



STAFF REPORT

MEETING DATE: June 12, 2024

PRESENTER: Josefina Alvarez, Finance Director

SUBJECT: Adoption of Fiscal Year 2024/2025 Budget, Amending Fiscal Year 2023/2024 Budget, Establishing Appropriations Limit for Fiscal Year 2024/2025 and Authorizing Number of Employee Positions and Titles (JA)

RECOMMENDATION: Council by motion adopt the following resolutions:

1. Approving the City of Kerman Fiscal Year 2024/2025 Operating and Capital Budgets and amending the Fiscal Year 2023/2024 budget; and
2. Establishing the Appropriations Limit for Fiscal year 2024/2025; and
3. Authorizing Number of Employee Positions and Titles.

EXECUTIVE SUMMARY:

The preliminary City of Kerman budget was presented to the City Council on May 22, 2024 at the budget workshop. The budget showed an estimated deficit of \$3,485,323 with revenues at \$10,654,943 and expenditures at 14,140,265. The deficit has slightly increased to \$3,486,557 with expenses increasing \$1,234 or \$14,141,500 due to a formula error. Revenues remained the same for the General Fund.

The Enterprise Fund revenues and expenditures remained the same with a total overall deficit of \$81,745. The Internal Service Fund expenditures increased to \$1,810,810 or \$184,744 due to an update on the cost of the vehicles and up-fits for the Police Department. The revenues also increased by \$5,000 due to the annual surplus sale of vehicles.

Thus, the proposed Fiscal Year 2024/2025 budget and amended 2023/2024 budget is presented herein for final adoption.

The total City-wide expenditures proposed for Fiscal Year 2024/2025 are about \$53.3 million and include the following:

Description	Budget 2024/2025
General Fund	\$14,141,500
Enterprise Funds	\$7,252,997
Internal Service Funds	\$1,810,810
Special Revenue Funds	\$2,828,690
Capital Projects	\$27,322,016
Total	53,356,013

The total City-wide revenues proposed for Fiscal Year 2024/2025 include the following:

Description	Budget 2024/2025
General Fund	\$10,654,943
Enterprise Funds	\$7,171,252
Internal Service Funds	\$1,213,848
Special Revenue Funds	\$24,825,589
Total	43,865,632

General Fund

The General Fund is the largest individual fund and accounts for most services associated with municipal government including parks, recreation, police, building and planning services. The General Fund is primarily funded from general tax revenues, such as sales and property tax revenues and vehicle license fees.

The proposed General Fund budget expenditures are \$14.1 million with projected revenues at \$10.6 million, with an estimated deficit of \$3,486,557. It is important to note that \$3,670,933 is allocated under Measure M for the construction of Hart Ranch Park. Reserves will be used to fund this much anticipated project.

Enterprise Funds

The Enterprise Funds include Water, Wastewater, Solid Waste and Storm Drain funds. These funds are funded primarily from user fees and other charges. The City completed a Water, Wastewater and Storm Drain fee study this fiscal year. The increase in rates for water and sewer were effective February 1, 2024 and April 1, 2024 for Storm Drain. All these rates will increase each January ending in December 2028.

The proposed Enterprise Fund budget revenues of \$7.17 million is approximately \$81,745 more than projected expenses of \$7.25 million.

The proposed revenues for the Enterprise Funds are as follows:

Description	Budget 2024/2025
Water Fund	\$2,714,184
Sewer Fund	\$1,969,897
Solid Waste Fund	\$2,401,948
Storm Drain Fund	\$85,224
Total	7,171,252

The proposed expenditures for the Enterprise Funds are as follows:

Description	Budget 2024/2025
Water Fund	\$2,583,583
Sewer Fund	\$2,254,964
Solid Waste Fund	\$2,245,668
Storm Drain Fund	\$168,781
Total	7,252,997

Capital Projects

The Capital Project funds include local, state and federal revenues to fund infrastructure projects throughout the City. The capital projects reflect the City's ongoing commitment to maintaining, improving and expanding City facilities, parks, streets and other major infrastructure throughout the City. A summary of City-wide capital projects is detailed in **Attachment 'C'**.

