | RSTP - Kearney Blvd Rehabilitation-Madera to Vineland   | 5,702                | 0                    | 0                                   | 0                   |
| <b>GAS TAX 2106 (820)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| <b>GAS TAX 2107 (830)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| 830   | 8000 | 600 | 03 | 78 | CMAQ -Stanislaus/San Joaquin Alley Paving               | 0                    | 4,150                | 17,251                              | 17,251              |
| 830   | 8000 | 600 | 03 | 81 | STBG - Vineland Ave. Rehab- CA to Kearney               | 0                    | 5,489                | 264,202                             | 264,202             |
| <b>ARTICLE VIII (870)</b>                           |      |     |    |    |   |                      |                      |                                     |                     |
| 870   | 8000 | 600 | 03 | 62 | RSTP - Vineland Ave Widening (North)                    | 6,097                | 170                  | 50,507                              | 50,507              |
| 870   | 8000 | 600 | 03 | 64 | CMAQ - California Ave Sidewalk 9th to Vineland          | 0                    | 0                    | 0                                   | 3,441               |
| 870   | 8000 | 600 | 03 | 77 | RSTP - Kearney Blvd Rehabilitation-Madera to Vineland   | 0                    | 10,541               | 115,380                             | 115,380             |
| 870   | 8000 | 600 | 03 | 79 | Street overlay Project FY19/20                          | 0                    | 94,418               | 0                                   | 0                   |
| 870   | 8000 | 600 | 03 | 82 | STBG - Kearney Blvd.Reh.Park-Del Norte                  | 0                    | 2,351                | 292,440                             | 292,440             |
| <b>MAJOR STREET SIGNALS (920)</b>                   |      |     |    |    |   |                      |                      |                                     |                     |
| 920   | 8000 | 600 | 03 | 00 | Reimbursement - Wal-Mart                                | 0                    | 0                    | 10,000                              | 10,000              |
| <b>TOTAL LOCAL MATCH</b>                            |      |     |    |    | <b>\$11,799</b>   | <b>\$117,119</b>     | <b>\$749,780</b>     | <b>\$749,780</b>                    | <b>\$525,995</b>    |

### Budget Highlights:

870.8000.600.03.18 - Adding \$40,000 for various concrete repairs that need to be made around the City  
 870.8000.600.03.48 - Street Sealing Project (19/20) (21/22) (22/23)  
 870.8000.600.03.66 - FY 21/22 Street Rehabilitation Project (Various Streets)  
 870.8000.600.03.83 - FY 22/23 Street Rehabilitation Project (Various Streets)  
 830.8000.600.03.78 - CMAQ-Stanislaus/San Joaquin Alley Paving funded by Gas Tax and Grant  
 830.8000.600.03.81 - STBG -Vineland Ave Rehab (California Ave to Kearney Blvd) funded by Gas Tax and Grant  
 870.8000.600.03.62 - RSTP-Vineland Ave Widening (North) funded by Article VIII and Grant  
 870.8000.600.03.64 - CMAQ California Ave Sidewalk (9th St to Vineland Ave) funded by Article VIII and Grant  
 870.8000.600.03.82 - STBG -Kearney Blvd Rehabilitation (Park Ave to Del Norte Ave) Funded by Article VIII and Grant



