



# 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, City Manager

# ORGANIZATIONAL CHART



# DEMOCRAPHICS

**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.

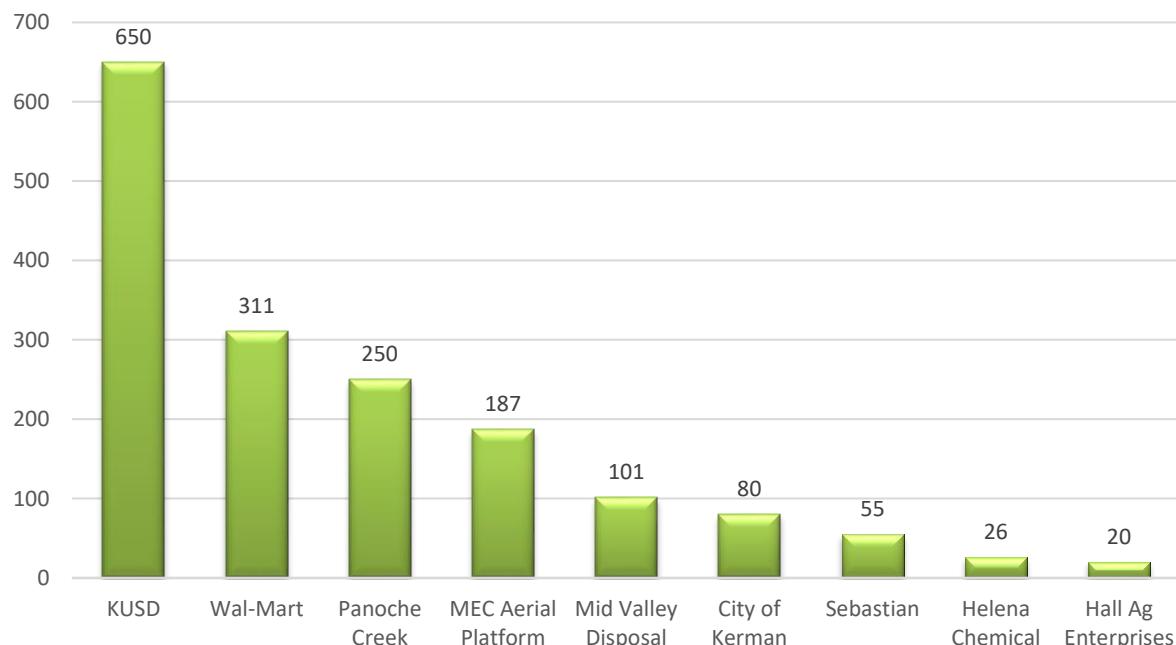
With the recent modification to the Sphere of Influence boundaries, the City anticipates requests for annexation, pre-zoning and tentative subdivision maps that will add to the City's housing inventory at all income levels.

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.

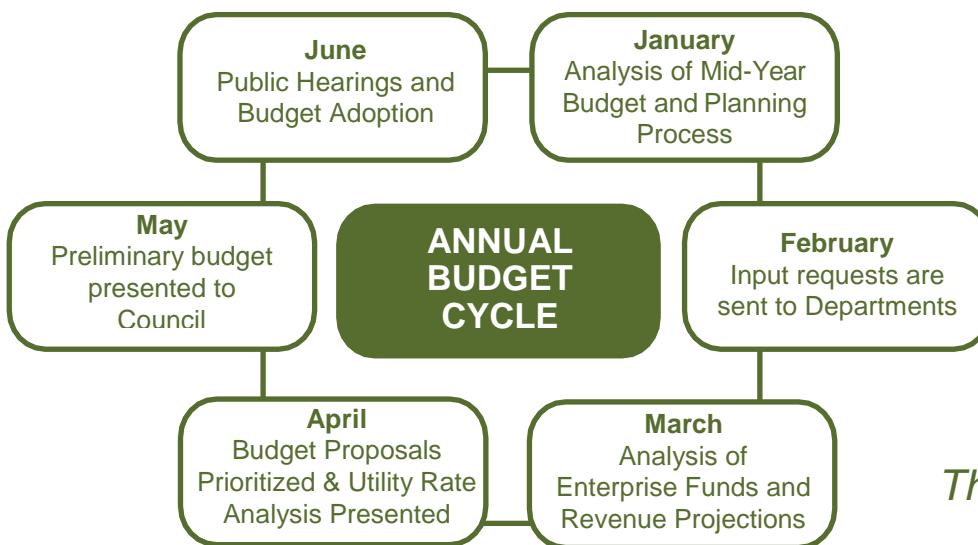
**Number of Employees**



## 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
FISCAL SUSTAINABILITY	<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>
QUALITY OF LIFE	<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>
PUBLIC SAFETY	<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>
CAPITAL INVESTMENTS	<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>
ECONOMIC DEVELOPMENT	<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>
ORGANIZATIONAL DEVELOPMENT	<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 supervisorial 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.

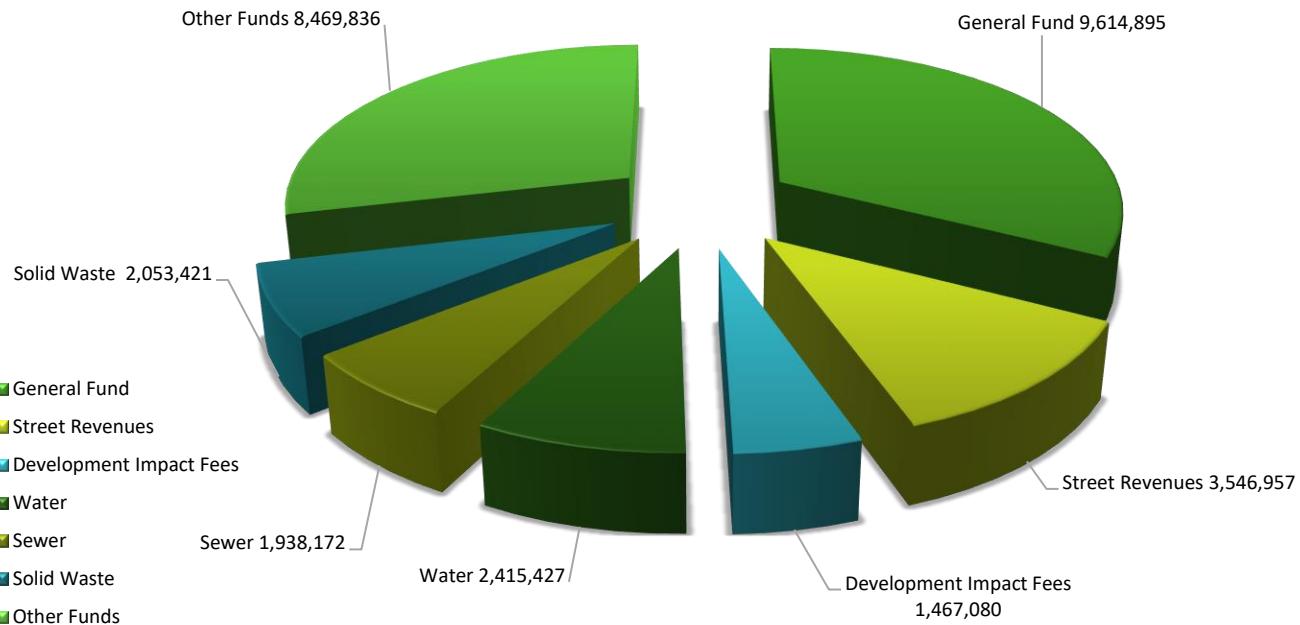
Both budget awards were made possible by the dedication, hard work and team effort put forth by department heads and key staff involved in the budget preparation process.



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## BUDGET OVERVIEW

# CITYWIDE OVERVIEW - REVENUE

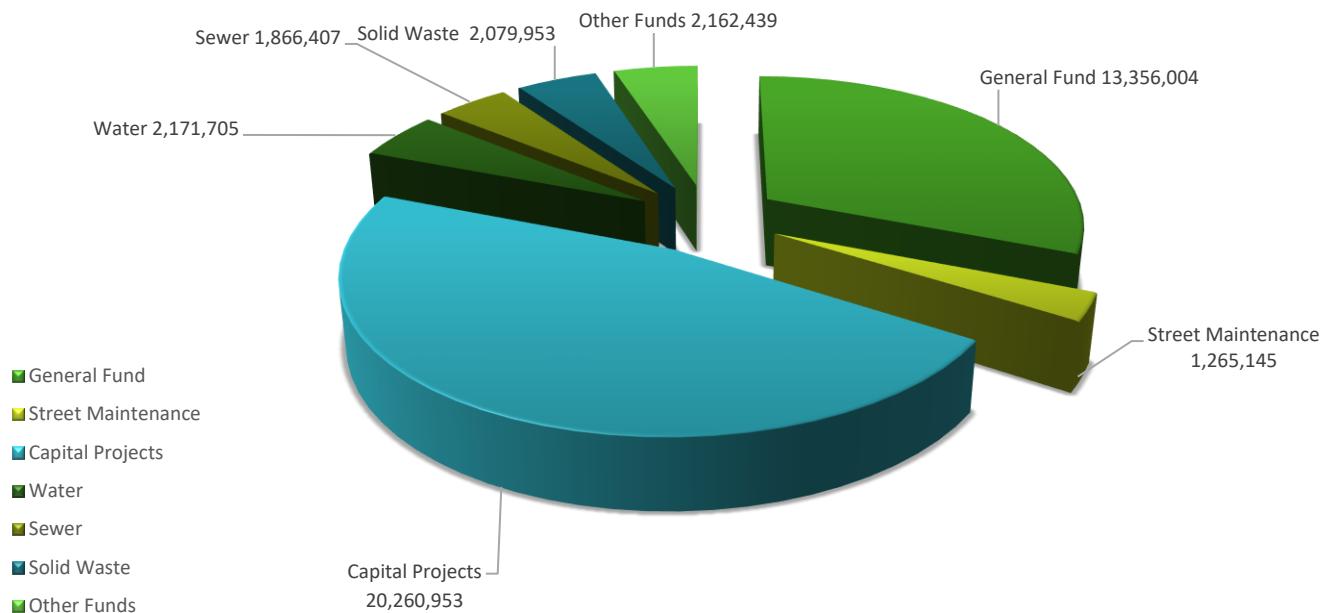


## CITY WIDE REVENUES SUMMARY

Fund	Description	Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Year- End 2021-2022	Budget 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>

City of Kerman Fiscal Year 2022/2023 Adopted Budget

# CITYWIDE OVERVIEW - EXPENDITURES SUMMARY



## CITY WIDE EXPENDITURES SUMMARY

Fund	Description	Audited	Audited	Adopted	Year- End	Budget
		2019-2020	2020-2021	2021-2022	2021-2022	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>

City of Kerman Fiscal Year 2022/2023 Adopted Budget

# 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 Fund Balance *	2022 - 2023 Budget Revenue	2022 - 2023 Budget Expenses	6/30/2023 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.

