



ADOPTED MUNICIPAL BUDGET
FISCAL YEAR 2024-25



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
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CITY OF CERES
FY 2024-25 ANNUAL BUDGET
CITY OFFICIALS

ELECTED OFFICIALS

Mayor	Javier Lopez
Vice Mayor	Bret Silveira
District #1 Councilmember.....	James Casey
District #2 Councilmember.....	Rosalínda Vierra
District #3 Councilmember.....	Bret Silveira
District #4 Councilmember.....	Daniel Martínez
City Treasurer.....	Kayla Martínez

APPOINTED OFFICIALS

City Manager	Doug Dunford
City Attorney	Nubia Goldstein
City Clerk.....	Fallon Martin
Chief of Police.....	Chris Perry
Director of Community Development.....	Lea Simvoulakis
Director of Engineering / City Engineer	Michael Beltran
Director of Finance.....	Shannon Esenwein
Director of Human Resources	Delilah Vasquez
Director of Public Works	Samir Royal

RESOLUTION NO. 2024-69

ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2024/2025 BEGINNING
JULY 1, 2024 AND ENDING JUNE 30, 2025 AND APPROVING POSITIONS FOR
FISCAL YEAR 2024/2025

CITY COUNCIL
City of Ceres, California

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CERES that departmental budget appropriations for the City of Ceres for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

DEPARTMENT	FISCAL YEAR 2024-2025 BUDGET APPROPRIATIONS
09 - POLICE non-sworn	\$1,915,260
10 - POLICE.....	15,639,132
11 - ANIMAL CONTROL	703,726
13 - CODE ENFORCEMENT	564,477
15 - FIRE.....	8,789,908
16 - INFORMATION TECHNOLOGY	1,071,908
18 - P.W. ADMINISTRATION.....	1,421,764
19 - ENGINEERING	1,706,906
20 - EQUIPMENT.....	2,651,772
25 - SEWER.....	6,693,453
30 - STREETS	2,772,313
33 - SOLID WASTE.....	225,093
35 - WATER.....	13,605,253
36 - WATER CONSERVATION.....	410,884
40 - PARKS.....	2,553,387
41 - FACILITY SERVICES	1,418,631
45 - DOWNTOWN REVITALIZATION	26,281
55 - RECREATION	1,048,240
57 - HOUSING REHABILITATION	411,590
58 - CRA SUCCESSOR AGENCY	2,350,750
59 - SCRC SUCCESSOR AGENCY	111,111
60 - GENERAL CITY.....	6,394,283
63 - ELECTED OFFICIALS	214,625
65 - CITY MANAGER.....	377,852
66 - HUMAN RESOURCES	1,115,085
67 - CITY CLERK.....	509,030
70 - BUILDING	345,172
73 - FINANCE	2,101,149
75 - PLANNING.....	887,434
95 - CIP & DEBT SERVICE.....	12,659,308
 TOTAL APPROPRIATIONS	 \$90,685,587

BE IT FURTHER RESOLVED by the City Council of the City of Ceres that the positions for fiscal year 2024/2025 shown in the budget are hereby approved.

BE IT FURTHER RESOLVED, that the amounts encumbered on the books of the City of Ceres for fiscal year 2023/2024 shall be carried forward and the City Manager and/or the Finance Director are hereby authorized to take the necessary steps to carry forward encumbrances in the various funds of the City of Ceres.

BE IT FURTHER RESOLVED, that the budget for the City of Ceres for fiscal year 2024/2025 shall be amended only as follows:

Items requiring City Council action:

- Appropriation of reserves
- Transfers of appropriation between funds
- Creation of new capital projects
- Transactions which increase total fund budgets
- Increased staffing beyond the positions listed in the budget
- Transfers of appropriations between capital projects

Items delegated to the City Manager:

- Transfers between departments within funds so that the total fund budget remains the same. (Operating budget only.)

Items delegated to Department Directors;

- Allocation of departmental appropriations to line item except for salary and benefit appropriations. Line-item changes cannot increase the total amount budgeted for the department. (Operating budget only)

BE IT FURTHER RESOLVED THAT all Information Technology equipment taken out of service is deemed to be surplus and will be recycled as soon as it is removed from service; and,

BE IT FURTHER RESOLVED THAT the budget documents and itemized details of such documents are filed with the Director of Finance of the City of Ceres; and,

BE IT FURTHER RESOLVED THAT the City Manager or appropriate designee, is hereby authorized to approve payments for goods or services received by the City of Ceres in accordance with the City's approved budgets, programs, and policies.

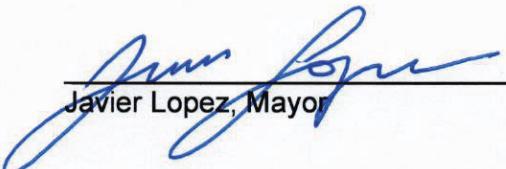
PASSED AND ADOPTED this 18th day of June 2024 by the following vote:

AYES:	Councilmembers: Martinez, Vierra, Silveira and Mayor Lopez
NOES:	Councilmembers: Casey
ABSENT:	Councilmembers: None
ABSTAIN:	Councilmembers: None

ATTEST:

Fallon Martin

Fallon Martin, City Clerk



Javier Lopez, Mayor

RESOLUTION NO. 2024-70

**ADOPTING THE APPROPRIATIONS LIMITATION FOR FISCAL YEAR
2024/2025**

THE CITY COUNCIL
City of Ceres

WHEREAS, sections 7900 et seq. of the Government Code provide for the effective and efficient implementation of Article XIIIB of the California Constitution; and

WHEREAS, Government Code sections 7901 through 7914 provide that each year, the governing body of each local jurisdiction shall, by resolution adopted at a regularly scheduled meeting, establish the annual adjustment factors to be used and the tax proceeds expenditure appropriation limit; and

WHEREAS, the California per capita income and the population for the County of Stanislaus, California are recognized as the annual adjustment factors for Fiscal Year 2024/2024; and

WHEREAS, the appropriations limit for Fiscal Year 2024/2025 is hereby set at eighty-four million, seven hundred thirty-one thousand, three hundred seventy-four, and eighty-four cents (\$84,731,374.84); and

WHEREAS, documentation used in the determination of the tax proceeds expenditure appropriation limit is attached hereto as Exhibit A and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Ceres does hereby adopt the Appropriations Limitation for Fiscal Year 2024/2025.

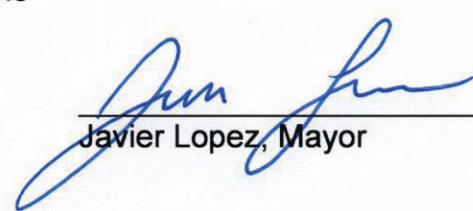
PASSED AND ADOPTED by the Ceres City Council at a special meeting thereof held on the 18th day of June 2024, by the following vote:

AYES:	Councilmembers: Martinez, Silveira, Vierra and Mayor Lopez
NOES:	Councilmembers: Casey
ABSENT:	Councilmembers: None
ABSTAIN:	Councilmembers: None

ATTEST:



Fallon Martin, City Clerk



Javier Lopez, Mayor

Resolution No. 2024-xx Exhibit "A"

CITY OF CERES

PROPOSITION 4 APPROPRIATIONS LIMITATION CALCULATIONS

1978-79 Base Year.....	\$ 3,317,835.00
1979-80 Adjusted Base.....	3,941,836.00
1980-81 Adjusted Base.....	4,706,006.00
1981-82 Adjusted Base.....	6,108,825.00
1982-83 Adjusted Base.....	6,834,791.00
1983-84 Adjusted Base.....	7,295,512.00
1984-85 Adjusted Base.....	7,939,331.00
1985-86 Adjusted Base.....	8,413,026.00
1986-87 Adjusted Base.....	8,876,770.00
1987-88 Adjusted Base.....	9,496,025.00
1988-89 Adjusted Base.....	10,287,044.00
1989-90 Adjusted Base.....	12,935,958.00
1990-91 Adjusted Base.....	15,197,163.00
1991-92 Adjusted Base.....	17,207,748.00
1992-93 Adjusted Base.....	17,636,221.00
1993-94 Adjusted Base.....	18,819,611.00
1994-95 Adjusted Base.....	19,497,117.00
1995-96 Adjusted Base.....	20,684,491.00
1996-97 Adjusted Base.....	22,014,504.00
1997-98 Adjusted Base.....	23,344,180.00
1998-99 Adjusted Base.....	24,681,801.00
1999-00 Adjusted Base.....	25,871,463.00
2000-01 Adjusted Base.....	27,447,035.00
2001-02 Adjusted Base.....	29,804,735.00
2002-03 Adjusted Base.....	29,882,227.00
2003-04 Adjusted Base.....	31,191,069.00
2004-05 Adjusted Base.....	33,000,151.00
2005-06 Adjusted Base.....	35,871,164.00
2006-07 Adjusted Base.....	39,278,924.00
2007-08 Adjusted Base.....	42,146,285.00
2008-09 Adjusted Base.....	45,054,379.00
2009-10 Adjusted Base.....	45,838,325.00
2010-11 Adjusted Base.....	45,017,819.00
2011-12 Adjusted Base.....	46,440,382.00
2012-13 Adjusted Base.....	48,520,911.00
2013-14 Adjusted Base.....	51,577,728.00
2014-15 Adjusted Base.....	51,727,303.00
2015-16 Adjusted Base.....	54,153,313.00
2016-17 Adjusted Base.....	57,624,541.00
2017-18 Adjusted Base.....	60,482,718.00
2018-19 Adjusted Base.....	63,452,419.00
2019-20 Adjusted Base.....	66,472,754.14
2020-21 Adjusted Base.....	69,530,500.83
2021-22 Adjusted Base.....	73,653,659.53
2022-23 Adjusted Base.....	78,603,185.45
2023-24 Adjusted Base.....	81,238,554.07

2024-25 Calculation

Adjust for Change in Population (Ceres)

January 2024 DOF Estimate 49,319

January 2023 DOF Estimate 49,035

284

Ceres Increase 0.6%

Adjust for Change in Population (County)

January 2024 DOF Estimate 548,744

January 2023 DOF Estimate 545,753

2,991

County Increase 0.5%

Adjust for Change in California Per Capita Income

Per Capita Income Change: 3.62%

Adjust by the Above Factors:

Population 1.006 x Per Capita 1.0362= 1.0424

$\$81,283,554.07 \times 1.0424 = \$84,731,374.84$

2024-25 Adjusted Base \$84,731,374.84

Since the City's 2024-2025 total General Fund revenues are estimated at \$28,067,922, Ceres is not at risk of exceeding the appropriations limit for 2024-25.

RESOLUTION NO. 2024-71

AUTHORIZING THE USE OF THE AMERICAN RESCUE PLAN ACT TO BALANCE THE CITY GENERAL FUND BUDGET

THE CITY COUNCIL
City of Ceres, California

WHEREAS, City of Ceres is the recipient of \$11.6 million through the American Rescue Plan Act of 2021 (ARPA) to support local recovery efforts; and

WHEREAS, funds must be committed by December 31, 2024, and expended by December 31, 2026; and

WHEREAS, it's the responsibility of the City Council to ensure stability and sustainability of the City's budget while continuing to provide essential services to residents; and

WHEREAS, the use of ARPA funds is consistent with federal guidelines for addressing revenue losses and supporting the general government services; and

WHEREAS, the General Fund will receive a Budget Transfer of \$1.5 million from the American Rescue Plan Act to balance the anticipated deficit for Fiscal Year 24/25; and

WHEREAS, City Council previously approved a budget transfer of ARPA funds for Fiscal Year 22/23, which did not occur due to higher-than-expected revenue; and

WHEREAS, it is now necessary to adjust the City's budget to reflect this transfer to ensure transparency and compliance with all applicable federal guidelines; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Ceres does hereby authorize the following:

AUTHORIZATION OF USE OF ARPA FUNDS: The City Council authorizes the use of \$1.5 million from the American Rescue Plan Act allocated to the City of Ceres to balance the City's General Fund for the Fiscal Year 2025.

BE IT FURTHER RESOLVED the Director of Finance is hereby authorized and directed to record the appropriate account entries.

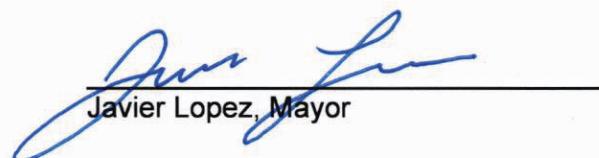
PASSED AND ADOPTED by the Ceres City Council at a special meeting thereof held on the 18th day of June 2024, by the following vote:

AYES: Councilmembers: Martinez, Silveira, Vierra and Mayor
NOES: Councilmembers: Casey
ABSENT: Councilmembers: None
ABSTAIN: Councilmembers: None

ATTEST:


Fallon Martin

Fallon Martin, City Clerk


Javier Lopez, Mayor



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEBT OBLIGATIONS

DEBT OBLIGATIONS	PAYOFF DATE	ORIGINAL AMOUNT	BALANCE FY 21-22	BALANCE FY 22-23	BALANCE FY 23-24	PRINCIPAL PMNTS FY 24-25	INTEREST PMNTS FY 24-25	BALANCE FY 24-25
2020 Water Revenue Bonds	6/1/2050	\$20,280,000	20,280,000	0	0	0	0	\$0
2015 Tax Allocation Bonds - CRA	12/15/2033	\$8,050,000	6,370,000	6,035,000	5,685,000	370,000	222,225	\$5,315,000
2020 Refunding Wastewater Revenue Bonds	6/1/2038	\$6,355,000	5,568,000	5,296,000	5,015,000	289,000	163,991	\$4,726,000
2020 Refunding Water Revenue Bonds	6/1/2038	\$3,658,000	3,210,000	3,056,000	2,893,000	167,000	94,601	\$2,726,000
2020 CRA Tax Allocation Refunding Bonds	12/15/2035	\$20,615,000	18,435,000	17,395,000	16,315,000	1,125,000	652,600	\$15,190,000
2000 Tax Allocation Bonds - SCRC	11/1/2030	\$1,440,000	735,000	675,000	610,000	70,000	38,465	\$540,000
California Energy Commission-LED Project	6/22/2024	\$1,193,500	229,285	116,347	0	0	0	\$0
TOTAL DEBT OBLIGATIONS		\$61,591,500	54,827,285	32,573,347	30,518,000	2,021,000	1,171,882	28,497,000

2020 Water Revenue Bonds (Interim Financing)

The proceeds from the Water Revenue bonds will be used to finance the Surface Water Project which will divert water from the Tuolumne River.

2015 Tax Allocation Bonds - CRA

The proceeds from the tax allocation refunding bonds were used to refund the 2003 Ceres Redevelopment Agency (CRA) tax allocation bonds.

2000 Tax Allocation Bonds - SCRC

The proceeds from the Stanislaus/Ceres Redevelopment Commission (SCRC) tax allocation bonds were used to make improvements to infrastructure in the project area.

2020 CRA Tax Allocation Refunding Bonds

The bonds were issued to refund the Former Agency's outstanding Ceres Redevelopment Project Area No. 1 Tax Allocation Refunding Bonds, Issue of 2006 and to refund the Former Agency's outstanding Ceres Redevelopment Project Area No. 1 Housing Tax Allocation Refunding Bonds, Issue of 2006.

2020 Refunding Wastewater Revenue Bonds

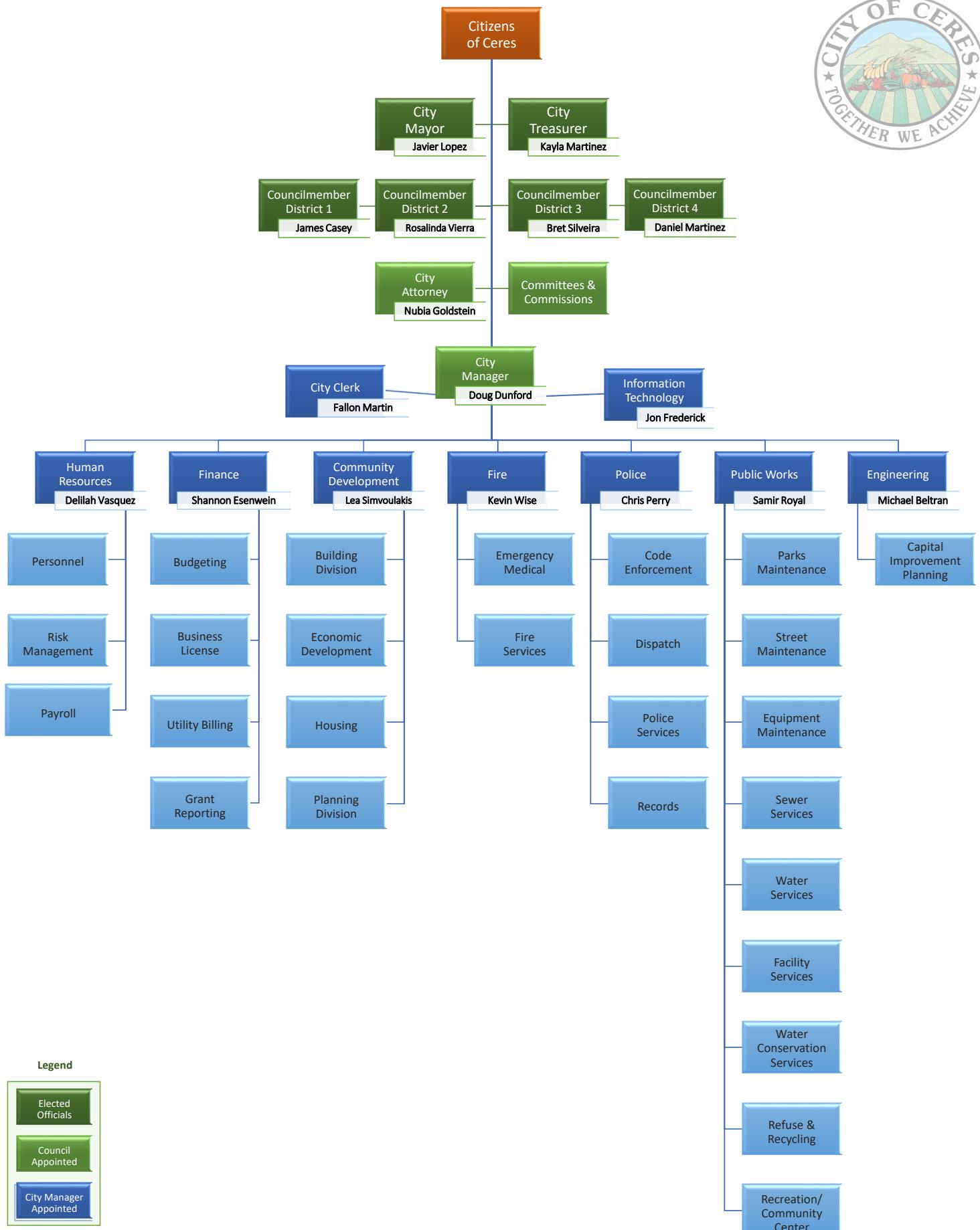
The bonds were issued to refund the 2009 Wastewater Revenue bonds, Series A.

2020 Refunding Water Revenue Bonds

The bonds were issued to refund the 2009 Water Revenue Bonds, Series A.

California Energy Commission-LED Project

Low interest loan from the California Energy Commission and California Environmental Quality Act Compliance for the energy saving LED street light project. This loan was fully repaid in FY 23/24.





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
APPROVED POSITIONS

DESCRIPTION	APPROVED FY 21-22	APPROVED FY 22-23	APPROVED FY 23-24	REQUESTED FY 24-25
09: POLICE (NON-SWORN)				
Administrative Secretary (Confidential)	1	1	1	1
Community Services Officer ⁽¹⁾	1	1	1	2
Public Safety Dispatch Supervisor	1	1	1	1
Public Safety Dispatcher Senior	1	1	1	1
Public Safety Dispatcher I/II ⁽²⁾	10	10	10	10
Public Safety Records Clerk I/II	4	4	4	4
POLICE (NON-SWORN) POSITION TOTALS	18	18	18	19
10: POLICE				
Captain	1	1	1	1
Chief of Police	1	1	1	1
Police Lieutenant	3	3	3	3
Police Officer ⁽²⁾	34	34	34	34
Police Sergeant	9	9	9	9
School Resource Officer	4	4	4	4
POLICE POSITION TOTALS	52	52	52	52
13: CODE ENFORCEMENT				
Code Enforcement Officer	1	1	1	3
Senior Code Enforcement Officer	1	1	1	0
Secretary	1	1	1	1
CODE ENFORCEMENT POSITION TOTALS	3	3	3	4
15: FIRE				
Fire Chief	0	0	0	0
Battalion Chief / Deputy Chief - Fire Marshall	3	0	0	0
Fire Captain	10	0	0	0
Fire Engineer (4 Measure H)	9	0	0	0
Fire Fighter (3 Measure H)	9	0	0	0
FIRE POSITION TOTALS	31	0	0	0
16: INFORMATION TECHNOLOGY				
IT Manager	1	1	1	1
IT Systems Analyst	1	1	1	2
Sr IT Systems Analyst	2	2	2	1
INFORMATION TECHNOLOGY POSITION TOTALS	4	4	4	4



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
APPROVED POSITIONS

DESCRIPTION	APPROVED FY 21-22	APPROVED FY 22-23	APPROVED FY 23-24	REQUESTED FY 24-25
18: PUBLIC WORKS ADMINISTRATION				
Administrative Analyst	3	3	3	3
Administrative Secretary	1	1	1	1
Director of Public Works	1	1	1	1
Deputy Director of Public Works ⁽²⁾	0	0	1	1
Public Works Superintendent	1	1	1	1
PUBLIC WORKS ADMIN POSITION TOTALS	6	6	7	7
19: ENGINEERING				
Assistant/Associate Engineer	4	4	5	5
Director of Engineering Services/City Engineer	1	1	1	1
Engineering Technician I/II	4	3	2	2
Secretary	1	1	1	1
ENGINEERING POSITION TOTALS	10	9	9	9
20: EQUIPMENT (FLEET)				
Fleet Mechanic I/II	3	3	3	2
Senior Fleet Mechanic	0	0	0	1
Fleet/Facility Services Supervisor	1	1	1	1
EQUIPMENT (FLEET) POSITION TOTALS	4	4	4	4
25: WASTEWATER				
Maintenance Worker II	1	1	0	0
Senior Wastewater Operator	0	0	0	2
Wastewater Operator I/II	8	8	9	7
Wastewater Systems Supervisor	1	1	1	1
WASTEWATER POSITION TOTALS	10	10	10	10
30: STREETS				
Streets Maintenance Operator I/II	9	9	9	6
Senior Street Maintenance Operator	0	0	0	2
Streets Maintenance Supervisor	1	1	1	1
Street Sweeper Operator	0	0	0	1
STREETS POSITION TOTALS	10	10	10	10
35: WATER				
Water Distribution Operator I/II	10	10	10	8
Senior Water Distribution Operator	0	0	0	2
Water Distribution Supervisor	1	1	1	1
WATER POSITION TOTALS	11	11	11	11



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
APPROVED POSITIONS

DESCRIPTION	APPROVED FY 21-22	APPROVED FY 22-23	APPROVED FY 23-24	REQUESTED FY 24-25
36: WATER CONSERVATION				
Field Service Technician	2	2	2	2
WATER CONSERVATION POSITION TOTALS	2	2	2	2
40: PARKS				
Landscape Maintenance Supervisor	1	1	1	1
Parks Maintenance Worker I/II	5	5	5	5
Senior Parks Maintenance Worker	1	1	1	1
PARKS POSITION TOTALS	7	7	7	7
41: FACILITIES				
Custodian	5	5	5	5
Facility Maintenance Supervisor	1	1	1	1
Facility Maintenance Worker I/II	0	0	0	2
Senior Facility Maintenance Worker	3	3	3	1
FACILITIES POSITION TOTALS	9	9	9	9
55: RECREATION				
Recreation Administrative Coordinator	1	1	1	1
Recreation Coordinator	1	1	1	1
Recreation Manager	1	1	1	1
Recreation Supervisor	1	1	1	1
RECREATION POSITION TOTALS	4	4	4	4
58: CRA SUCCESSOR AGENCY				
Redevelop & Economic Development Manager	1	1	1	0
CRA SUCCESSOR AGENCY POSITION TOTALS	1	1	1	0
63: ELECTED OFFICIALS				
Council Members (elected)	3	3	3	3
Mayor (elected)	1	1	1	1
Vice-Mayor (elected)	1	1	1	1
City Treasurer (Elected)	0	0	0	1
ELECTED OFFICIALS POSITION TOTALS	5	5	5	6
65: CITY MANAGER				
City Manager	1	1	1	1
CITY MANAGER POSITION TOTALS	1	1	1	1



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
APPROVED POSITIONS

DESCRIPTION	APPROVED FY 21-22	APPROVED FY 22-23	APPROVED FY 23-24	REQUESTED FY 24-25
66: HUMAN RESOURCES				
Director of Human Resources	1	1	1	1
Human Resources Analyst	1	1	1	1
Human Resources Technician	1	1	1	1
Payroll Technician I/II	0	0	0	2
HUMAN RESOURCES POSITION TOTALS	3	3	3	5
67: CITY CLERK				
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
CITY CLERK POSITION TOTALS	2	2	2	2
70: BUILDING				
Building Permit Technician	1	1	1	1
BUILDING POSITION TOTALS	1	1	1	1
73: FINANCE				
Account Clerk I/II	3	3	3	3
Accountant	2	2	2	2
City Treasurer (Elected)	1	1	1	0
Deputy Finance Director	1	1	1	1
Director of Finance	1	1	1	1
Payroll Technician I/II	2	2	2	0
Revenue & Customer Service Supervisor	1	1	1	1
Secretary ⁽²⁾	0	1	1	1
Senior Account Clerk	2	2	2	2
FINANCE POSITION TOTALS	13	14	14	11
75: PLANNING				
Administrative Secretary	1	1	1	1
Director of Community Development	1	1	1	1
Senior Planner	1	1	1	1
Redevelop & Economic Development Manager	0	0	0	1
PLANNING POSITION TOTALS	3	3	3	4
CITY OF CERES POSITION TOTALS	210	179	180	182

⁽¹⁾ - One community services officer is funded through ARPA and will be eliminated on 12/31/26 or when ARPA fund run out, whichever is sooner.

⁽²⁾ - A total of 10 positions are frozen for Fiscal Year 2024-2025.



CITY OF CERES

FY 2024-25 ANNUAL BUDGET

COMMUNITY PROFILE

LOCATION

The City of Ceres is located in the central San Joaquin Valley, 80 miles south of Sacramento and 95 miles east of San Francisco, in the heart of Stanislaus County. Ceres is in one of the Central Valley's richest and most diverse agricultural areas and is the home of the new County Agriculture Center. Even the name "Ceres" originates from the mythological Goddess of Agriculture. With fertile soils, a mild climate and high-quality affordable water, the area consistently ranks at least fifth in the state for its value of agricultural production. For area residents, the surrounding farmland provides refreshing aesthetic quality, and the abundant local harvest is always appreciated at many seasonal and roadside farmers' markets.

HISTORY

The third largest city in the county, Ceres is a growing community with a heartfelt commitment to retaining its small neighborhood personality. Ceres is a city of rich ethnic and cultural diversity, which makes it a rewarding place to live and work. The community has a deep appreciation for the past and a firm commitment to the future. Economic growth, development, and improvement of the quality of life are major goals of the whole community. City officials have made a commitment to maintain the delicate balance between quality living, quality growth, and the preservation of the family farm which remains the cornerstone of area's economic and historical base.