Fiscal Year 2023/2024 Amendments

The resolution approving the Fiscal Year 2024/2025 budget includes some adjustments that were made to the Fiscal Year 2023/2024 budget which are reflected on all of the budgets under the "Estimated Year-End" column. These budget amendments were deemed necessary due to unforeseen operational and capital outlay expenditures that were made throughout the year and were presented in the Mid-Year Budget Presentation.

An overview of the General Fund budget can be found on **Attachment 'A'** and a complete summary of City-wide expenditures is shown in **Exhibit 'B'** under the resolution enclosed herein as **Attachment 'D'**.

FISCAL IMPACT:

The adoption of the proposed City of Kerman Fiscal Year 2024/2025 budget sets forth the appropriations for the delivery of municipal services.

ATTACHMENTS:

- A. General Fund Summary
- B. Enterprise Fund Summary
- C. City-wide Capital Projects
- D. Resolution Adopting the City of Kerman Fiscal Year 2024/2025 Budget and Approving Adjustments to the Fiscal Year 2023/2024 Budget w/Exhibits A & B
- E. Resolution Establishing the Appropriations Limit for Fiscal Year 2024/2025 (GAAN Limit) w/Exhibit A
- F. Resolution Authorizing Number of Employee Positions and Titles

Attachment 'A'

General Fund Summary

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

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

Attachment 'B'

Enterprise Fund Summary

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

CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE (CIP) BUDGET

Attachment 'C'

Fiscal Year 2024/2025		
Project	Funding Source	Estimated Cost
Streets		
Kerman ST ADA Transition Plan	Local Street Funds	51,693
Emergency Alert Application	Local Street Funds	595
New Phone System	Local Street Funds	702
High Visibility Crosswalk Striping	Local Street Funds	90,000
2022 Concrete Repair Project	Local Street Funds	40,000
Street Sealing Project(19/20), (21/22) (22/23)	Local Street Funds	795,544
Street Sealing Project (24/25)	Local Street Funds	435,000
FY 24/25 Street Rehabilitation Project - Various Streets	Local Street Funds	1,301,629
Annual Streets Lights Installation (1st Phase)	Local Street Funds	37,008
RSTP - Vineland Ave Widening (North) (025)	Local Street Funds/Grants	311,500
CMAQ - California Ave Sidewalk 9th to Vineland	Local Street Funds/Grants	229,052
Siskiyou Ave Rehab 180/Kearney	Local Street Funds/Grants	1,010,750
Goldenrod Ave Rehab Kearney/RR	Local Street Funds/Grants	846,800
HSIP Kearney Blvd Ped Crossing Improvements	Local Street Funds/Grants	275,320
Siskiyou Rehab - Kearney to California	Local Street Funds/Grants	67,000
Kearney Rehab - 16th to Goldenrod	Local Street Funds/Grants	37,000
Goldenrod Rehab - Stanislaus to Kearney	Local Street Funds/Grants	51,000
Kenneth Street Improvements	Local Street Funds	42,052
San Joaquin and Park Raised Crosswalk	Local Street Funds	74,870
Kerman ST ADA Transition Plan	Local Street Funds	198,307
Total Street Capital Projects		5,895,822
Water		
Capital Improvements-Well 15 Repairs	Water Fund	132,000
Emergency Alert Application	Water Fund	1,488
New Phone System	Water Fund	4,211
Fixed Network Metering	Water Fund	50,000
Pipeline /Service Replacement	Water Fund	50,000
Well No 14 Emergency Generator	Water Fund	199,907
SGMAGrant Recharge Proj. Lions	Water Fund	10,000
Water Storage Tanks Maintenance	Water Fund	120,000
Water Meter Installation Project (City Facilities/Commercial)	Water Fund	383,000
Well No 14 Rehabilitation	Water Fund	50,000
Well No 15 Rehabilitation	Water Fund	75,000
Well No. 18 (DWSRF)	State Grant Funding/DIF	1,410,057
Basin C Groundwater Recharge Project	DIF	77,000
Well No 33 Test Well	DIF	235,000
Total Water Capital Projects		2,797,663
Sewer		
Emergency Alert Application	Sewer Fund	1,488
New Phone System	Sewer Fund	3,333
Blower at WWTP	Sewer Fund	25,000
10 Valves at WWTP	Sewer Fund	50,000
Sludge Removal at Drying Beds	Sewer Fund	60,000
Fixed Network Metering	Sewer Fund	50,000
Pipeline /Service Replacement	Sewer Fund	50,000
WWTP Office Expansion	Sewer Fund	50,000
WWTP Animal Shelter Demo/Shop Expansion	Sewer Fund	50,000
Goldenrod Lift Station Rehabilitation	Sewer Fund	43,000
T-8 Gorman Rupp Pump w/VFD	Sewer Fund	16,000
CSWRF WWTP Impr. Planning Grant	State Grant Funding	10,000
Total Sewer Capital Projects		408,821