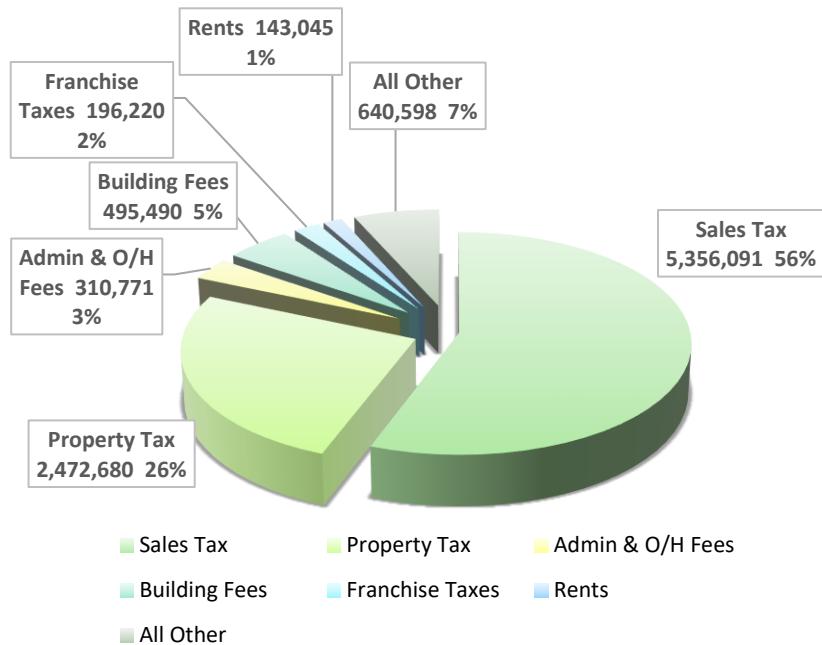
The General Fund is financed by what are defined as general purpose and restricted revenues. General purpose are self-explanatory. Restricted revenues are those resources that, by contract or agreement, are reserved for specific purposes and expenditures that are limited by the amount of revenue realized.

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**

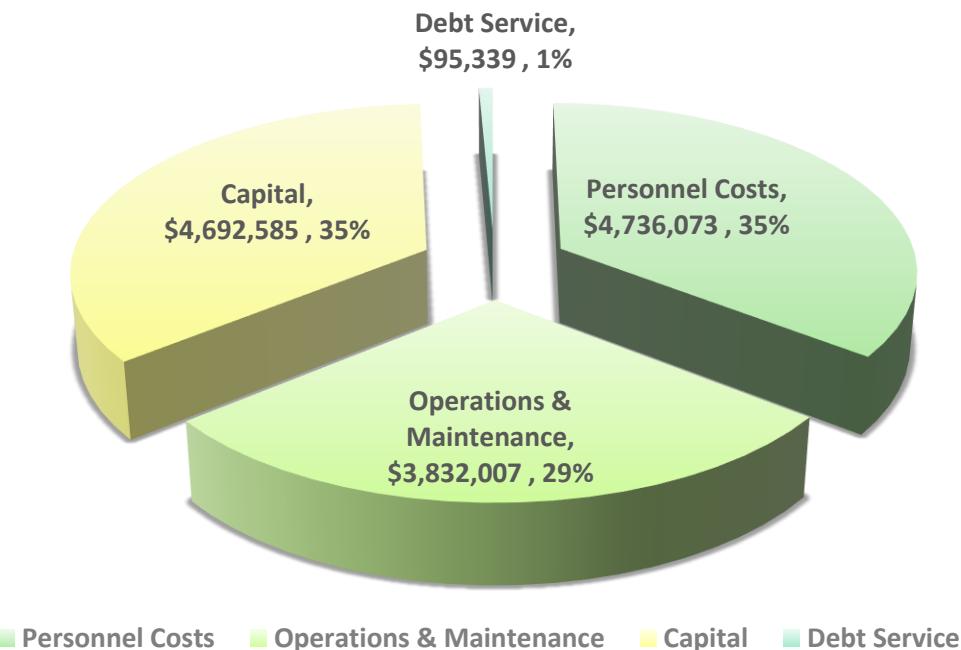
Total other fees for services are projected at \$447 for Fiscal Year 2022/2023 which consist of \$400 for code enforcement fees, \$30 in notary fees and \$17 in reproduction/copy fees. These service fees increased 7.19% from the 2021/2022 adopted budget.

## **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

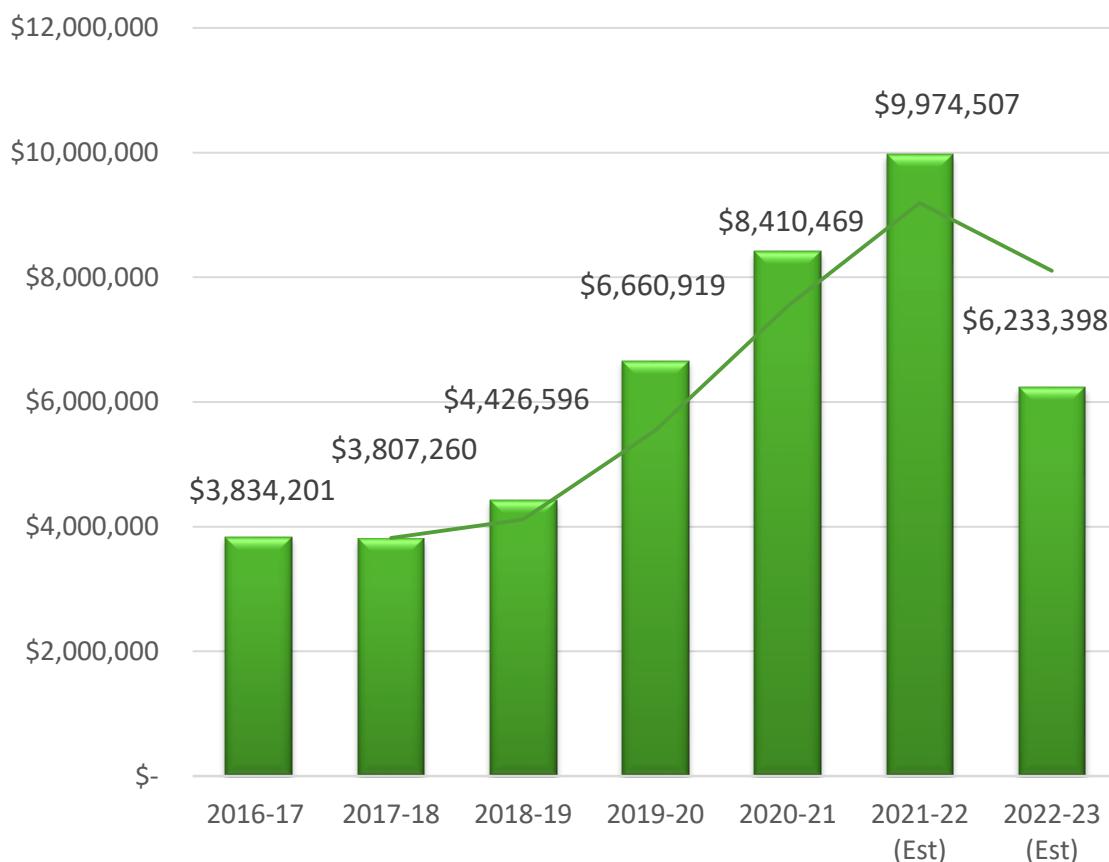
The Police department dedicates two full-time police officers to the School Resource Officer Program (SRO) while the school is in session. The SRO program is subject to annual renewals. The Adult Compliance Team (ACT) program is funded 100% by the County of Fresno Probation Department and will continue 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

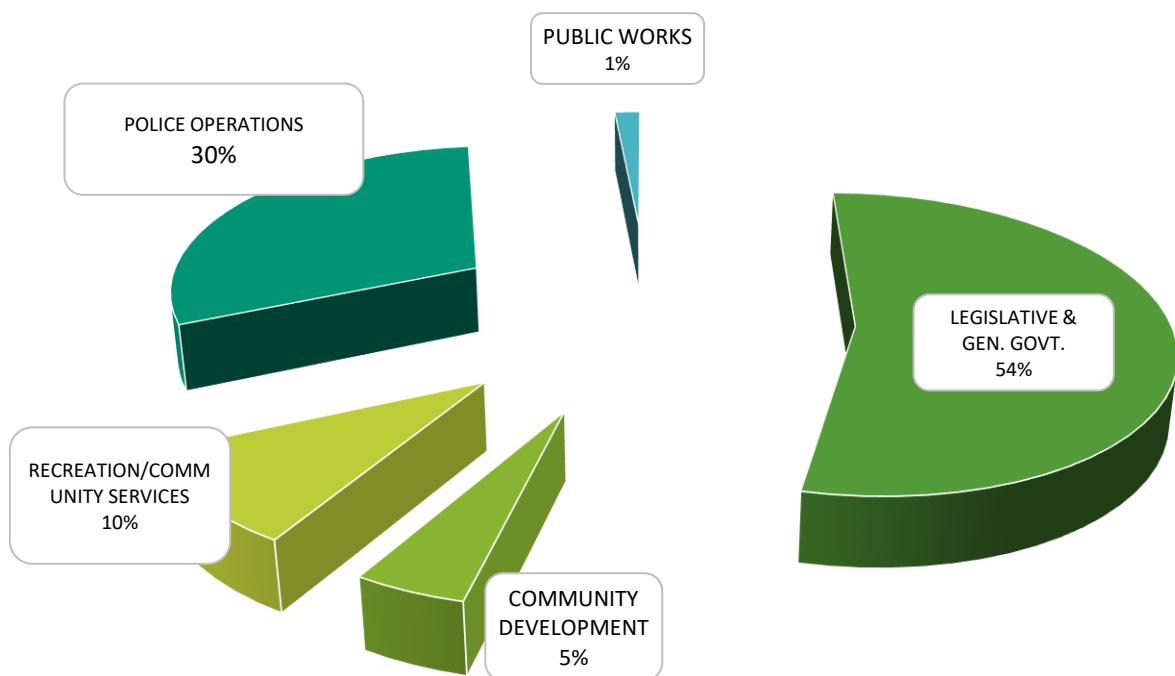
The City's audited General Fund Reserve as of June 30, 2021, is \$8,410,469 and is estimated to be \$9,974,507 as of June 30, 2022 based on Fiscal Year 2021/2022 operational budget projected expenditures of \$9,577,782 and revenues of \$11,141,820. The General Fund Reserve on June 30, 2023, is expected 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