Businesses, organizations, and nonprofit community groups band together for a number of activities throughout the year. Events such as the annual Ceres Street Fair in May and summertime concerts in the park are well attended. The preservation of the historic Whitmore House (the first home built in Ceres) is a community project and is revitalized each year as new generations contribute their thoughts and ideas. Ceres is self-sufficient with its variety of retail and service businesses has grown over the last two years with the "Gateway Project" on Mitchell Road. The "Always Try Ceres First" Chamber of Commerce motto is just good advice! The Ceres Unified School District has received National and Distinguished school awards and is supported generously by the community.

City planners have made a concerted effort toward responsible growth of the community with over 13 parks and recreation areas that complement affordable housing. Soccer teams, Little League, adult softball, youth football, community swimming and a golf course offer many weekend activities for families.

There is a wide variety of housing available in Ceres, including new homes as well as resale homes. Prices range from entry-level homes starting at approximately \$300,000 to executive homes in excess of \$700,000. Multiple family units in Ceres including apartments, duplex, triplex, and mobile home park living are also available.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
COMMUNITY PROFILE

GOVERNMENT

Ceres was incorporated as a General Law City on February 25, 1918, and has a current population of 49,319. The City is a full service city and has 182 full time employees and 30 part time employees.

The City functions under the City Council/City Manager form of local government. General municipal elections are held on the first Tuesday of November in odd numbered years. The Mayor is directly elected for a four-year term. Council Members are directly elected for four-year overlapping terms. The City Council serves as the legislative, policy making body.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
REVENUE SUMMARY BY FUND

Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
100: GENERAL FUND					
10073 001201	SECURED PROPERTY TAX	2,290,800	2,896,353	2,800,000	3,057,000
10073 001203	P.TAX-MOTOR VEHICLE IN LIEU	4,284,543	4,520,178	4,700,000	4,934,800
10073 001204	UNSECURED PROPERTY TAX APP	122,071	131,946	130,000	140,000
10073 001208	SUPPL. PROP TAX SB813	40,283	98,540	45,000	70,000
10073 001209	SALES TAX	7,927,686	7,925,725	8,744,576	7,891,000
10073 001211	TRANSIENT OCCUPANCY TAX	258,863	305,594	420,000	340,000
10073 001212	REAL PROPERTY TRANSFER	84,204	87,336	95,000	77,000
10073 001214	SALES TAX PS AUGMENTATION	286,174	204,677	315,000	305,900
10073 001215	RTTPF ALLOCATION	703,058	816,933	815,000	900,000
10073 001216	RTTPF ADMIN RECOVERY	-	-	-	305,299
10073 001221	UTILITY USERS TAX ELECTRICAL	728,072	754,483	800,000	750,000
10073 001222	UTILITY USERS TAX NATURAL GAS	335,182	474,772	350,000	400,000
10073 001223	UTILITY USERS TAX CABLE TV	94,323	83,617	90,000	75,000
10073 001224	UTILITY USERS TAX TELEPHONE	215,737	210,327	200,000	225,000
10073 001225	BUSINESS LICENSE TAX	1,482,932	1,638,381	1,595,000	1,596,500
10073 002310	GARAGE SALE PERMIT & INSPECTIO	2,800	2,999	2,800	2,800
10070 002316	BUILDING PERMITS	415,679	880,222	500,000	250,000
10019 002330	ENCROACHMENT PERMITS	119,194	83,400	100,000	60,000
10015 002332	FIREWORKS PERMITS	5,586	6,384	5,586	5,998
10018 002333	TRANSPORT PERMITS	2,160	1,814	2,000	1,600
10073 002334	CABLE TV FRANCHISE	191,366	169,776	195,000	150,000
10073 002335	PUBLIC UTILITIES FRANCHISE	94,952	122,789	100,000	145,000
10073 002336	BERTOLOTTI REFUSE FRANCHISE	716,225	817,456	820,000	850,000
10010 003402	PARKING FINES	59,061	68,794	20,000	30,000
10010 003404	MISCELLANEOUS FINES	54,202	33,658	50,000	40,000
10073 003406	UTILITY PENALTIES	100,215	159,149	170,000	160,000
10073 003407	RETURNED CHECK FEE	185	31	100	500
10073 004502	INTEREST ON BANK DEPOSITS	40,976	71,893	50,000	15,000
10055 004503	RENT-AMERICAN LEGION HALL	32,109	34,468	30,000	35,000
10055 004506	RENTAL CITY PROPERTY	3,600	2,400	-	-
10010 004508	RENTAL-FIRING RANGE	7,820	20,900	12,000	-
10073 004509	SALE OF MISC CITY PROPERTY	88,696	705	1,000	1,000
10010 005602	STAN CO SUPP- BHRS CONTRACT	15,026	610	-	-
10015 005609	CERES FIRE PROTECTION DISTRICT	71,622	76,702	95,000	75,000
10015 005611	MODESTO-CERES FIRE PROTECTION	284,893	299,969	300,000	309,300
10073 005624	HOMEOWNER PROPERTY TAX RELIEF	21,614	23,219	23,000	23,000
10073 005625	MOTOR VEHICLE IN LIEU	56,493	50,224	55,000	60,000
10013 005643	WASTE TIRE CLEANUP GRANT	4,170	-	-	-
10010 005644	STEP GRANT	15,892	13,089	-	-
10065 005653	BULLETPROOF VEST PARTNERSHIP G	5,947	1,069	-	-
10010 005660	CA AIR RESOURCE BOARD REBATE	2,250	-	-	-
10010 005665	CUSD SCHOOL RESOURCE OFFICER	555,022	554,501	655,000	650,000
10010 005667	SJVAPCD-ZERO MOTORCYCLE GRANT	60,000	-	-	-
10073 005668	MANDATED COST REIMBURS	32,092	110,559	40,000	100,000
10010 005673	SDEA	17,502	10,481	18,000	2,000
10033 005696	WASTE TIRE AMNESTY GRANT	-	-	-	8,100
10010 005699	NEWMAN DISPATCH CONTRACT	192,000	198,000	198,000	198,000



CITY OF CERES
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REVENUE SUMMARY BY FUND

Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
10070 006701	SPECIAL INSPECTION FEE BLD	16,230	2,765	1,000	1,000
10070 006702	SPECIAL INSPECTION FEE P/W	350	-	-	-
10070 006703	ANNEXATION FEES	-	910	1,000	-
10070 006704	PLAN CHECK FEES	162,915	444,793	380,000	215,000
10070 006705	SEISMIC FEES	220	-	-	775
10073 006706	BERTOLOTTI BILLING & COLLECT	55,079	47,069	60,000	47,000
10073 006707	BUSINESS LIC APP FEE	10,580	11,070	10,000	8,500
10073 006708	DATA INPUT & FLOOR PLAN FEE	1,261	1,649	1,500	1,500
10070 006712	ZONING FEES	31,390	21,435	35,000	25,000
10070 006714	SUBDIVISION FEES	9,110	8,540	8,000	12,000
10070 006716	ENVIRONMENTAL FEES	12,273	3,354	4,000	2,000
10073 006718	KASE MANUFACTURING DEV AGREEME	-	-	300,000	-
10015 006721	FIRE-ASSISTANCE TO OTHER AGENC	41,623	-	-	-
10055 006724	RECREATION SELF SUPPORT	75,208	89,397	75,000	75,000
10010 006725	POLICE - BOOKING FEES	471	-	1,000	-
10010 006726	POLICE - FLEA MKT, REPORTS & M	8,462	9,669	10,000	10,000
10010 006727	POLICE - FALSE ALARMS	-	100	100	-
10073 006728	SALE MAPS & PUBLICATIONS	505	17	100	50
10010 006730	TOW OPERATOR/DRIVER PERMIT	5,400	5,400	5,400	5,400
10055 006734	YOUTH SPORT PLAYER FEE	10,555	23,176	15,000	18,000
10073 006736	KASE DISPENSARY DEV AGREEMENT	240,000	240,000	240,000	120,000
10073 006737	PATIENT FIRST DISPENSARY DEV A	840,000	840,000	840,000	840,000
10070 006748	FIRE PREVENTION FEES	-	3,701	-	25,000
10070 006749	MASSAGE FILING FEE	-	-	-	400
10018 006767	MITCHELL CORRIDOR SPEC	171,186	3,896	2,000	-
10055 006770	PARK USER FEES	65,465	74,109	65,000	50,000
10018 006771	WESTPOINTE SERVICES	2,500	-	2,500	2,500
10073 007810	MISCELLANEOUS REVENUE	14,078	16,721	20,000	20,000
10010 007827	POLICE - SEIZED FUNDS	12,319	1,646	5,000	-
10073 009150	EQUITY TRANSFER	152,000	160,600	152,000	1,500,000
10073 009152	TRANSFER FROM 270 CFD-POLICE	135,422	-	142,613	150,000
10073 009153	TRANSFER FROM 270 CFD-FIRE	381,303	-	401,552	423,000
10073 009154	TRANSFER FROM 270 CFD-PARKS	99,773	-	105,072	110,000
10073 009155	TRANSFER FROM 270 CFD-ADMIN	52,341	-	63,114	66,000
10010 009164	TRANSFER FROM 296	-	-	-	100,000
TOTAL GENERAL FUND		24,731,298	25,974,137	27,488,013	28,067,922

219: CARES ACT

21960 005605	CARES ACT-STATE	5,825,755	5,825,755	-	-
TOTAL CARES ACT		5,825,755	5,825,755	-	-

222: CRA LOW/MODERATE SET ASIDE

22273 004502	INTEREST ON BANK DEPOSITS	(6)	-	-	-
TOTAL CRA LOW/MODERATE SET ASIDE		(6)	-	-	-



CITY OF CERES
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Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
223: HOME GRANT PROGRAM INCOME					
22365 005694	HOME - 1ST TIME HOMEBUYER	84,590	10,000	-	-
22365 007810	MISCELLANEOUS REVENUE	4,919	5,974	-	-
22365 007846	1ST TIME HOME PRGM INCOME	58,199	-	-	-
	TOTAL HOME GRANT PROGRAM INCOME	147,708	15,974	-	-
224: TRAFFIC OFFENDER FUND					
22410 005677	OTS TRAFFIC RECORDS IMP GRANT	62,000	11,900	-	-
22410 006729	TOWING IMPOUND FEES	64,113	62,753	53,000	55,000
	TOTAL TRAFFIC OFFENDER FUND	126,113	74,653	53,000	55,000
225: USED OIL GRANTS					
22518 004502	INTEREST ON BANK DEPOSITS	53	119	208	208
22518 005678	USED OIL OPPORTUNITY GRANT	12,426	448	12,500	-
	TOTAL USED OIL GRANTS	12,479	566	12,708	208
226: DEPART OF CONSERVATION GRANT					
22618 004502	INTEREST ON BANK DEPOSITS	160	271	617	617
22618 005652	CAL RECYCLE CITY/COUNTY PAYMEN	12,411	12,374	-	-
22633 005652	DPT CONSERVATION RECYCLE GRANT	-	-	-	12,285
	TOTAL DEPART OF CONSERVATION GRANT	12,571	12,645	617	12,902
227: SB 1383					
22733 005600	SB 1383	69,946	-	-	-
22773 004502	INTEREST ON BANK DEPOSITS	-	165	-	-
	TOTAL SB 1383	69,946	165	-	-
230: STREET TREE FUND					
23073 004502	INTEREST ON BANK DEPOSITS	336	484	860	860
	TOTAL STREET TREE FUND	336	484	860	860
236: CRA - 20% LOW INCOME HOUSING					
23673 007846	LOAN REPAYMENT	30,405	28,868	-	-
	TOTAL CRA - 20% LOW INCOME HOUSING	30,405	28,868	-	-
238: WESTPOINTE STORMDRAIN BEN DIST					
23873 004502	INTEREST ON BANK DEPOSITS	35	58	59	59
	TOTAL WESTPOINTE STORMDRAIN BEN DIST	35	58	59	59
239: BEGIN HOUSING GRANT REUSE					
23973 004502	INTEREST ON BANK DEPOSITS	669	1,095	1,560	1,560
	TOTAL BEGIN HOUSING GRANT REUSE	669	1,095	1,560	1,560
243: BROWN ANNEX PUBLIC SAFETY MITIGATON					
24373 004502	INTEREST ON BANK DEPOSITS	18	49	50	50
24370 006717	BROWN ANNEX PUB SERV MITIGATON	-	35,860	-	-
	TOTAL BROWN ANNEX PUBLIC SAFETY MITIGATON	18	35,909	50	50



CITY OF CERES
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Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
245: AB939 SOURCE REDUCTION/RECYCLE					
24573 004502	INTEREST ON BANK DEPOSITS	760	1,012	2,182	2,182
24518 005650	AB939 SOURCE REDUCTION/RECYCLE	-	-	14,000	-
	TOTAL AB939 SOURCE REDUCTION/RECYCLE	760	1,012	16,182	2,182
248: EASTGATE STORM DRAIN BENEFIT					
24873 004502	INTEREST ON BANK DEPOSITS	1,013	1,762	1,000	1,000
24818 006736	STORM DRAIN BENEFIT DISTRICT	43,619	84,605	15,000	10,000
	TOTAL EASTGATE STORM DRAIN BENEFIT	44,631	86,367	16,000	11,000
249: EASTGATE STREET & LANDSCP BENEFIT					
24973 004502	INTEREST ON BANK DEPOSITS	204	411	250	250
24918 006737	STREET & LANDSCAPE BENEFIT DIS	-	36,487	-	-
	TOTAL EASTGATE STREET & LANDSCP BENEFIT	204	36,897	250	250
251: STREET EXPANSION					
25173 004502	INTEREST ON BANK DEPOSITS	2,861	9,341	5,000	5,000
25118 006709	STREET EXPANSION	1,444,337	695,006	473,669	78,000
	TOTAL STREET EXPANSION	1,447,198	704,347	478,669	83,000
253: NEIGHBORHOOD PARK FEES					
25373 004502	INTEREST ON BANK DEPOSITS	2,898	5,540	1,500	1,500
25370 006710	NEIGHBORHOOD PARK FEES	137,074	321,410	68,965	129,122
	TOTAL NEIGHBORHOOD PARK FEES	139,972	326,950	70,465	130,622
254: HOME FEDERAL GRANT					
25465 005693	HOME - CONSORTIUM	-	-	-	143,893
25465 005694	HOME - 1ST TIME HOMEBUYER	186,513	49,341	-	-
25465 007841	EMERGENCY REPAIR PROGRAM INCOM	21,919	-	-	-
	TOTAL HOME FEDERAL GRANT	208,432	49,341	-	143,893
255: STATE GAS TAX					
25573 004502	INTEREST ON BANK DEPOSITS	66	-	-	-
25573 005606	STATE GAS TAX 2106	162,635	167,592	189,721	180,860
25573 005607	STATE GAS TAX 2103	386,580	399,339	485,537	435,102
25573 005608	STATE GAS TAX 2107	324,428	380,118	386,193	415,719
25573 005610	STATE GAS TAX 2107.5	6,000	6,000	6,000	6,000
25573 005671	STATE GAS TAX 2105	271,343	278,917	321,524	304,191
25573 005672	ROAD MAINTENANCE REHAB	-	1,000	-	-
25530 007803	STREET LIGHT COST SHARING REIM	1,761	1,515	1,520	1,500
25519 007810	MISCELLANEOUS REVENUE	1,159	313	-	-
	TOTAL STATE GAS TAX	1,153,972	1,234,794	1,390,495	1,343,372
256: BEGIN HOUSING GRANT FUND					
25673 004502	INTEREST ON BANK DEPOSITS	1,339	2,238	500	500
25665 005694	BEGIN - 1ST TIME HOMEBUYER	79,213	-	-	-
	TOTAL BEGIN HOUSING GRANT FUND	80,552	2,238	500	500



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Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
258: STATE TRAFFIC SAFETY					
25873 003401	MOTOR VEHICLE FINES	47,770	53,022	45,000	52,000
	TOTAL STATE TRAFFIC SAFETY	47,770	53,022	45,000	52,000
260: JAG POLICE GRANTS					
26073 004502	INTEREST ON BANK DEPOSITS	92	142	217	217
26010 005629	JAG 2010-DJ-BX-1178	-	119	-	17,262
26065 005682	JUSTICE ASSISTANCE GRANT	-	13,757	-	-
	TOTAL JAG POLICE GRANTS	92	14,019	217	17,479
261: MITCHELL STORM DRAIN BENEFIT					
26173 004502	INTEREST ON BANK DEPOSITS	882	1,443	700	700
	TOTAL MITCHELL STORM DRAIN BENEFIT	882	1,443	700	700
262: MEASURE H - 1/2 CENT SALES TAX					
26273 001205	MEASURE H - 1/2 CENT SALES TAX	4,891,723	4,814,659	4,952,917	4,740,000
26273 004502	INTEREST ON BANK DEPOSITS	5,745	7,332	4,300	4,300
26273 007810	MISCELLANEOUS REVENUE	328	125	-	-
	TOTAL MEASURE H - 1/2 CENT SALES TAX	4,897,796	4,822,115	4,957,217	4,744,300
264: RIVERBLUFF REGIONAL PARK					
26465 005641	PROP 40 RIVER PARKWAYS GRANT	48,925	-	-	-
26455 007830	COMMISSIONS-SNACK BAR	702	1,235	1,200	2,800
	TOTAL RIVERBLUFF REGIONAL PARK	49,627	1,235	1,200	2,800
265: DANIEL WHITMORE HOUSE					
26573 009161	EQUITY TRANSFER FROM 100	7,811	5,371	55,628	-
	TOTAL DANIEL WHITMORE HOUSE	7,811	5,371	55,628	-
268: FEDERAL TRANSPORTATION FUNDING					
26819 005599	STATE OF CA CLEAN GRANT	-	-	262,500	-
26818 005653	SAFE ROUTES 2 SCHOOL (STATE)	41,370	384,833	186,000	-
26818 005654	CMAQ FUNDING	753,258	689,271	500,000	275,000
26819 005655	FEDERAL TRANS FUND (RSTP SRTS)	245,458	392,961	500,000	300,000
26819 005683	STATE OF CA CLEAN GRANT	-	20,688	-	-
	TOTAL FEDERAL TRANSPORTATION FUNDING	1,040,086	1,487,754	1,448,500	575,000
270: COMMUNITY FACILITIES DISTRICT					
27073 001202	CFD ASSESSMENTS-POLICE	135,421	149,135	145,000	150,000
27073 001203	CFD ASSESSMENTS-FIRE	381,303	419,918	406,000	423,000
27073 001204	CFD ASSESSMENTS-PARKS	99,773	109,877	106,300	110,000
27073 001205	CFD ASSESSMENTS-ADMIN	59,932	66,001	63,852	66,000
27073 004502	INTEREST ON BANK DEPOSITS	608	1,345	1,308	1,308
	TOTAL COMMUNITY FACILITIES DISTRICT	677,038	746,277	722,460	750,308



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Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
271: MEASURE L					
27173 004502	INTEREST ON BANK DEPOSITS	9,512	17,713	8,000	8,000
27119 005603	LOCAL STREETS AND ROADS	2,156,398	1,931,478	1,283,176	1,700,000
27119 005616	REGIONAL CONTROL PROJ COOP AGR	458,444	-	150,000	200,000
27119 005622	TRAFFIC MANAGEMENT	431,280	386,296	302,633	390,000
27119 005623	BIKE AND PEDESTRIAN	215,640	193,148	139,239	192,000
TOTAL MEASURE L		3,271,273	2,528,635	1,883,048	2,490,000
275: COMMUNITY CENTER					
27555 004505	RENTAL-COMMUNITY CENTER	276,069	260,722	175,000	265,000
27555 006725	ADMIN FEE-COMM CNTR	15	-	-	-
27555 007810	MISCELLANEOUS REVENUE	-	317	-	-
TOTAL COMMUNITY CENTER		276,084	261,039	175,000	265,000
276: FIRE HYDRANT BENEFIT					
27618 006762	FIRE HYDRANT BENEFIT DIS	442	-	-	-
TOTAL FIRE HYDRANT BENEFIT		442	-	-	-
277: ROAD MAINT & REHAB ACCOUNT					
27773 004502	INTEREST ON BANK DEPOSITS	3,588	7,158	4,000	4,000
27773 005672	ROAD MAINT & REHAB ACCT	979,672	1,081,943	1,211,242	1,253,974
TOTAL ROAD MAINT & REHAB ACCOUNT		983,260	1,089,101	1,215,242	1,257,974
278: BROWN ANNEX STREET IMP BENEFIT					
27873 004502	INTEREST ON BANK DEPOSITS	2	4	-	-
TOTAL BROWN ANNEX STREET IMP BENEFIT		2	4	-	-
284: N E STORM DRAIN BENEFIT					
28473 004502	INTEREST ON BANK DEPOSITS	511	837	400	400
TOTAL N E STORM DRAIN BENEFIT		511	837	400	400
285: WESTSIDE STORM DRAIN BENEFIT					
28573 004502	INTEREST ON BANK DEPOSITS	12	20	5	-
TOTAL WESTSIDE STORM DRAIN BENEFIT		12	20	5	-
290: CDBG PROGRAM INCOME					
29073 004502	INTEREST ON BANK DEPOSITS	1,125	1,867	1,000	1,000
29065 007841	EMERGENCY REPAIR PROGRAM INCOM	356	388	388	388
29065 007842	92 CDBG REHAB PRGM INCOME	2,124	2,188	1,700	1,700
29065 007844	EMERGENCY REPAIR PRG INC DEF	8,806	-	-	-
TOTAL CDBG PROGRAM INCOME		12,411	4,444	3,088	3,088
291: CDBG FEDERAL GRANT					
29165 005666	CDBG - CONSORTIUM	11,269	414,074	233,793	218,623
TOTAL CDBG FEDERAL GRANT		11,269	414,074	233,793	218,623
292: ST LIGHT/LANDSCAPE DIST					
29218 001201	ASSESSMENTS-LIGHT/LANDSCAPING	437,398	467,658	430,675	472,000
TOTAL ST LIGHT/LANDSCAPE DIST		437,398	467,658	430,675	472,000



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Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
293: DOWNTOWN REVITALIZATION					
29373 004502	INTEREST ON BANK DEPOSITS	228	332	500	500
29373 006761	DOWNTOWN REVITALIZATION	8,766	10,769	8,995	7,800
	TOTAL DOWNTOWN REVITALIZATION	8,994	11,101	9,495	8,300
294: SEIZED FUNDS - POLICE					
29473 004502	INTEREST ON BANK DEPOSITS	155	216	200	200
29410 007827	SEIZED FUNDS - POLICE	8,952	-	250	-
	TOTAL SEIZED FUNDS - POLICE	9,107	216	450	200
295: ABANDONED VEHICLE ABATEMENT					
29573 004502	INTEREST ON BANK DEPOSITS	236	347	645	645
29573 005615	STANCOG VEHICLE ABATEMENT	31,536	55,005	34,000	34,000
	TOTAL ABANDONED VEHICLE ABATEMENT	31,772	55,352	34,645	34,645
296: COPS (SLESF)					
29665 005679	SUPPLEMENTL LAW ENFORCEMT COPS	176,583	233,819	100,000	100,000
	TOTAL COPS (SLESF)	176,583	233,819	100,000	100,000
297: RECREATION FACILITY DEVELOPMNT					
29755 004506	SMYRNA CELLULAR TOWER LEASE	37,058	37,409	37,000	41,917
29755 007826	PARK VENDING MACHINE REVENUE	291	-	-	-
	TOTAL RECREATION FACILITY DEVELOPMNT	37,349	37,409	37,000	41,917
298: CONCERTS IN THE PARK					
29855 007834	CONCERTS IN THE PARK	1,800	1,800	1,200	2,700
29873 009161	EQUITY TRANSFER FROM 100	5,042	2,507	6,600	5,925
	TOTAL CONCERTS IN THE PARK	6,842	4,307	7,800	8,625
346: SCRC BOND DEBT SERVICE					
34673 004502	INTEREST ON BANK DEPOSITS	16	-	-	-
34673 009150	EQUITY TRANSFER	111,105	107,115	107,959	108,471
	TOTAL SCRC BOND DEBT SERVICE	111,121	107,115	107,959	108,471
347: CRA BOND DEBT SERVICE					
34773 004502	INTEREST ON BANK DEPOSITS	330,851	19	-	-
34773 009150	EQUITY TRANSFER	2,024,749	2,339,681	2,352,300	2,343,075
	TOTAL CRA BOND DEBT SERVICE	2,355,600	2,339,700	2,352,300	2,343,075
428: SURFACE WATER BONS					
42873 004502	INTEREST ON BANK DEPOSITS	664	-	-	-
42895 004999	CONTRIBUTED CAPITAL	8,825,000	-	-	-
42835 006742	SRWA-CA DRAW FUNDS	-	11,046,512	-	-
42873 007845	BOND PROCEEDS	-	19,603	-	-
	TOTAL SURFACE WATER BONDS	8,825,664	11,066,115	-	-



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Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
466: CRA SUCCESSOR AGENCY					
46673 001215	RPTTF ALLOCATION	3,095,939	2,594,475	2,597,375	2,326,283
46673 004502	INTEREST ON BANK DEPOSITS	11,847	22,410	20,000	20,000
46600 006899	PENSION CREDIT	26,397	-	-	-
TOTAL CRA SUCCESSOR AGENCY		3,134,183	2,616,885	2,617,375	2,346,283
469: SCRC SUCCESSOR AGENCY					
46973 001215	RPTTF ALLOCATION	168,328	168,634	165,476	111,111
46973 004502	INTEREST ON BANK DEPOSITS	8	-	330	-
46900 006899	PENSION CREDIT	8,382	-	-	-
TOTAL SCRC SUCCESSOR AGENCY		176,718	168,634	165,806	111,111
499: PUBLIC FACILITIES FEES					
49973 004502	INTEREST ON BANK DEPOSITS	7,107	12,106	10,000	10,000
49918 004509	SALE OF MISC CITY PROPERTY	17,975	-	-	-
49918 006775	PFF GENERAL GOVERNMENT	9,905	14,588	6,800	-
49918 006776	PFF PUBLIC SAFETY	30,034	27,261	6,696	-
49918 006777	PFF PLAND COMM FACILITIES	43,826	100,225	8,792	-
49918 006778	PFF PUBLIC WORKS	58,377	77,780	19,106	-
49918 006779	PFF FIRE-EASTGATE	62,429	57,586	14,179	-
TOTAL PUBLIC FACILITIES FEES		229,652	289,546	65,573	10,000
527: WATER SERVICE FUND					
52773 003406	UTILITY PENALTIES	260,292	297,011	350,505	300,000
52773 004502	INTEREST ON BANK DEPOSITS	38,254	99,370	74,342	74,342
52735 004509	SALE OF MISC CITY PROPERTY	2,803	-	-	-
52773 006731	WATER PYMT AGREE FEES	13,700	1,050	1,200	1,200
52773 006747	MISC WATER REVENUE	22,970	12,152	23,000	20,000
52735 006754	CIP WATER SERVICE FEES	1,076,243	1,054,201	1,163,488	1,071,000
52735 006755	CONSTRUCTION WATER	6,915	1,195	6,500	-
52773 006756	WATER SERVICE FEE	15,320,203	15,220,792	16,710,136	15,803,606
52700 006899	PENSION CREDIT	291,502	-	-	-
52735 007810	MISCELLANEOUS REVENUE	15,822	4,188	-	-
52735 007843	TCP (TRICHLRPRPANE) SETTLEMENT	3,000,000	3,000,000	3,000,000	-
TOTAL WATER SERVICE FUND		20,048,704	19,689,959	21,329,171	17,270,148
528: WATER QUALITY SINKING FUND					
52873 004502	INTEREST ON BANK DEPOSITS	7,043	12,461	12,195	12,195
52873 009150	EQUITY TRANSFER	212,000	212,000	421,056	423,720
TOTAL WATER QUALITY SINKING FUND		219,043	224,461	433,251	435,915
540: WATER SUPPLY / EXTENSION					
54073 004502	INTEREST ON BANK DEPOSITS	6,675	12,529	11,621	11,621
54035 006746	WATER CONNECTION FEES	324,424	554,328	289,928	200,000
TOTAL WATER SUPPLY / EXTENSION		331,099	566,857	301,549	211,621