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

RESOLUTION NO. 24-__

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

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

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

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

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

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

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

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

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

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

- A. By majority vote of the City Council;
- B. By the City Manager, or designee, for all appropriation transfers between departments and activities and line items within a City fund;
- C. By Department Directors for appropriation transfers between activities and line items within a department;

- D. Line item expenditures within activities and departments are not restricted so long as funding is available in the City fund as a whole.

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

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

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

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Maria Pacheco
Mayor

ATTEST:

Josie Camacho
City Clerk

Exhibit 'A' to Resolution

<https://www.cityofkerman.net/DocumentCenter/View/1283/City-of-Kerman-Budget-FY-2024-2025>

Exhibit 'B' to Resolution

CITY WIDE EXPENDITURES SUMMARY (INCLUDING CAPITAL PROJECTS)

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

RESOLUTION NO. 24-__

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

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

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

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

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

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

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

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

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Maria Pacheco
Mayor

ATTEST:

Josie Camacho
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

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

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

2024/2025 REVENUE LIMIT FACTORS

POPULATION:*

January 1, 2024 17,256

January 1, 2023 16,950

1.81% increase

LOCAL ASSESSMENT ROLL***

2024/2025 Gross Assessed Value

Secured

1,054,799,476

Unsecured

35,365,686

CHANGE IN PER CAPITA PERSONAL INCOME*

2024/2025

3.62%

CHANGE FACTOR

Population Change x Change in Per Capita Personal Income

1.0362 x 1.0181 = 1.0549

TOTAL 2024/2025 ESTIMATED REVENUE

PROCEEDS OF TAXES

16,471,097

NON-PROCEED OF TAXES

25,448,912

TOTAL APPROPRIATIONS 2024/2025

\$ 41,920,009

TOTAL 2024/2025 ESTIMATED REVENUE

EXEMPT FROM LIMIT

16,471,097

2024/2025 REVENUE LIMIT

\$ 24,437,956

2024/2025 REVENUE SUBJECT TO LIMIT

16,471,097

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS

\$ 7,966,859

* Data provided by State of California, Department of Finance

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

Attachment 'F'

RESOLUTION NO. 24-__

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

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

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

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

Permanent Full-Time

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

Finance Director	1
Senior Accountant	1
Junior Accountant	1
Account Clerk II	2
Account Clerk I	2
*Account Receptionist	0
Total for Administrative Services	7

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

Community Development Director	1
Code Enforcement Official	1
*Associate Planner	0
Assistant Planner	1
*Building Official	0
*Building Inspector	0
Permit Tech I	1
*Community Development Coordinator	0
Administrative Assistant	1
Total for Community Development	5

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

Director of Public Works	1
Administrative Secretary	2
Building Permit Clerk	0
Fleet Mechanic Supervisor	1
*Fleet Mechanic I	0
Fleet Mechanic II	1
*PW Maintenance Worker III-Specialist	0
PW Maintenance Worker II	6
PW Maintenance Worker I	5
PW Lead Supervisor	2
PW Operations Coordinator	1
*Water Distribution/Waste Water Manager	0
WWTP Lead Supervisor	1
WWTP Water Operator Grade I	2
WWTP Water Operator Grade II	1
WWTP Maintenance Worker III-Specialist	0
WWTP Maintenance Worker I	2
WWTP Maintenance Worker II	0
Water Conservation Specialist	1
Admin Analyst	0
Total for Public Works	26
Grand Total	88

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

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

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

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Maria Pacheco
Mayor

ATTEST:

Josie Camacho
City Clerk