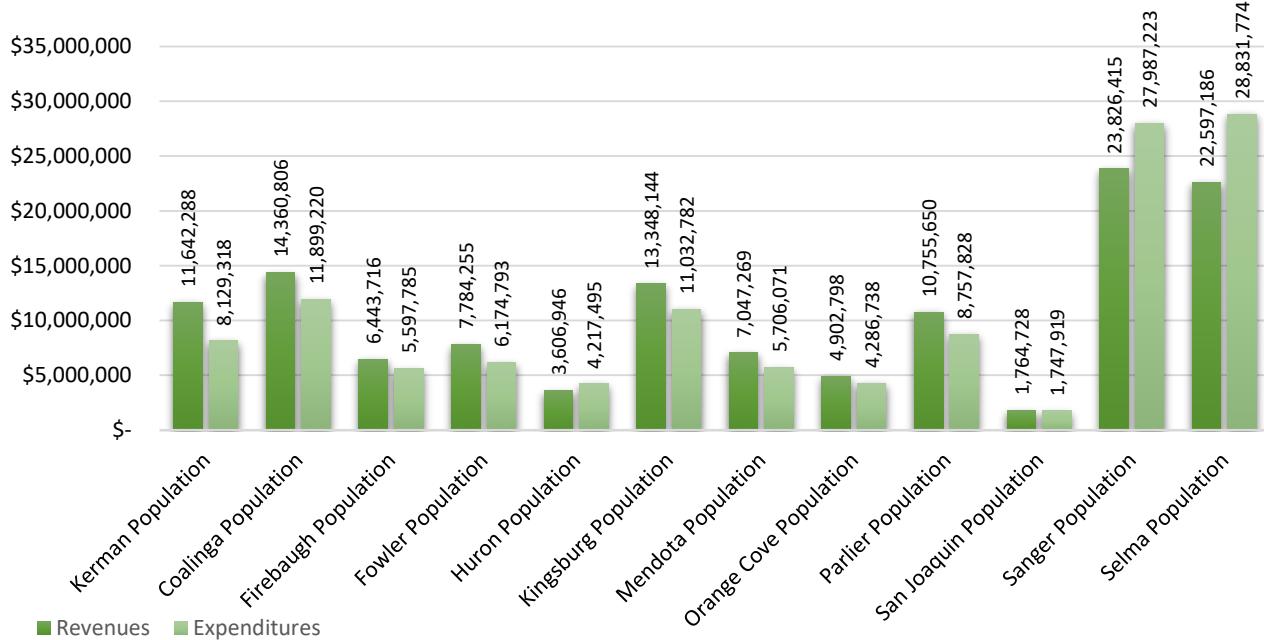
**Total Expenditures of \$13.3 Million**

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



City of Kerman Fiscal Year 2022/2023 Adopted Budget

# GENERAL FUND SUMMARY

## SUMMARY OF GENERAL FUND OPERATIONAL BUDGETS

Activity Description	Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023	Adopted vs. Proposed \$ Change		Exp % of Total GF Revenue	Incr.Dec (-) 21/22 vs. 22/23 Budget
<b>LEGISLATIVE &amp; GEN. GOVT.</b>									
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%	
<b>TOTAL LEGISLATIVE &amp; GEN. GOVT.</b>	<b>866,629</b>	<b>2,170,474</b>	<b>5,417,944</b>	<b>3,171,984</b>	<b>7,171,280</b>	<b>1,753,336</b>		<b>74.6%</b>	<b>32.4%</b>
<b>COMMUNITY DEVELOPMENT</b>									
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%	
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>553,244</b>	<b>598,762</b>	<b>674,833</b>	<b>810,957</b>	<b>649,354</b>	<b>(\$25,479)</b>		<b>6.8%</b>	<b>-3.8%</b>
<b>RECREATION/COMMUNITY SERVICES</b>									
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%	
<b>TOTAL RECREATION/SOCIAL SERVICES</b>	<b>977,433</b>	<b>995,417</b>	<b>1,157,726</b>	<b>1,225,182</b>	<b>1,321,331</b>	<b>163,605</b>		<b>13.7%</b>	<b>14.1%</b>
<b>POLICE OPERATIONS</b>									
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%	
<b>TOTAL POLICE OPERATIONS</b>	<b>3,534,254</b>	<b>3,788,773</b>	<b>4,260,786</b>	<b>4,198,086</b>	<b>4,010,520</b>	<b>(\$250,266)</b>		<b>41.7%</b>	<b>-5.9%</b>
<b>PUBLIC WORKS</b>									
4010 Parks Landscape Maintenance	165,479	155,987	171,574	171,574	203,520	31,946			18.6%
<b>TOTAL PUBLIC WORKS</b>	<b>165,479</b>	<b>155,987</b>	<b>171,574</b>	<b>171,574</b>	<b>203,520</b>	<b>31,946</b>		<b>2.1%</b>	<b>18.6%</b>
<b>TOTAL GENERAL FUND OPERATION EXPENSES</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>1,673,141</b>			<b>14.32%</b>
<b>TOTAL GENERAL FUND REVENUE</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>	<b>695,377</b>			<b>7.80%</b>
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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End	Budget 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End	Budget 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 FY 2021/22	FY 2022/23	FY 2023/24	ESTIMATED 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>						
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.

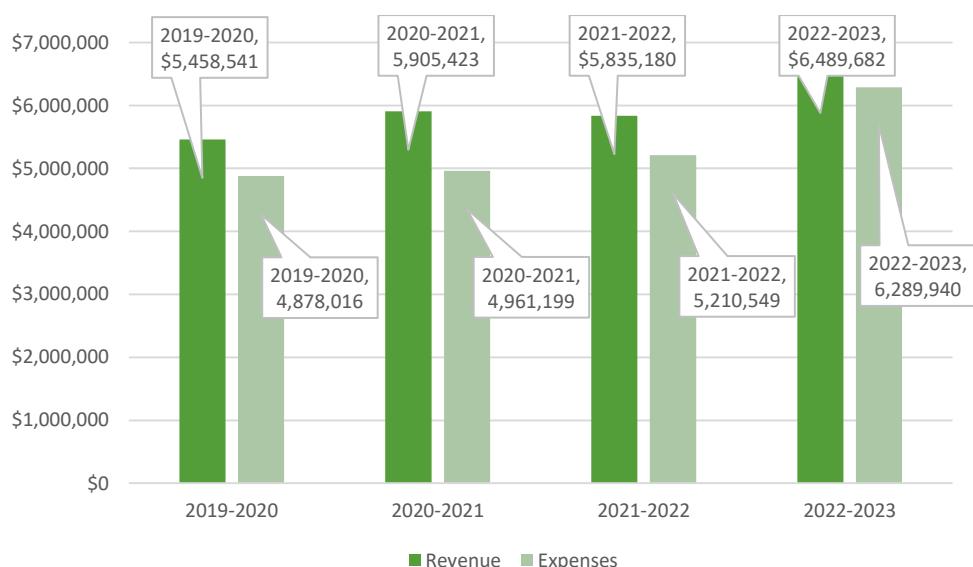
## EXPENDITURES

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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Budget 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	<u>\$580,525</u>	<u>\$944,225</u>	<u>\$624,631</u>	<u>\$199,742</u>

## 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  $\frac{3}{4}$ " 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	Total Base Cost Effective	Flow Cost	Total Cost	
	1/1/2023	1/1/2023	1/1/2023			
Residential & Multi-Family (3/4" Meter)	27.09	1.08	28.17	+	Usage	Examples Below
Residential & Multi-Family (1" Meter)	41.65	1.66	43.31	+	Usage	.....
Commercial (Metered-Rate Determined by Meter Size)						
3/4" Meter	27.09	1.08	28.17	+	Usage	Examples Below
1" Meter	41.65	1.66	43.31	+	Usage	.....
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	Base Cost Effective	Flow Cost Effective	Total Cost	
	1/1/2023	1/1/2023	1/1/2023	1/1/2023		
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	Total Cost	% Increase		
	1/1/2023					
Metered customers estimated using 14,000 gallons of water with 3/4" 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 3/4" meter (1/1/2023 to 6/30/2023)	107.18	2.39	109.57	2.23%		

# RESERVES

Description	Enterprise Fund Cash Reserves Summary		
	Audited 2020-2021	Projected 2021-2022	Projected 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	Audited	Adopted	Estimated	Budget	Adopted	Adopted
		2019-2020	2020-2021	2021-2022	Year- End	2022-2023	vs. Proposed % Change	vs. Proposed \$ 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>	<b>11.2%</b>	<b>654,502</b>
	<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>	<b>20.7%</b>	<b>1,079,391</b>
	<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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End	Budget 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>

City of Kerman Fiscal Year 2022/2023 Adopted Budget

## 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End	Budget 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

Description	Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated	
				Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>					
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
<b>TOTAL PERSONNEL</b>	<b>141,311</b>	<b>164,063</b>	<b>178,022</b>	<b>186,058</b>	<b>186,820</b>
<b>OPERATIONS &amp; MAINTENANCE</b>					
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>384,948</b>	<b>428,232</b>	<b>406,029</b>	<b>451,095</b>	<b>403,870</b>
<b>CAPITAL - 4050</b>					
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 Crafclo 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
<b>CAPITAL - 8000</b>					
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
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>255,078</b>	<b>155,650</b>	<b>356,087</b>	<b>356,087</b>	<b>441,300</b>
<b>TOTAL DEPARTMENT BUDGET</b>	<b>\$781,336</b>	<b>\$747,945</b>	<b>\$940,138</b>	<b>\$993,240</b>	<b>\$1,031,990</b>
Budget to Budget Increase/(Decrease)					
Percentage of Change					

### 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

Description		Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023			
					2021-2022				
<b>PERSONNEL</b>									
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			
<b>TOTAL PERSONNEL</b>		<b>21,385</b>	<b>23,220</b>	<b>24,158</b>	<b>24,158</b>	<b>15,970</b>			
<b>OPERATIONS &amp; MAINTENANCE</b>									
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			
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>48,894</b>	<b>61,404</b>	<b>55,060</b>	<b>62,863</b>	<b>63,864</b>			
<b>CAPITAL</b>									
510 5051 600 04 00	Capital Outlay - Computers	21,175	12,069	20,770	25,017	27,422			
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>21,175</b>	<b>12,069</b>	<b>20,770</b>	<b>25,017</b>	<b>27,422</b>			
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$91,453</b>	<b>\$96,694</b>	<b>\$99,988</b>	<b>\$112,039</b>	<b>\$107,256</b>			
Budget to Budget Increase/(Decrease)						<b>7,268</b>			
Percentage of Change						<b>7.3%</b>			