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
REVENUE SUMMARY BY FUND

Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
550: SEWER MAIN LINE CONSTRUCTION					
55073 004502	INTEREST ON BANK DEPOSITS	3,500	6,602	6,310	6,310
55025 006744	SEWER MAIN LINE CONSTRUCTION	279,167	477,650	215,024	72,950
	TOTAL SEWER MAIN LINE CONSTRUCTION	282,667	484,253	221,334	79,260
567: SEWER SERVICE FUND					
56773 003406	UTILITY PENALTIES	100,236	159,174	170,548	160,000
56773 004502	INTEREST ON BANK DEPOSITS	48,854	93,312	86,400	86,400
56773 006738	SEWER SERVICE FEE	9,730,471	9,699,725	9,972,684	9,700,000
56725 006739	CIP SEWER SERVICE FEES	526,104	522,819	528,000	523,000
56770 006740	SEWER CONNECTION FEES	18,971	1,750	4,200	2,100
56725 006741	DEL PUERTO WATER DISTRICT AGRM	-	454,227	-	-
56725 006743	MISC SEWER INCOME	350	-	350	-
56700 006899	PENSION CREDIT	285,848	-	-	-
56725 007810	MISCELLANEOUS REVENUE	17,338	104	-	-
56773 009150	EQUITY TRANSFER	304,000	304,000	304,000	304,000
	TOTAL SEWER SERVICE FUND	11,032,171	11,235,113	11,066,182	10,775,500
571: STANCOG DIAL-A-RIDE					
57173 004502	INTEREST ON BANK DEPOSITS	1,621	2,643	1,500	1,500
	TOTAL STANCOG DIAL-A-RIDE	1,621	2,643	1,500	1,500
600: EQUIPMENT MAINTENANCE - ISF					
60020 004509	SALE OF MISC CITY PROPERTY	34,010	-	-	-
60020 007810	MISCELLANEOUS REVENUE	992	647	-	-
60020 008902	ISF EQUIPMENT MAINT	1,300,002	1,547,481	1,729,047	1,733,591
	TOTAL EQUIPMENT MAINTENANCE - ISF	1,335,003	1,548,128	1,729,047	1,733,591
610: ISF EQUIPMENT REPLACEMENT POOL					
61020 004509	SALE OF MISC CITY PROPERTY	98,545	30,150	-	-
61020 007810	MISCELLANEOUS REVENUE	-	89,507	-	-
61020 008903	ISF EQUIPMENT REPLACEMENT POOL	1,215,885	1,769,279	919,881	919,547
	TOTAL ISF EQUIPMENT REPLACEMENT POOL	1,314,430	1,888,936	919,881	919,547
616: INFORMATION TECHNOLOGY - ISF					
61673 007810	MISCELLANEOUS REVENUE	123	-	-	-
61616 008908	ISF IT SUPPORT	1,133,659	1,038,309	1,062,501	713,867
	TOTAL INFORMATION TECHNOLOGY - ISF	1,133,782	1,038,309	1,062,501	713,867
677: RISK MANAGEMENT WORKERS COMP - ISF					
67766 007820	4850 REIMBURSEMENT	-	(3,294)	-	-
67760 008906	ISF WORKERS COMPENSATION	-	-	-	1,292,224
67766 008906	ISF WORKERS COMPENSATION	1,304,535	1,362,934	1,289,966	-
	TOTAL RISK MANAGEMENT WORKERS COMP - ISF	1,304,535	1,359,640	1,289,966	1,292,224
679: BUILDING MAINTENANCE - ISF					
67941 007810	MISCELLANEOUS REVENUE	284	-	-	-
67941 008904	ISF BUILDING MAINTENANCE	1,541,984	1,517,092	1,695,083	618,697
	TOTAL BUILDING MAINTENANCE - ISF	1,542,268	1,517,092	1,695,083	618,697



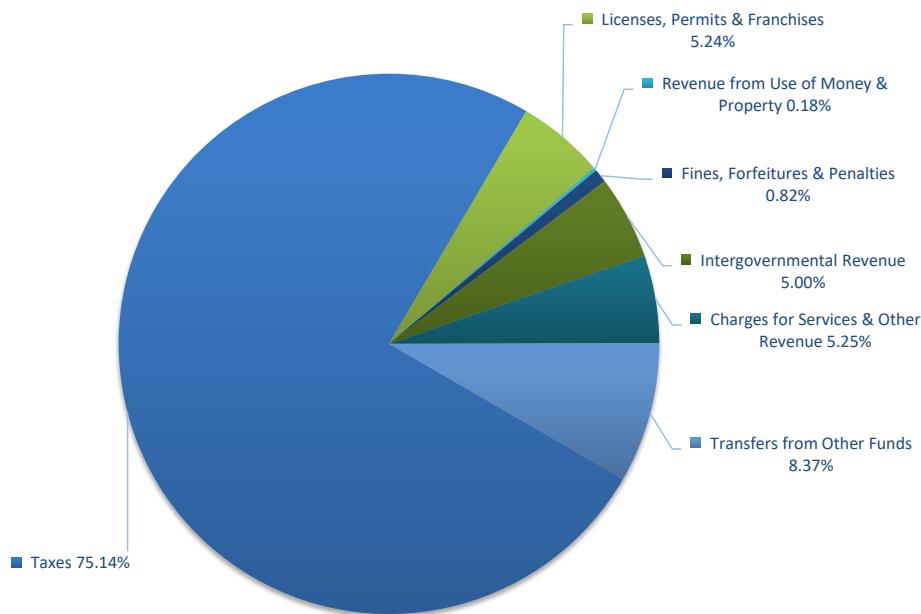
CITY OF CERES
FY 2024-25 ANNUAL BUDGET
REVENUE SUMMARY BY FUND

Account	Description	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-34	REQUESTED FY 24-25
682: RISK MANAGEMENT LIABILITY - ISF					
68266 007810	MISCELLANEOUS REVENUE	7,607	26,192	-	-
68266 007821	RETROSPECTIVE REFUNDS	-	28,630	-	-
68260 008905	ISF LIABILITY INSURANCE	-	-	-	2,009,778
68266 008905	ISF LIABILITY INSURANCE	895,991	1,310,837	1,507,204	-
TOTAL RISK MANAGEMENT LIABILITY - ISF		903,598	1,365,659	1,507,204	2,009,778
734: CERES COMMUNITY FOUNDATION					
73473 004502	INTEREST ON BANK DEPOSITS	415	674	-	-
TOTAL CERES COMMUNITY FOUNDATION		415	674	-	-
737: WESTPOINTE ASSMT DIST-DEBT SERV					
73773 004502	INTEREST ON BANK DEPOSITS	929	1,414	1,000	1,000
TOTAL WESTPOINTE ASSMT DIST-DEBT SERV		929	1,414	1,000	1,000
GRAND TOTAL ALL FUNDS		100,300,663	104,162,640	87,757,673	81,878,328



CITY OF CERES FY 2024-25 ANNUAL BUDGET GENERAL FUND REVENUE BY SOURCE

TOTAL GENERAL FUND REVENUE - \$28,067,922



TAXES - \$21,090,499

Taxes are used for general City purposes. They are deposited in the General Fund and are not restricted. They represent the City's largest single revenue source. Sales Tax, Property Tax, Utility Users Tax, and Business License Tax are included in this major category of revenue.

LICENSES, PERMITS & FRANCHISES - \$1,470,798

Includes revenues from Construction Permits, and other various permits. Franchise fees from Cable TV, Public Utilities and Refuse are also included in this category.

REVENUE FROM USE OF MONEY & PROPERTY - \$51,000

Includes revenues from investment of the City's money and rental or sale of City property.

FINES, FORFEITURES & PENALTIES - \$230,500

Includes revenues from court fines, late payment penalties, and miscellaneous Police fines.

INTERGOVERNMENTAL REVENUE - \$1,402,400

Revenues received from Federal, State, or other Local governments. Motor Vehicle In-Lieu Tax is the largest single source of revenue in this category.

CHARGES FOR SERVICES & OTHER REVENUE - \$1,472,725

Reflects the receipt of revenues from such sources as Annexation fees, Plan Check fees, Zoning fees, Subdivision fees, Recreation fees, Development Agreements and special Police services fees. Includes miscellaneous revenue not classified in any of the above categories.

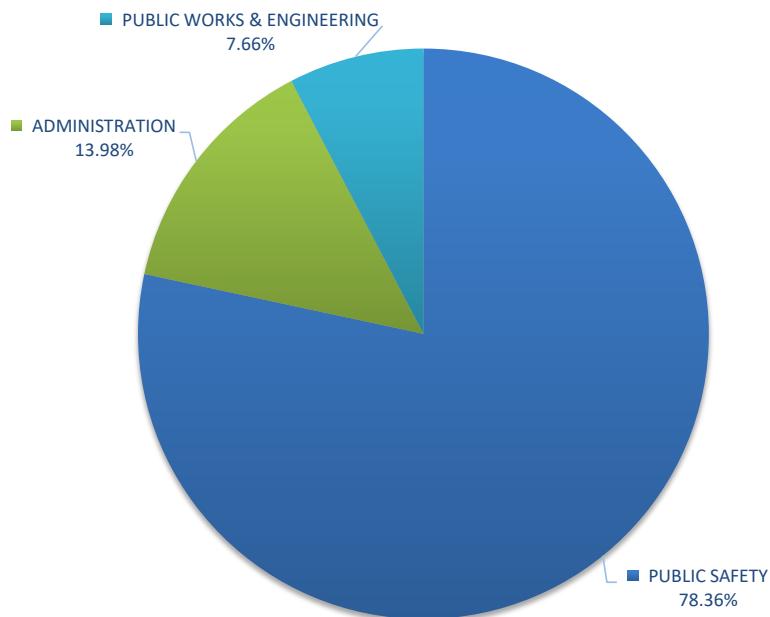
TRANSFERS FROM OTHER FUNDS - \$2,350,000

Transfers from CFD's and Fund balances.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
EXPENDITURE SUMMARY BY DEPARTMENT

TOTAL GENERAL FUND EXPENDITURES - \$28,703,426



PUBLIC SAFETY - \$22,492,104

- 09 POLICE (NON-SWORN)
- 10 POLICE
- 11 ANIMAL CONTROL
- 13 CODE ENFORCEMENT
- 15 FIRE

PUBLIC WORKS & ENGINEERING - \$2,197,516

- 19 ENGINEERING
- 20 EQUIPMENT
- 25 WASTEWATER
- 30 STREETS
- 33 SOLID WASTE
- 35 WATER
- 36 WATER CONSERVATION
- 40 PARKS
- 41 FACILITIES
- 95 CAPITAL IMPROVEMENT PROJECTS

ADMINISTRATION - \$4,013,806

- 16 INFORMATION TECHNOLOGY
- 18 PUBLIC WORKS ADMINISTRATION
- 45 DOWNTOWN REVITALIZATION
- 55 RECREATION
- 57 HOUSING REHABILITATION
- 58 CRA SUCCESSOR AGENCY
- 59 SCRC SUCCESSOR AGENCY
- 60 GENERAL CITY
- 63 CITY COUNCIL
- 65 CITY MANAGER
- 66 HUMAN RESOURCES
- 67 CITY CLERK
- 70 BUILDING
- 73 FINANCE
- 75 PLANNING
- 95 DEBT SERVICE



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND

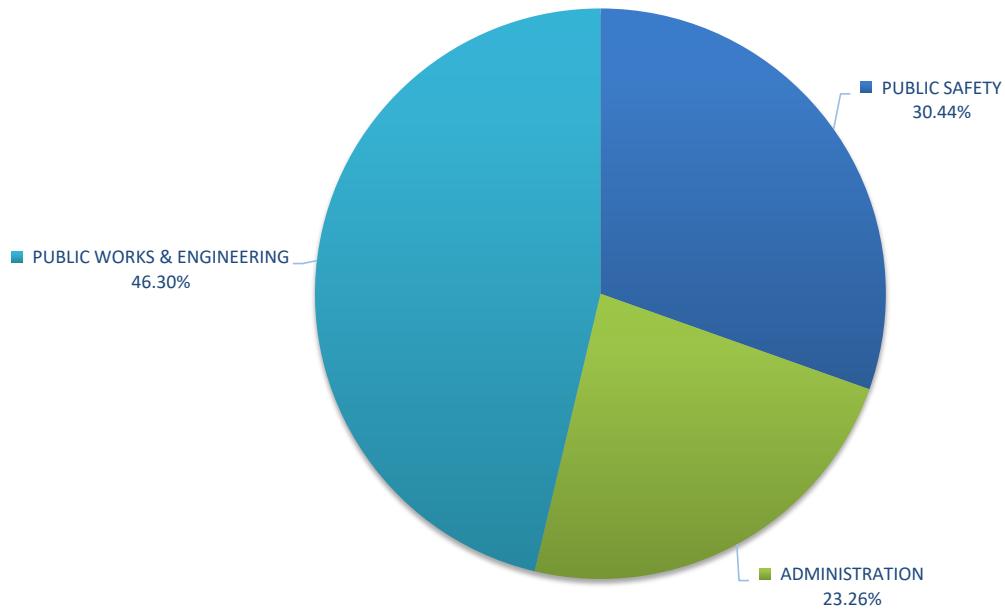
GENERAL FUND BY DEPARTMENT		ACTUAL	ACTUAL	BUDGET	REQUESTED
DEPARTMENT		FY 21-22	FY 22-23	FY 23-24	FY 24-25
09	POLICE (NON-SWORN)	1,644,950	1,758,617	1,941,123	1,883,582
10	POLICE	9,859,227	11,448,598	11,245,634	12,746,359
11	ANIMAL CONTROL	517,095	530,775	910,081	659,682
13	CODE ENFORCEMENT	307,364	84,495	433,453	351,073
15	FIRE	7,653,910	6,462,658	6,463,803	6,851,408
16	INFORMATION TECHNOLOGY	1,019	(1,019)	-	-
18	PUBLIC WORKS ADMINISTRATION	163,335	159,138	167,552	188,976
19	ENGINEERING	56,439	85,030	127,952	113,019
30	STREETS	184,881	162,170	214,760	260,337
33	SOLID WASTE	14,485	31,923	68,125	62,725
36	WATER CONSERVATION	26,808	45,077	43,898	53,791
40	PARKS	1,899,790	2,122,263	2,062,494	1,679,592
41	FACILITIES	57,461	53,640	67,544	28,052
55	RECREATION	568,598	641,805	738,355	774,615
60	GENERAL CITY	340,797	412,860	347,999	222,606
63	CITY COUNCIL	71,036	87,625	117,209	104,188
65	CITY MANAGER	127,588	208,608	182,097	226,711
66	HUMAN RESOURCES	274,858	292,080	411,258	523,851
67	CITY CLERK	356,032	310,033	259,672	305,418
70	BUILDING	371,378	462,483	511,897	345,172
73	FINANCE	639,774	730,531	803,466	677,287
75	PLANNING	343,920	383,741	409,056	644,982
95	CIP & DEBT SERVICE	41	-	-	-
SUB-TOTAL		25,480,787	26,473,129	27,527,428	28,703,426
58	CRA SUCCESSOR AGENCY	2,500	2,500	-	-
SUB-TOTAL		2,500	2,500	-	-
GRAND TOTAL		25,483,287	26,475,629	27,527,428	28,703,426

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CITY OF CERES
FY 2024-25 ANNUAL BUDGET
EXPENDITURE SUMMARY BY DEPARTMENT

TOTAL EXPENDITURES (ALL FUNDS) - \$90,685,587



PUBLIC SAFETY - \$27,602,311

- 09 POLICE (NON-SWORN)
- 10 POLICE
- 11 ANIMAL CONTROL
- 13 CODE ENFORCEMENT
- 15 FIRE

PUBLIC WORKS & ENGINEERING - \$41,986,863

- 19 ENGINEERING
- 20 EQUIPMENT
- 25 WASTEWATER
- 30 STREETS
- 33 SOLID WASTE
- 35 WATER
- 36 WATER CONSERVATION
- 40 PARKS
- 41 FACILITIES
- 95 CAPITAL IMPROVEMENT PROJECTS

ADMINISTRATION - \$21,096,413

- 16 INFORMATION TECHNOLOGY
- 18 PUBLIC WORKS ADMINISTRATION
- 45 DOWNTOWN REVITALIZATION
- 55 RECREATION
- 57 HOUSING REHABILITATION
- 58 CRA SUCCESSOR AGENCY
- 59 SCRC SUCCESSOR AGENCY
- 60 GENERAL CITY
- 63 CITY COUNCIL
- 65 CITY MANAGER
- 66 HUMAN RESOURCES
- 67 CITY CLERK
- 70 BUILDING
- 73 FINANCE
- 75 PLANNING
- 95 DEBT SERVICE



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
EXPENDITURE SUMMARY BY DEPARTMENT
ALL FUNDS

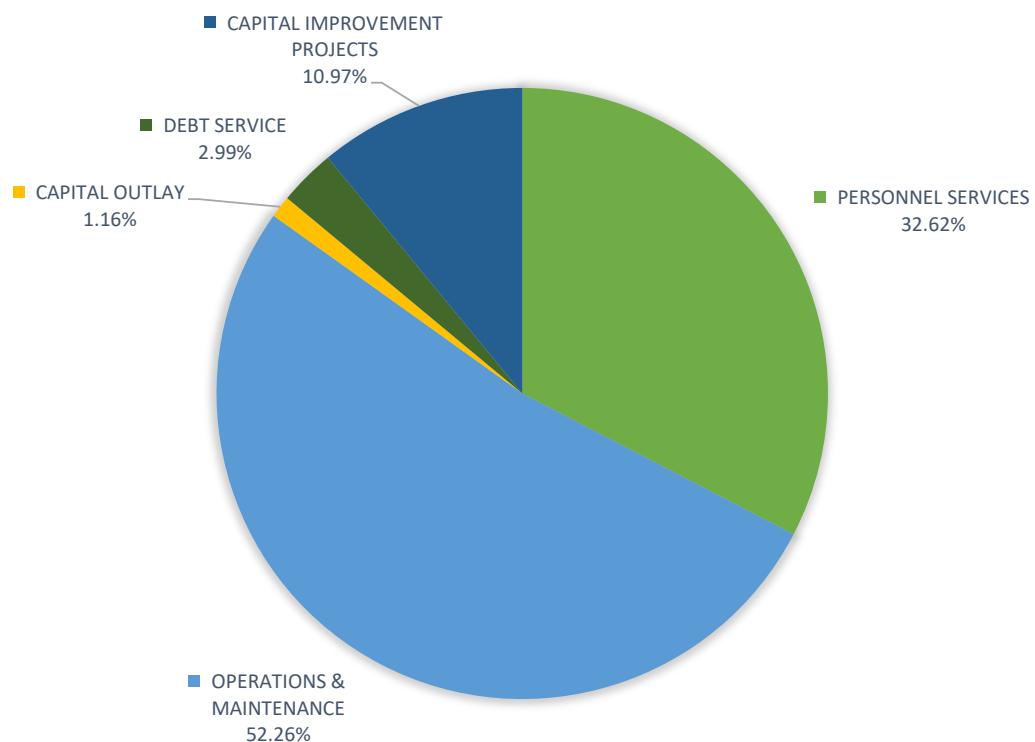
ALL FUNDS BY DEPARTMENT		ACTUAL	ACTUAL	BUDGET	REQUESTED
DEPARTMENT		FY 21-22	FY 22-23	FY 23-24	FY 24-25
09	POLICE (NON-SWORN)	1,679,463	1,786,002	1,977,638	1,905,068
10	POLICE	12,788,592	15,182,943	15,422,630	15,639,132
11	ANIMAL CONTROL	561,140	574,819	954,125	703,726
13	CODE ENFORCEMENT	307,364	519,052	540,104	564,477
15	FIRE	9,246,625	9,421,047	9,282,727	8,789,908
16	INFORMATION TECHNOLOGY	1,036,283	876,828	1,099,859	1,071,908
18	PUBLIC WORKS ADMINISTRATION	1,054,655	1,013,004	1,514,234	1,421,764
19	ENGINEERING	895,193	1,167,312	1,810,705	1,706,906
20	EQUIPMENT	2,099,738	3,270,836	2,300,944	2,651,772
25	WASTEWATER	5,119,793	6,085,225	7,392,341	6,693,453
30	STREETS	2,315,976	2,161,947	2,865,314	2,772,313
33	SOLID WASTE	14,485	77,410	136,057	225,093
35	WATER	3,343,278	3,949,711	10,710,220	13,605,253
36	WATER CONSERVATION	322,607	349,541	446,396	410,884
40	PARKS	2,343,480	2,666,778	2,638,414	2,553,387
41	FACILITIES	1,374,014	1,444,941	1,949,654	1,418,631
45	DOWNTOWN REVITALIZATION	16,144	21,871	25,991	26,281
55	RECREATION	835,581	926,308	1,075,095	1,048,240
60	GENERAL CITY	4,076,279	3,873,338	4,484,238	6,394,283
63	CITY COUNCIL	127,403	204,080	241,050	214,625
65	CITY MANAGER	276,999	437,620	388,236	377,852
66	HUMAN RESOURCES	626,394	618,102	860,111	1,115,085
67	CITY CLERK	378,682	320,169	354,454	509,030
70	BUILDING	371,378	462,483	511,897	345,172
73	FINANCE	1,869,928	2,251,666	2,352,427	2,101,149
75	PLANNING	522,137	597,352	738,393	887,434
95	CIP & DEBT SERVICE	7,614,012	40,721,833	25,598,575	12,659,308
SUB-TOTAL		61,217,626	100,982,219	97,671,829	87,812,136
57	HOUSING REHABILITATION	20,703	173,439	411,590	411,590
58	CRA SUCCESSOR AGENCY	2,258,532	2,672,368	2,667,753	2,350,750
59	SCRC SUCCESSOR AGENCY	211,324	251,319	274,014	111,111
SUB-TOTAL		2,490,558	3,097,126	3,353,357	2,873,451
GRAND TOTAL		63,708,184	104,079,346	101,025,186	90,685,587

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CITY OF CERES
FY 2024-25 ANNUAL BUDGET
ALL CITY EXPENDITURES BY FUND

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	26,259,473	28,298,313	29,996,539	29,583,949
OPERATIONS & MAINTENANCE	28,406,918	32,215,751	44,089,469	47,390,239
CAPITAL OUTLAY	3,264,174	2,843,448	1,340,603	1,052,091
DEBT SERVICE	1,325,182	2,861,534	2,852,349	2,710,138
CAPITAL IMPROVEMENT PROJECTS	4,452,437	37,860,299	22,746,226	9,949,170
GRAND TOTAL	63,708,184	104,079,346	101,025,186	90,685,587





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
ALL CITY EXPENDITURES BY FUND

FUND BREAKDOWN	PERSONNEL	OPERATIONS &	CAPITAL	DEBT	CAPITAL	TOTAL	%
	SERVICES	MAINTENANCE	OUTLAY	SERVICE	PROJECTS		
100 - GENERAL FUND	15,830,680	12,872,746	-	-	-	28,703,426	31.7%
219 - CARES ACT	213,404	1,500,000	-	-	-	1,713,404	1.9%
223 - HOME GRANT PROGRAM INCOME	-	7,000	-	-	-	7,000	0.0%
224 - TRAFFIC OFFENDER FUND	-	52,359	-	-	-	52,359	0.1%
226 - DEPT. OF CONSERVATION GRANT	-	12,285	-	-	-	12,285	0.0%
227 - SB1383-LOCAL ASSISTANCE GRANT	-	131,683	-	-	-	131,683	0.1%
234 - SB2 PLANNING GRANT	-	15,000	-	-	-	15,000	0.0%
245 - AB939 SOURCE REDUCTION/ RECYCLE	61,196	18,400	-	-	-	79,596	0.1%
251 - STREET EXPANSION	-	8,999	-	-	-	8,999	0.0%
253 - NEIGHBORHOOD PARK FEES	-	714	-	-	-	714	0.0%
254 - HOME FEDERAL GRANT	-	102,640	-	-	-	102,640	0.1%
255 - STATE GAS TAX	480,671	1,021,149	-	-	-	1,501,820	1.7%
260 - LOCAL LAW ENFORCEMENT FEDERAL GRANT	-	17,478	-	-	-	17,478	0.0%
262 - MEASURE H	2,333,895	2,386,313	23,500	-	-	4,743,708	5.2%
265 - DANIEL WHITMORE HOUSE	-	23,076	-	-	-	23,076	0.0%
266 - CLINTON WHITMORE MANSION	-	13,384	-	-	-	13,384	0.0%
270 - COMMUNITY FACILITIES DISTRICT	-	757,500	-	-	-	757,500	0.8%
271 - MEASURE L	-	54,200	-	-	40,000	94,200	0.1%
275 - COMMUNITY CENTER	106,767	158,233	-	-	-	265,000	0.3%
277 - ROAD MAINT & REHAB ACCOUNT	-	30,000	-	-	515,547	545,547	0.6%
290 - CDBG PROGRAM INCOME	-	301,950	-	-	-	301,950	0.3%
291 - CDBG FEDERAL GRANT	-	-	-	-	218,623	218,623	0.2%
292 - STREET LIGHT/LANDSCAPE DISTRICT	232,465	810,585	-	-	-	1,043,050	1.2%
293 - DOWNTOWN REVITALIZATION	-	26,281	-	-	-	26,281	0.0%
295 - ABANDONED VEHICLE ABATEMENT	14,345	24,869	-	-	-	39,213	0.0%
296 - COPS (SLESF) GRANT	-	100,000	-	-	-	100,000	0.1%
297 - RECREATION FACILITY DEVELOPMENT	29,935	32,140	-	-	-	62,075	0.1%
298 - CONCERTS IN THE PARK	-	8,625	-	-	-	8,625	0.0%
346 - SCRC BOND DEBT SERVICE	-	-	-	108,471	-	108,471	0.1%
347 - CRA BOND DEBT SERVICE	-	-	-	2,343,075	-	2,343,075	2.6%
428 - SURFACE WATER BONDS	-	-	-	-	1,000,000	1,000,000	1.1%
466 - CRA SUCCESSOR AGENCY	-	2,350,750	-	-	-	2,350,750	2.6%
469 - SCRC SUCCESSOR AGENCY	-	111,111	-	-	-	111,111	0.1%
499 - PUBLIC FACILITIES FEES	-	-	44,044	-	-	44,044	0.0%
527 - WATER FUND	3,470,305	13,581,399	25,000	94,601	3,600,000	20,771,306	22.9%
540 - WATER SUPPLY & EXTENSION	-	-	-	-	125,000	125,000	0.1%
550 - SEWER MAIN LINE CONSTRUCTION	-	-	-	-	425,000	425,000	0.5%
567 - SEWER SERVICE	3,424,617	6,757,267	-	163,991	4,025,000	14,370,875	15.8%
571 - STANCOG - DIAL A RIDE	-	4,500	-	-	-	4,500	0.0%
600 - EQUIPMENT MAINTENANCE POOL	572,014	1,160,210	-	-	-	1,732,225	1.9%
610 - EQUIPMENT REPLACEMENT POOL	-	-	919,547	-	-	919,547	1.0%
616 - INFORMATION TECHNOLOGY	656,542	375,367	40,000	-	-	1,071,908	1.2%
677 - WORKERS COMPENSATION - RMA	1,292,224	-	-	-	-	1,292,224	1.4%
679 - BUILDING MAINTENANCE	864,888	506,227	-	-	-	1,371,115	1.5%
682 - LIABILITY INSURANCE - RMA	-	2,049,778	-	-	-	2,049,778	2.3%
734 - CERES COMMUNITY FOUNDATION	-	6,020	-	-	-	6,020	0.0%
GRAND TOTAL	29,583,949	47,390,239	1,052,091	2,710,138	9,949,170	90,685,587	100.0%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
ALL CITY EXPENDITURES BY OBJECT