# STREET CONSTRUCTION BUDGET (Cont.)

| Description                          |      |     |    |    |   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Year- End<br>2021-2022 | Budget<br>2022-2023 |
|--------------------------------------|------|-----|----|----|---|----------------------|----------------------|----------------------|------------------------|---------------------|
| STATE & FEDERAL PROJECTS             |      |     |    |    |   |                      |                      |                      |                        |                     |
| FEDERAL PROJECTS (890)               |      |     |    |    |   |                      |                      |                      |                        |                     |
| 890                                  | 8000 | 600 | 00 | 01 | COVID 19- CARES ACT                                     | \$38,734             | \$158,203            | \$0                  | \$0                    | \$0                 |
| 890                                  | 8000 | 600 | 03 | 62 | RSTP Vineland Ave. Widening (North) (025)               | 45,594               | 1,309                | 340,637              | 340,637                | 348,181             |
| 890                                  | 8000 | 600 | 03 | 64 | CMAQ - California Ave Sidewalk 9th to Vineland          | 0                    | 0                    | 0                    | 0                      | 26,559              |
| 890                                  | 8000 | 600 | 03 | 77 | RSTP - Kearney Blvd Rehabilitation-Madera to Vineland   | 44,012               | 3,711                | 403,131              | 403,131                | 0                   |
| 890                                  | 8000 | 600 | 03 | 78 | CMAQ -Stanislaus/San Joaquin Alley Paving               | 0                    | 0                    | 133,150              | 133,150                | 119,970             |
| 890                                  | 8000 | 600 | 03 | 81 | STBG - Vineland Ave. Rehab- CA to Kearney               | 0                    | 39,472               | 554,198              | 554,198                | 554,198             |
| 890                                  | 8000 | 600 | 03 | 82 | STBG - Kearney Blvd.Reh.Park-Del Norte                  | 0                    | 15,559               | 249,060              | 249,060                | 359,268             |
| MAJOR STREETS (910)                  |      |     |    |    |   |                      |                      |                      |                        |                     |
| 910                                  | 8000 | 600 | 03 | 00 | Reimbursement - Tract No. 5348-Cambridge                | 0                    | 0                    | 50,000               | 50,000                 | 0                   |
| 910                                  | 8000 | 600 | 03 | 02 | Reimbursement - Tract No. 5191/5266 (Covington)         | 0                    | 0                    | 100,000              | 100,000                | 77,000              |
| 910                                  | 8000 | 600 | 03 | 03 | Reimbursement - Tract No. 5515 (Covington)              | 0                    | 0                    | 0                    | 0                      | 91,000              |
| 910                                  | 8000 | 600 | 03 | 04 | Reimbursement - Walmart (Covington)                     | 0                    | 0                    | 0                    | 0                      | 20,000              |
| 910                                  | 8000 | 600 | 03 | 05 | Reimbursement - Walmart                                 | 0                    | 0                    | 0                    | 0                      | 20,000              |
| MAJOR STREET RAILROAD (930)          |      |     |    |    |   |                      |                      |                      |                        |                     |
| 930                                  | 8000 | 600 | 03 | 01 | Goldenrod Railroad Crossing Improvements                | 2,495                | 4,036                | 0                    | 0                      | 0                   |
| 930                                  | 8000 | 600 | 03 | 00 | Reimbursement - OMNI (Wal-Mart)                         | 0                    | 0                    | 15,000               | 15,000                 | 35,000              |
| OUTSIDE TRAVEL LANE (940)            |      |     |    |    |   |                      |                      |                      |                        |                     |
| 940                                  | 8000 | 600 | 03 | 00 | Reimbursement - Wal-Mart                                | 0                    | 0                    | 10,000               | 10,000                 | 20,000              |
| 940                                  | 8000 | 600 | 03 | 01 | Reimbursement - Wal-Mart (Covington)                    | 0                    | 0                    | 10,000               | 10,000                 | 20,000              |
| HUT 2103 (950)                       |      |     |    |    |   |                      |                      |                      |                        |                     |
| 950                                  | 8000 | 600 | 03 | 48 | Street Sealing Project(19/20), (21/22) (22/23)          | 0                    | 0                    | 0                    | 0                      | 160,000             |
| SB1 RRMA (960)                       |      |     |    |    |   |                      |                      |                      |                        |                     |
| 960                                  | 8000 | 600 | 03 | 66 | FY21/22 Street Rehabilitation Project - Various Streets | 0                    | 0                    | 500,000              | 500,000                | 300,000             |
| 960                                  | 8000 | 600 | 03 | 67 | Del Norte Ave. Reconstruction-Kearney to C Street       | 324,803              | 0                    | 0                    | 0                      | 0                   |
| 960                                  | 8000 | 600 | 03 | 83 | FY22/23 Street Rehabilitation Project - Various Streets | 0                    | 0                    | 0                    | 0                      | 300,000             |
| 960                                  | 8000 | 600 | 03 | 79 | Street Overlay Project FY19/20                          | 48,715               | 326,116              | 0                    | 0                      | 0                   |
| TOTAL DIF/STATE & FEDERAL PROJECTS   |      |     |    |    |   | 504,352              | 548,407              | 2,180,176            | 2,180,176              | 2,168,176           |
| TOTAL REIMBURSEMENTS                 |      |     |    |    |   | -                    | -                    | 195,000              | 195,000                | 303,000             |
| TOTAL DEPARTMENT BUDGET              |      |     |    |    |   | \$741,380            | \$684,308            | \$3,789,956          | \$3,789,956            | \$4,292,171         |
| Budget to Budget Increase/(Decrease) |      |     |    |    |   |                      |                      |                      | 502,215                |                     |
| Percentage of Change                 |      |     |    |    |   |                      |                      |                      | 13.3%                  |                     |

## Budget Highlights:

890.8000.600.00.01 - STBG - Vineland Ave. Rehab- CA to Kearney total cost \$811,600 funded by Local Street Funds and Grant  
 890.8000.600.03.62 - CMAQ - California Ave Sidewalk (9th St to Vineland Ave) funded by Local Street Funds and Grant  
 890.8000.600.03.64 - CMAQ -Stanislaus/San Joaquin Alley Paving funded by Local Street Funds and Grant  
 890.8000.600.03.81 - STBG - Kearney Blvd Rehabilitation (Park Ave to Del Norte Ave) funded by Local Street Funds and Grant  
 890.8000.600.03.82 - RSTP Vineland Ave. Widening (North) funded by Local Street Funds and Grant

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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 2022/2023 is projected at \$2,253,267.