### 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 reinitiate 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 & Sewer Fund	Parks	L&LMD	Public 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 Nijer**  
Councilmember



**Jennifer Coleman**  
Councilmember

# CITY COUNCIL BUDGET

## CITY COUNCIL 100 6001

				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>								
<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

					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>									
<b>PERSONNEL</b>									
100 1002 410 10 00	Salaries		\$121,818		\$131,542		\$133,100		\$143,838
100 1002 410 30 00	Overtime		270		0		0		3,778
100 1002 410 37 00	Vehicle Allowance		490		840		840		840
100 1002 420 51 00	CalPERS Unfunded Liability		6,457		7,822		10,111		11,947
100 1002 420 00 00	Fringe Benefits		42,919		48,100		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
100 1002 510 10 00	Professional Services - Personnel Matters		0		16,878		15,000		25,000
100 1002 510 13 00	Professional Services - EDC Fresno County		6,000		1,500		6,000		6,000
100 1002 510 12 00	Employee Recognition		0		0		0		182,908
100 1002 515 01 00	Utilities		21,929		28,588		25,000		3,500
100 1002 521 01 00	Office Supplies		2,246		1,801		2,500		3,100
100 1002 521 02 00	General Supplies		1,956		1,241		1,200		5,000
100 1002 521 07 00	Postage		102		319		350		350
100 1002 540 02 00	Equipment Rental - Lease (Copier)		0		0		0		191
100 1002 550 00 00	Insurance		94,739		117,188		154,593		178,717
100 1002 551 01 00	Communications - Telephone		3,681		3,219		4,000		4,000
100 1002 551 02 00	Communications - Cellular Phone		407		824		600		1,080
100 1002 552 02 00	Public Notice / Advertising		1,950		2,096		2,500		1,000
100 1002 554 01 00	Training/Conferences/Meetings		1,554		2,866		3,500		3,500
100 1002 555 00 00	Dues & Subscriptions		8,997		9,956		13,000		13,000
100 1002 555 05 00	Property Taxes		11		11		11		11
100 0000 250 00 02	CalPERS UL - 115 Trust Annual Payment		100,000		0		100,000		100,000
100 1002 565 00 00	Internal Service Funds		1,816		2,122		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		0
100 1002 600 03 01	Capital Outlay - Update City website		0		0		0		14,286
100 1002 600 04 00	Capital Outlay -Equipment		0		283		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

Description				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
100 7001 410 10 00	Salaries			\$0	\$0	\$0	\$0	\$22,346
100 7001 410 20 00	Part Time Salaries-Devel.Consulting/Code Enforcement)			0	38,594	53,040	53,040	0
100 7001 420 00 00	Fringe Benefits			0	3,784	5,340	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	4,000	600,000
100 7001 510 03 01	Grant Writing Services			0	26,374	42,000	42,000	35,000
100 7001 510 03 02	Legislative Advocacy			0	11,000	12,000	12,000	12,000
100 7001 510 04 00	Contract Services-Code Enforcement Consultant			57,718	97,646	145,600	145,600	145,600
100 7001 600 03 74	Downtown Revitalization Program			28,250		271,750	0	421,750
100 9999 557 00 00	Measure M -New Police Dept. Positions allocation			0	0	226,502	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	758,217	0
100 7001 600 03 71	Multigenerational Center			0	6,408	50,000	0	25,000
100 7001 600 03 72	Police Station			0	0	50,000	64,548	50,000
100 7001 600 03 73	Eastside Community Park (25 Acres-Hart Ranch)			6,405	4,797	3,067,001	596,446	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



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.

**Hilda Cantú Montoy**  
City Attorney

**CITY ATTORNEY**  
Hilda Cantú Montoy  
(Contracted)

# CITY ATTORNEY BUDGET

## LEGAL SERVICES

### 100 6003

		Description	Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>OPERATIONS &amp; MAINTENANCE</b>							
100	6003	510 10 00 Professional Services	\$87,651	\$87,811	\$80,000	\$167,118	\$130,000
		<b>TOTAL</b>	<b>87,651</b>	<b>87,811</b>	<b>80,000</b>	<b>167,118</b>	<b>130,000</b>
		<b>TOTAL DEPARTMENT BUDGET</b>	<b>\$87,651</b>	<b>\$87,811</b>	<b>\$80,000</b>	<b>\$167,118</b>	<b>\$130,000</b>
					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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
100 6004 410 10 00	Salaries			\$19,091	\$20,159	\$19,990	\$19,990	\$20,990
100 6004 410 20 00	Part-Time Wages			0	0	0	0	5,324
100 6004 420 51 00	CalPERS Unfunded Liability			1,008	1,192	1,519	1,519	1,743
100 6004 420 00 00	Fringe Benefits			9,446	9,074	10,354	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	7,700	12,000
100 6004 510 02 00	Elections			0	8,565	0	0	9,000
100 6004 510 04 00	Code Enforcement/Board up Houses/Supplies			538	1,232	1,000	1,000	45,000
100 6004 521 02 00	General Supplies & Postage			2,779	419	2,000	2,000	1,500
100 6004 540 02 00	Equipment Rental - Lease (Copier/Postage)			0	0	0	0	883
100 6004 515 01 00	Utilities			0	0	0	0	6,250
100 6004 551 02 00	Communications-Cellular Phone			0	0	0	0	480
100 6004 554 01 00	Travel - Conferences - Meetings			341	0	1,500	1,500	1,500
100 6004 555 00 00	Dues & Subscriptions			370	440	500	500	500
100 6004 565 00 00	Internal Service Funds			464	665	772	772	905
100 6004 575 00 00	Educational Reimbursements			8,960	0	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	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)								86,690
Percentage of Change								191.2%

### 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



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.

**Josefina Alvarez**  
Interim Finance Director



# 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

					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>									
<b>PERSONNEL</b>									
100 5005 410 10 00	Salaries		\$20,894	\$23,454	\$24,648	\$24,648	\$24,648	\$31,359	
100 5005 410 20 00	Part-Time Wages		6,707	0	0	0	0	0	0
100 5005 410 30 00	Overtime		0	0	0	0	0	0	200
100 5005 420 51 00	CalPERS Unfunded Liability		1,396	1,461	1,872	1,872	1,872	2,605	
100 5005 420 00 00	Fringe Benefits		6,681	7,905	8,506	8,506	8,506	10,588	
<b>TOTAL PERSONNEL</b>					<b>35,678</b>	<b>32,821</b>	<b>35,026</b>	<b>35,026</b>	<b>44,752</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
100 5005 510 01 00	Professional Fees		10,964	6,789	10,000	10,000	10,000	7,000	
100 5005 510 10 00	Professional Services-Audit		13,440	13,723	74,280	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	4,708	4,921	
100 5005 521 01 00	Office Supplies		217	392	400	400	400	450	
100 5005 521 02 00	General Supplies		1,292	359	1,000	1,000	1,000	1,500	
100 5005 521 07 00	Postage		2,145	2,136	2,500	2,500	2,500	2,500	
100 5005 540 00 00	Lease Expense (PFA Bond)		50,039	50,196	15,497	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	12,146	2,529	
100 5005 515 01 00	Utilities		0	0	0	0	0	1,563	
100 5005 551 01 00	Communications - Telephone		351	427	492	492	492	492	
100 5005 551 02 00	Communications - Cellular Phone		0	238	0	0	0	120	
100 5005 554 01 00	Travel/Conferences/Meetings		1,846	1,224	2,500	2,500	2,500	2,500	
100 5005 555 00 00	Dues & Subscriptions		280	280	300	300	300	300	
100 5005 565 00 00	Internal Service Funds		530	440	558	558	558	487	
100 5005 575 00 00	Educational Reimbursements		0	0	500	500	500	500	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>95,198</b>	<b>91,545</b>	<b>124,881</b>	<b>124,881</b>	<b>62,918</b>
<b>CAPITAL</b>									
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	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,571</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$131,268</b>	<b>\$124,366</b>	<b>\$159,907</b>	<b>\$159,907</b>	<b>\$111,241</b>
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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>274,939</b>	<b>298,422</b>	<b>335,957</b>	<b>335,957</b>	<b>380,058</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>251,954</b>	<b>243,612</b>	<b>229,256</b>	<b>229,256</b>	<b>247,805</b>
<b>CAPITAL</b>								
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
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>1,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,571</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>\$527,927</b>	<b>\$542,034</b>	<b>\$565,213</b>	<b>\$565,213</b>	<b>\$631,435</b>
Budget to Budget Increase/(Decrease)							<b>66,221</b>	
Percentage of Change								<b>11.7%</b>

### 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

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

### Budget Highlights:

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

# WATER DEBT SERVICE BUDGET

## WATER DEBT SERVICE 410 5006

Description		Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
					2021-2022	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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>									
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
<b>TOTAL PERSONNEL</b>					<b>225,950</b>	<b>247,211</b>	<b>280,876</b>	<b>280,876</b>	<b>300,434</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>215,915</b>	<b>206,067</b>	<b>196,282</b>	<b>196,282</b>	<b>213,561</b>
<b>CAPITAL</b>									
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
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>1,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,571</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$442,900</b>	<b>\$453,277</b>	<b>\$477,158</b>	<b>\$477,158</b>	<b>\$517,566</b>
Budget to Budget Increase/(Decrease)								<b>40,408</b>	
Percentage of Change									<b>8.5%</b>

### 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
					Description					
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
<b>TOTAL NOTES PAYABLE</b>						<b>214,906</b>	<b>155,121</b>	<b>151,743</b>	<b>151,743</b>	<b>151,743</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$214,906</b>	<b>\$155,121</b>	<b>\$151,743</b>	<b>\$151,743</b>	<b>\$151,743</b>
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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>222,986</b>	<b>243,037</b>	<b>267,762</b>	<b>267,762</b>	<b>358,563</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>1,285,025</b>	<b>1,315,427</b>	<b>1,317,206</b>	<b>1,317,206</b>	<b>1,717,819</b>
<b>CAPITAL</b>								
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
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,571</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>\$1,508,011</b>	<b>\$1,558,464</b>	<b>\$1,584,968</b>	<b>\$1,584,968</b>	<b>\$2,079,953</b>
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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>									
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		
<b>TOTAL PERSONNEL</b>					<b>2,610,846</b>	<b>2,857,065</b>	<b>3,369,946</b>	<b>3,307,246</b>	<b>2,873,035</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
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		
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>862,906</b>	<b>877,621</b>	<b>984,329</b>	<b>984,329</b>	<b>956,775</b>