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)					
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	VARIANCE FY24 vs FY25	% VAR
011000 - SALARIES AND WAGES	12,615,301	13,427,760	14,458,129	13,762,419	(695,710)	-4.8%
011100 - OVERTIME	1,187,149	1,137,508	696,230	987,280	291,050	41.8%
011200 - STANDBY	152,474	182,135	168,300	165,023	(3,277)	-1.9%
011400 - POLICE RESERVES PAY	138,785	158,721	140,000	199,395	59,395	42.4%
011700 - TEMPORARY EMPLOYEE SALARIES	185,914	225,079	500,000	374,305	(125,695)	-25.1%
011900 - FLSA MANDATORY OVERTIME	22,304	-	-	-	-	0.0%
012000 - UNEMPLOYMENT INSURANCE	10,868	12,074	-	-	-	0.0%
012100 - SOCIAL SECURITY (FICA)	1,036,563	1,182,973	1,226,592	1,241,262	14,670	1.2%
012200 - EMPLOYEE GROUP INSURANCE	3,042,361	3,049,664	3,577,797	3,358,680	(219,117)	-6.1%
012300 - RETIREMENT PLAN CHARGES	5,112,173	5,981,838	6,496,883	6,842,034	345,151	5.3%
012400 - WORKER'S COMPENSATION	2,359,658	2,595,209	2,655,610	2,584,451	(71,159)	-2.7%
012600 - 4850 LABOR CODE	353,152	207,434	-	-	-	0.0%
012900 - COMPENSATED ABSENCES	(19,795)	62,078	-	-	-	0.0%
013000 - UNIFORM ALLOWANCE	61,488	65,227	70,350	58,300	(12,050)	-17.1%
019900 - AUTOMOBILE ALLOWANCE	1,079	10,612	6,648	10,800	4,152	62.5%
PERSONNEL SERVICES TOTAL	26,259,473	28,298,313	29,996,539	29,583,949	(412,590)	-1.4%
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	(UNAUDITED)					
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	VARIANCE FY24 vs FY25	% VAR
020100 - ACCOUNTING & AUDITING SERVICES	184,387	310,119	305,715	361,620	55,905	18.3%
020200 - PERSONNEL CONTRACTS & SERVICES	4,480	4,800	4,800	4,800	-	0.0%
020500 - MEDICAL SERVICES	15,076	16,795	10,200	32,000	21,800	213.7%
020900 - LEGAL SERVICES	250,995	354,784	222,825	222,825	-	0.0%
021200 - GOVERNMENTAL PURPOSES	3,492	5,116	33,650	31,150	(2,500)	-7.4%
021300 - EXPERT & CONSULTANT SERVICES	223,754	95,127	1,090,250	1,073,750	(16,500)	-1.5%
021700 - INVESTIGATIVE SERVICES	47,164	50,204	28,350	24,950	(3,400)	-12.0%
021900 - ELECTION SERVICES & MATERIALS	70,377	21,324	35,000	130,000	95,000	271.4%
022200 - SUBSCRIPTIONS & MEMBERSHIPS	112,616	218,042	138,135	159,514	21,379	15.5%
022400 - CERTIFICATION	2,436	2,951	8,595	11,645	3,050	35.5%
022600 - TRAINING	80,875	106,067	228,540	200,515	(28,025)	-12.3%
023000 - PRINTING AND BINDING	30,594	30,044	67,127	68,370	1,243	1.9%
023400 - ELECTRICITY AND GAS	1,184,484	1,320,856	1,367,880	1,367,880	-	0.0%
023500 - ELECTRICITY - STREET LIGHTS	207,570	214,410	235,212	235,212	-	0.0%
023600 - WATER	189,160	157,776	207,667	592,336	384,669	185.2%
024000 - EQUIPMENT RENTAL	389	1,612	6,350	7,350	1,000	15.7%
024800 - TELECOMMUNICATIONS	209,968	211,791	236,960	212,030	(24,930)	-10.5%
025000 - POSTAGE	74,441	81,405	87,395	92,159	4,764	5.5%
025800 - TRAVEL, LODGING & MEALS	93,221	105,300	209,924	191,698	(18,225)	-8.7%
025900 - PROFESSIONAL DEVELOPMENT	7,001	13,664	20,400	21,150	750	3.7%
026000 - ADVERTISING	9,499	5,010	14,701	12,926	(1,775)	-12.1%
026100 - TOT COMM GRANT PROGRAM	-	-	10,000	-	(10,000)	-100.0%
026200 - EMPLOYEE RECOGNITION	3,564	5,570	5,875	12,500	6,625	112.8%
026300 - EMPLOYEE SAFETY PROGRAM	16,821	12,600	13,200	15,631	2,431	18.4%
026400 - PROMOTIONAL ACTIVITIES	47,051	114,467	148,632	107,700	(40,932)	-27.5%
026500 - COMMUNITY SERVICES	7,498	30,928	27,000	36,000	9,000	33.3%
026600 - RENTALS AND LEASES - OTHER	-	-	500	500	-	0.0%
026800 - ISF - FLEET ALLOCATION	2,515,887	3,316,760	2,648,924	2,674,141	25,217	1.0%
027100 - ISF - IT ALLOCATION	1,133,659	1,038,309	1,062,501	713,867	(348,634)	-32.8%
027400 - DUMPING FEES	-	-	2,900	3,900	1,000	34.5%
027900 - R & M - TIRES AND TUBES	42,154	29,026	48,000	48,000	-	0.0%
028100 - R & M - MECHANICAL OFFICE EQUIP	1,031	158	1,950	1,950	-	0.0%
028200 - R & M - AUTOMOTIVE EQUIPMENT	9,244	24,883	39,600	42,725	3,125	7.9%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
ALL CITY EXPENDITURES BY OBJECT

OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	(UNAUDITED)					
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	VARIANCE FY24 vs FY25	% VAR
028400 - R & M - STREET LIGHTS	4,918	12,577	10,000	28,000	18,000	180.0%
028600 - R & M - NON-AUTOMOTIVE EQUIP	114,635	237,619	642,288	624,938	(17,350)	-2.7%
028700 - R & M - COMMUNICATIONS EQUIP	2,073	1,715	10,900	6,000	(4,900)	-45.0%
028800 - R & M - BUILDINGS AND STRUCTUR	33,502	35,790	37,513	37,000	(513)	-1.4%
028900 - R & M - NON-STRUCTURAL ITEMS	12,667	19,984	31,628	29,992	(1,636)	-5.2%
029100 - R & M - CUSTODIAL EQUIPMENT	2,673	3,246	4,700	5,000	300	6.4%
029400 - ISF - BLDG MAINT ALLOCATION	1,541,984	1,517,092	1,695,086	618,697	(1,076,389)	-63.5%
029600 - ESCROW & CLOSING COSTS	180	57	7,000	7,000	-	0.0%
029700 - CDBG HOUSING REHAB LOANS	20,523	-	404,590	404,590	-	0.0%
029800 - BUILDING PERMIT FEES	-	-	-	2,400	2,400	100.0%
029900 - CONTRACT SERVICES	9,650,356	11,403,485	15,735,510	13,446,016	(2,289,493)	-14.5%
030100 - OFFICE SUPPLIES	31,478	41,032	56,840	87,387	30,547	53.7%
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	201,895	201,895	100.0%
030300 - JANITORIAL SUPPLIES	30,184	33,901	29,500	36,000	6,500	22.0%
030500 - MEDICAL SUPPLIES	7,144	7,765	9,600	8,600	(1,000)	-10.4%
030700 - DUPLICATING SUPPLIES	9,523	11,793	14,831	14,749	(82)	-0.6%
030900 - PHOTOGRAPHIC SUPPLIES	500	357	1,100	3,600	2,500	227.3%
031100 - RECREATIONAL SUPPLIES	18,202	20,328	30,500	38,000	7,500	24.6%
031400 - GAS, OIL, AND LUBRICANTS	429,505	434,318	406,250	431,050	24,800	6.1%
031600 - AMMUNITION	42,750	49,053	56,000	52,000	(4,000)	-7.1%
031800 - WEARING AND SAFETY APPAREL	102,754	93,759	104,740	108,890	4,150	4.0%
031900 - HORTICULTURAL ITEMS	10,367	10,127	12,500	12,500	-	0.0%
032100 - PLANTING MATERIALS	15,555	13,705	18,350	12,350	(6,000)	-32.7%
032500 - ELECTRICAL MATERIALS	20,753	32,224	62,500	65,550	3,050	4.9%
032700 - BUILDING MATERIALS	775	2,525	3,500	3,500	-	0.0%
032900 - PAINT MATERIALS	4,547	14,432	13,800	13,800	-	0.0%
033500 - EQUIPMENT PARTS	153,783	131,514	176,800	183,800	7,000	4.0%
033700 - SMALL TOOLS	29,722	32,547	43,500	53,950	10,450	24.0%
034000 - SHOP SUPPLIES	15,401	18,670	20,000	20,000	-	0.0%
034100 - LOCKS AND KEYS	5,837	4,909	6,000	3,000	(3,000)	-50.0%
034600 - TRAFFIC CONTROL SUPPLIES	77,965	105,977	93,100	93,100	-	0.0%
034800 - WATER PIPE, VALVES, & FITTINGS	73,847	261,363	335,250	335,250	-	0.0%
034900 - WATER METERS AND PARTS	323,955	349,607	500,000	500,000	-	0.0%
035200 - SEWER PIPE AND MATERIALS	12,662	2,475	10,000	10,000	-	0.0%
035400 - CHEMICAL PRODUCTS	72,651	95,099	141,750	130,250	(11,500)	-8.1%
036200 - ROADWAY MATERIALS	25,536	32,418	58,850	63,750	4,900	8.3%
036400 - CONSTRUCTION MATERIALS	1,836	45,978	165,000	157,500	(7,500)	-4.5%
039400 - FIRING RANGE IMPROVEMENTS	433	12,965	-	-	-	0.0%
039600 - K-9 SUPPLIES	14,855	11,020	21,450	22,950	1,500	7.0%
039900 - MATERIALS AND SUPPLIES	67,975	168,038	87,350	344,002	256,652	293.8%
040500 - NORTH CERES SEWER SERVICE	1,526,033	1,429,924	1,600,000	1,600,000	-	0.0%
040600 - TURLOCK SEWER SERVICE	984,404	1,359,960	1,700,000	1,000,000	(700,000)	-41.2%
040800 - WELL HEAD TREATMENT	111,388	298,769	600,000	600,000	-	0.0%
042000 - PUBLIC LIABILITY INSURANCE	2,343,514	2,643,965	3,109,794	4,019,559	909,765	29.3%
048500 - PROPERTY TAX	185	5,027	9,647	9,841	194	2.0%
049700 - COST SHARING AGREE-SRWA	9,641	-	3,000,000	7,470,047	4,470,047	149.0%
049900 - FIXED CHARGES	132,374	137,312	169,300	178,750	9,450	5.6%
065400 - TRANSFER TO FUND 100	668,839	-	821,152	849,000	27,848	3.4%
065500 - TRANSFER TO FUND 298	5,042	2,507	6,600	5,925	(675)	-10.2%
065700 - TRANSFER TO FUND 265	7,811	5,371	55,628	-	(55,628)	-100.0%
066000 - SPECIAL PAYMENTS	670,680	668,016	877,056	2,227,720	1,350,664	154.0%
066100 - BOND TRANSFER 2000	2,135,854	2,446,796	2,460,259	2,451,546	(8,713)	-0.4%
066200 - WESTPORT FIRE PMT AGREEMENT	48,258	48,744	53,000	50,000	(3,000)	-5.7%
OPERATIONS & MAINTENANCE TOTAL	28,406,918	32,215,751	44,089,469	47,390,239	3,300,770	7.5%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
ALL CITY EXPENDITURES BY OBJECT

(UNAUDITED)						
CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED	VARIANCE	%
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY24 vs FY25	VAR
050200 - COMPUTER EQUIPMENT	219,403	131,748	286,882	65,000	(221,882)	-77.3%
050300 - FURNITURE AND FURNISHINGS	14,847	38,804	67,995	-	(67,995)	-100.0%
050500 - TRAINING EQUIPMENT	932	46,758	5,000	-	(5,000)	-100.0%
050800 - PHOTOGRAPHIC & RECORDING EQUIP	55,346	203,447	8,200	-	(8,200)	-100.0%
051000 - POWER EQUIPMENT	322	106,310	28,450	-	(28,450)	-100.0%
051100 - AUTOMOTIVE EQUIPMENT	105,450	1,839,293	522,407	910,147	387,740	74.2%
051300 - AUTOMOTIVE ACCESSORIES	86,104	32,531	146,350	9,400	(136,950)	-93.6%
051400 - CUSTODIAN EQUIPMENT	8,458	-	-	-	-	0.0%
051500 - COMMUNICATION EQUIPMENT	40,137	150,233	49,275	-	(49,275)	-100.0%
051800 - PUBLIC SAFETY EQUIPMENT	101,996	171,054	139,500	3,500	(136,000)	-97.5%
052100 - FIRE FIGHTING ACCESSORIES	-	-	35,000	20,000	(15,000)	-42.9%
052300 - ATHLETIC & RECREATIONAL EQUIP	2,173	2,460	7,500	-	(7,500)	-100.0%
059000 - DEPRECIATION EXPENSE	2,584,962	-	-	-	-	0.0%
059900 - FIXED ASSETS	44,045	120,810	44,044	44,044	-	0.0%
CAPITAL OUTLAY TOTAL	3,264,174	2,843,448	1,340,603	1,052,091	(288,512)	-21.5%
DEBT SERVICE	ACTUAL	ACTUAL	BUDGET	REQUESTED	VARIANCE	%
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY24 vs FY25	VAR
043500 - COST OF ISSUANCE	401,913	295,741	273,111	258,592	(14,520)	-5.3%
043800 - AMORTIZE BOND COSTS/DISCOUNTS	(262,415)	-	-	-	-	0.0%
742600 - 2000 TAX ALLOCATION BOND	51,105	107,115	107,959	108,471	512	0.5%
743000 - 2006 TAX ALLOCATION BOND CRA	427,625	1,756,600	1,754,200	1,719,248	(34,952)	-2.0%
743300 - CRA 2015 TAX ALLOC BOND	587,975	583,100	598,100	623,827	25,727	4.3%
599400 - ERCDC LED STREET LIGHT LOAN	118,979	118,979	118,978	-	(118,978)	-100.0%
DEBT SERVICE TOTAL	1,325,182	2,861,534	2,852,349	2,710,138	(142,211)	-5.0%
CAPITAL IMPROVEMENT PROJECTS	ACTUAL	ACTUAL	BUDGET	REQUESTED	VARIANCE	%
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY24 vs FY25	VAR
132300 - STORM DRAIN MASTER PLAN	20,772	6,028	-	-	-	0.0%
132600 - RIVER BLUFF TANK DESIGN/ENVIRO	92,119	32,283	-	-	-	0.0%
150500 - GENERAL PLAN UPDATE & EIR	1,050	4,015	-	-	-	0.0%
151500 - SERVICE/MITCHELL IMPROVEMENTS	1,131,471	711,155	770,873	-	(770,873)	-100.0%
160200 - LOWER RIVERBLUFF-PH I	17,469	3,086	-	-	-	0.0%
160600 - ITS SIGNAL SYNC-PH III	209,151	101,206	-	-	-	0.0%
160700 - TRAFFIC SIGNAL-MORGAN/SRVC RD	465,917	-	-	-	-	0.0%
160900 - ITS SIGNAL SYNC-PH IV	314,535	151,068	-	-	-	0.0%
161200 - SRVC/MITCHELL STREET PROJ	317,891	129,805	-	-	-	0.0%
161800 - UPGRADE STORM LIFT STATION	43,218	26,529	-	-	-	0.0%
170600 - ATP SRTS-WHITMORE CORRIDOR	73	-	-	-	-	0.0%
171700 - CITYWIDE PLANNING DESIGN HSIP	860	-	-	-	-	0.0%
171800 - CITYWIDE IMPR PED HEAD CNT/PUS	803	-	-	-	-	0.0%
172500 - CORP YARD FACILITY IMPROVEMENT	26,400	-	100,000	-	(100,000)	-100.0%
174900 - ACE STATION IMPROVEMENTS	-	144	-	-	-	0.0%
175800 - ATP ROUNDABOUT EL CAMINO/PINE	3,000	-	-	-	-	0.0%
176000 - SECURITY IMPROVEMENTS	83	-	-	-	-	0.0%
176400 - TRAFFIC SIGNAL TIMING OPTIMAZA	55,436	13,442	-	-	-	0.0%
200100 - PH1 FS/3 TRAINING FACILITY SIT	121,865	10,390	-	-	-	0.0%
200500 - PAVEMENT PRESERVATION	27,452	-	-	-	-	0.0%
200600 - ATP SRTS MORGAN CORRIDOR (PE)	101,742	8,010	-	-	-	0.0%
200900 - SWR & STRM DRAIN L/S UPGRADES	-	125,694	250,000	250,000	-	0.0%

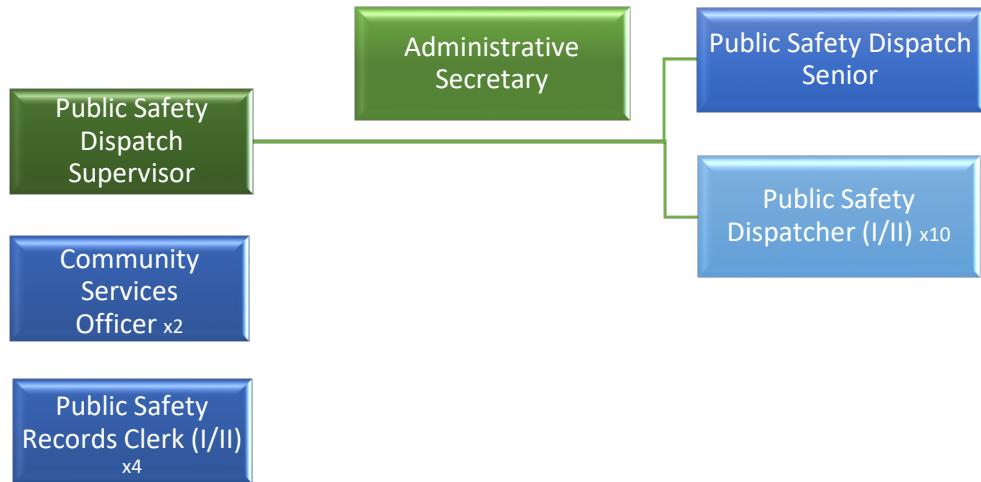


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
ALL CITY EXPENDITURES BY OBJECT

CAPITAL IMPROVEMENT PROJECTS ACCT # - DESCRIPTION	(UNAUDITED)					
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	VARIANCE FY24 vs FY25	% VAR
201300 - IRRIGATION SYSTEM IMP/WTR CONS	4,282	345	-	-	-	0.0%
201800 - WTR MAIN HATCH RD: CENTRAL TO	-	-	500,000	-	(500,000)	-100.0%
202100 - CITYWIDE ACTIVE TRANSPORT PLAN	1,308	-	-	-	-	0.0%
800500 - CAPITAL PROJECTS	1,495,541	36,537,099	21,125,354	9,699,170	(11,426,184)	-54.1%
CAPITAL IMPROVEMENT PROJECTS TOTAL	4,452,437	37,860,299	22,746,226	9,949,170	(12,797,056)	-56.3%
ALL CITY EXPENDITURES BY FUND TOTAL	63,708,184	104,079,346	101,025,186	90,685,587	(10,339,600)	-10.2%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 09 – POLICE (NON-SWORN)



FTE:19

DEPARTMENT FUNCTION

Non-Sworn staff of the Police Department consist of the Records Division, Dispatch, Property and Evidence, Code Enforcement, and Abandon Vehicle Abatement (AVA) units.

Records is the initial point of contact when entering the lobby of the Police Department and assists the public in both English and Spanish. The Department provides copies of police reports, vehicle releases, and information related to citations.

The Ceres Police Department's Dispatch Center functions around the clock, 24/7, to provide police related services to the communities of Ceres and Newman in emergency and non-emergency situations. Dispatchers are tasked with receiving the initial incident information and organizing the correct agencies and resources to address a wide variety of situations.

RECENT ACCOMPLISHMENTS

The Records Division has the responsibility of processing all reports and vehicle releases for the City. The Records Division now processes up to \$120,000 of reports yearly.

The Dispatch Center is allotted 10 full-time dispatcher positions. Currently, the Department has eight full-time dispatchers, one dispatch supervisor, and five reserve dispatchers assisting.

Additionally, the Department has transitioned a Community Service Officer position from part-time to full-time within the patrol division. This change enhances the level of service provided to citizens across multiple aspects of patrol duties.

FUTURE GOALS

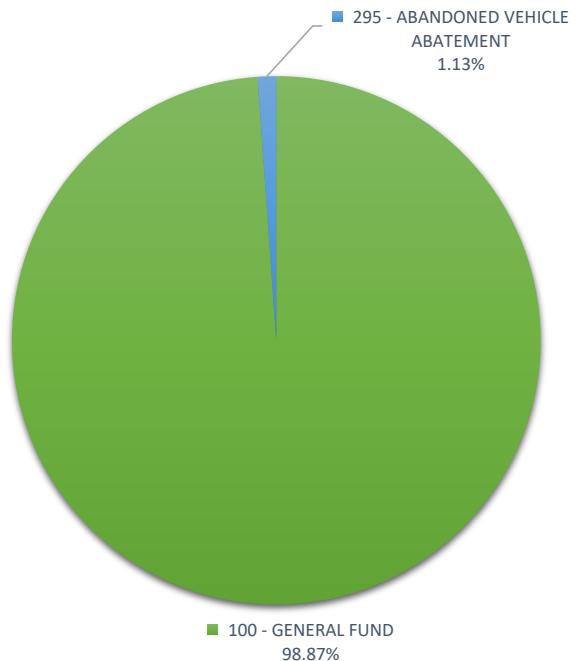
Efforts are underway to enhance structure and accountability within the Dispatch Center, with a strong focus on employee wellness for our non-sworn staff. Additionally, succession planning will continue in anticipation of retirements and to manage organizational changes.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 09 - POLICE (NON-SWORN)

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	1,544,176	1,642,510	1,816,923	1,728,176
OPERATIONS & MAINTENANCE	135,287	143,492	160,715	176,892
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	1,679,463	1,786,002	1,977,638	1,905,068
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	1,713,831	169,751	-	1,883,582	98.9%
295 - ABANDONED VEHICLE ABATEMENT	14,345	7,141	-	21,486	1.1%
GRAND TOTAL	1,728,176	176,892	-	1,905,068	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 09 - POLICE (NON-SWORN)

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	770,452	861,157	1,008,266	895,616
011100 - OVERTIME	147,163	127,561	55,000	163,187
011200 - STANDBY	3,612	9,338	-	11,804
011400 - POLICE RESERVES PAY	8,262	-	20,000	23,930
011700 - TEMPORARY EMPLOYEE SALARIES	66,681	38,743	50,000	28,697
012100 - SOCIAL SECURITY (FICA)	70,663	82,736	86,695	89,252
012200 - EMPLOYEE GROUP INSURANCE	233,673	256,354	309,336	244,140
012300 - RETIREMENT PLAN CHARGES	234,509	254,834	275,614	260,512
012400 - WORKER'S COMPENSATION	9,160	11,787	12,012	11,038
PERSONNEL SERVICES TOTAL	1,544,176	1,642,510	1,816,923	1,728,176
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
021700 - INVESTIGATIVE SERVICES	-	-	-	8,600
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	650
022600 - TRAINING	-	-	-	2,150
023000 - PRINTING AND BINDING	-	-	-	250
024800 - TELECOMMUNICATIONS	-	-	-	3,722
025800 - TRAVEL, LODGING & MEALS	-	-	-	11,150
026400 - PROMOTIONAL ACTIVITIES	-	-	-	500
027100 - ISF - IT ALLOCATION	119,892	127,038	135,511	100,785
028600 - R & M - NON-AUTOMOTIVE EQUIP	-	-	-	2,000
029900 - CONTRACT SERVICES	-	-	-	8,700
030100 - OFFICE SUPPLIES	-	-	-	3,000
031800 - WEARING AND SAFETY APPAREL	-	-	-	4,000
039900 - MATERIALS AND SUPPLIES	-	-	-	5,000
042000 - PUBLIC LIABILITY INSURANCE	15,395	16,454	25,204	26,385
OPERATIONS & MAINTENANCE TOTAL	135,287	143,492	160,715	176,892
DEPARTMENT 09 - POLICE (NON-SWORN) TOTAL	1,679,463	1,786,002	1,977,638	1,905,068



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 10 – POLICE



FTE:52

DEPARTMENT FUNCTION

The Ceres Police Department continues to work with the community to enhance the quality of life for the City of Ceres. The Department's core values are Safety, Community, Leadership Integrity and Professionalism. As a Department, we strive to build upon these values and establish partnerships built on trust and transparency, while recognizing the dedication and the service our employees and community.

RECENT ACCOMPLISHMENTS

The Police Department has completed its expansion of the License Plate Reader (LPR) system, with significant enhancements implemented. This includes the installation of an additional 39 LPR units at nine major intersections across the City. Also, three additional patrol vehicles have been equipped with a total of nine LPR units, complemented by the acquisition of an LPR speed trailer for versatile deployment to various locations. Currently, all major intersections within the City are covered by an LPR.

During the past year, these systems collectively have scanned a total of 44.5 million license plates within the City. The data collected has played a pivotal role in solving numerous major cases, including homicides, robberies, and auto thefts.

FUTURE GOALS

The Department will continue to implement LPR technology within the city. The Department will continue to explore the creation of a Real-Time Crime Center where LPR data and our citywide camera system will be monitored in one central location and shared with officers in real-time when appropriate.