There is an overall net increase of 3.34% in personnel benefits in Fiscal Year 2022/2023 compared to the Fiscal Year 2021/2022.

## 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 7.47% for the miscellaneous group and 10.80% for safety as of July 1, 2022. 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).

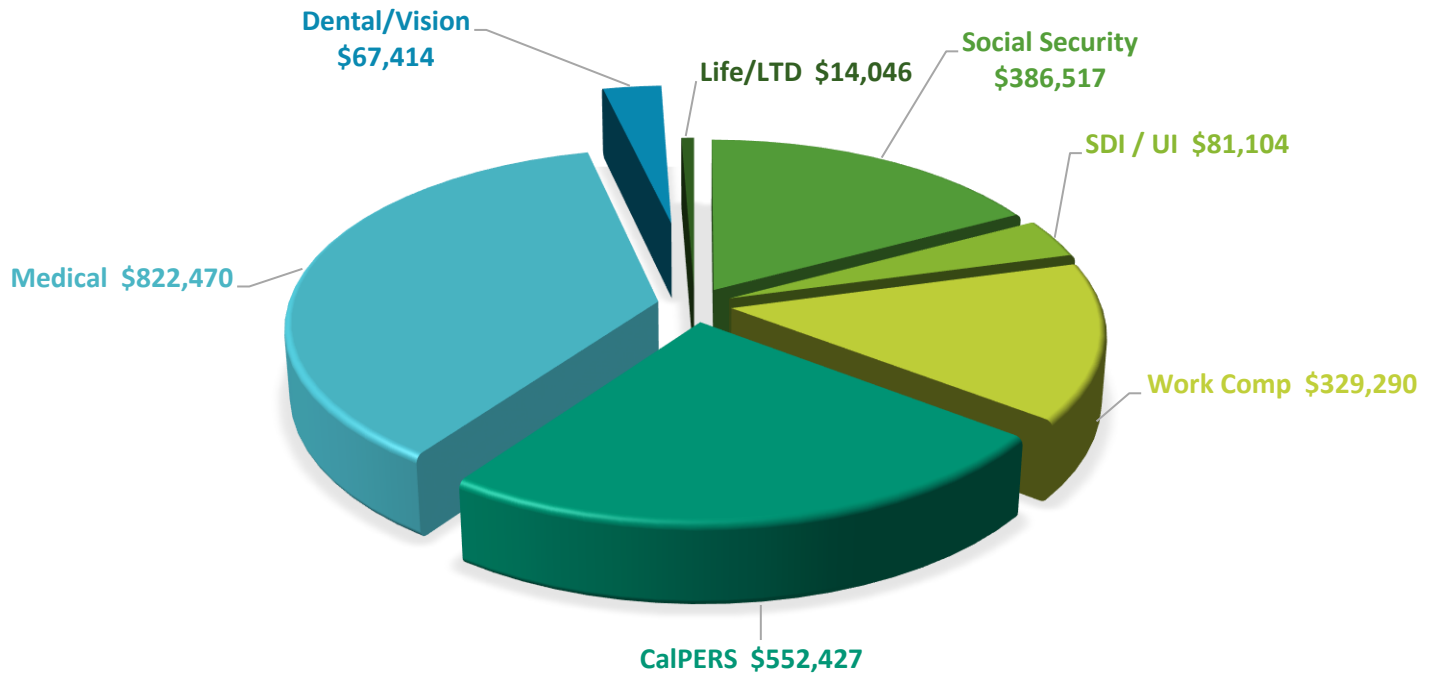
CalPERS has done a couple of changes. The first change addressed rate stabilization and the second action addressed an adjustment to mortality tables because members are living longer than initially estimated. These changes will affect the City's employer contribution rates by ramping rates up for five years; stabilizing rates at that level for ten years and then a five-year ramp down. CalPERS employer contributions Fiscal Year 2022/2023 for the miscellaneous group is at 8.65% plus the contracted 4% for a total of 12.65% and Safety at 14.81% plus the contracted 4% for a total of 18.81%. 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, and FY 2022 will be at \$324,091, with another increase of \$57,366 or 22%.

On February 14, 2018, CalPERS adopted a new Actuarial Amortization Policy, which will be effective June 30, 2019 with valuations and contributions beginning Fiscal Year 2021/2022. This change of the Amortization from 30 years to 20 years will increase the City's Unfunded Liability contribution drastically. It was expected to be between a 50 to 80% increase, however, Fiscal Year 2022/2023 is showing an increase of 12.77%

## 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 2022/2023 the City elected to continue with the same providers as last Fiscal Year 2021/2022.