City of Kerman Fiscal Year 2022/2023 Adopted Budget

# POLICE BUDGET (cont.)

## POLICE 100 3011

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

### Budget Highlights:

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

# SLESF GRANT BUDGET

## SLESF GRANT 100 3050

Description				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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	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
<b>TOTAL PERSONNEL</b>				<b>139,891</b>	<b>118,474</b>	<b>100,000</b>	<b>182,595</b>	<b>100,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>139,891</b>	<b>118,474</b>	<b>100,000</b>	<b>182,595</b>	<b>100,000</b>
<b>TOTAL REVENUE</b>				<b>155,948</b>	<b>156,727</b>	<b>100,000</b>	<b>161,285</b>	<b>100,000</b>
<b>EXCESS (DEFICIT) REVENUE</b>				<b>\$16,057</b>	<b>\$38,253</b>	<b>\$0</b>	<b>(\$21,310)</b>	<b>\$0</b>
							Budget to Budget Increase/(Decrease)	<b>0</b>
							Percentage of Change	<b>0.0%</b>

### 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>REVENUES</b>								
100 3999 334 30 02	CAL OES Fires Reimbursement			\$0	\$29,962	\$0	\$0	\$0
100 3999 334 30 13	Tobacco Grant			0	0	170,489	170,489	170,489
100 3999 334 32 02	Homeland Security Grant			4,341	4,912	2,000	2,000	4,000
100 3999 334 30 06	DOJ-Bullet Proof Vests			0	3,333	3,000	3,000	3,000
100 3999 334 35 07	National Night Out			9,822	1,400	0	0	0
100 3999 334 30 09	Community Projects/Donations			(137)	6,802	0	0	2,237
100 3999 334 30 10	PD Video Project			555	0	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>				0	0	0	0	0
<b>PERSONNEL</b>								
100 3999 410 20 13	Salaries			0	0	0	103,501	67,967
100 3999 410 20 13	Part Time Salaries- Tobacco Grant			0	0	103,501	0	0
100 3999 410 30 13	Overtime			0	0	4,069	4,069	4,191
100 3999 410 30 13	Cal OES Fires			0	26,307	0	0	0
100 3999 420 00 13	Fringe Benefits			0	0	41,400	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	21,519	3,400
100 3999 520 00 07	National Night Out			12,442	1,222	0	0	0
100 3999 520 00 09	Community Projects/Donations			685	4,962	0	0	0
100 3999 521 12 06	DOJ-Bullet Proof Vests			188	0	3,000	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	2,000	4,000
100 3999 600 03 10	Equipment - COK Camera Project			555	0	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

					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>									
<b>PERSONNEL</b>									
100 3041 410 10 00	Salaries		\$27,067	\$22,979	\$41,214	\$41,214	\$41,214	\$27,574	
100 3041 410 30 00	Overtime		0	182	1,000	1,000	1,000	1,000	
100 3041 410 38 00	Uniform Allowance		1,100	1,305	2,200	2,200	2,200	770	
100 3041 420 51 00	CalPERS Unfunded Liability		1,436	1,417	3,131	3,131	3,131	2,290	
100 3041 420 00 00	Fringe Benefits		9,306	9,260	23,364	23,364	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	2,000	2,000	2,300	
100 3041 515 01 00	Utilities- Animal Shelter		0	0	9,500	9,500	9,500	19,000	
100 3041 521 01 00	Office Supplies		35	6	100	100	100	100	
100 3041 521 02 00	General Supplies		2,642	2,350	4,000	4,000	4,000	4,000	
100 3041 521 06 00	Uniforms (Attendant)		0	0	1,000	1,000	1,000	0	
100 3041 521 07 00	Postage		80	71	500	500	500	500	
100 3041 551 02 00	Communications - Cellular Phone		532	537	540	540	540	540	
100 3041 551 01 00	Communications - Telephone- Animal Shelter		0	0	1,000	1,000	1,000	1,000	
100 3041 551 05 00	Internet		0	0	0	0	0	1,100	
100 3041 551 07 00	Cameras		0	0	0	0	0	1,400	
100 3041 554 01 00	Travel - Conferences - Meetings		0	309	1,000	1,000	1,000	1,000	
100 3041 565 00 00	Internal Service Funds		6,031	1,781	6,701	6,701	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	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)				
					(10,387)				
					Percentage of Change				
					-10.7%				

### 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>										
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
<b>TOTAL PERSONNEL</b>						<b>255,245</b>	<b>246,841</b>	<b>303,806</b>	<b>303,806</b>	<b>452,790</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>98,533</b>	<b>108,900</b>	<b>93,456</b>	<b>93,456</b>	<b>101,165</b>
<b>CAPITAL</b>										
100 2010 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>\$353,778</b>	<b>\$355,741</b>	<b>\$397,262</b>	<b>\$397,262</b>	<b>\$555,384</b>
						Budget to Budget Increase/(Decrease)		<b>158,121</b>		
						Percentage of Change		<b>39.8%</b>		

### 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>117,054</b>	<b>134,330</b>	<b>145,592</b>	<b>167,108</b>	<b>126,860</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>\$27,999</b>	<b>\$23,709</b>	<b>\$20,492</b>	<b>\$28,992</b>	<b>\$20,292</b>
<b>CAPITAL</b>								
100 2044 600 03 01	Capital Outlay - Update City website			0	0	0	0	2,857
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,857</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>145,053</b>	<b>158,039</b>	<b>166,084</b>	<b>196,100</b>	<b>150,008</b>
Budget to Budget Increase/(Decrease)							<b>(16,075)</b>	
Percentage of Change								<b>-9.7%</b>

### 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

					Estimated	
					Year- End 2021-2022	Budget 2022-2023
Description					Audited 2019-2020	Audited 2020-2021
<b>PERSONNEL</b>						
730 2046 410 20 00	Part Time Salaries		\$11,832	\$0	\$0	\$0
730 2046 420 51 00	CalPERS Unfunded Liability		890	0	0	0
730 2046 420 00 00	Fringe Benefits		2,104	0	0	0
<b>TOTAL PERSONNEL</b>			<b>14,826</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
730 2046 521 01 00	Office Supplies		61	0	0	0
730 2046 521 03 00	Nutrition Site Supplies		1,109	0	0	0
730 2046 551 01 00	Communications - Telephone		227	0	0	0
730 2046 565 00 00	Internal Service Funds		477	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			<b>2,774</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>TOTAL DEPARTMENT BUDGET</b>			<b>\$17,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>11,999</b>	<b>9,330</b>	<b>17,171</b>	<b>17,171</b>	<b>14,615</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>16,097</b>	<b>7,013</b>	<b>42,950</b>	<b>42,950</b>	<b>11,808</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>28,096</b>	<b>\$16,343</b>	<b>\$60,121</b>	<b>\$60,121</b>	<b>\$26,423</b>
Budget to Budget Increase/(Decrease)							<b>(33,697)</b>	
Percentage of Change							<b>-56.0%</b>	

### 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

					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
Description					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 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

Description				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>27,565</b>	<b>33,472</b>	<b>42,205</b>	<b>47,821</b>	<b>54,587</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>8,584</b>	<b>4,868</b>	<b>9,793</b>	<b>9,793</b>	<b>10,230</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>\$36,148</b>	<b>\$38,339</b>	<b>\$51,998</b>	<b>\$57,614</b>	<b>\$66,245</b>
Budget to Budget Increase/(Decrease)								<b>14,248</b>
Percentage of Change								<b>27.4%</b>

### 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

					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>									
<b>PERSONNEL</b>									
100 2065 410 10 00	Salaries		\$20,271	\$22,166	\$22,544	\$22,544	\$22,544	\$14,395	
100 2065 410 20 00	Part Time Salaries		17,494	20,130	41,549	38,815	38,815	51,417	
100 2065 420 51 00	CalPERS Unfunded Liability		1,018	1,345	1,713	1,713	1,713	1,196	
100 2065 420 00 00	Fringe Benefits		9,244	11,903	15,130	14,855	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	8,245	7,885	
100 2065 551 02 00	Communications - Cellular Phone		0	0	0	0	0	600	
100 2065 555 00 00	Dues & Subscriptions		0	0	0	0	0	360	
100 2065 565 00 00	Internal Service Funds		293	519	899	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	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

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

### 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
100 1008 410 10 00	Salaries			\$147,803	\$135,462	\$169,569	\$169,569	\$123,062
100 1008 410 20 00	Part Time Salaries (Planning Commissioners)			4,875	5,400	4,200	4,200	10,175
100 1008 410 30 00	Overtime			109	0	0	0	0
100 1008 410 37 00	Vehicle Allowance			306	769	525	525	1,275
100 1008 420 51 00	CalPERS Unfunded Liability			9,197	10,724	12,881	12,881	10,222
100 1008 420 00 00	Fringe Benefits			54,099	48,500	66,031	66,031	41,717
<b>TOTAL PERSONNEL</b>				<b>216,390</b>	<b>200,855</b>	<b>253,206</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	2,500
100 1008 510 02 00	Contract Services - Sphere of Influence			0	21,300	17,000	17,000	0
100 1008 510 10 00	Professional Services (Planners)			62,263	33,575	60,000	20,200	35,000
100 1008 510 10 01	Professional Services (Environmental)			0	0	50,000	4,000	20,000
100 1008 510 03 01	Cont. Svc-Bldg.Admin.Svcs-Perm			0	9,978	0	0	0
100 1008 515 01 00	Utilities			0	0	0	0	3,125
100 1008 521 01 00	Office Supplies			1,420	1,040	1,000	1,000	1,250
100 1008 521 02 00	General Supplies			0	0	0	0	2,500
100 1008 521 06 00	Uniforms			0	0	0	0	250
100 1008 521 07 00	Postage			357	208	300	300	300
100 1008 540 02 00	Equipment Rent			0	0	0	0	1,250
100 1008 551 01 00	Communications - Telephone			545	559	580	580	600
100 1008 551 02 00	Communications-Cellular Phone			0	0	0	217	270
100 1008 552 01 00	Public Notice/Advertising			4,165	2,681	2,500	2,500	2,500
100 1008 554 01 00	Travel - Conferences - Meetings			396	500	500	500	3,000
100 1008 555 00 00	Dues & Subscriptions (GIS)			0	0	0	0	2,000
100 1008 565 00 00	Internal Service Funds			1,604	2,447	2,844	2,844	2,708
100 1008 575 00 00	Educational Reimbursements			200	0	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>77,253</b>
<b>CAPITAL</b>								
100 1008 600 03 01	Capital Outlay - Update City website			0	0	0	0	7,143
100 1008 600 04 00	Capital Outlay - Machinery & Equipment			690	0	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>290,169</b>	<b>275,342</b>	<b>390,430</b>	<b>304,847</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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>OPERATIONS &amp; MAINTENANCE</b>							
100	1010	510 10 00 Professional Services	\$62,394	\$103,003	\$65,000	\$175,045	\$101,500
		<b>TOTAL</b>	<b>62,394</b>	<b>103,003</b>	<b>65,000</b>	<b>175,045</b>	<b>101,500</b>
		<b>TOTAL DEPARTMENT BUDGET</b>	<b>\$62,394</b>	<b>\$103,003</b>	<b>\$65,000</b>	<b>\$175,045</b>	<b>\$101,500</b>
					Budget to Budget Increase/(Decrease)	<b>36,500</b>	
					Percentage of Change		<b>56.2%</b>