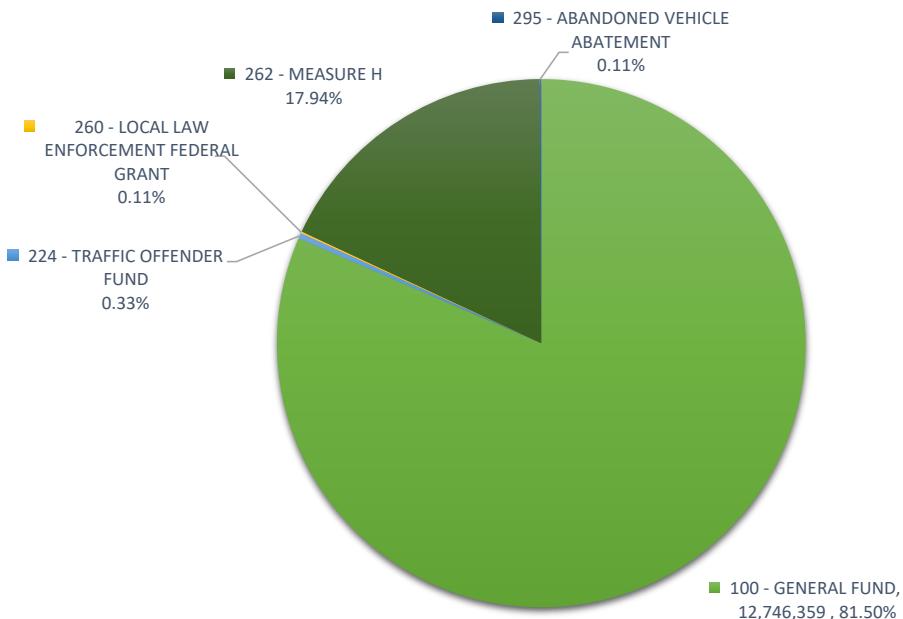
The Department is currently working on a school safety grant in partnership with the Ceres Unified School District. If awarded, this grant will provide funding for a camera system at every school site within the Ceres School District which includes camera monitoring via the Real-Time Crime Center.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 10 - POLICE

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	10,056,972	11,891,967	12,193,582	12,803,882
OPERATIONS & MAINTENANCE	2,378,721	2,777,955	2,982,598	2,831,750
CAPITAL OUTLAY	352,899	513,021	246,450	3,500
GRAND TOTAL	12,788,592	15,182,943	15,422,630	15,639,132
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	10,469,986	2,276,373	-	12,746,359	81.5%
224 - TRAFFIC OFFENDER FUND	-	52,359	-	52,359	0.3%
260 - LOCAL LAW ENFORCEMENT FEDERAL GRANT	-	17,478	-	17,478	0.1%
262 - MEASURE H	2,333,895	467,813	3,500	2,805,208	17.9%
295 - ABANDONED VEHICLE ABATEMENT	-	17,727	-	17,727	0.1%
GRAND TOTAL	12,803,882	2,831,750	3,500	15,639,132	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 10 - POLICE

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	4,565,882	5,247,067	5,786,008	5,380,545
011100 - OVERTIME	824,519	913,597	520,000	680,050
011200 - STANDBY	37,978	39,941	45,000	42,171
011400 - POLICE RESERVES PAY	130,522	158,721	120,000	175,465
012000 - UNEMPLOYMENT INSURANCE	366	27	-	-
012100 - SOCIAL SECURITY (FICA)	407,891	502,573	499,970	504,727
012200 - EMPLOYEE GROUP INSURANCE	1,039,431	1,079,073	1,205,228	1,128,480
012300 - RETIREMENT PLAN CHARGES	2,284,659	3,104,725	3,380,970	4,434,424
012400 - WORKER'S COMPENSATION	398,581	573,727	566,056	399,720
012600 - 4850 LABOR CODE	309,513	207,434	-	-
013000 - UNIFORM ALLOWANCE	57,630	65,081	70,350	58,300
PERSONNEL SERVICES TOTAL	10,056,972	11,891,967	12,193,582	12,803,882

OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
020100 - ACCOUNTING & AUDITING SERVICES	2,500	2,500	2,500	-
020500 - MEDICAL SERVICES	9,409	-	200	8,500
021700 - INVESTIGATIVE SERVICES	45,323	49,148	26,350	14,150
022200 - SUBSCRIPTIONS & MEMBERSHIPS	15,618	15,072	15,600	29,115
022600 - TRAINING	47,922	52,832	53,509	30,265
023000 - PRINTING AND BINDING	5,819	5,570	8,320	8,090
023400 - ELECTRICITY AND GAS	88,111	104,547	102,018	102,018
023600 - WATER	6,162	6,344	6,930	6,420
024800 - TELECOMMUNICATIONS	58,684	57,215	63,215	51,202
025000 - POSTAGE	6,400	6,571	6,205	6,205
025800 - TRAVEL, LODGING & MEALS	68,048	67,252	101,950	55,283
025900 - PROFESSIONAL DEVELOPMENT	2,309	4,115	3,900	3,900
026400 - PROMOTIONAL ACTIVITIES	1,289	2,070	3,500	2,500
026500 - COMMUNITY SERVICES	-	10,000	-	-
026600 - RENTALS AND LEASES - OTHER	-	-	500	500
026800 - ISF - FLEET ALLOCATION	519,355	861,036	924,871	978,360
027100 - ISF - IT ALLOCATION	272,716	288,754	308,012	152,721
028100 - R & M - MECHANICAL OFFICE EQUIP	-	-	250	250
028200 - R & M - AUTOMOTIVE EQUIPMENT	4,229	9,433	6,000	8,625
028600 - R & M - NON-AUTOMOTIVE EQUIP	274	778	4,250	4,600
028700 - R & M - COMMUNICATIONS EQUIP	66	-	500	500
029400 - ISF - BLDG MAINT ALLOCATION	328,329	331,133	303,957	98,935
029900 - CONTRACT SERVICES	331,143	298,358	317,620	331,320
030100 - OFFICE SUPPLIES	8,645	7,740	8,150	5,500
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	16,400
030500 - MEDICAL SUPPLIES	7,048	5,954	7,800	6,800
030700 - DUPLICATING SUPPLIES	1	1	-	-
030900 - PHOTOGRAPHIC SUPPLIES	500	357	1,100	1,100
031600 - AMMUNITION	42,750	49,053	56,000	52,000



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 10 - POLICE

ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
031800 - WEARING AND SAFETY APPAREL	21,328	27,092	29,550	23,950
032500 - ELECTRICAL MATERIALS	1,310	4,531	7,200	9,200
039400 - FIRING RANGE IMPROVEMENTS	433	12,965	-	-
039600 - K-9 SUPPLIES	14,855	11,020	21,450	22,950
039900 - MATERIALS AND SUPPLIES	18,309	8,803	10,950	53,650
042000 - PUBLIC LIABILITY INSURANCE	449,833	477,712	580,241	746,740
OPERATIONS & MAINTENANCE TOTAL	2,378,721	2,777,955	2,982,598	2,831,750
 CAPITAL OUTLAY				
ACCT # - DESCRIPTION	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	96,096	24,782	45,900	-
050300 - FURNITURE AND FURNISHINGS	4,731	13,424	15,500	-
050500 - TRAINING EQUIPMENT	1,113	4,682	5,000	-
050800 - PHOTOGRAPHIC & RECORDING EQUIP	55,346	203,447	3,200	-
051100 - AUTOMOTIVE EQUIPMENT	62,250	75,768	21,100	-
051300 - AUTOMOTIVE ACCESSORIES	10,233	7,124	4,150	-
051500 - COMMUNICATION EQUIPMENT	21,135	12,741	12,100	-
051800 - PUBLIC SAFETY EQUIPMENT	101,996	171,054	139,500	3,500
CAPITAL OUTLAY TOTAL	352,899	513,021	246,450	3,500
DEPARTMENT 10 - POLICE TOTAL	12,788,592	15,182,943	15,422,630	15,639,132



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 11 – ANIMAL CONTROL

FTE:0

DEPARTMENT FUNCTION

The City of Ceres and the Ceres Police Department partner with the Stanislaus Animal Services Agency for animal related incidents and issues within the city limits of Ceres. Some of the services provided by the Stanislaus Animal Services Agency include:

- Investigate animal cruelty, vicious animal, and animal nuisance complaints
- Pick up and transport stray animals
- Respond to emergency calls 24 hours a day
- Rescue animals in distress
- Respond to calls involving sick, injured, or dead animals
- License dogs and provide microchip identification
- Spay and Neutering services
- Adoption of dogs and cats

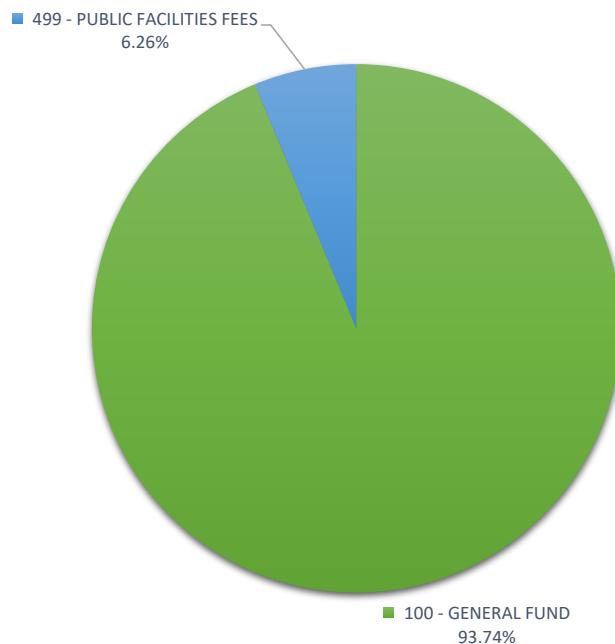
The Stanislaus County Animal Services Agency is located at the Thomas W Mayfield Regional Animal Service Center at 3647 Cornucopia Way, Modesto, CA 95358 and provide animal services for the cities of Modesto, Ceres, Patterson, Waterford, and Hughson.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 11 - ANIMAL CONTROL

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	-	-	-	0
OPERATIONS & MAINTENANCE	517,095	530,775	910,081	659,682
CAPITAL OUTLAY	44,045	44,044	44,044	44,044
GRAND TOTAL	561,140	574,819	954,125	703,726
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	659,682	-	659,682	93.7%
499 - PUBLIC FACILITIES FEES	-	-	44,044	44,044	6.3%
GRAND TOTAL	-	659,682	44,044	703,726	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 11 - ANIMAL CONTROL

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES TOTAL	-	-	-	-
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
029900 - CONTRACT SERVICES	517,095	530,775	910,081	659,682
OPERATIONS & MAINTENANCE TOTAL	517,095	530,775	910,081	659,682
CAPITAL OUTLAY ACCT # - DESCRIPTION	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
059900 - FIXED ASSETS	44,045	44,044	44,044	44,044
CAPITAL OUTLAY TOTAL	44,045	44,044	44,044	44,044
DEPARTMENT 11 - ANIMAL CONTROL TOTAL	561,140	574,819	954,125	703,726



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 13 – CODE ENFORCEMENT

**Code Enforcement
Officer x3**

Secretary

FTE:4

DEPARTMENT FUNCTION

The Ceres Police Department's Code Enforcement Unit is responsible for ensuring private properties and public grounds comply with our municipal codes through education and enforcement methods.

RECENT ACCOMPLISHMENTS

The City's Code Enforcement Unit successfully identified and abated 1,119 illegal dump sites and 630 homeless encampments, while also completing several significant clean-up projects across the city. Additionally, they conducted 975 inspections, issued 105 notices of violations, handled 185 public nuisance calls, and issued 30 citations to illegal street vendors.

The Code Enforcement team played a crucial role in organizing and staffing the Second Annual Community Disposal Day, and actively participated in Love Ceres by contributing to various clean-up efforts. Furthermore, they efficiently disposed of 371 tons (742,000 pounds) of trash throughout the city.

Code Enforcement staff works collaboratively with Automobile Abatement Officers, Streets Department staff, and our Graffiti Abatement contractor. They have also diligently pursued Code Enforcement certification through the California Code Enforcement Officers Association (CACEO) via module training courses while completing various safety training programs to ensure safer abatement projects

FUTURE GOALS

Code Enforcement will investigate violations of housing, zoning, vehicle abatement and general laws. The Department will work to achieve compliance through education and notification. Continue to use legal procedures when all else fails in gaining compliance, remove junk, rubbish, and issue civil and criminal citations. The goal is to improve the quality of life and property values for the residents and business owners of Ceres.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 13 - CODE ENFORCEMENT

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	205,777	374,280	397,730	380,302
OPERATIONS & MAINTENANCE	101,588	104,216	120,574	184,176
CAPITAL OUTLAY	-	40,556	21,800	-
GRAND TOTAL	307,364	519,052	540,104	564,477
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	166,897	184,176	-	351,073	62.2%
219 - CARES ACT	213,404	-	-	213,404	37.8%
GRAND TOTAL	380,302	184,176	-	564,477	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 13 - CODE ENFORCEMENT

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	123,120	265,856	235,392	232,664
011100 - OVERTIME	2,616	2,163	3,000	4,481
012100 - SOCIAL SECURITY (FICA)	8,922	12,576	18,237	19,006
012200 - EMPLOYEE GROUP INSURANCE	33,085	44,711	72,000	55,800
012300 - RETIREMENT PLAN CHARGES	33,399	42,610	59,649	63,953
012400 - WORKER'S COMPENSATION	4,635	6,363	9,452	4,398
PERSONNEL SERVICES TOTAL	205,777	374,280	397,730	380,302
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
020500 - MEDICAL SERVICES	-	100	-	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	725	400	500	500
022600 - TRAINING	1,404	4,816	7,100	7,100
023000 - PRINTING AND BINDING	794	312	1,700	1,700
023600 - WATER	342	352	390	360
024800 - TELECOMMUNICATIONS	2,630	2,980	3,660	2,999
025000 - POSTAGE	1,093	704	922	922
025800 - TRAVEL, LODGING & MEALS	2,925	3,787	11,400	11,600
026800 - ISF - FLEET ALLOCATION	13,753	7,846	12,812	67,920
027100 - ISF - IT ALLOCATION	6,551	6,936	7,399	5,503
028200 - R & M - AUTOMOTIVE EQUIPMENT	-	25	600	600
028700 - R & M - COMMUNICATIONS EQUIP	29	150	150	-
029400 - ISF - BLDG MAINT ALLOCATION	14,378	16,202	15,181	5,377
029900 - CONTRACT SERVICES	48,184	39,567	41,750	41,150
030100 - OFFICE SUPPLIES	185	980	1,000	1,000
030500 - MEDICAL SUPPLIES	-	850	800	800
030900 - PHOTOGRAPHIC SUPPLIES	-	-	-	2,500
031400 - GAS, OIL, AND LUBRICANTS	-	-	50	50
031800 - WEARING AND SAFETY APPAREL	883	5,938	2,200	3,400
032500 - ELECTRICAL MATERIALS	25	951	1,050	1,600
033700 - SMALL TOOLS	35	936	300	300
039900 - MATERIALS AND SUPPLIES	2,118	4,779	3,800	9,550
042000 - PUBLIC LIABILITY INSURANCE	5,532	5,603	7,810	19,245
OPERATIONS & MAINTENANCE TOTAL	101,588	104,216	120,574	184,176
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	-	403	-	-
050300 - FURNITURE AND FURNISHINGS	-	3,685	4,500	-
050800 - PHOTOGRAPHIC & RECORDING EQUIP	-	-	5,000	-
051000 - POWER EQUIPMENT	-	167	1,000	-
051100 - AUTOMOTIVE EQUIPMENT	-	30,507	-	-



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 13 - CODE ENFORCEMENT

ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
051300 - AUTOMOTIVE ACCESSORIES	-	2,100	7,500	-
051500 - COMMUNICATION EQUIPMENT	-	3,695	3,800	-
CAPITAL OUTLAY TOTAL	-	40,556	21,800	-
DEPARTMENT 13 - CODE ENFORCEMENT TOTAL	307,364	519,052	540,104	564,477



CITY OF CERES
FY 2024-25 ANNUAL BUDGET

DEPARTMENT 15 – FIRE

FTE:0

DEPARTMENT FUNCTION

On June 14, 2021, the Ceres City Council approved a contract with Modesto for fire services. Through a joint services agreement, Modesto Fire now provides the following services within Ceres' jurisdictional boundaries:

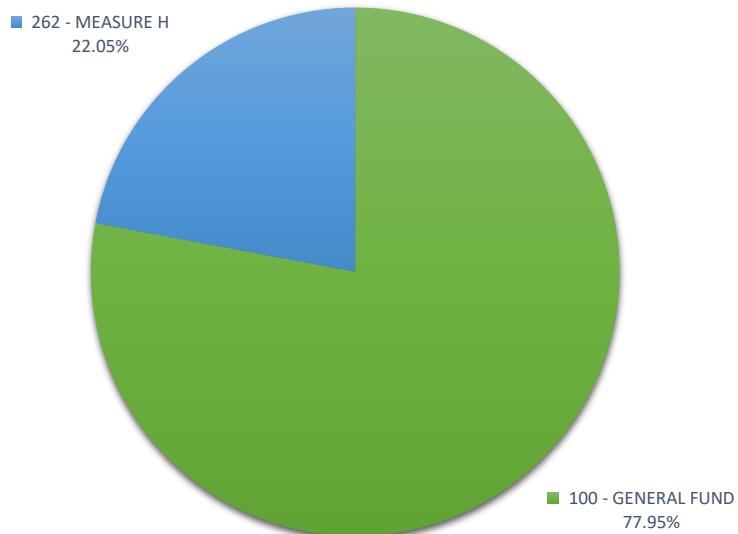
- Fire protection, prevention and suppression services
- Emergency medical response
- Emergency preparedness
- Mitigation of incidents with hazardous materials
- Special operations including, but are not limited to, confined space rescue, technical rescue, and water rescue
- Fire Inspections
- Building Inspections
- Plan Check for Fire Compliance



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 15 - FIRE

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	2,077,152	831,496	780,100	-
OPERATIONS & MAINTENANCE	7,164,568	8,456,872	8,452,627	8,769,908
CAPITAL OUTLAY	4,905	132,680	50,000	20,000
GRAND TOTAL	9,246,625	9,421,047	9,282,727	8,789,908
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	6,851,408	-	6,851,408	77.9%
262 - MEASURE H	-	1,918,500	20,000	1,938,500	22.1%
GRAND TOTAL	-	8,769,908	20,000	8,789,908	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 15 - FIRE

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	609,159	43,171	-	-
011100 - OVERTIME	108,243	-	-	-
011700 - TEMPORARY EMPLOYEE SALARIES	407	-	-	-
011900 - FLSA MANDATORY OVERTIME	22,304	-	-	-
012100 - SOCIAL SECURITY (FICA)	57,187	3,685	-	-
012200 - EMPLOYEE GROUP INSURANCE	128,261	4,395	-	-
012300 - RETIREMENT PLAN CHARGES	815,270	780,100	780,100	-
012400 - WORKER'S COMPENSATION	288,825	-	-	-
012600 - 4850 LABOR CODE	43,638	-	-	-
013000 - UNIFORM ALLOWANCE	3,858	146	-	-
PERSONNEL SERVICES TOTAL	2,077,152	831,496	780,100	-
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
020500 - MEDICAL SERVICES	241	-	-	-
021700 - INVESTIGATIVE SERVICES	49	-	-	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	142	-	-	-
022600 - TRAINING	1,010	-	-	-
023400 - ELECTRICITY AND GAS	56,590	89,712	74,458	74,458
023600 - WATER	16,139	15,125	17,240	16,580
024800 - TELECOMMUNICATIONS	26,505	24,283	26,618	27,822
025000 - POSTAGE	122	-	-	-
025800 - TRAVEL, LODGING & MEALS	581	-	-	-
026800 - ISF - FLEET ALLOCATION	301,200	261,578	94,240	52,457
027100 - ISF - IT ALLOCATION	145,361	38,819	-	-
028600 - R & M - NON-AUTOMOTIVE EQUIP	4,107	-	-	-
029400 - ISF - BLDG MAINT ALLOCATION	214,095	172,474	218,795	80,255
029800 - BUILDING PERMIT FEES	-	-	-	1,200
029900 - CONTRACT SERVICES	5,821,283	7,132,042	7,565,276	8,150,836
030100 - OFFICE SUPPLIES	11	-	-	-
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	7,300
030300 - JANITORIAL SUPPLIES	-	-	-	5,000
030500 - MEDICAL SUPPLIES	30	-	-	-
031800 - WEARING AND SAFETY APPAREL	20,522	-	-	-
035400 - CHEMICAL PRODUCTS	1,459	-	-	-
039900 - MATERIALS AND SUPPLIES	(2,825)	98,256	-	-
042000 - PUBLIC LIABILITY INSURANCE	101,946	168,583	-	-
066000 - SPECIAL PAYMENTS	456,000	456,000	456,000	304,000
066200 - WESTPORT FIRE PMT AGREEMENT	-	-	-	50,000
OPERATIONS & MAINTENANCE TOTAL	7,164,568	8,456,872	8,452,627	8,769,908

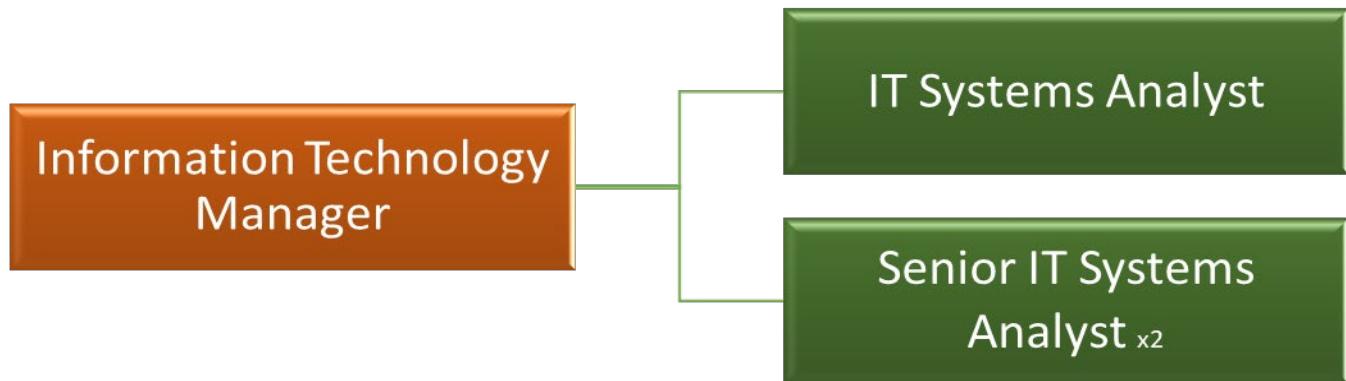


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 15 - FIRE

CAPITAL OUTLAY ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050300 - FURNITURE AND FURNISHINGS	5,085	-	-	-
050500 - TRAINING EQUIPMENT	(180)	42,076	-	-
051500 - COMMUNICATION EQUIPMENT	-	13,837	15,000	-
052100 - FIRE FIGHTING ACCESSORIES	-	-	35,000	20,000
059900 - FIXED ASSETS	-	76,766	-	-
CAPITAL OUTLAY TOTAL	4,905	132,680	50,000	20,000
DEPARTMENT 15 - FIRE TOTAL	9,246,625	9,421,047	9,282,727	8,789,908



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 16 – INFORMATION TECHNOLOGY



FTE:4

DEPARTMENT FUNCTION

The Information Technology (IT) Department provides technology support to all City departments. IT Department implements projects as requested by the other Departments, maintains City systems, and provides technical support as needed.

RECENT ACCOMPLISHMENTS

The IT Department has recently upgraded the WiFi system from WiFi 5 to WiFi 6 mesh technology for greater speed, capacity, and roaming functionality. They continue to add new technologies to increase productivity, such as a Teams conferencing system in the Engineering Department, a long-range wireless Point to Multipoint system, and provide WiFi services to the American Legion Memorial Hall with no monthly fees to the public.

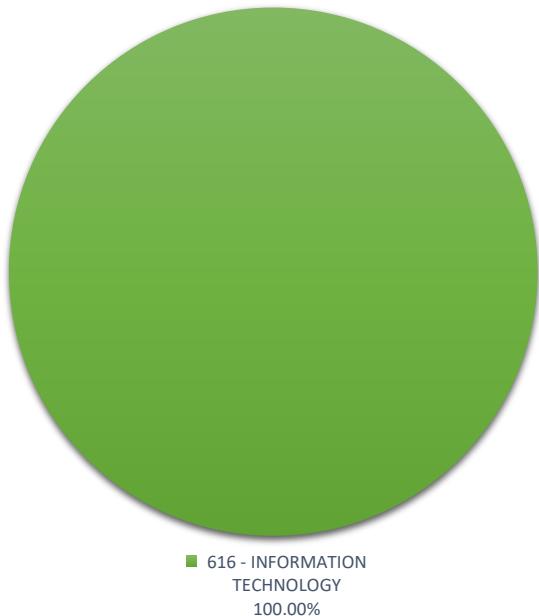
FUTURE GOALS

For next year, the IT Department will be designing a new VoIP phone system. The goal is to provide improved voice service and leverage new connectivity to replace AT&T connections between each City facility. In addition, THE IT Department will be taking over the City Website to make sure it is current and update often. They will also be responsible for all council and Planning Commission AV needs during the monthly meetings.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 16 - INFORMATION TECHNOLOGY

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)				
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	
PERSONNEL SERVICES	655,673	514,462	630,389	656,542	
OPERATIONS & MAINTENANCE	237,532	208,045	330,140	375,367	
CAPITAL OUTLAY	143,079	154,321	139,330	40,000	
GRAND TOTAL	1,036,283	876,828	1,099,859	1,071,908	
	0	0	0	0	
FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
	656,542	375,367	40,000	1,071,908	100.0%
GRAND TOTAL	656,542	375,367	40,000	1,071,908	100.0%



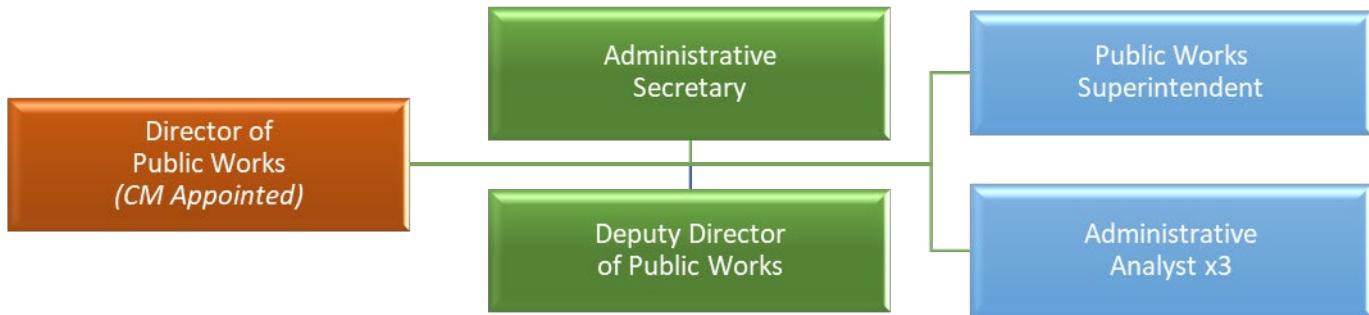


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 16 - INFORMATION TECHNOLOGY

		(UNAUDITED)			
PERSONNEL SERVICES	ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
		FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	399,892	306,058	381,418	391,969	
011100 - OVERTIME	880	65	3,000	-	
012100 - SOCIAL SECURITY (FICA)	28,868	24,167	29,408	31,441	
012200 - EMPLOYEE GROUP INSURANCE	105,235	83,264	105,120	106,560	
012300 - RETIREMENT PLAN CHARGES	117,762	96,973	107,760	124,499	
012400 - WORKER'S COMPENSATION	3,036	3,935	3,683	2,073	
PERSONNEL SERVICES TOTAL	655,673	514,462	630,389	656,542	
OPERATIONS & MAINTENANCE		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION		FY 21-22	FY 22-23	FY 23-24	FY 24-25
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	600	600	
022600 - TRAINING	4,990	-	10,600	10,600	
023400 - ELECTRICITY AND GAS	1,994	2,024	2,230	2,230	
023600 - WATER	342	352	390	360	
024800 - TELECOMMUNICATIONS	6,611	6,944	8,102	7,869	
025800 - TRAVEL, LODGING & MEALS	2,073	-	5,200	5,200	
025900 - PROFESSIONAL DEVELOPMENT	596	-	750	750	
026800 - ISF - FLEET ALLOCATION	4,886	5,769	5,659	3,800	
029400 - ISF - BLDG MAINT ALLOCATION	14,378	16,202	15,181	5,377	
029900 - CONTRACT SERVICES	191,923	165,830	266,615	220,400	
030100 - OFFICE SUPPLIES	-	422	930	930	
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	102,115	
039900 - MATERIALS AND SUPPLIES	106	242	400	400	
042000 - PUBLIC LIABILITY INSURANCE	9,633	10,259	13,483	14,735	
OPERATIONS & MAINTENANCE TOTAL	237,532	208,045	330,140	375,367	
CAPITAL OUTLAY		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION		FY 21-22	FY 22-23	FY 23-24	FY 24-25
050200 - COMPUTER EQUIPMENT	98,112	76,757	120,955	40,000	
051500 - COMMUNICATION EQUIPMENT	6,589	77,564	18,375	-	
059000 - DEPRECIATION EXPENSE	38,378	-	-	-	
CAPITAL OUTLAY TOTAL	143,079	154,321	139,330	40,000	
DEPARTMENT 16 - INFORMATION TECHNOLOGY TOT.	1,036,283	876,828	1,099,859	1,071,908	



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 18 – PUBLIC WORKS ADMINISTRATION



FTE:7

DEPARTMENT FUNCTION

The Administration Office provides a wide variety of support to the many divisions of Public Works including Fleet Services for City-owned vehicles, Facilities Maintenance for City-owned buildings, Solid Waste/Recycling/Organics Disposal services, Parks and Trees maintenance, Streets and Storm Drains, Water, and Wastewater.