### FISCAL YEAR 2022/2023 PERSONNEL BENEFITS



# POSITION ALLOCATION BY DEPARTMENT

## (Full Time Employees)

|  | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Adopted<br>Budget<br>2022-2023 | 2022-2023<br>Change |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------|
| <b>Administrative Services</b>           |                      |                      |                      |                                |                     |
| Account Clerk I                          | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Account Clerk II                         | 2.00                 | 2.00                 | 2.00                 | 2.00                           | 0.00                |
| *Account Receptionist                    | 1.00                 | 1.00                 | 1.00                 | 0.00                           | -1.00               |
| Finance Director                         | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Junior Accountant                        | 0.00                 | 0.00                 | 0.00                 | 2.00                           | 2.00                |
| *Senior Accountant                       | 1.00                 | 1.00                 | 1.00                 | 0.00                           | -1.00               |
| Total Administrative Services            | 6.00                 | 6.00                 | 6.00                 | 6.00                           | 0.00                |
| <b>City Clerk</b>                        |                      |                      |                      |                                |                     |
| City Clerk                               | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Total City Clerk                         | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| <b>City Manager</b>                      |                      |                      |                      |                                |                     |
| City Manager                             | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| *Human Resource Officer/Executive Secret | 0.00                 | 0.00                 | 0.00                 | 0.00                           | 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                | 0.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| *Human Resource Technician               | 1.00                 | 0.00                 | 0.00                 | 0.00                           | 0.00                |
| Total City Manager                       | 4.00                 | 4.00                 | 4.00                 | 4.00                           | 0.00                |
| <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                 | 1.00                 | 0.00                 | 1.00                           | 1.00                |
| Parks Maintenance Technician             | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Parks Maintenance Worker                 | 0.00                 | 0.00                 | 2.00                 | 2.00                           | 0.00                |
| *Recreation Supervisor                   | 0.00                 | 1.00                 | 1.00                 | 0.00                           | -1.00               |
| Recreation Coordinator                   | 1.00                 | 0.00                 | 0.00                 | 2.00                           | 2.00                |
| 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                |
| *Van Driver                              | 1.00                 | 0.00                 | 0.00                 | 0.00                           | 0.00                |
| Total Community Services                 | 8.00                 | 7.00                 | 8.00                 | 10.00                          | 2.00                |

|   | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Adopted<br>Budget<br>2022-2023 | 2022-2023<br>Change |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------|
| <b>Community Development</b>            |                      |                      |                      |                                |                     |
| *Associate Planner                      | 1.00                 | 1.00                 | 1.00                 | 0.00                           | -1.00               |
| Assistant Planner                       | 1.00                 | 1.00                 | 0.00                 | 1.00                           | 1.00                |
| *Building Inspector                     | 0.00                 | 0.00                 | 0.00                 | 0.00                           | 0.00                |
| Building Permits Clerk                  | 2.00                 | 2.00                 | 2.00                 | 1.00                           | -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                |
| Community Development Director          | 0.00                 | 0.00                 | 1.00                 | 1.00                           | 0.00                |
| Total Planning & Building               | 4.00                 | 4.00                 | 4.00                 | 4.00                           | 0.00                |
| <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                 | 0.00                 | 1.00                 | 0.00                           | -1.00               |
| Chief of Police                         | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Police Officer                          | 15.00                | 16.00                | 20.00                | 20.00                          | 0.00                |
| Comm. Service Officer                   | 0.00                 | 1.00                 | 1.00                 | 2.00                           | 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                 | 1.00                 | 0.00                 | 0.00                           | 0.00                |
| Sergeant                                | 4.00                 | 4.00                 | 4.00                 | 4.00                           | 0.00                |
| Lieutenant                              | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Total Police                            | 26.00                | 28.00                | 32.00                | 32.00                          | 0.00                |
| <b>Public Works</b>                     |                      |                      |                      |                                |                     |
| Administrative Secretary                | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Director of Public Works                | 1.00                 | 1.00                 | 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                 | 2.00                 | 1.00                 | 0.00                           | -1.00               |
| PW Maintenance Worker II                | 0.00                 | 0.00                 | 0.00                 | 1.00                           | 1.00                |
| PW Maintenance Worker I                 | 4.00                 | 4.00                 | 7.00                 | 8.00                           | 1.00                |
| 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                 | 1.00                 | 0.00                           | -1.00               |
| WWTP Lead Supervisor                    | 0.00                 | 0.00                 | 0.00                 | 1.00                           | 1.00                |
| WWTP Water Operator Grade I             | 1.00                 | 0.00                 | 0.00                 | 1.00                           | 1.00                |
| WWTP Water Operator Grade II            | 1.00                 | 2.00                 | 2.00                 | 2.00                           | 0.00                |
| WWTP Maintenance Worker III- Specialist | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| *WWTP Maintenance Worker I              | 2.00                 | 0.00                 | 1.00                 | 0.00                           | -1.00               |
| WWTP Maintenance Worker II              | 0.00                 | 2.00                 | 1.00                 | 1.00                           | 0.00                |
| Water Conservation Specialist           | 1.00                 | 1.00                 | 1.00                 | 1.00                           | 0.00                |
| Total Public Works                      | 20.00                | 20.00                | 22.00                | 23.00                          | 1.00                |

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

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

# City of Kerman

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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 2022/2023 the City’s appropriation limit is \$19,512,432; the GANN Revenue table identifies the City’s legal appropriations limit as required by Proposition 4.