### Budget Highlights:

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

# BUILDING DEPARTMENT BUDGET

## BUILDING DEPARTMENT 100 1042

Description				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
100 1042 410 10 00	Salaries			\$47,137	\$44,371	\$44,667	\$44,667	\$57,655
100 1042 410 20 00	Part Time Salaries			0	0	0	0	3,875
100 1042 410 30 00	Overtime			261	128	500	500	0
100 1042 410 35 00	Stand By			129	73	0	0	0
100 1042 410 37 00	Vehicle Allowance			0	0	0	0	375
100 1042 420 51 00	CalPERS Unfunded Liability			2,756	3,280	3,393	3,393	4,789
100 1042 420 00 00	Fringe Benefits			14,977	15,432	13,199	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	0
100 1042 510 03 00	Contract Services-Bldg. Inspector/Official			69,286	102,360	113,040	113,040	120,000
100 1042 510 03 01	Contract Services-Bldg. Adm. Services			0	13,653	5,000	110,196	5,000
100 1042 510 09 00	Professional Services - Digital Scan Plans			4,992	832	2,000	2,000	1,000
100 1042 510 10 00	Professional Services - Plan Check			47,165	31,550	30,000	36,250	45,000
100 1042 515 01 00	Utilities			0	0	0	0	3,125
100 1042 521 01 00	Office Supplies			1,020	918	750	750	1,250
100 1042 521 02 00	General Supplies			2,174	2,335	1,000	1,000	2,250
100 1042 521 06 00	Uniforms			21	20	0	0	250
100 1042 521 07 00	Postage			565	360	750	750	750
100 1042 540 02 00	Equipment Rent			2,472	2,269	2,500	2,500	1,250
100 1042 551 01 00	Communication - Telephone			545	559	580	580	600
100 1042 551 02 00	Communications-Cellular Phone			0	0	0	217	270
100 1042 554 01 00	Travel - Conferences - Meetings			366	0	0	0	0
100 1042 555 00 00	Dues & Subscriptions			135	0	135	135	100
100 1042 565 00 00	Internal Service Funds			5,729	2,278	1,889	1,889	2,797
100 1042 575 00 00	Educational Reimbursements			200	0	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	0	7,143
100 1042 600 04 00	Capital Outlay - Machinery & Equipment			690	0	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)							57,605	
Percentage of Change							26.3%	

### 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

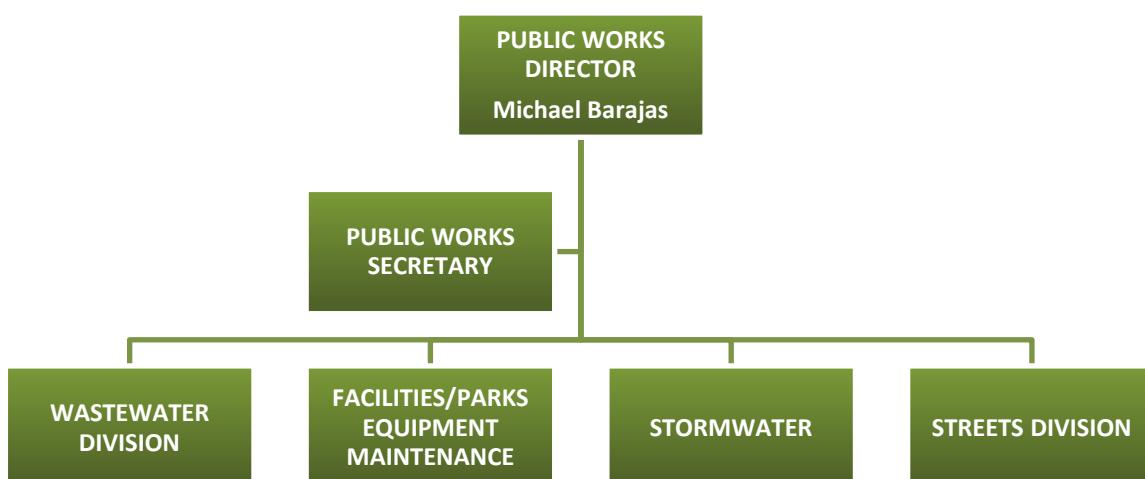
Description				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
170 1007 410 10 00	Salaries			\$0	\$0	\$0	\$0	\$0
170 1007 410 30 00	Overtime			0	0	0	0	0
170 1007 420 00 00	Fringe Benefits			0	0	0	0	0
<b>TOTAL PERSONNEL</b>				0	0	0	0	0
<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>				100,048	6,036	0	10,000	112,000
<b>TOTAL DEPARTMENT BUDGET</b>				\$100,048	\$6,036	\$0	\$10,000	\$112,000

# 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 Crafco 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>									
<b>PERSONNEL</b>									
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
<b>TOTAL PERSONNEL</b>					<b>86,766</b>	<b>75,807</b>	<b>93,869</b>	<b>93,869</b>	<b>115,762</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>77,315</b>	<b>79,677</b>	<b>74,704</b>	<b>74,704</b>	<b>83,329</b>
<b>CAPITAL</b>									
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
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>1,398</b>	<b>503</b>	<b>3,000</b>	<b>3,000</b>	<b>4,429</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$165,479</b>	<b>\$155,987</b>	<b>\$171,574</b>	<b>\$171,574</b>	<b>\$203,520</b>
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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>558,588</b>	<b>502,379</b>	<b>542,018</b>	<b>542,018</b>	<b>546,636</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>519,729</b>	<b>644,795</b>	<b>551,008</b>	<b>713,122</b>	<b>811,277</b>
<b>CAPITAL</b>								
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
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>1,657</b>	<b>13,367</b>	<b>18,500</b>	<b>18,500</b>	<b>17,357</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>\$1,079,974</b>	<b>\$1,160,540</b>	<b>\$1,111,526</b>	<b>\$1,273,640</b>	<b>\$1,375,270</b>
Budget to Budget Increase/(Decrease)								<b>263,744</b>
Percentage of Change								<b>23.7%</b>

### 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>									
<b>PERSONNEL</b>									
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		
<b>TOTAL PERSONNEL</b>					<b>471,606</b>	<b>444,316</b>	<b>473,890</b>	<b>473,890</b>	<b>477,884</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
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		
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>371,315</b>	<b>384,330</b>	<b>541,293</b>	<b>675,828</b>	<b>711,856</b>
<b>CAPITAL</b>									
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		
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>8,743</b>	<b>0</b>	<b>4,500</b>	<b>12,038</b>	<b>7,357</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$851,664</b>	<b>\$828,645</b>	<b>\$1,019,683</b>	<b>\$1,161,756</b>	<b>\$1,197,098</b>
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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
					2021-2022	2022-2023
<b>PERSONNEL</b>						
470 4047 410 10 00	Salaries	\$32,649	\$35,456	\$44,144	\$44,144	\$54,848
470 4047 410 30 00	Overtime	2,280	3,538	2,500	2,500	2,500
470 4047 410 35 00	Stand By	1,058	1,375	1,374	1,374	2,273
470 4047 420 51 00	CalPERS Unfunded Liability	1,729	2,087	3,353	3,353	4,556
470 4047 420 00 00	Fringe Benefits	18,610	21,739	27,517	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	2,000
470 4047 515 01 00	Utilities	1,015	766	1,000	1,000	1,000
470 4047 521 01 00	Office Supplies	3	101	100	100	100
470 4047 521 02 00	General Supplies	5,022	3,875	7,500	7,500	7,500
470 4047 521 06 00	Uniforms	248	243	400	400	400
470 4047 521 07 00	Postage	396	360	500	500	500
470 4047 540 00 00	Lease Payment (PFA Bond)	1,724	1,730	492	492	714
470 4047 540 01 00	Vactor Truck Rental	0	0	0	0	10,000
470 4047 550 00 00	Insurance	4,211	5,191	6,871	6,871	7,943
470 4047 551 02 00	Communications - Cellular Phone	147	78	150	150	150
470 4047 555 04 00	Taxes & Assessments (Fresno Irrig. Dist.)	1,435	1,426	1,500	1,500	1,500
470 4047 555 05 00	Property Taxes - Fresno County	173	174	180	180	180
470 4047 560 00 00	Administration & Overhead	7,453	7,453	7,453	7,453	7,453
470 4047 565 00 00	Internal Service Funds	8,123	10,116	12,173	12,173	11,130
470 4047 590 00 00	Bad Debt Write Offs	799	4	50	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	0	12,000
470 4047 600 03 01	Lions and Kearney Storm Lift Comm. Upgrades	0	0	4,000	4,000	4,000
470 4047 600 03 02	Lions and Kearney Storm Spare Pumps (1)	0	0	12,000	12,000	6,000
470 4047 600 03 03	Capital Outlay - Update City website	0	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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>								
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>143,206</b>	<b>152,616</b>	<b>212,228</b>	<b>212,228</b>	<b>240,170</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>66,397</b>	<b>72,321</b>	<b>85,797</b>	<b>85,797</b>	<b>82,238</b>
<b>CAPITAL</b>								
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
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,857</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>				<b>\$218,603</b>	<b>\$224,936</b>	<b>\$298,025</b>	<b>\$298,025</b>	<b>\$325,265</b>
Budget to Budget Increase/(Decrease)								<b>27,240</b>
Percentage of Change								<b>9.1%</b>

### 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

Description				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>PERSONNEL</b>								
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
<b>TOTAL PERSONNEL</b>				<b>149,252</b>	<b>158,464</b>	<b>228,099</b>	<b>228,099</b>	<b>187,807</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>49,021</b>	<b>54,491</b>	<b>72,113</b>	<b>72,113</b>	<b>72,032</b>
<b>CAPITAL</b>								
880 8000 600 03 83	FY22/23 Street Rehabilitation Project - Various Streets			0	0	0	0	100,000
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>\$198,273</b>	<b>\$212,955</b>	<b>\$300,212</b>	<b>\$300,212</b>	<b>\$359,839</b>
Budget to Budget Increase/(Decrease)							<b>59,627</b>	
Percentage of Change								<b>19.9%</b>