The Administration Office also provides responsive quality service to the citizens of Ceres. Administration staff offers information and resources to citizens for parks and tree maintenance, streets maintenance, water quality and conservation efforts, solid waste collection guidelines, as well as any other special programs at any given time.

RECENT ACCOMPLISHMENTS

The Public Works Administration Division has continued the information campaign regarding the incorporation of the organics cart into the Solid Waste Disposal Service, including collections schedules and organic waste education. The Administrative Analysts have assisted with the implementation of Solid Waste and Water Conservation program guidelines.

FUTURE GOALS

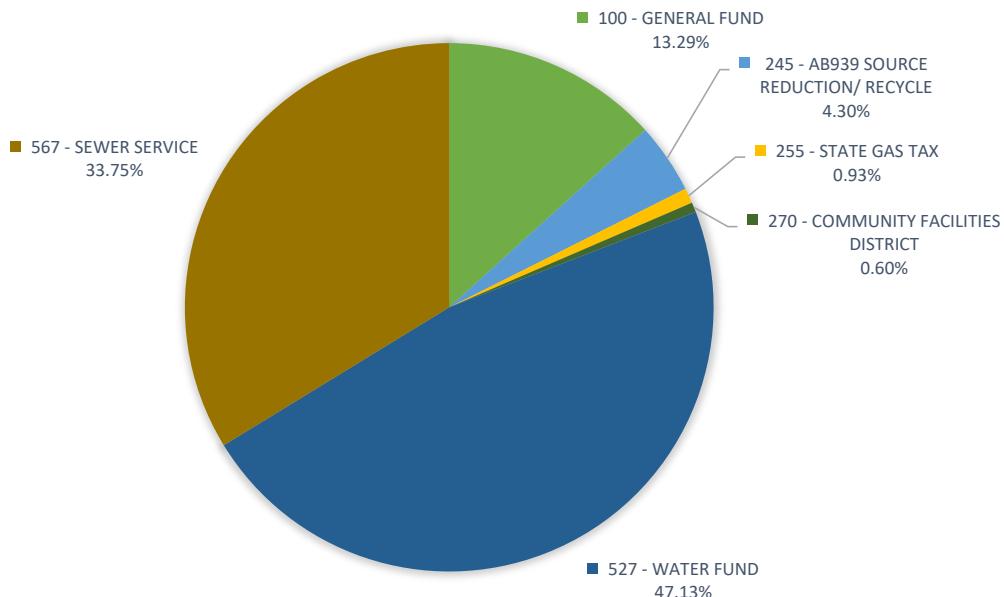
Serving the residents of the City is crucial, with a goal to continue to provide excellent customer service across all functions, as well as providing continued support to all divisions of the Public Works Department and working cohesively with other City departments.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 18 - PUBLIC WORKS ADMINISTRATION

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	937,162	882,626	988,936	999,417
OPERATIONS & MAINTENANCE	117,044	127,196	518,468	422,347
CAPITAL OUTLAY	449	3,182	6,830	-
GRAND TOTAL	1,054,655	1,013,004	1,514,234	1,421,764
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	165,477	23,499	-	188,976	13.3%
245 - AB939 SOURCE REDUCTION/ RECYCLE	61,196	-	-	61,196	4.3%
255 - STATE GAS TAX	6,858	6,324	-	13,182	0.9%
270 - COMMUNITY FACILITIES DISTRICT	-	8,500	-	8,500	0.6%
527 - WATER FUND	478,108	192,017	-	670,125	47.1%
567 - SEWER SERVICE	287,779	192,006	-	479,785	33.7%
GRAND TOTAL	999,417	422,347	-	1,421,764	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 18 - PUBLIC WORKS ADMINISTRATION

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	571,474	521,364	574,993	539,270
011100 - OVERTIME	6,541	-	450	4,500
011700 - TEMPORARY EMPLOYEE SALARIES	1,115	798	40,000	31,181
012100 - SOCIAL SECURITY (FICA)	41,419	41,679	47,082	45,987
012200 - EMPLOYEE GROUP INSURANCE	92,475	105,322	107,033	129,360
012300 - RETIREMENT PLAN CHARGES	157,327	147,230	151,992	148,172
012400 - WORKER'S COMPENSATION	66,811	66,232	67,386	100,947
PERSONNEL SERVICES TOTAL	937,162	882,626	988,936	999,417
OPERATIONS & MAINTENANCE	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
022200 - SUBSCRIPTIONS & MEMBERSHIPS	97	31	600	600
022600 - TRAINING	-	248	7,378	5,503
023000 - PRINTING AND BINDING	-	165	1,000	1,000
023400 - ELECTRICITY AND GAS	576	606	639	639
024800 - TELECOMMUNICATIONS	5,994	5,794	6,198	5,580
025000 - POSTAGE	237	20	22	24
025800 - TRAVEL, LODGING & MEALS	-	29	5,375	5,000
025900 - PROFESSIONAL DEVELOPMENT	1,687	-	1,650	2,400
026400 - PROMOTIONAL ACTIVITIES	27,982	31,517	14,150	750
027100 - ISF - IT ALLOCATION	48,609	46,746	45,555	33,881
028700 - R & M - COMMUNICATIONS EQUIP	43	-	-	-
029900 - CONTRACT SERVICES	21,074	25,266	413,082	325,580
030100 - OFFICE SUPPLIES	2,923	3,472	5,000	8,000
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	3,830
030700 - DUPLICATING SUPPLIES	0	-	-	-
031800 - WEARING AND SAFETY APPAREL	-	120	800	800
039900 - MATERIALS AND SUPPLIES	-	-	-	2,804
042000 - PUBLIC LIABILITY INSURANCE	7,821	13,182	17,019	25,956
OPERATIONS & MAINTENANCE TOTAL	117,044	127,196	518,468	422,347
CAPITAL OUTLAY	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	330	1,582	3,385	-
050300 - FURNITURE AND FURNISHINGS	119	1,600	3,445	-
CAPITAL OUTLAY TOTAL	449	3,182	6,830	-
DEPARTMENT 18 - PUBLIC WORKS ADMINISTRATION	1,054,655	1,013,004	1,514,234	1,421,764



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 19 – ENGINEERING



FTE: 9

DEPARTMENT FUNCTION

Ceres Department of Engineering Services supplies all facets of new development, infrastructure and facility planning, engineering, constructing, and updating essential Capital Improvement Program (CIP) projects. Engineering performs plan reviews and inspections of public infrastructure required by new development or redevelopment. The Department ensures that the proposed design and conditions meet the standards of Zoning Codes, Municipal Codes, and appropriate engineering design standards.

RECENT ACCOMPLISHMENTS

Over the year, the Engineering Department delivered development projects and completed several CIP projects, most notably Smyrna Park. The Department has conducted two public outreach campaigns for grant funds and park masterplan. Additionally, successfully pursued grant funding for the City's Active Transportation Plan (ATP), Surface Transportation Block Grant (STBG), and Highway Safety Improvement Plan (HSIP).

FUTURE GOALS

The Engineering Department strives to supply sound engineering judgment and independent decision-making that promotes good stewardship and financial restraint. The objective is to provide equitable assistance to all residents, fostering an environment where everyone can experience a high standard of living.

Short-term future goals include designing projects such as Whitmore Avenue, Crow Landing Road, and Morrow Village sidewalk and construction of the first phase of the Hatch Road Transmission Main, Fire Training Tower, and Whitmore Gazebo. The Department strives to design and construct projects continually, while maintaining a high level of services to the residents.

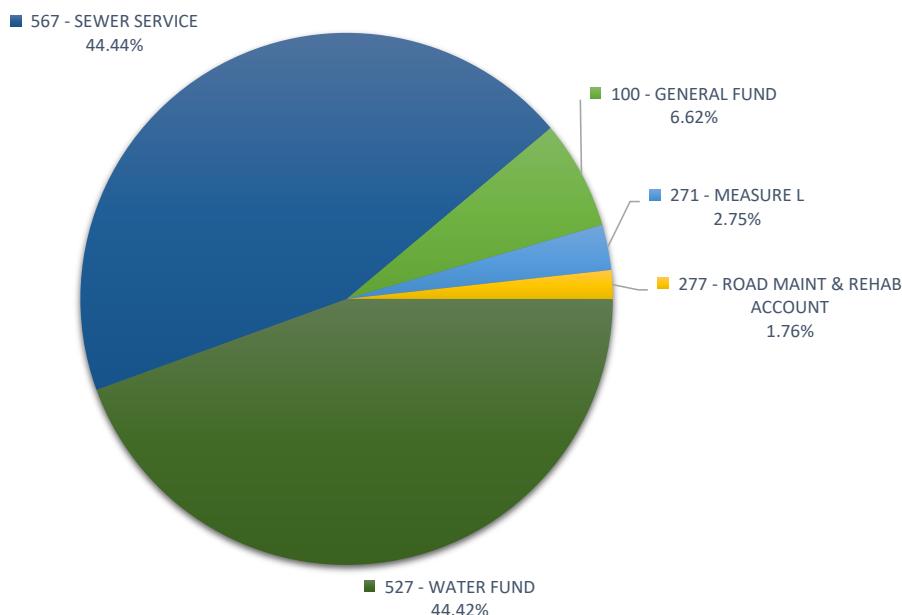
Efforts will be directed towards delivering top-tier municipal services, prioritizing right-of-way safety, enhancing quality of life, and maintaining transparency and responsiveness to all residents. This involves ongoing mentorship for new engineering technicians, assistant engineers, and associate engineers to advance their engineering expertise, skills, and career trajectories. Emphasis will be placed on fostering a culture of teamwork, embracing challenges, and pursuing professional registration and certification.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 19 - ENGINEERING

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	582,355	827,622	1,343,584	1,326,300
OPERATIONS & MAINTENANCE	302,572	334,113	456,979	380,606
CAPITAL OUTLAY	10,266	5,577	10,142	-
GRAND TOTAL	895,193	1,167,312	1,810,705	1,706,906
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	71,701	41,317	-	113,019	6.6%
271 - MEASURE L	-	47,000	-	47,000	2.8%
277 - ROAD MAINT & REHAB ACCOUNT	-	30,000	-	30,000	1.8%
527 - WATER FUND	627,300	130,969	-	758,269	44.4%
567 - SEWER SERVICE	627,300	131,319	-	758,619	44.4%
GRAND TOTAL	1,326,300	380,606	-	1,706,906	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 19 - ENGINEERING

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	355,928	535,723	818,418	826,498
011100 - OVERTIME	1,660	1,063	3,080	-
011700 - TEMPORARY EMPLOYEE SALARIES	5,718	4,973	35,000	18,287
012000 - UNEMPLOYMENT INSURANCE	1,464	-	-	-
012100 - SOCIAL SECURITY (FICA)	26,064	42,757	65,521	67,696
012200 - EMPLOYEE GROUP INSURANCE	69,658	80,552	179,400	165,240
012300 - RETIREMENT PLAN CHARGES	95,294	129,826	207,387	230,947
012400 - WORKER'S COMPENSATION	26,569	32,728	34,778	17,632
PERSONNEL SERVICES TOTAL	582,355	827,622	1,343,584	1,326,300
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	8,700
022400 - CERTIFICATION	-	180	600	1,500
022600 - TRAINING	-	5,400	6,100	650
023000 - PRINTING AND BINDING	622	970	4,100	-
023400 - ELECTRICITY AND GAS	2,531	4,345	3,558	3,558
023600 - WATER	537	548	600	600
024800 - TELECOMMUNICATIONS	3,202	3,721	3,768	3,549
025000 - POSTAGE	261	165	213	213
025800 - TRAVEL, LODGING & MEALS	17	85	3,240	2,860
025900 - PROFESSIONAL DEVELOPMENT	-	985	900	900
026400 - PROMOTIONAL ACTIVITIES	-	-	12,000	-
026800 - ISF - FLEET ALLOCATION	21,711	26,490	20,265	41,220
027100 - ISF - IT ALLOCATION	46,719	42,144	44,883	33,381
028100 - R & M - MECHANICAL OFFICE EQUIP	1,031	158	1,700	1,700
028700 - R & M - COMMUNICATIONS EQUIP	130	-	-	-
029400 - ISF - BLDG MAINT ALLOCATION	10,137	12,153	11,955	10,543
029900 - CONTRACT SERVICES	193,022	169,007	309,500	225,000
030100 - OFFICE SUPPLIES	749	1,134	2,160	2,160
030700 - DUPLICATING SUPPLIES	1,164	2,179	1,212	1,212
031800 - WEARING AND SAFETY APPAREL	788	852	1,200	1,750
033700 - SMALL TOOLS	694	100	750	750
034600 - TRAFFIC CONTROL SUPPLIES	-	42,039	-	-
042000 - PUBLIC LIABILITY INSURANCE	19,257	21,459	28,275	40,359
OPERATIONS & MAINTENANCE TOTAL	302,572	334,113	456,979	380,606

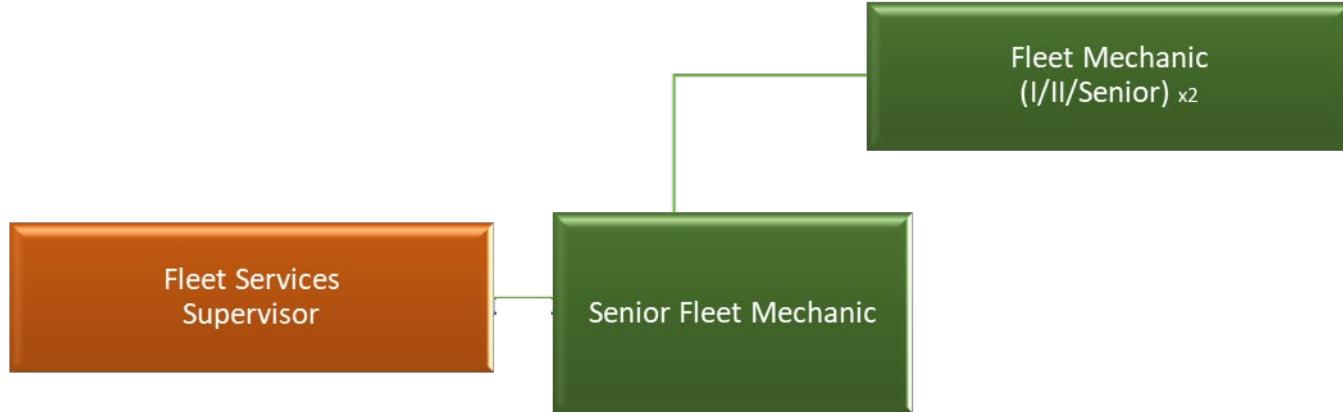


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 19 - ENGINEERING

CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
050200 - COMPUTER EQUIPMENT	4,930	4,930	8,642	-
050300 - FURNITURE AND FURNISHINGS	461	647	1,500	-
059000 - DEPRECIATION EXPENSE	4,875	-	-	-
CAPITAL OUTLAY TOTAL	10,266	5,577	10,142	-
DEPARTMENT 19 - ENGINEERING TOTAL	895,193	1,167,312	1,810,705	1,706,906



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 20 – EQUIPMENT



FTE:4

DEPARTMENT FUNCTION

The Fleet Services Division coordinates the maintenance operation for a mixed fleet of over 547 units, including cars, trucks, specialty vehicles, construction equipment, and ancillary equipment. The division has three (3) employees and a supervisor who provides vehicle and equipment support for all City Departments including Police and Fire.

In addition to maintenance and repair services, Fleet Staff also maintains an on-site parts inventory for City use, manages the bidding process for the purchase of City vehicles and equipment, prepares, files and maintains title registration and insurance cards for all City vehicles, and coordinates vehicles and equipment for surplus auctions.

RECENT ACCOMPLISHMENTS

The Fleet Division has completed 735 requests for service.

FUTURE GOALS

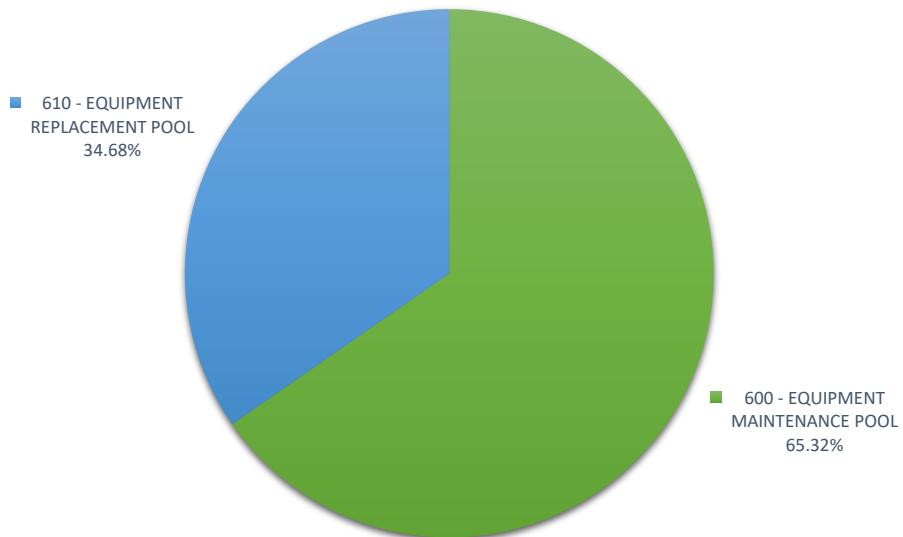
The Fleet Division will begin working on the purchase of electric vehicles to comply with State regulations and continue to provide excellent customer service to City staff.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 20 - EQUIPMENT

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	529,054	573,202	596,058	572,014
OPERATIONS & MAINTENANCE	893,784	907,656	1,077,579	1,160,210
CAPITAL OUTLAY	676,901	1,789,978	627,307	919,547
GRAND TOTAL	2,099,738	3,270,836	2,300,944	2,651,772
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
600 - EQUIPMENT MAINTENANCE POOL	572,014	1,160,210	-	1,732,225	65.3%
610 - EQUIPMENT REPLACEMENT POOL	-	-	919,547	919,547	34.7%
GRAND TOTAL	572,014	1,160,210	919,547	2,651,772	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 20 - EQUIPMENT

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	252,412	264,305	284,735	285,399
011100 - OVERTIME	2,456	738	15,000	1,686
011200 - STANDBY	32,793	38,596	30,000	-
012100 - SOCIAL SECURITY (FICA)	20,723	24,765	25,225	23,021
012200 - EMPLOYEE GROUP INSURANCE	80,338	77,519	105,120	106,560
012300 - RETIREMENT PLAN CHARGES	91,591	80,505	80,499	87,725
012400 - WORKER'S COMPENSATION	42,218	55,326	55,479	67,623
012900 - COMPENSATED ABSENCES	6,522	31,448	-	-
PERSONNEL SERVICES TOTAL	529,054	573,202	596,058	572,014
 OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
020500 - MEDICAL SERVICES	213	771	500	500
022200 - SUBSCRIPTIONS & MEMBERSHIPS	1,627	2,749	4,500	4,500
022600 - TRAINING	115	12	2,500	2,500
023000 - PRINTING AND BINDING	-	-	100	100
023400 - ELECTRICITY AND GAS	9,371	12,036	11,185	11,185
023600 - WATER	4,379	4,802	5,200	4,520
024000 - EQUIPMENT RENTAL	-	-	200	200
024800 - TELECOMMUNICATIONS	6,698	7,370	7,804	7,729
025000 - POSTAGE	27	37	31	32
025800 - TRAVEL, LODGING & MEALS	-	208	1,500	1,500
026800 - ISF - FLEET ALLOCATION	11,204	40,709	106,280	43,422
027100 - ISF - IT ALLOCATION	31,509	31,527	34,078	25,345
027900 - R & M - TIRES AND TUBES	42,154	29,026	48,000	48,000
028200 - R & M - AUTOMOTIVE EQUIPMENT	5,015	15,425	33,000	33,500
028700 - R & M - COMMUNICATIONS EQUIP	-	-	2,500	1,500
029400 - ISF - BLDG MAINT ALLOCATION	48,523	48,362	64,814	27,302
029900 - CONTRACT SERVICES	50,886	36,690	55,500	55,500
030100 - OFFICE SUPPLIES	575	909	2,500	7,000
031400 - GAS, OIL, AND LUBRICANTS	425,637	431,917	400,000	425,000
031800 - WEARING AND SAFETY APPAREL	2,876	4,056	4,000	4,000
033500 - EQUIPMENT PARTS	129,482	114,385	125,000	132,000
033700 - SMALL TOOLS	-	-	-	3,000
034000 - SHOP SUPPLIES	15,401	18,670	20,000	20,000
039900 - MATERIALS AND SUPPLIES	-	218	1,500	100,000
042000 - PUBLIC LIABILITY INSURANCE	108,091	107,776	146,887	200,624
049900 - FIXED CHARGES	-	-	-	1,250
OPERATIONS & MAINTENANCE TOTAL	893,784	907,656	1,077,579	1,160,210

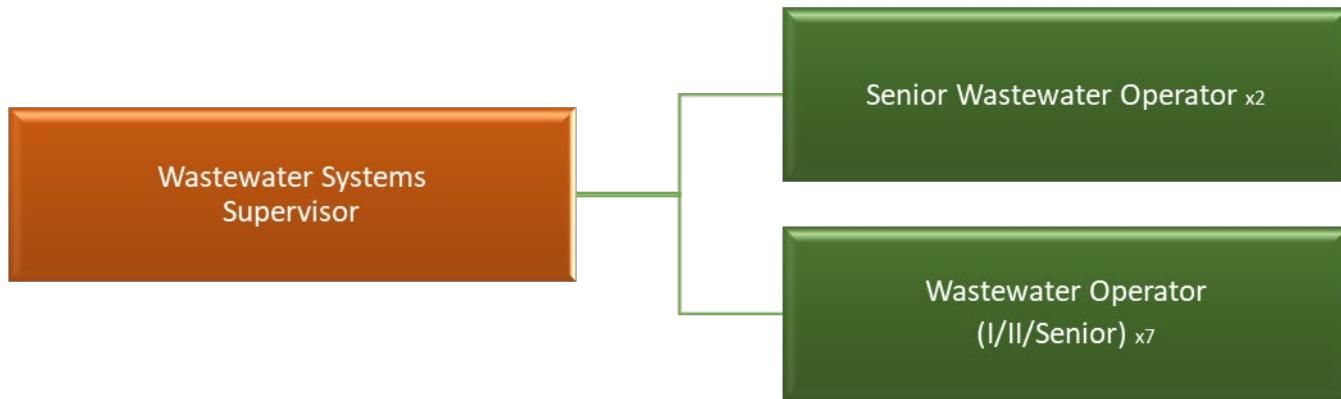


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 20 - EQUIPMENT

CAPITAL OUTLAY ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	-	-	2,000	-
050300 - FURNITURE AND FURNISHINGS	-	-	1,000	-
051000 - POWER EQUIPMENT	322	106,143	3,000	-
051100 - AUTOMOTIVE EQUIPMENT	43,200	1,667,818	501,307	910,147
051300 - AUTOMOTIVE ACCESSORIES	70,687	16,017	120,000	9,400
059000 - DEPRECIATION EXPENSE	562,693	-	-	-
CAPITAL OUTLAY TOTAL	676,901	1,789,978	627,307	919,547
DEPARTMENT 20 - EQUIPMENT TOTAL	2,099,738	3,270,836	2,300,944	2,651,772



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 25 – WASTEWATER



FTE:10

DEPARTMENT FUNCTION

The Wastewater System Division is responsible for operating and maintaining the City's Wastewater Treatment Plant and the Wastewater Collection System.

The Wastewater Treatment Plant treats over 2.7 million gallons of wastewater per day. Staff maintains the plant operational systems, over 190 acres of percolation-evaporation basins and grounds, 14 lift stations and 133 miles of pipeline within the collection system. All landscape at the plant is irrigated by reclaimed wastewater.