# BASIS FOR ACCOUNTING/BASIS OF BUDGETING

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

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

## GOVERNMENTAL FUNDS

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

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

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

## PROPRIETARY FUNDS

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

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

## COST ALLOCATIONS

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

# ACRONYMS AND ABBREVIATIONS

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

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

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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<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 |
|-------------|-----------|--------------------------------------|--|----------------------|----------------------|----------------------|------------------------|---------------------|
| 130 0000    | 361 02 00 | Lease Income                         |  | \$241,867            | \$242,628            | \$242,628            | \$71,747               | \$101,878           |
| 130 0000    | 375 00 01 | 2020 Bond Proceeds-Sterling National |  | \$0                  | \$3,041,000          | \$0                  | \$0                    | \$0                 |
|             |           |                                      |  | \$241,867            | \$3,283,628          | \$242,628            | \$71,747               | \$101,878           |

### 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

| Projects     |                        |              |                   |            |                    |
|--------------|------------------------|--------------|-------------------|------------|--------------------|
| Fund         | City Hall<br>Expansion |              | Community<br>Park |            | Bruno<br>Property  |
|              | Total Project          | \$ 2,457,413 | Total Project     | \$ 583,587 | Total Project \$ - |
|              |                        | 80.81%       |                   | 19.19%     | 0.00%              |
| General Fund | 12.5%                  | 10,291       |                   |            | 100% 0             |
| Facilities   | 30%                    | 24,697.97    |                   |            |                    |
| Parks        |                        |              | 50%               | 9,775      |                    |
| Quimby       |                        |              | 50%               | 9,775      |                    |
| Water        | 25%                    | 20,581.64    |                   |            |                    |
| Sewer        | 20%                    | 16,465.31    |                   |            |                    |
| Solid Waste  | 10%                    | 8,232.66     |                   |            |                    |
| Storm Drain  | 1%                     | 823          |                   |            |                    |
| LL&MD        | 1.5%                   | 1,235        |                   |            |                    |
|              |                        | \$82,327     |                   | \$19,551   | \$0                |
|              |                        |              |                   |            | \$101,878          |

FY 22/23  
Payment \$101,878

### Allocations:

|             |                |
|-------------|----------------|
| City Hall   | 82,327         |
| Comm Park   | 19,551         |
| Bruno Prop. | 0              |
|             | <u>101,878</u> |



# PUBLIC FINANCE AUTHORITY BUDGET

## PUBLIC FINANCING AUTHORITY

| Description                       |      |     |    |    |                                 | Audited<br>2019-2020 | Audited<br>2020-2021 | Adopted<br>2021-2022 | Estimated<br>Year- End | Budget<br>2022-2023 |
|-----------------------------------|------|-----|----|----|---------------------------------|----------------------|----------------------|----------------------|------------------------|---------------------|
| <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 | 1,500                | 75,607               | 1,500                | 1,500                  | 0                   |
| <b>Sub-Total</b>                  |      |     |    |    |                                 | 1,500                | 75,607               | 1,500                | 1,500                  | 0                   |
| <b>Debt Service</b>               |      |     |    |    |                                 |                      |                      |                      |                        |                     |
| 130                               | 5005 | 700 | 01 | 00 | Debt Service - Principal        | 105,000              | 2,905,000            | 110,000              | 0                      | 32,000              |
| 130                               | 5005 | 700 | 02 | 00 | Debt Service - Interest         | 135,367              | 99,614               | 131,128              | 70,247                 | 69,878              |
| <b>Sub-Total</b>                  |      |     |    |    |                                 | 240,367              | 3,004,614            | 241,128              | 70,247                 | 101,878             |
| <b>Total Expenditures</b>         |      |     |    |    |                                 | <b>\$241,867</b>     | <b>\$3,080,221</b>   | <b>\$242,628</b>     | <b>\$71,747</b>        | <b>\$101,878</b>    |

# RESOLUTION ADOPTING PFA BUDGET

## RESOLUTION NO. PFA 22-01

### **RESOLUTION OF THE KERMAN PUBLIC FINANCING AUTHORITY ADOPTING THE FISCAL YEAR 2022/2023 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 2022/2023 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 2022/2023 appropriation for the Public Finance Authority is \$101,878. 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 22<sup>ND</sup> day of June 2022, and adopted at said meeting by the following vote:

AYES: Nehring, Coleman, Herrera, Nijjer, Yep  
NOES: None  
ABSENT: None  
ABSTAIN: None

  
Gary Yep, Chair

ATTEST:

  
Marci Reyes, Secretary

# APPENDICES

# APPENDIX A – BUDGET ADOPTION RESOLUTION

## RESOLUTION NO. 22-43

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ADOPTING THE FISCAL YEAR 2022/2023 BUDGET AND APPROVING ADJUSTMENTS TO THE FISCAL YEAR 2021/2022 BUDGET**

The City Council of the City of Kerman does resolve as follows:

SECTION 1: The City Council finds and declares as follows:

The City Council has reviewed the proposed City of Kerman Fiscal Year 2022/2023 Budget attached hereto as Exhibit 'A'; and

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 2021/2022 Budget; and

This budget provides continued services at current levels to the community. This budget also includes continuation and/or completion of several projects to enhance the community; and

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

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

SECTION 2: BUDGET APPROPRIATIONS. The Fiscal Year 2022/2023 Budget appropriation totals \$43,162,606 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: ADOPTION. The Fiscal Year 2022/2023 Budget as presented, and incorporated by reference, is approved and adopted subject only to the authorizations set forth below. Such approval and adoption includes, without limitation, adjustments to the Fiscal Year 2021/2022 Budget.

SECTION 4: 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 2021/2022 City of Kerman Budget is hereby adjusted and those adjustments become a part of the 2021/2022 City of Kerman Amended Budget.

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

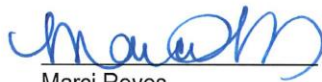
SECTION 6: The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 22nd day of June 2022, and adopted at said meeting by the following vote:

|          |  |
|----------|--|
| AYES:    | Nijjer, Coleman, Herrera, Nehring, Yep |
| NOES:    | None                                   |
| ABSENT:  | None                                   |
| ABSTAIN: | None                                   |

The foregoing resolution is hereby approved.

  
\_\_\_\_\_  
Gary Yep  
Mayor

ATTEST:

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

# EXHIBIT 'B'

## CITY WIDE EXPENDITURES SUMMARY (INCLUDING CAPITAL PROJECTS)

|                                  |          |  |             |             | Sut-Total    | Debt Service/ |              |
|----------------------------------|----------|--|-------------|-------------|--------------|---------------|--------------|
| Fund                             | Activity | Description                                | Personnel   | M & O       | Operations   | Capital       | Total        |
| General Fund                     |          |  |             |             |              |               |              |
| 100                              | 6001     | City Council                               | \$16,909    | \$17,240    | \$34,150     | \$0           | \$34,150     |
| 100                              | 6003     | City Attorney                              | 0           | 130,000     | 130,000      | 0             | 130,000      |
| 100                              | 1002     | City Manager                               | 217,559     | 359,275     | 576,834      | 14,286        | 591,120      |
| 100                              | 5005     | Administrative Services                    | 44,752      | 62,918      | 107,670      | 3,571         | 111,241      |
| 100                              | 5006     | Debt Sevice to DIF                         | 0           | 0           | 0            | 95,339        | 95,339       |
| 100                              | 6004     | City Clerk                                 | 39,721      | 78,018      | 117,739      | 14,286        | 132,025      |
| 100                              | 7001     | Measure M                                  | 28,238      | 1,465,481   | 1,493,720    | 4,583,685     | 6,077,405    |
| 100                              | 1008     | Planning                                   | 186,450     | 77,253      | 263,703      | 7,143         | 270,846      |
| 100                              | 1010     | Engineering                                | 0           | 101,500     | 101,500      | 0             | 101,500      |
| 100                              | 1042     | Building                                   | 86,224      | 183,642     | 269,865      | 7,143         | 277,008      |
| 100                              | 2002     | Recreation & Comm Services Admin.          | 166,839     | 39,930      | 206,770      | 2,857         | 209,627      |
| 100                              | 2010     | Building Maintenance                       | 452,790     | 101,165     | 553,955      | 1,429         | 555,384      |
| 100                              | 2044     | Senior Center Services                     | 126,860     | 20,292      | 147,151      | 2,857         | 150,008      |
| 100                              | 2047     | Aquatics Program                           | 62,541      | 16,340      | 78,881       | 1,429         | 80,310       |
| 100                              | 2062     | Planned Recreation                         | 54,587      | 10,230      | 64,817       | 1,429         | 66,245       |
| 100                              | 2065     | Youth Service Bureau                       | 79,044      | 9,172       | 88,217       | 1,429         | 89,645       |
| 100                              | 2069     | Community Teen Center                      | 108,610     | 60,073      | 168,683      | 1,429         | 170,111      |
| 100                              | 3011     | Police Operations                          | 3,156,801   | 974,231     | 4,131,032    | 43,757        | 4,174,789    |
| 100                              | 3999     | Transfewr from Measure M (new Police offic | (251,131)   | 0           | (251,131)    | 0             | (251,131)    |
| 100                              | 3041     | Animal Control                             | 43,514      | 41,920      | 85,434       | 1,429         | 86,863       |
| 100                              | 4010     | Park Landscape Maintenance                 | 115,762     | 83,329      | 199,091      | 4,429         | 203,520      |
| Sub-Total General Fund           |          |  | 4,736,073   | 3,832,007   | 8,568,080    | 4,787,924     | 13,356,004   |
| Enterprise Funds                 |          |  |             |             |              |               |              |
| 410                              | 5005     | Water                                      | 380,058     | 247,805     | 627,863      | 3,571         | 631,435      |
| 410                              | 5006     | Water                                      | 0           | 0           | 0            | 165,000       | 165,000      |
| 410                              | 4041     | Water Operations                           | 546,636     | 811,277     | 1,357,913    | 17,357        | 1,375,270    |
| 420                              | 5005     | Sewer                                      | 300,434     | 213,561     | 513,995      | 3,571         | 517,566      |
| 420                              | 5006     | Sewer                                      | 0           | 0           | 0            | 151,743       | 151,743      |
| 420                              | 4042     | Sewer Collection & Operations              | 477,884     | 711,856     | 1,189,740    | 7,357         | 1,197,098    |
| 430                              | 5005     | Solid Waste (Refuse)                       | 358,563     | 1,717,819   | 2,076,382    | 3,571         | 2,079,953    |
| 470                              | 4047     | Storm Drain Maintenance & Operations       | 96,398      | 50,620      | 147,018      | 24,857        | 171,875      |
| Sub-Total Enterprise Funds       |          |  | 2,159,973   | 3,752,938   | 5,912,911    | 377,029       | 6,289,940    |
| Internal Service Funds           |          |  |             |             |              |               |              |
| 500                              | 4050     | Vehicle/Equipment Mtnc & Replacement       | 186,820     | 403,870     | 590,690      | 441,300       | 1,031,990    |
| 510                              | 5051     | Technology Maintenance & Replacement       | 15,970      | 63,864      | 79,834       | 27,422        | 107,256      |
| Sub-Total Internal Service Funds |          |  | 202,790     | 467,734     | 670,524      | 468,722       | 1,139,246    |
| Special Revenue Funds            |          |  |             |             |              |               |              |
| 100                              | 3050     | SLESF Grant                                | 100,000     | 0           | 100,000      | 0             | 100,000      |
| 100                              | 3999     | Safety Grants, Contracts and Projects      | 104,934     | 6,400       | 111,334      | 4,000         | 115,334      |
| 110                              | 1011     | CIP Administration                         | 0           | 15,000      | 15,000       | 0             | 15,000       |
| 170                              | 1007     | General Plan Updates                       | 0           | 112,000     | 112,000      | 0             | 112,000      |
| 730                              | 2046     | Senior Nutrition Site Management           | 23,192      | 4,103       | 27,296       | 0             | 27,296       |
| 740                              | 2045     | National Rec.& Park Assoc.(NRPA)           | 14,615      | 11,808      | 26,423       | 0             | 26,423       |
| 750                              | 4075     | Lighting & Landscaping District 1          | 240,170     | 82,238      | 322,408      | 2,857         | 325,265      |
| 780                              | 8000     | Grants-Planning & Development              |             |             |              | 130,000       | 130,000      |
| 800-850, 870                     | 408x     | Street Maintenance, TDA and Other          | 175,316     | 345,733     | 521,050      | 70,357        | 591,407      |
| 880                              | 4088     | Measure C - Flex                           | 187,807     | 72,032      | 259,839      | 100,000       | 359,839      |
| 881                              | 4088     | Measure C - ADA                            | 0           | 0           | 0            | 9,815         | 9,815        |
| 882                              | 4088     | Measure C - Streets                        | 171,097     | 32,987      | 204,084      | 100,000       | 304,084      |
| Sub-Total Special Revenue Funds  |          |  | 1,017,132   | 682,302     | 1,699,433    | 417,030       | 2,116,463    |
| Capital Project Funds            |          |  |             |             |              |               |              |
| 100                              | 8000     | Parks, Facilities & Equipment              | 0           | 0           | 0            | 318,800       | 318,800      |
| 120                              | 8000     | CDBG Construction                          | 0           | 0           | 0            | 35,000        | 35,000       |
| 140                              | 8000     | Facilities Construction                    | 0           | 0           | 0            | 6,121,412     | 6,121,412    |
| 410, 520-540                     | 8000     | Water Construction                         | 0           | 0           | 0            | 2,932,777     | 2,932,777    |
| 420, 550-570                     | 8000     | Sewer Facilities Construction              | 0           | 0           | 0            | 878,157       | 878,157      |
| 480, 490                         | 8000     | Storm Drain                                | 0           | 0           | 0            | 424,000       | 424,000      |
| 580, 590                         | 8000     | Parks Construction                         | 0           | 0           | 0            | 567,519       | 567,519      |
| 780                              | 8000     | Parks Construction                         | 0           | 0           | 0            | 4,691,117     | 4,691,117    |
| 800, 830, 880-920, 95            | 8000     | Street Construction                        | 0           | 0           | 0            | 4,292,171     | 4,292,171    |
| Sub-Total Capital Project Funds  |          |  | 0           | 0           | 0            | 20,260,953    | 20,260,953   |
| Grand Total All Funds            |          |  | \$8,115,967 | \$8,734,982 | \$16,850,949 | \$26,311,657  | \$43,162,606 |



# APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION

## RESOLUTION NO. 22-44

### RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2022/2023 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 an annual basis. For inflation, pursuant to Article XIII 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 2022/2023 at \$21,723,264.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KERMAN that the appropriations limit for the 2022/2023 Fiscal Year for the City of Kerman is established at \$21,723,264, 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 22nd day of June of 2022, and passed at said meeting by the following vote:

|          |  |
|----------|--|
| AYES:    | Nijjer, Coleman, Herrera, Nehring, Yep |
| NOES:    | None                                   |
| ABSENT:  | None                                   |
| ABSTAIN: | None                                   |

  
\_\_\_\_\_  
Gary Yep  
Mayor

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

2021/22 REVENUE LIMIT -       \$       19,512,432

Per City of Kerman, City Council Resolution No.21-53

#### 2022/23 REVENUE LIMIT FACTORS

##### POPULATION:\*

January 1, 2022   16,639

January 1, 2021   16,074

3.51% increase

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

2022/2023 Gross Assessed Value

Secured

870,750,454

Unsecured

29604634

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

2022/2023               7.55%

#### CHANGE FACTOR

Population Change x Change in Per Capita Personal Income

1.0755 x 1.0351 = 1.1133

#### TOTAL 2022/2023 ESTIMATED REVENUE

PROCEEDS OF TAXES

10,895,172

NON-PROCEED OF TAXES

15,935,271

TOTAL APPROPRIATIONS 2022/2023

\$ 26,830,444

#### TOTAL 2022/2023 ESTIMATED REVENUE

EXEMPT FROM LIMIT

10,895,172

2022/2023 REVENUE LIMIT

\$ 21,723,264

2022/2023 REVENUE SUBJECT TO LIMIT

10,895,172

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS

\$ 10,828,092

\* 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 22-45

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

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

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

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

#### **Permanent Full-Time**

|  |           |
|--|-----------|
| City Manager                             | 1         |
| Executive 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                          | 1         |
| Account Receptionist                     | 0         |
| <b>Total for Administrative Services</b> | <b>6</b>  |
| Community Services Director              | 1         |
| Building & Facility Supervisor           | 1         |
| Parks Maintenance Specialist             | 1         |
| Parks Maintenance Technician             | 1         |
| Parks Maintenance Worker                 | 2         |
| *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         |
| *Associate Planner                      | 0         |
| Assistant Planner                       | 1         |
| *Building Inspector                     | 0         |
| Building Permits Clerk                  | 1         |
| *Building Official                      | 0         |
| Community Development Coordinator       | 1         |
| <b>Total for Community Development</b>  | <b>4</b>  |
| Chief of Police                         | 1         |
| Lieutenant                              | 1         |
| Sergeant                                | 4         |
| Police Officer                          | 20        |
| Community Service Officer               | 2         |
| Administrative Assistant                | 1         |
| Animal Control                          | 1         |
| *Animal Shelter Attendant               | 0         |
| Records Manager                         | 1         |
| Records Clerk                           | 1         |
| <b>Total for Police Department</b>      | <b>32</b> |
| Director of Public Works                | 1         |
| Administrative Secretary                | 1         |
| Fleet Mechanic Supervisor               | 1         |
| Fleet Mechanic I                        | 1         |
| *PW Maintenance Worker III-Specialist   | 0         |
| PW Maintenance Worker II                | 1         |
| PW Maintenance Worker I                 | 8         |
| PW Lead Supervisor                      | 2         |
| PW Operations Coordinator               | 1         |
| *Water Distribution/Waste Water Manager | 0         |
| WWTP Lead Supervisor                    | 1         |
| WWTP Water Operator Grade I             | 1         |
| WWTP Water Operator Grade II            | 2         |
| WWTP Maintenance Worker III-Specialist  | 1         |
| *WWTP Maintenance Worker I              | 0         |
| WWTP Maintenance Worker II              | 1         |
| Water Conservation Specialist           | 1         |
| <b>Total for Public Works</b>           | <b>23</b> |
| <b>Grand Total</b>                      | <b>80</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 22<sup>nd</sup> day of June 2022, and adopted at same meeting by the following vote:

|          |  |
|----------|--|
| AYES:    | Nijjer, Coleman, Herrera, Nehring, Yep |
| NOES:    | None                                   |
| ABSENT:  | None                                   |
| ABSTAIN: | None                                   |

The foregoing resolution is hereby approved.

  
\_\_\_\_\_  
Gary Yep  
Mayor

ATTEST:

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

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