### 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

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

## MEASURE C - STREET MAINTENANCE 882 4088

Description		Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
PERSONNEL						
882	4088 410 10 00	Salaries	\$82,480	\$83,085	\$96,535	\$96,535
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
882	4088 410 35 00	Stand By	1,446	1,600	1,541	1,541
882	4088 410 37 00	Vehicle Allowance	68	116	116	116
882	4088 420 51 00	CalPERS Unfunded Liability	4,482	5,554	7,333	7,333
882	4088 420 00 00	Fringe Benefits	36,505	38,778	53,893	53,893
		<b>TOTAL PERSONNEL</b>	<b>127,911</b>	<b>132,963</b>	<b>163,917</b>	<b>163,917</b>
						<b>171,097</b>
OPERATIONS & MAINTENANCE						
882	4088 510 10 00	Professional Services-Pavement Mgmt. Maint. Fees	1,500	1,500	1,500	1,500
882	4088 550 00 00	Insurance	4,211	5,191	6,871	6,871
882	4088 565 00 00	Internal Service Funds	19,222	21,899	25,272	25,272
		<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>24,932</b>	<b>28,590</b>	<b>33,643</b>	<b>33,643</b>
						<b>32,987</b>
CAPITAL						
882	8000 600 03 66	FY21/22 Street Rehabilitation Project - Various Streets	0	0	250,000	250,000
		<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
		<b>TOTAL DEPARTMENT BUDGET</b>	<b>\$152,843</b>	<b>\$161,552</b>	<b>\$447,560</b>	<b>\$447,560</b>
				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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year-End 2021-2022	Budget 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>			

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OPERATIONS & MAINTENANCE						
870	0099	557	80	00	Transfer to Fund 80 - Street Sweeping	9,461
870	4087	521	02	00	General Supplies	24,921
870	4087	521	06	00	Uniforms	505
870	4087	565	00	00	Internal Service Funds	14,060
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>48,947</b>	<b>55,747</b>
CAPITAL						
870	4087	600	03	01	Capital Outlay - Update City website	0
870	4087	600	03	17	Solar Stop Signs	0
870	4087	600	03	19	Street Sign Replacement	4,986
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>4,986</b>	<b>6,990</b>
SUMMARY - STREET MAINTENANCE TDA & OTHER						
<b>TOTAL PERSONNEL</b>					<b>152,078</b>	<b>162,608</b>
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>220,168</b>	<b>221,701</b>
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>4,986</b>	<b>11,490</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$377,232</b>	<b>\$395,799</b>
					Budget to Budget Increase/(Decrease)	<b>\$450,265</b>
					Percentage of Change	<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  $\frac{3}{4}$  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 Impr. 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>		<b>0</b>
<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

Description		Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023			
					2021-2022	2022-2023			
<b>Construction</b>									
<b>Facilities</b>									
100 8000 600 00 00	Comm. Programs COVID-19	\$0	\$71,125	\$0	\$0	\$0			
100 8000 600 03 05	Kerckhoff Coleman Ballfield Lights Power Panel Upgrade	17,680	6,909	0	0	0			
100 8000 600 03 07	Coleman Grand Stand Replacement & Paint	0	0	65,000	65,000	65,000			
100 8000 600 03 09	Sr. Center Termite Treatment	0	0	12,000	12,000	12,000			
100 8000 600 03 12	Facility Repairs & Equip.	9,893	14,409	0	0	0			
100 8000 600 03 13	Playground Repairs	0	0	0	0	10,000			
100 8000 600 03 14	Light Tower	0	0	0	0	6,000			
100 8000 600 03 15	Kiwanis Park Playground Replacement(City Match)	17,353	17,592	0	0	0			
100 8000 600 03 16	Lighting for Range at WWTP	0	0	0	0	5,100			
100 8000 600 03 28	Baseball Field Improvements	2,458	0	3,500	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	10,000			
100 8000 600 03 54	City Wide Camera Project	0	0	50,000	50,000	50,000			
100 8000 600 03 69	Community Center Parking Lot	0	31,283	70,000	70,000	70,000			
100 8000 600 03 73	Kiwanis Park Solar Lights	506	0	0	0	0			
100 8000 600 03 74	Scout Hut Ceiling Major Repair	0	38,191	0	0	0			
100 8000 600 03 75	Kerckhoff Pk Old Pool Building Demo/Garage Door Replaceme	0	6,612	0	0	0			
100 8000 600 03 77	Rotary Park-Playground Equip.	0	27,036	0	0	0			
100 8000 600 03 95	Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	0	0	30,000	30,000	30,000			
100 8000 600 03 98	Police Dept. HVAC & Roof Repair	18,855	0	0	0	0			
100 8000 600 06 00	Annual Streets Lights Installation (1st Phase)	40,046	21,000	20,200	20,200	57,200			
<b>TOTAL FACILITIES</b>		<b>113,136</b>	<b>234,158</b>	<b>260,700</b>	<b>260,700</b>	<b>318,800</b>			
<b>Equipment</b>									
<b>TOTAL EQUIPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$113,136</b>	<b>\$234,158</b>	<b>\$260,700</b>	<b>\$260,700</b>	<b>\$318,800</b>			
Budget to Budget Increase//(Decrease)					<b>58,100</b>				
Percentage of Change						<b>22.3%</b>			

### 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

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

### 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

Description					Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Construction</b>									
140 8000 540 00 00	Lease Payment (PFA Bond)		\$51,730	\$51,893	\$14,764	\$14,764	\$14,764	\$21,412	
140 8000 600 03 70	Animal Shelter		106,321	98,852	0	0	0	0	0
140 8000 600 03 71	Multigenerational Center		0	0	4,150,000	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	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	0	0
140 8000 600 03 01	Capital Equipment-Upgrade Audio/Video Council Cham.		0	0	46,000	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)

						Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
Description										
<b>WATER OPERATIONS</b>										
<b>FUND 410</b>										
410	0000	250	03	00	Fixed Network Metering	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
410	0000	250	04	00	Pipeline /Service Replacement	50,000	50,000	50,000	50,000	50,000
410	8000	600	03	43	Valve Exerciser	0	0	15,000	15,000	0
410	8000	600	04	38	Water Storage Tanks Maintenance	0	0	26,000	26,000	26,000
410	8000	600	04	39	Water Meter Installation Project (City Facilities/Commercial)	0	1,265	312,000	312,000	385,000
410	8000	600	04	43	Fire Hydrant Replacements	0	6,293	10,000	10,000	0
410	8000	600	04	45	Well Distribution System update	0	0	20,000	20,000	0
410	8000	600	04	46	Well No 12 TCP Mitigation	0	0	0	0	220,000
410	8000	600	04	47	Well No 14 Rehabilitation	0	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	1,388,541
780	8000	600	03	39	Double L MHP Water Main (SDWSRF)	1,184,566	0	0	0	0
780	8000	600	04	00	CALOES-Well No 12 & 14 Emergency Generators	0	34,341	300,000	300,000	256,000
780	8000	600	04	01	SGMA Grant Recharge Proj. Lions	0	188	0	0	196,236
<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	0	80,000
540	8000	600	04	00	Well No 12 & 14 Emergency Generators	0	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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023		
<b>SEWER OPERATIONS</b>										
<b>FUND 420</b>										
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
<b>TOTAL SEWER OPERATIONS</b>					<b>100,000</b>	<b>469,808</b>	<b>903,600</b>	<b>903,600</b>	<b>609,000</b>	
<b>FUND 780</b>										
780	8000	600	03	53	CSWRF WWTP Impr. Planning Grant	0	207,596	205,422	205,422	144,157
<b>TOTAL STATE GRANT</b>					<b>0</b>	<b>207,596</b>	<b>205,422</b>	<b>205,422</b>	<b>144,157</b>	
<b>SEWER FRONT FOOTAGE</b>										
<b>FUND 550</b>										
550	8000	600	03	05	Del Norte Sewer Main-18" Parallel Trunk	30,048	0	0	0	0
<b>TOTAL SEWER FRONT FOOTAGE</b>					<b>30,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SEWER OVERSIZE</b>										
<b>FUND 560</b>										
560	8000	600	03	05	Del Norte Sewer Main-18" Parallel Trunk	210,000	0	0	0	0
<b>TOTAL SEWER OVERSIZE</b>					<b>210,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SEWER MAJOR FACILITIES</b>										
<b>FUND 570</b>										
570	8000	700	17	00	Debt Service - SRF Loan Principal	125,000	125,000	125,000	125,000	125,000
<b>TOTAL SEWER MAJOR FACILITIES</b>					<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$465,048</b>	<b>\$802,404</b>	<b>\$1,234,022</b>	<b>\$1,234,022</b>	<b>\$878,157</b>	
Budget to Budget Increase/(Decrease)								<b>(355,865)</b>		
Percentage of Change								<b>-28.8%</b>		

City of Kerman Fiscal Year 2022/2023 Adopted Budget

# STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET

## 4X0 8000 (480-490)

Description	Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023			
				2021-2022	2022-2023			
<b>STORM DRAIN BASIN ACQUISITION</b>								
<b>FUND 480</b>								
<b>TOTAL STORM DRAIN ACQUISITION</b>	0	0	0	0	0			
<b>STORM DRAIN FACILITIES</b>								
<b>FUND 490</b>								
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			
<b>TOTAL STORM DRAIN CONSTRUCTION</b>	0	0	228,000	228,000	424,000			
<b>TOTAL DEPARTMENT BUDGET</b>	\$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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
					Year- End 2021-2022	Budget 2022-2023
<b>FUND 580 - PARK DEVELOPMENT</b>						
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
<b>TOTAL ACQUISITIONS</b>		<b>143,998</b>	<b>568,519</b>	<b>135,844</b>	<b>145,204</b>	<b>559,044</b>
<b>FUND 590 - PARK DEVELOPMENT-QUIMBY</b>						
590 8000 540 00 00	Lease Payment (PFA Bond)	20,475	20,539	5,844	5,844	8,475
<b>TOTAL PARK DEVELOPMENT</b>		<b>20,475</b>	<b>20,539</b>	<b>5,844</b>	<b>5,844</b>	<b>8,475</b>
<b>TOTAL DEPARTMENT BUDGET</b>		<b>\$164,473</b>	<b>\$589,058</b>	<b>\$141,687</b>	<b>\$151,047</b>	<b>\$567,519</b>
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