RECENT ACCOMPLISHMENTS

The Wastewater Division completed 44 service requests and cleaned 48.26 miles of sewer mainline. Staff has video captured 5.2 miles of existing sewer trunk lines by using the latest camera equipment to identify troubled areas for improvements

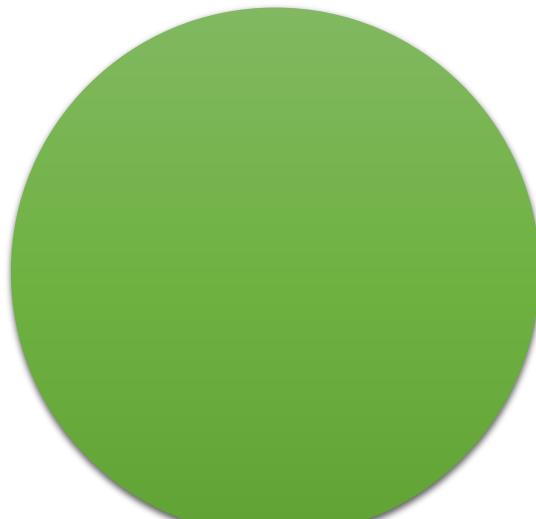
FUTURE GOALS

The Wastewater Division will be updating the Sewer Master plan, begin the Lift Station reconstruction, and improvement to Waster Water Treatment Plan to tertiary sewer system.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 25 - WASTEWATER

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	931,832	843,754	1,088,475	1,166,817
OPERATIONS & MAINTENANCE	4,138,842	5,161,507	6,254,866	5,526,636
CAPITAL OUTLAY	49,119	79,964	49,000	-
GRAND TOTAL	5,119,793	6,085,225	7,392,341	6,693,453
	0	0	0	0
FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL
				%
567 - SEWER SERVICE	1,166,817	5,526,636	-	6,693,453
GRAND TOTAL	1,166,817	5,526,636	-	6,693,453
				100.0%



■ 567 - SEWER SERVICE
100.00%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 25 - WASTEWATER

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	500,141	400,330	563,824	571,273
011100 - OVERTIME	17,553	13,952	17,500	22,882
011200 - STANDBY	22,364	27,896	25,000	30,001
012100 - SOCIAL SECURITY (FICA)	39,527	35,130	46,384	49,869
012200 - EMPLOYEE GROUP INSURANCE	159,674	130,845	172,560	191,100
012300 - RETIREMENT PLAN CHARGES	147,752	113,172	146,342	161,598
012400 - WORKER'S COMPENSATION	92,302	118,644	116,865	140,094
012900 - COMPENSATED ABSENCES	(47,481)	3,786	-	-
PERSONNEL SERVICES TOTAL	931,832	843,754	1,088,475	1,166,817
OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
020500 - MEDICAL SERVICES	-	540	1,000	1,000
021300 - EXPERT & CONSULTANT SERVICES	56,547	32,360	500,000	500,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	918	3,579	6,000	9,000
022400 - CERTIFICATION	959	1,480	2,500	2,500
022600 - TRAINING	2,876	4,920	22,000	22,000
023000 - PRINTING AND BINDING	549	815	6,500	6,500
023400 - ELECTRICITY AND GAS	363,924	406,513	427,269	427,269
023600 - WATER	75,224	41,998	70,845	65,950
024000 - EQUIPMENT RENTAL	-	-	3,000	3,000
024800 - TELECOMMUNICATIONS	17,205	17,053	18,430	17,415
025000 - POSTAGE	91	29	10	11
025800 - TRAVEL, LODGING & MEALS	899	370	5,500	5,500
026800 - ISF - FLEET ALLOCATION	448,287	1,017,149	383,613	406,969
027100 - ISF - IT ALLOCATION	59,116	59,149	63,936	47,552
028600 - R & M - NON-AUTOMOTIVE EQUIP	41,439	144,124	252,188	237,988
028700 - R & M - COMMUNICATIONS EQUIP	305	598	1,000	1,000
029400 - ISF - BLDG MAINT ALLOCATION	51,012	47,619	50,604	37,128
029900 - CONTRACT SERVICES	283,328	364,997	778,364	771,364
030100 - OFFICE SUPPLIES	912	1,289	1,500	25,000
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	4,000
031400 - GAS, OIL, AND LUBRICANTS	3,747	514	5,000	5,000
031800 - WEARING AND SAFETY APPAREL	12,305	13,191	13,000	15,000
032100 - PLANTING MATERIALS	7,451	7,720	8,000	2,000
032500 - ELECTRICAL MATERIALS	7,780	8,132	10,000	10,000
032700 - BUILDING MATERIALS	525	1,061	1,000	1,000
033500 - EQUIPMENT PARTS	12,328	6,125	15,000	15,000
033700 - SMALL TOOLS	2,329	3,811	4,000	4,000
034600 - TRAFFIC CONTROL SUPPLIES	979	851	1,000	1,000
034800 - WATER PIPE, VALVES, & FITTINGS	5,349	7,937	10,000	10,000
035200 - SEWER PIPE AND MATERIALS	12,662	2,475	10,000	10,000
035400 - CHEMICAL PRODUCTS	2,793	4,473	27,000	13,500
039900 - MATERIALS AND SUPPLIES	3,019	4,047	5,500	5,500

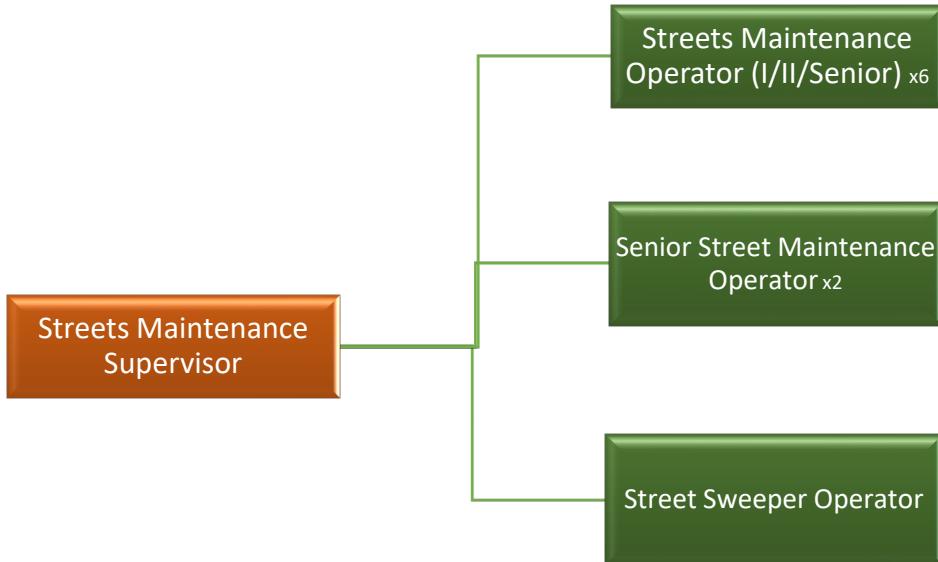


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 25 - WASTEWATER

OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
040500 - NORTH CERES SEWER SERVICE	1,526,033	1,429,924	1,600,000	1,600,000
040600 - TURLOCK SEWER SERVICE	984,404	1,359,960	1,700,000	1,000,000
042000 - PUBLIC LIABILITY INSURANCE	113,327	129,286	201,107	193,490
049900 - FIXED CHARGES	40,222	37,421	50,000	50,000
OPERATIONS & MAINTENANCE TOTAL	4,138,842	5,161,507	6,254,866	5,526,636
CAPITAL OUTLAY ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
050200 - COMPUTER EQUIPMENT	8,178	11,503	45,000	-
050300 - FURNITURE AND FURNISHINGS	1,859	3,262	4,000	-
051100 - AUTOMOTIVE EQUIPMENT	-	65,200	-	-
059000 - DEPRECIATION EXPENSE	39,081	-	-	-
CAPITAL OUTLAY TOTAL	49,119	79,964	49,000	-
DEPARTMENT 25 - WASTEWATER TOTAL	5,119,793	6,085,225	7,392,341	6,693,453



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 30 – STREETS



FTE:10

DEPARTMENT FUNCTION

The Street Maintenance Division is responsible for all traffic signs, traffic signals, lane striping, legends, streetlights, pavement, sidewalks, curb and gutter, alleys, storm drain systems, street sweeping, and street trees.

RECENT ACCOMPLISHMENTS

The Street Maintenance Division completed 455 service requests and completed 20,997 sweeper miles with 367 tons collected.

FUTURE GOALS

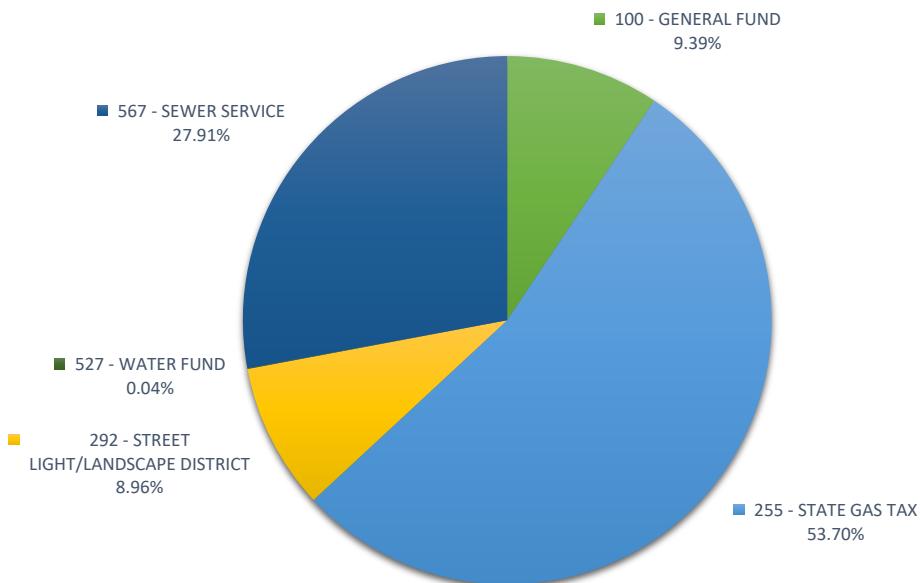
Continue to provide a high level of service for the maintenance and repair of City streets, lighting, and stormwater collection system.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 30 - STREETS

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	933,323	973,788	1,150,770	1,128,128
OPERATIONS & MAINTENANCE	1,353,493	1,188,159	1,689,844	1,644,185
CAPITAL OUTLAY	29,160	-	24,700	0
GRAND TOTAL	2,315,976	2,161,947	2,865,314	2,772,313
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	225,626	34,712	-	260,337	9.4%
255 - STATE GAS TAX	473,814	1,014,825	-	1,488,639	53.7%
292 - STREET LIGHT/LANDSCAPE DISTRICT	56,406	191,921	-	248,328	9.0%
527 - WATER FUND	-	1,129	-	1,129	0.0%
567 - SEWER SERVICE	372,282	401,599	-	773,881	27.9%
GRAND TOTAL	1,128,128	1,644,185	-	2,772,313	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 30 - STREETS

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	451,289	460,368	566,115	545,861
011100 - OVERTIME	19,850	16,531	23,200	22,665
011200 - STANDBY	15,345	14,953	18,300	19,215
011700 - TEMPORARY EMPLOYEE SALARIES	-	1,930	50,000	50,000
012100 - SOCIAL SECURITY (FICA)	35,221	39,557	50,308	50,815
012200 - EMPLOYEE GROUP INSURANCE	174,681	174,870	177,355	148,740
012300 - RETIREMENT PLAN CHARGES	152,629	154,469	151,151	159,149
012400 - WORKER'S COMPENSATION	84,308	111,110	114,341	131,683
PERSONNEL SERVICES TOTAL	933,323	973,788	1,150,770	1,128,128
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
020500 - MEDICAL SERVICES	-	120	-	1,000
021300 - EXPERT & CONSULTANT SERVICES	-	-	250	250
022200 - SUBSCRIPTIONS & MEMBERSHIPS	5,425	5,205	2,150	5,650
022400 - CERTIFICATION	182	95	1,000	1,500
022600 - TRAINING	-	2,677	11,500	12,600
023400 - ELECTRICITY AND GAS	49,734	55,674	57,497	57,497
023500 - ELECTRICITY - STREET LIGHTS	207,570	214,410	235,212	235,212
023600 - WATER	2,166	2,210	2,440	2,270
024000 - EQUIPMENT RENTAL	-	-	100	100
024800 - TELECOMMUNICATIONS	12,999	12,585	13,776	11,417
025000 - POSTAGE	-	8	7	7
025800 - TRAVEL, LODGING & MEALS	223	684	3,350	3,350
026800 - ISF - FLEET ALLOCATION	445,774	320,633	566,918	508,193
027100 - ISF - IT ALLOCATION	33,320	33,338	36,036	26,802
027400 - DUMPING FEES	-	-	2,500	2,500
028400 - R & M - STREET LIGHTS	4,918	12,577	10,000	28,000
028600 - R & M - NON-AUTOMOTIVE EQUIP	20,059	22,316	61,350	63,350
028700 - R & M - COMMUNICATIONS EQUIP	247	271	3,000	1,000
028900 - R & M - NON-STRUCTURAL ITEMS	177	-	10,000	10,000
029400 - ISF - BLDG MAINT ALLOCATION	21,979	37,416	44,594	12,325
029900 - CONTRACT SERVICES	303,713	230,199	185,238	179,514
030100 - OFFICE SUPPLIES	883	924	1,200	1,200
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	5,250
031800 - WEARING AND SAFETY APPAREL	16,033	12,246	19,490	19,490
032500 - ELECTRICAL MATERIALS	7,935	16,450	40,500	41,000
033500 - EQUIPMENT PARTS	8,523	1,062	15,000	15,000
033700 - SMALL TOOLS	7,418	11,293	18,100	19,550
034600 - TRAFFIC CONTROL SUPPLIES	76,224	62,881	91,600	91,600
034800 - WATER PIPE, VALVES, & FITTINGS	-	-	250	250
035400 - CHEMICAL PRODUCTS	18,442	11,477	13,000	15,000
036200 - ROADWAY MATERIALS	20,255	24,719	46,850	51,750
039900 - MATERIALS AND SUPPLIES	9,797	12,990	14,500	15,500



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 30 - STREETS

OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
042000 - PUBLIC LIABILITY INSURANCE	61,831	66,034	149,936	173,558
049900 - FIXED CHARGES	17,666	17,666	32,500	32,500
OPERATIONS & MAINTENANCE TOTAL	1,353,493	1,188,159	1,689,844	1,644,185
CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
050200 - COMPUTER EQUIPMENT	378	-	5,000	-
050300 - FURNITURE AND FURNISHINGS	-	-	250	-
051000 - POWER EQUIPMENT	-	-	19,450	-
059000 - DEPRECIATION EXPENSE	28,782	-	-	-
CAPITAL OUTLAY TOTAL	29,160	-	24,700	-
DEPARTMENT 30 - STREETS TOTAL	2,315,976	2,161,947	2,865,314	2,772,313



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 33 – SOLID WASTE

FTE:0

DEPARTMENT FUNCTION

The Solid Waste Division works with Code Enforcement on illegal disposal issues, manages the City's franchise agreement and service issues with Bertolotti (contracted waste hauler for the City), ensures compliance with complex regulatory mandates and conducts reporting activities on solid waste, hazardous waste, organics and recycling programs. Additionally, staff manages several grants and related projects for the department, public outreach and educational activities, community event coordination, and serves as the liaison to regional agencies and other associations related to solid waste. This division also currently serves as the Department's Safety Program Manager and coordinates and conducts safety training and policy development and implementation for staff.

RECENT ACCOMPLISHMENTS

The Solid Waste Division brought the City into compliance with State mandates through the implementation of several new programs and policy revisions including a mandatory recycling service for all the remaining businesses that fall under the threshold requirements for AB341, a route review program to comply with SB 1383 contamination monitoring requirements, as well as the City's Purchasing Policy revision to include recycled product preferred purchasing and record-keeping requirements. The City's free compost and mulch program saw participation growth and provided nearly 7,000 tons of compost and mulch to local farmers for crop production and to the residential community as well. The City hosted the second Community Disposal Day, providing free disposal to approximately 600 residents. Bertolotti Disposal achieved 100% commercial organics recycling service as required by SB1383 and established the City's edible food recovery program.

FUTURE GOALS

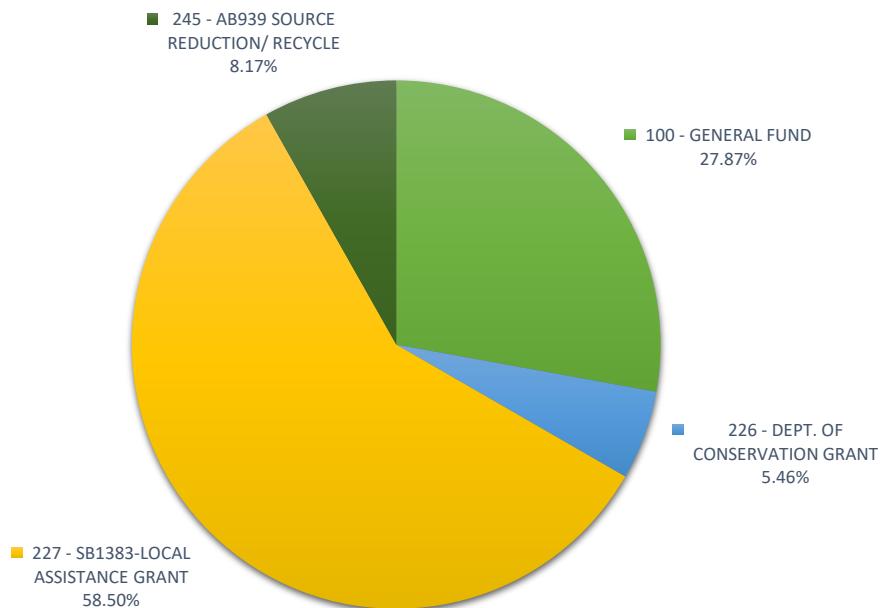
The Solid Waste Division will continue efforts to comply with State mandates including AB 939, SB 1383, AB 341, AB 1826, and all applicable regulations. The division will conduct Tier 2 edible food recovery program compliance and implement CALGreen Building Standards for Construction and Demolition Waste Management. The division will continue monitoring activities for commercial services and conduct the route review program for residential contamination minimization. The goal is to host the Community Clean-Up event and work with Code Enforcement to improve illegal disposal issues within the City.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 33 - SOLID WASTE

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	-	-	-	0
OPERATIONS & MAINTENANCE	14,366	76,910	135,057	225,093
CAPITAL OUTLAY	119	500	1,000	0
GRAND TOTAL	14,485	77,410	136,057	225,093
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	62,725	-	62,725	27.9%
226 - DEPT. OF CONSERVATION GRANT	-	12,285	-	12,285	5.5%
227 - SB1383-LOCAL ASSISTANCE GRANT	-	131,683	-	131,683	58.5%
245 - AB939 SOURCE REDUCTION/ RECYCLE	-	18,400	-	18,400	8.2%
GRAND TOTAL	-	225,093	-	225,093	100.0%



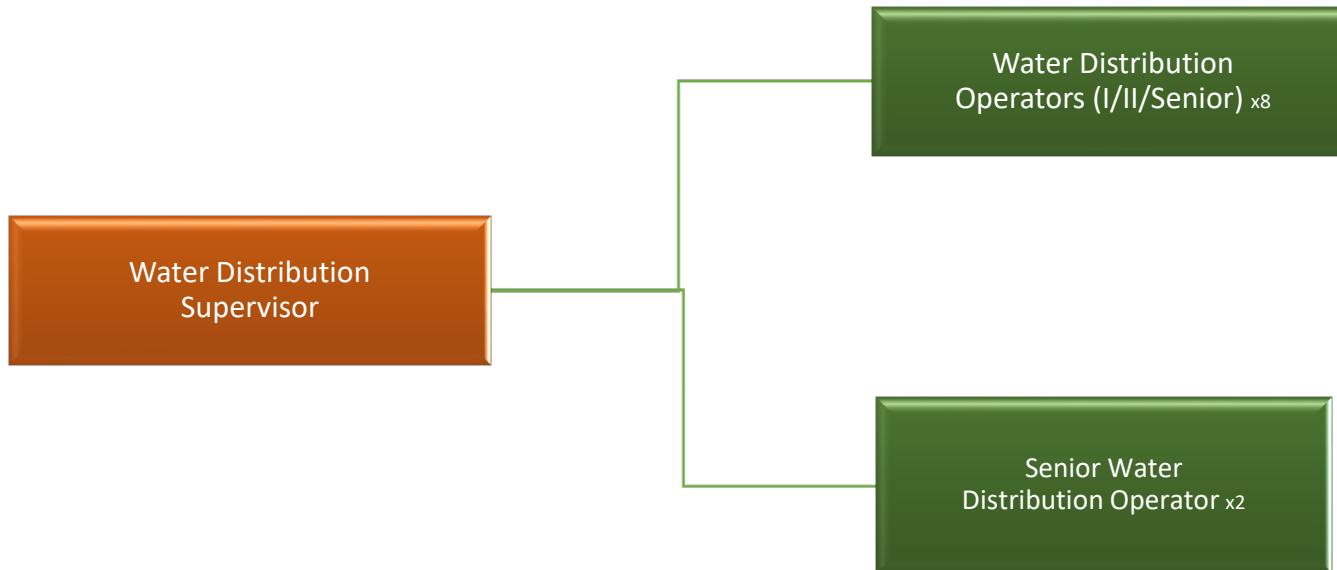


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 33 - SOLID WASTE

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES TOTAL	-	-	-	-
OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	REQUESTED
	ACCT # - DESCRIPTION	FY 21-22	FY 23-24	FY 24-25
021300 - EXPERT & CONSULTANT SERVICES	-	15,475	20,000	36,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	30	365	525	6,380
022400 - CERTIFICATION	-	-	-	1,050
022600 - TRAINING	995	-	2,000	1,995
023000 - PRINTING AND BINDING	5,105	5,259	11,000	17,000
025000 - POSTAGE	732	-	2,000	2,000
025800 - TRAVEL, LODGING & MEALS	1,035	-	2,200	2,800
026400 - PROMOTIONAL ACTIVITIES	6,145	51,191	91,532	69,000
027400 - DUMPING FEES	-	-	-	1,000
029900 - CONTRACT SERVICES	325	3,800	3,800	1,000
030100 - OFFICE SUPPLIES	-	278	1,000	1,500
031800 - WEARING AND SAFETY APPAREL	-	150	500	500
039900 - MATERIALS AND SUPPLIES	-	392	500	84,868
OPERATIONS & MAINTENANCE TOTAL	14,366	76,910	135,057	225,093
CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED
	ACCT # - DESCRIPTION	FY 21-22	FY 23-24	FY 24-25
050200 - COMPUTER EQUIPMENT	-	-	500	-
050300 - FURNITURE AND FURNISHINGS	119	500	500	-
CAPITAL OUTLAY TOTAL	119	500	1,000	-
DEPARTMENT 33 - SOLID WASTE TOTAL	14,485	77,410	136,057	225,093



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 35 – WATER



FTE:11

DEPARTMENT FUNCTION

The Water Division maintains 14 active wells located throughout the City; 2 of these wells are currently being treated for Uranium and Arsenic and 4 for TCP. State Certified Water Distribution and Water Treatment Operators are responsible for the day-to-day operation, maintenance, and repair of the City's water system. Operation of 2 above ground water storage tanks that hold 3.8 million gallons of water combined. As well as maintains the following programs: backflow/cross connection control, routing flushing, valve exercising, water conservation, water meters, water quality monitoring, sampling, water system repair, maintenance and pumping stations.

RECENT ACCOMPLISHMENTS

The Water Division saw the completion of the River Bluff Water Reservoir 3-million-gallon tank to deliver surface water to the City. The water system produced approximately 1.63 billion gallons of water, tested 9,327 drinking water samples, and responded to 413 service requests.

FUTURE GOALS

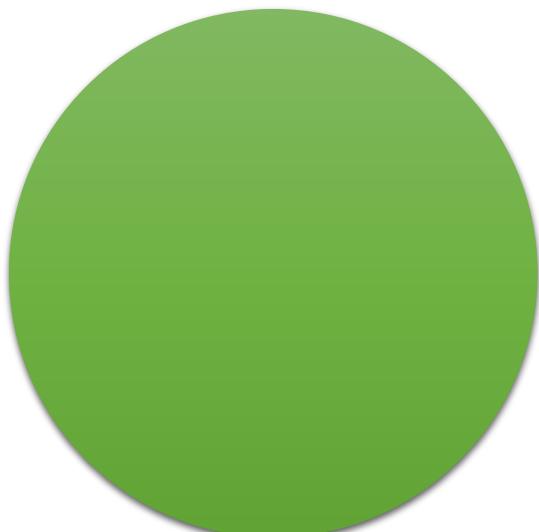
The Water Division looks to complete the relocation of Water Department operations to 1921 Rockefeller Drive and to continue surface water integration.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 35 - WATER

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	961,395	1,106,393	1,292,352	1,394,459
OPERATIONS & MAINTENANCE	2,315,501	2,832,465	9,342,368	12,185,795
CAPITAL OUTLAY	66,382	10,853	75,500	25,000
GRAND TOTAL	3,343,278	3,949,711	10,710,220	13,605,253
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
527 - WATER FUND	1,394,459	12,185,795	25,000	13,605,253	100.0%
GRAND TOTAL	1,394,459	12,185,795	25,000	13,605,253	100.0%



■ 527 - WATER FUND
100.00%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 35 - WATER

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	489,356	547,745	670,515	663,602
011100 - OVERTIME	17,965	25,497	23,000	41,765
011200 - STANDBY	21,031	28,667	20,000	36,983
011700 - TEMPORARY EMPLOYEE SALARIES	-	-	30,000	29,999
012000 - UNEMPLOYMENT INSURANCE	-	4,079	-	-
012100 - SOCIAL SECURITY (FICA)	37,511	48,036	56,879	61,548
012200 - EMPLOYEE GROUP INSURANCE	122,286	143,629	178,422	208,320
012300 - RETIREMENT PLAN CHARGES	146,961	158,578	176,996	191,530
012400 - WORKER'S COMPENSATION	107,584	131,850	136,540	160,712
012900 - COMPENSATED ABSENCES	18,702	18,311	-	-
PERSONNEL SERVICES TOTAL	961,395	1,106,393	1,292,352	1,394,459
 OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
020500 - MEDICAL SERVICES	46	586	1,000	1,000
020900 - LEGAL SERVICES	-	-	3,000	3,000
021300 - EXPERT & CONSULTANT SERVICES	111,806	31,414	400,000	400,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	6,119	3,824	6,500	7,000
022400 - CERTIFICATION	720	335	2,600	3,200
022600 - TRAINING	5,022	6,171	9,000	11,000
023000 - PRINTING AND BINDING	6,670	3,087	3,800	4,200
023400 - ELECTRICITY AND GAS	450,483	481,401	491,021	491,021
023600 - WATER	4,403	3,193	3,510	2,770
024000 - EQUIPMENT RENTAL	389	470	550	550
024800 - TELECOMMUNICATIONS	18,243	18,694	25,031	18,759
025000 - POSTAGE	819	660	460	462
025800 - TRAVEL, LODGING & MEALS	217	893	5,600	5,600
026000 - ADVERTISING	-	632	-	-
026800 - ISF - FLEET ALLOCATION	359,354	195,908	181,234	225,045
027100 - ISF - IT ALLOCATION	59,116	59,149	63,936	47,552
027400 - DUMPING FEES	-	-	400	400
028600 - R & M - NON-AUTOMOTIVE EQUIP	2,739	24,107	250,000	250,000
028700 - R & M - COMMUNICATIONS EQUIP	776	168	500	500
029400 - ISF - BLDG MAINT ALLOCATION	31,865	36,153	38,972	19,436
029900 - CONTRACT SERVICES	472,993	735,939	2,880,611	1,105,611
030100 - OFFICE SUPPLIES	1,501	2,396	2,750	250
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	42,500
031400 - GAS, OIL, AND LUBRICANTS	121	1,887	1,200	1,000
031800 - WEARING AND SAFETY APPAREL	10,378	10,296	10,000	12,000
032100 - PLANTING MATERIALS	-	-	350	350
032500 - ELECTRICAL MATERIALS	3,703	2,160	3,750	3,750
032700 - BUILDING MATERIALS	250	1,464	2,500	2,500
032900 - PAINT MATERIALS	748	314	800	800
033500 - EQUIPMENT PARTS	1,497	6,113	11,300	11,300



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 35 - WATER

OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
033700 - SMALL TOOLS	10,914	6,836	10,000	15,000
034800 - WATER PIPE, VALVES, & FITTINGS	40,832	223,389	300,000	300,000
034900 - WATER METERS AND PARTS	323,955	349,607	500,000	500,000
035400 - CHEMICAL PRODUCTS	41,573	68,858	92,000	92,000
036200 - ROADWAY MATERIALS	5,281	7,699	12,000	12,000
036400 - CONSTRUCTION MATERIALS	-	25,030	150,000	150,000
039900 - MATERIALS AND SUPPLIES	13,264	10,785	15,000	25,000
040800 - WELL HEAD TREATMENT	111,388	298,769	600,000	600,000
042000 - PUBLIC LIABILITY INSURANCE	136,897	134,704	177,993	255,192
049700 - COST SHARING AGREE-SRWA	9,641	-	3,000,000	7,470,047
049900 - FIXED CHARGES	71,778	79,375	85,000	95,000
OPERATIONS & MAINTENANCE TOTAL	2,315,501	2,832,465	9,342,368	12,185,795
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	9,510	10,503	45,000	25,000
050300 - FURNITURE AND FURNISHINGS	-	-	20,500	-
051000 - POWER EQUIPMENT	-	-	5,000	-
051300 - AUTOMOTIVE ACCESSORIES	-	350	5,000	-
059000 - DEPRECIATION EXPENSE	56,871	-	-	-
CAPITAL OUTLAY TOTAL	66,382	10,853	75,500	25,000
DEPARTMENT 35 - WATER TOTAL	3,343,278	3,949,711	10,710,220	13,605,253



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 36 – WATER CONSERVATION

Field Service
Technicians x2

FTE:2

DEPARTMENT FUNCTION

The Conservation Department is committed to partnering with our residents to meet mandated water conservation goals and embrace wise water use. The department offers water saving technology and equipment to better utilize the produced water supply.