							<b>Description</b>	<b>Audited 2019-2020</b>	<b>Audited 2020-2021</b>	<b>Adopted 2021-2022</b>	<b>Estimated Year- End 2021-2022</b>	<b>Budget 2022-2023</b>
<b>Construction</b>												
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)

				Audited 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End 2021-2022	Budget 2022-2023
<b>Description</b>								
<b>CITY PROJECTS</b>								
<b>GAS TAX 2105 (810)</b>								
810 8000 600 03 37	High Visibility Crosswalk Striping			\$0	\$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	0	40,000
870 8000 600 03 35	Median Landscaping Renovation-Phase I			20,237	18,782	25,000	25,000	25,000
870 8000 600 03 37	High Visibility Crosswalk Striping			0	0	80,000	80,000	0
870 8000 600 03 48	Street Sealing Project(19/20), (21/22) (22/23)			600		570,000	570,000	540,000
870 8000 600 03 67	Del Norte Ave. Reconstruction-Kearney to C Street			204,391	0	0	0	0
870 8000 600 03 66	FY21/22 Street Rehabilitation Project - Various Streets			0	0	0	0	330,000
870 8000 600 03 83	FY22/23 Street Rehabilitation Project - Various Streets			0	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	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	15,541
830 8000 600 03 81	STBG - Vineland Ave. Rehab- CA to Kearney			0	5,489	264,202	264,202	257,402
<b>ARTICLE VIII (870)</b>								
870 8000 600 03 62	RSTP - Vineland Ave Widening (North)			6,097	170	50,507	50,507	51,484
870 8000 600 03 64	CMAQ - California Ave Sidewalk 9th to Vineland			0	0	0	0	3,441
870 8000 600 03 77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland			0	10,541	115,380	115,380	0
870 8000 600 03 79	Street Overlay Project FY19/20			0	94,418	0	0	0
870 8000 600 03 82	STBG - Kearney Blvd.Reh.Park-Del Norte			0	2,351	292,440	292,440	178,127
<b>MAJOR STREET SIGNALS (920)</b>								
920 8000 600 03 00	Reimbursement - Wal-Mart			0	0	10,000	10,000	20,000
<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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Year- End 2021-2022	Budget 2022-2023
<b>STATE &amp; FEDERAL PROJECTS</b>								
<b>FEDERAL PROJECTS (890)</b>								
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
<b>MAJOR STREETS (910)</b>								
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
<b>MAJOR STREET RAILROAD (930)</b>								
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
<b>OUTSIDE TRAVEL LANE (940)</b>								
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
<b>HUT 2103 (950)</b>								
950 8000 600 03 48	Street Sealing Project(19/20), (21/22) (22/23)			0	0	0	0	160,000
<b>SB1 RRMA (960)</b>								
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
<b>TOTAL DIF/STATE &amp; FEDERAL PROJECTS</b>				<b>504,352</b>	<b>548,407</b>	<b>2,180,176</b>	<b>2,180,176</b>	<b>2,168,176</b>
<b>TOTAL REIMBURSEMENTS</b>				-	-	<b>195,000</b>	<b>195,000</b>	<b>303,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>\$741,380</b>	<b>\$684,308</b>	<b>\$3,789,956</b>	<b>\$3,789,956</b>	<b>\$4,292,171</b>
Budget to Budget Increase/(Decrease)							<b>502,215</b>	
Percentage of Change							<b>13.3%</b>	

#### 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).

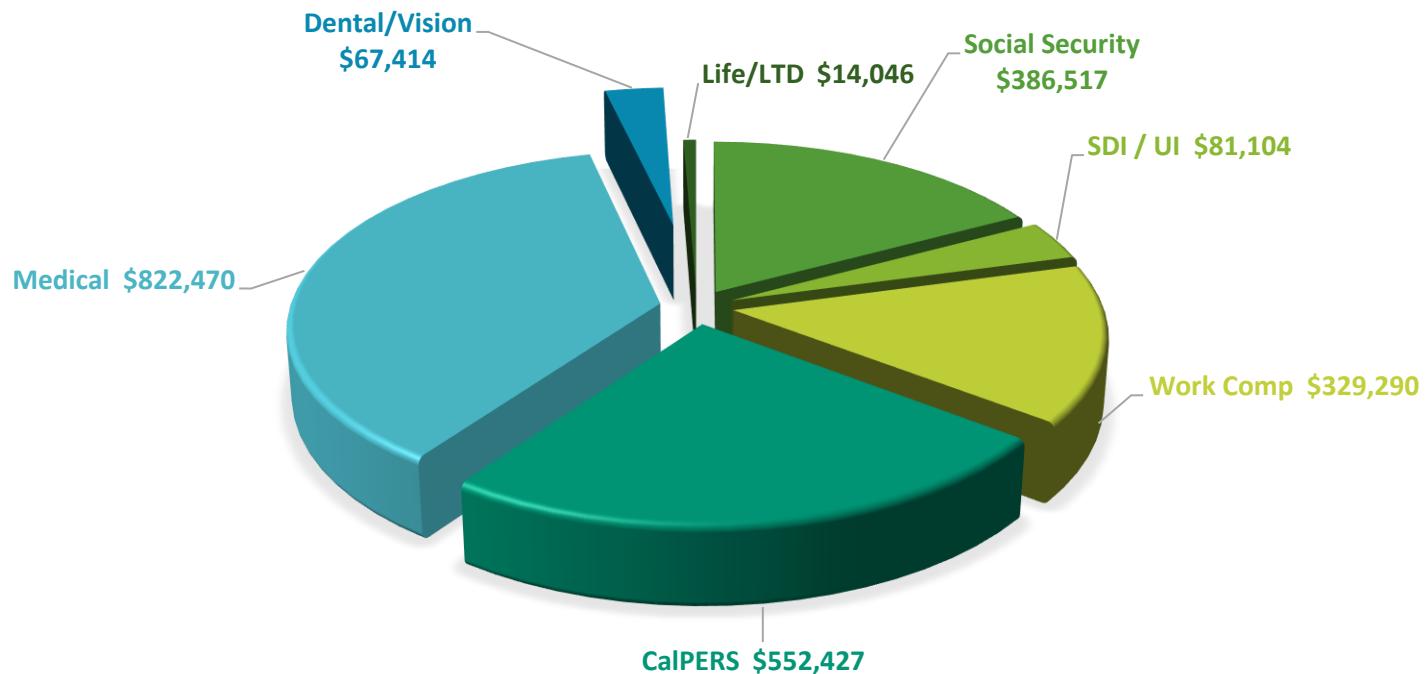
CalPERS has done a couple of changes. The first change addressed rate stabilization and the second action addressed an adjustment to mortality tables because members are living longer than initially estimated. These changes will affect the City's employer contribution rates by ramping rates up for five 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Adopted Budget	
				2022-2023	2022-2023 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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Adopted Budget	
				2022-2023	2022-2023 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.

# PAYROLL ALLOCATION SUMMARY

## City of Kerman

## City of Kerman Fiscal Year 2022/2023 Adopted Budget

## **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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End	Budget 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

Fund	Projects			Bruno Property			Total
	City Hall Expansion		Community Park				
	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					10,291
Parks			50%	9,775			24,698
Quimby			50%	9,775			9,775
Water	25%	20,581.64					9,775
Sewer	20%	16,465.31					20,582
Solid Waste	10%	8,232.66					16,465
Storm Drain	1%	823					8,233
LL&MD	1.5%	1,235					823
		\$82,327			\$19,551		1,235
						\$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 2019-2020	Audited 2020-2021	Adopted 2021-2022	Estimated Year- End	Budget 2022-2023
130	8000	600	01	96	Community Park							
							Sub-Total	\$0	\$0	\$0	\$0	\$0
								0	0	0	0	0
130	5005	510	10	00	Maintenance and Operations							
					Professional Services-Admin Fee			1,500	75,607	1,500	1,500	0
							Sub-Total	1,500	75,607	1,500	1,500	0
								1,500	75,607	1,500	1,500	0
130	5005	700	01	00	Debt Service							
					Debt Service - Principal			105,000	2,905,000	110,000	0	32,000
								135,367	99,614	131,128	70,247	69,878
					Debt Service - Interest							
							Sub-Total	240,367	3,004,614	241,128	70,247	101,878
					Total Expenditures			\$241,867	\$3,080,221	\$242,628	\$71,747	\$101,878

# 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: Nehringer, 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)**

Fund	Activity	Description	Personnel	M & O	Sut-Total Operations	Debt Service/ Capital	Total
<b>General Fund</b>							
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	Transfevr 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
<b>Sub-Total General Fund</b>			<b>4,736,073</b>	<b>3,832,007</b>	<b>8,568,080</b>	<b>4,787,924</b>	<b>13,356,004</b>
<b>Enterprise Funds</b>							
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
<b>Sub-Total Enterprise Funds</b>			<b>2,159,973</b>	<b>3,752,938</b>	<b>5,912,911</b>	<b>377,029</b>	<b>6,289,940</b>
<b>Internal Service Funds</b>							
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
<b>Sub-Total Internal Service Funds</b>			<b>202,790</b>	<b>467,734</b>	<b>670,524</b>	<b>468,722</b>	<b>1,139,246</b>
<b>Special Revenue Funds</b>							
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
<b>Sub-Total Special Revenue Funds</b>			<b>1,017,132</b>	<b>682,302</b>	<b>1,699,433</b>	<b>417,030</b>	<b>2,116,463</b>
<b>Capital Project Funds</b>							
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
<b>Sub-Total Capital Project Funds</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>20,260,953</b>	<b>20,260,953</b>
<b>Grand Total All Funds</b>			<b>\$8,115,967</b>	<b>\$8,734,982</b>	<b>\$16,850,949</b>	<b>\$26,311,657</b>	<b>\$43,162,606</b>

# 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 calculating 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	<u>Secured</u>	<u>Unsecured</u>
--------------------------------	----------------	------------------

870,750,454	<u>Secured</u>	<u>Unsecured</u>
-------------	----------------	------------------

29604634	<u>Secured</u>	<u>Unsecured</u>
----------	----------------	------------------

#### 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	\$ <u>26,830,444</u>
--------------------------------	----------------------

#### 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	\$ <u>10,828,092</u>
---	----------------------

\* 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:

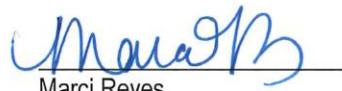
AYES: Nijjer, Coleman, Herrera, Nehring, Yep  
NOES: None  
ABSENT: None  
ABSTAIN: None

The foregoing resolution is hereby approved.



Gary Yep  
Mayor

ATTEST:



Marci Reyes  
City Clerk

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