RECENT ACCOMPLISHMENTS

The Water Conservation Department recently reached the 15% reduction target from 2020 as requested by Governor Newsom. The Department also helped 6 residents convert 2,944 square footage of turf into drought tolerant landscape.

FUTURE GOALS

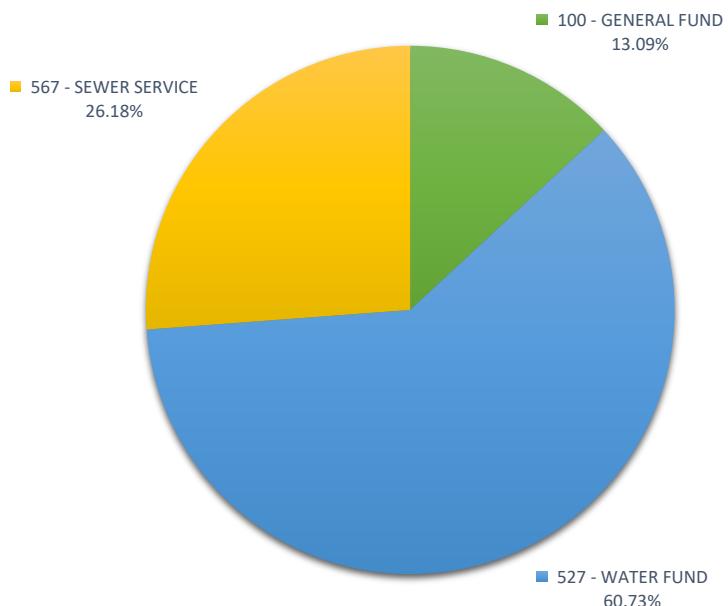
The Water Conservation Division will continue to meet current conservation goals City-wide, by continuing to educate current water users on conservation strategies available including rebate programs offered by the City.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 36 - WATER CONSERVATION

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	255,423	265,847	275,468	241,466
OPERATIONS & MAINTENANCE	66,782	82,733	155,428	169,418
CAPITAL OUTLAY	403	961	15,500	-
GRAND TOTAL	322,607	349,541	446,396	410,884
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	48,293	5,497	-	53,791	13.1%
527 - WATER FUND	96,587	152,926	-	249,512	60.7%
567 - SEWER SERVICE	96,587	10,995	-	107,581	26.2%
GRAND TOTAL	241,466	169,418	-	410,884	100.0%



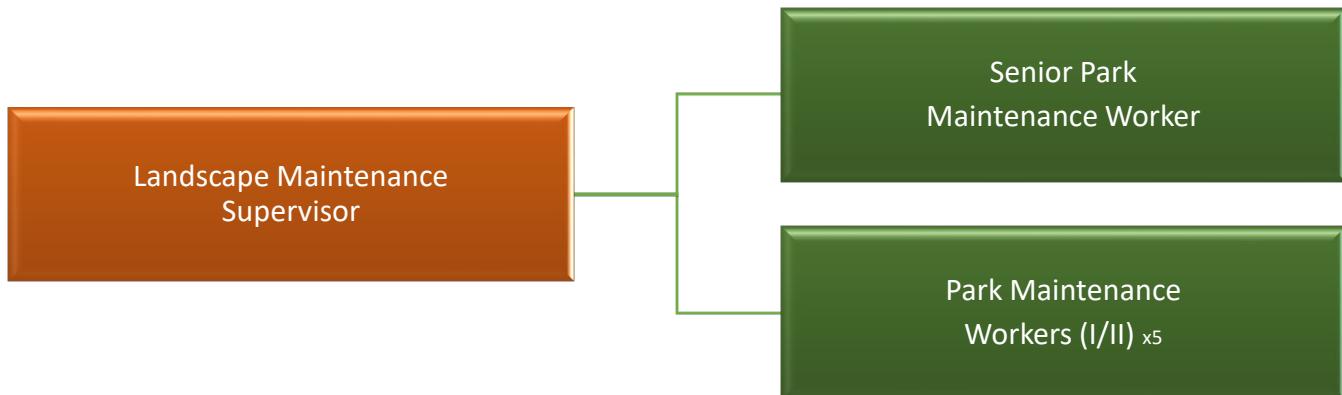


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 36 - WATER CONSERVATION

		(UNAUDITED)			
PERSONNEL SERVICES		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT #	DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES		133,529	136,252	108,360	117,074
011100 - OVERTIME		-	50	2,000	-
011700 - TEMPORARY EMPLOYEE SALARIES		-	4,356	50,000	-
012100 - SOCIAL SECURITY (FICA)		9,548	11,105	12,268	9,390
012200 - EMPLOYEE GROUP INSURANCE		56,993	53,732	52,560	53,280
012300 - RETIREMENT PLAN CHARGES		37,138	36,741	27,458	32,544
012400 - WORKER'S COMPENSATION		18,215	23,612	22,822	29,178
PERSONNEL SERVICES TOTAL		255,423	265,847	275,468	241,466
OPERATIONS & MAINTENANCE		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT #	DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
021300 - EXPERT & CONSULTANT SERVICES		3,200	-	20,000	20,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS		179	311	750	750
022400 - CERTIFICATION		120	-	395	395
022600 - TRAINING		536	448	2,500	2,500
023000 - PRINTING AND BINDING		-	-	7,500	7,500
023600 - WATER		239	242	270	270
024800 - TELECOMMUNICATIONS		6,245	5,179	5,962	5,493
025000 - POSTAGE		252	2	263	264
025800 - TRAVEL, LODGING & MEALS		32	-	1,500	1,500
026400 - PROMOTIONAL ACTIVITIES		8,183	17,190	27,250	27,250
026800 - ISF - FLEET ALLOCATION		14,097	18,802	29,644	30,266
027100 - ISF - IT ALLOCATION		3,313	3,315	3,583	2,665
028700 - R & M - COMMUNICATIONS EQUIP		174	162	1,500	1,500
029400 - ISF - BLDG MAINT ALLOCATION		14,371	16,020	17,673	9,605
029900 - CONTRACT SERVICES		261	515	10,773	10,773
030100 - OFFICE SUPPLIES		586	622	2,500	2,500
030200 - NON CAPITAL ASSET PURCHASES < \$5K		-	-	-	15,500
031800 - WEARING AND SAFETY APPAREL		590	1,316	2,500	2,500
039900 - MATERIALS AND SUPPLIES		29	413	700	700
042000 - PUBLIC LIABILITY INSURANCE		14,376	18,197	20,165	27,487
OPERATIONS & MAINTENANCE TOTAL		66,782	82,733	155,428	169,418
CAPITAL OUTLAY		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT #	DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
050200 - COMPUTER EQUIPMENT		403	961	5,000	-
050300 - FURNITURE AND FURNISHINGS		-	-	10,500	-
CAPITAL OUTLAY TOTAL		403	961	15,500	-
DEPARTMENT 36 - WATER CONSERVATION TOTAL		322,607	349,541	446,396	410,884



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 40 – PARKS



FTE:7

DEPARTMENT FUNCTION

The Parks Division is responsible for the maintenance of the parks, grounds, right-of-ways and undeveloped park sites. The City of Ceres currently maintains 16 parks, 1 undeveloped park site, approximately 11,000 trees and 123 right-of-ways.

RECENT ACCOMPLISHMENTS

The Parks Division has completed over 1,000 service requests for tree removal, tree pruning, park maintenance, and playground repairs as well as completed improvements at two neighborhood parks (Smyrna Park and Ochoa).

FUTURE GOALS

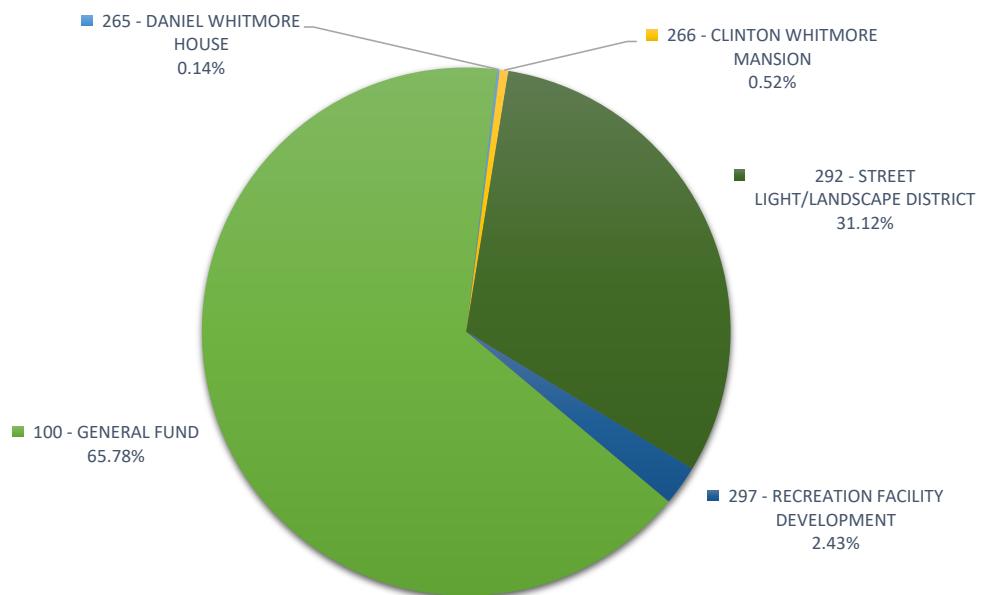
The Parks Division will continue to maintain City parks and grounds for enjoyment by residents and will complete relocation of operations from Smyrna Park to the Hackett Road Corporation Yard once the Water Division is relocated to the 1921 Rockefeller location.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 40 - PARKS

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	681,572	788,977	875,548	774,592
OPERATIONS & MAINTENANCE	1,658,668	1,875,340	1,752,866	1,778,795
CAPITAL OUTLAY	3,239	2,460	10,000	-
GRAND TOTAL	2,343,480	2,666,778	2,638,414	2,553,387
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	568,598	1,110,994	-	1,679,592	65.8%
265 - DANIEL WHITMORE HOUSE	-	3,613	-	3,613	0.1%
266 - CLINTON WHITMORE MANSION	-	13,384	-	13,384	0.5%
292 - STREET LIGHT/LANDSCAPE DISTRICT	176,059	618,664	-	794,723	31.1%
297 - RECREATION FACILITY DEVELOPMENT	29,935	32,140	-	62,075	2.4%
GRAND TOTAL	774,592	1,778,795	-	2,553,387	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 40 - PARKS

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	372,925	390,303	447,349	404,236
011100 - OVERTIME	2,093	3,213	2,500	2,614
011700 - TEMPORARY EMPLOYEE SALARIES	-	22,250	45,000	17,696
012000 - UNEMPLOYMENT INSURANCE	(415)	7,352	-	-
012100 - SOCIAL SECURITY (FICA)	26,555	32,516	37,857	33,979
012200 - EMPLOYEE GROUP INSURANCE	99,864	120,040	129,120	103,560
012300 - RETIREMENT PLAN CHARGES	119,922	119,644	123,421	116,530
012400 - WORKER'S COMPENSATION	60,628	93,660	90,301	95,977
PERSONNEL SERVICES TOTAL	681,572	788,977	875,548	774,592
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
022200 - SUBSCRIPTIONS & MEMBERSHIPS	360	-	1,100	1,100
022400 - CERTIFICATION	455	861	1,500	1,500
022600 - TRAINING	780	24	1,000	1,000
023400 - ELECTRICITY AND GAS	82,021	64,022	100,862	100,862
023600 - WATER	68,221	71,989	87,862	477,106
024000 - EQUIPMENT RENTAL	-	1,022	1,500	1,500
024800 - TELECOMMUNICATIONS	12,308	13,892	15,236	13,589
025000 - POSTAGE	72	15	79	79
025800 - TRAVEL, LODGING & MEALS	186	134	1,800	1,800
026400 - PROMOTIONAL ACTIVITIES	-	-	200	200
026800 - ISF - FLEET ALLOCATION	264,530	477,031	250,119	246,778
027100 - ISF - IT ALLOCATION	27,587	27,602	29,835	22,190
028600 - R & M - NON-AUTOMOTIVE EQUIP	39,945	38,634	49,500	46,500
028700 - R & M - COMMUNICATIONS EQUIP	102	-	1,500	-
028900 - R & M - NON-STRUCTURAL ITEMS	479	2,708	6,000	6,000
029400 - ISF - BLDG MAINT ALLOCATION	441,054	456,331	463,564	208,801
029900 - CONTRACT SERVICES	546,342	540,146	565,558	441,434
030100 - OFFICE SUPPLIES	-	791	1,000	500
030500 - MEDICAL SUPPLIES	66	961	1,000	1,000
031100 - RECREATIONAL SUPPLIES	-	-	-	7,500
031800 - WEARING AND SAFETY APPAREL	9,174	7,484	9,600	9,600
031900 - HORTICULTURAL ITEMS	10,367	10,127	12,500	12,500
032100 - PLANTING MATERIALS	8,104	5,985	10,000	10,000
032900 - PAINT MATERIALS	3,798	14,118	13,000	13,000
033500 - EQUIPMENT PARTS	53	1,645	5,500	5,500
033700 - SMALL TOOLS	5,539	3,590	4,250	5,250
034600 - TRAFFIC CONTROL SUPPLIES	763	206	500	500
034800 - WATER PIPE, VALVES, & FITTINGS	27,667	30,038	25,000	25,000
035400 - CHEMICAL PRODUCTS	7,858	9,617	9,000	9,000
039900 - MATERIALS AND SUPPLIES	2,353	2,717	5,500	5,500
042000 - PUBLIC LIABILITY INSURANCE	98,484	93,649	78,801	103,507
OPERATIONS & MAINTENANCE TOTAL	1,658,668	1,875,340	1,752,866	1,778,795

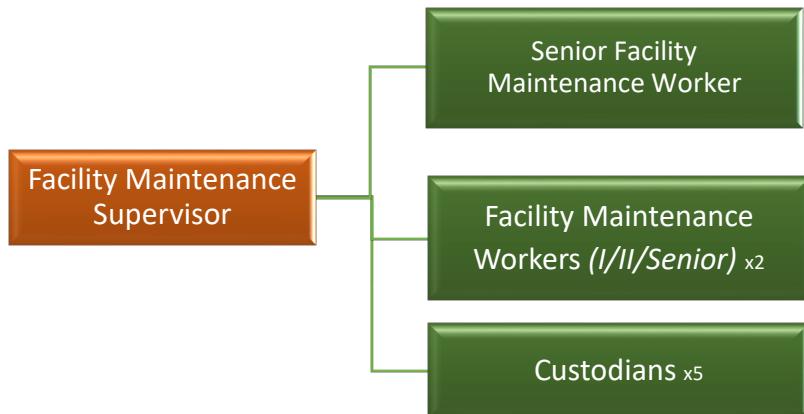


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 40 - PARKS

CAPITAL OUTLAY ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	1,066	-	2,500	-
052300 - ATHLETIC & RECREATIONAL EQUIP	2,173	2,460	7,500	-
CAPITAL OUTLAY TOTAL	3,239	2,460	10,000	-
DEPARTMENT 40 - PARKS TOTAL	2,343,480	2,666,778	2,638,414	2,553,387



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 41 – FACILITIES



FTE:9

DEPARTMENT FUNCTION

The Facilities Division maintains and manages the repairs for all City buildings and the supporting systems within such as HVAC, elevator, and appliances. Facilities is also responsible for all custodial services throughout the City, including the park restrooms.

RECENT ACCOMPLISHMENTS

The Facilities Division has completed 717 service requests. The Department also completed HVAC replacements for City Hall Building, and installed EV charging station and security cameras at Public Works Corp Yard.

FUTURE GOALS

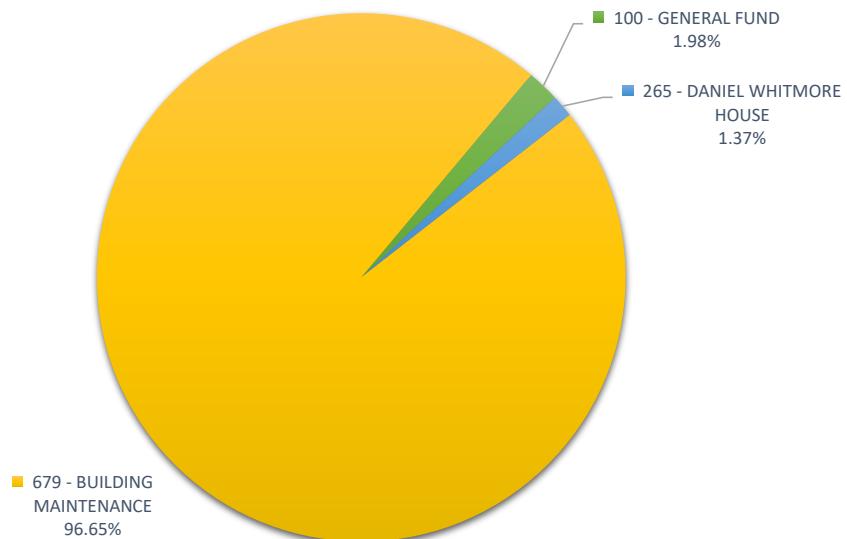
The Facilities Division will work to complete the replacement of aging City buildings and infrastructure including electrical, plumbing, HVAC, building security and alarm services. We will also build a comprehensive plan to replace older equipment before it fails.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 41 - FACILITIES

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	710,186	797,020	894,662	864,888
OPERATIONS & MAINTENANCE	631,838	639,874	1,041,292	553,743
CAPITAL OUTLAY	31,990	8,047	13,700	-
GRAND TOTAL	1,374,014	1,444,941	1,949,654	1,418,631
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	28,052	-	28,052	2.0%
265 - DANIEL WHITMORE HOUSE	-	19,463	-	19,463	1.4%
679 - BUILDING MAINTENANCE	864,888	506,227	-	1,371,115	96.7%
GRAND TOTAL	864,888	553,743	-	1,418,631	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 41 - FACILITIES

PERSONNEL SERVICES ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	325,646	379,971	451,462	445,046
011100 - OVERTIME	24,260	20,853	12,000	22,818
011200 - STANDBY	19,351	22,745	30,000	24,849
011700 - TEMPORARY EMPLOYEE SALARIES	417	774	-	-
012100 - SOCIAL SECURITY (FICA)	26,282	33,745	37,750	39,347
012200 - EMPLOYEE GROUP INSURANCE	132,815	126,249	149,394	96,660
012300 - RETIREMENT PLAN CHARGES	105,196	116,384	122,724	129,254
012400 - WORKER'S COMPENSATION	70,452	90,231	91,332	106,914
012900 - COMPENSATED ABSENCES	5,767	6,069	-	-
PERSONNEL SERVICES TOTAL	710,186	797,020	894,662	864,888
OPERATIONS & MAINTENANCE ACCT # - DESCRIPTION	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
020500 - MEDICAL SERVICES	399	336	-	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	45	45
022600 - TRAINING	199	273	500	500
023400 - ELECTRICITY AND GAS	15,050	15,641	18,638	18,638
023600 - WATER	5,081	4,407	4,980	8,760
024000 - EQUIPMENT RENTAL	-	121	1,000	2,000
024800 - TELECOMMUNICATIONS	10,315	11,226	12,404	10,557
025000 - POSTAGE	85	320	-	-
025800 - TRAVEL, LODGING & MEALS	169	559	700	700
026800 - ISF - FLEET ALLOCATION	99,891	64,993	57,670	60,503
027100 - ISF - IT ALLOCATION	31,797	31,815	34,390	25,577
028600 - R & M - NON-AUTOMOTIVE EQUIP	6,071	7,660	25,000	20,500
028700 - R & M - COMMUNICATIONS EQUIP	201	366	250	-
028800 - R & M - BUILDINGS AND STRUCTUR	33,502	35,790	37,513	37,000
028900 - R & M - NON-STRUCTURAL ITEMS	12,011	17,275	15,628	13,992
029100 - R & M - CUSTODIAL EQUIPMENT	2,673	3,246	4,700	5,000
029400 - ISF - BLDG MAINT ALLOCATION	204,421	189,931	281,950	39,620
029800 - BUILDING PERMIT FEES	-	-	-	1,200
029900 - CONTRACT SERVICES	114,027	132,261	406,343	171,072
030100 - OFFICE SUPPLIES	732	477	1,000	1,500
030300 - JANITORIAL SUPPLIES	30,154	33,114	27,500	30,000
031800 - WEARING AND SAFETY APPAREL	5,302	6,276	6,900	6,900
033500 - EQUIPMENT PARTS	1,899	2,184	5,000	5,000
033700 - SMALL TOOLS	2,793	5,980	6,100	6,100
034100 - LOCKS AND KEYS	5,837	4,909	6,000	3,000
035400 - CHEMICAL PRODUCTS	525	674	750	750
036400 - CONSTRUCTION MATERIALS	1,836	20,948	15,000	7,500
039900 - MATERIALS AND SUPPLIES	5,411	12,138	20,000	15,000
042000 - PUBLIC LIABILITY INSURANCE	38,749	34,101	49,531	62,329
049900 - FIXED CHARGES	2,708	2,851	1,800	-
OPERATIONS & MAINTENANCE TOTAL	631,838	639,874	1,041,292	553,743



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 41 - FACILITIES

CAPITAL OUTLAY ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050200 - COMPUTER EQUIPMENT	399	328	3,000	-
050300 - FURNITURE AND FURNISHINGS	62	778	1,000	-
051300 - AUTOMOTIVE ACCESSORIES	5,184	6,941	9,700	-
051400 - CUSTODIAN EQUIPMENT	8,458	-	-	-
059000 - DEPRECIATION EXPENSE	17,888	-	-	-
CAPITAL OUTLAY TOTAL	31,990	8,047	13,700	-
DEPARTMENT 41 - FACILITIES TOTAL	1,374,014	1,444,941	1,949,654	1,418,631



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 45 – DOWNTOWN REVITALIZATION

FTE:0

DEPARTMENT FUNCTION

Downtown Revitalization is accomplished through the existing Ceres Downtown Revitalization Area (CDRA), which is a parking and business improvement district. The Ceres Planning Commission is the Board for the CDRA. Assessments are collected from downtown area businesses and the funds are primarily used for downtown landscaping and lighting.

RECENT ACCOMPLISHMENTS

Downtown Revitalization continues to maintain the landscaping and lighting in the downtown area, as well as continuing the downtown seasonal banner rotation program.

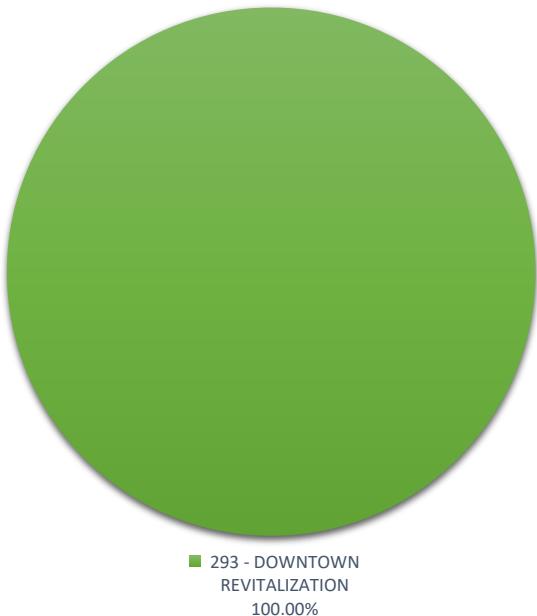
FUTURE GOALS

Future goals of Downtown Revitalization include potential Welcome to Downtown Ceres signage off Whitmore Ave, outdoor dining, and enhancing the downtown aesthetic with the installation of artistic building murals along with façade beautification.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 45 - DOWNTOWN REVITALIZATION

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)				
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	
PERSONNEL SERVICES	-	-	-	0	
OPERATIONS & MAINTENANCE	16,144	21,871	25,991	26,281	
CAPITAL OUTLAY	-	-	-	0	
GRAND TOTAL	16,144	21,871	25,991	26,281	
	0	0	0	0	
FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
	-	26,281	-	26,281	100.0%
GRAND TOTAL	-	26,281	-	26,281	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 45 - DOWNTOWN REVITALIZATION

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES TOTAL	-	-	-	-
OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
023400 - ELECTRICITY AND GAS	987	1,415	1,201	1,201
026000 - ADVERTISING	-	75	50	150
029900 - CONTRACT SERVICES	15,158	14,560	24,640	24,780
030100 - OFFICE SUPPLIES	-	100	100	150
039900 - MATERIALS AND SUPPLIES	-	5,720	-	-
OPERATIONS & MAINTENANCE TOTAL	16,144	21,871	25,991	26,281
CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 45 - DOWNTOWN REVITALIZATION TO	16,144	21,871	25,991	26,281



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 55 – RECREATION



FTE:4

DEPARTMENT FUNCTION

The Ceres Recreation Department plays a vital role in creating a healthy community through building unique partnerships and diverse and innovative programming. By providing safe and secure spaces to learn, play, create and imagine, we are continuously striving to meet the needs of our community and enhance the quality of life in Ceres.

RECENT ACCOMPLISHMENTS

The heart of the Ceres Recreation Department revolves around the community and its recreation programs. The Ceres Recreation staff understands how vital recreation is to the community and has continued to work tirelessly year-round to expand, improve, and grow these programs. Throughout the year, the Recreation Department offered several large City events that included Trunk or Treat, the Christmas Festival and Parade, the Easter Event and the Hot Air Balloon Event. These events cumulatively brought in 80+ vendors, 10,000+ attendees and several other festivities.

The Recreation Department has been extremely busy due to an increase in demand for rental spaces, classes, and other programs. Multiple additions of classes have been added including Science, Technology, Engineering and Math education (STEM) program and Yoga.

FUTURE GOALS

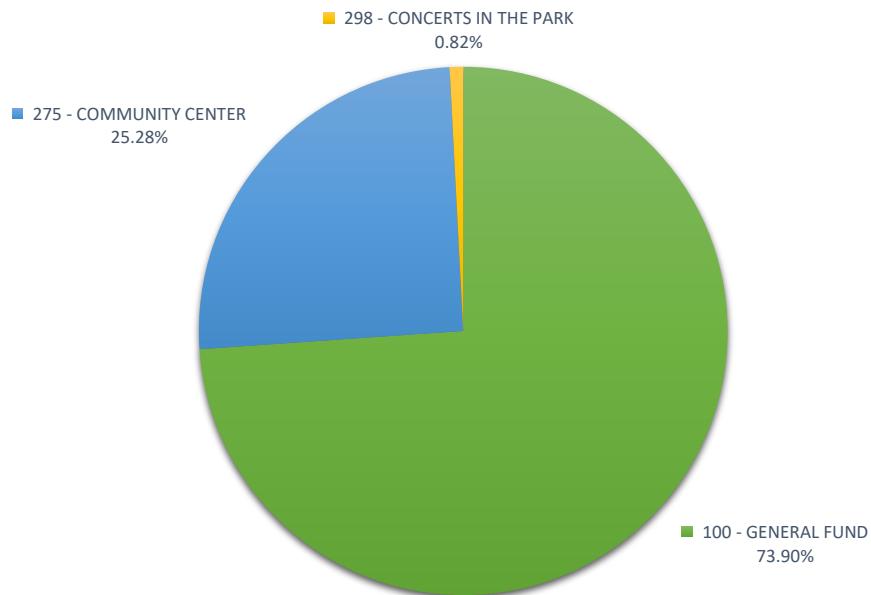
The Recreation Department will work to continue efforts to expand and diversify youth, adult, and family programs within the community, by establishing deeper collaboration with other City Departments, outside agencies and relevant community organizations and maintain coordination and cooperation with Ceres Unified School District. Continue to raise awareness of Recreation programs offered by exploring and implementing creative marketing strategies. Staff is also working on bringing a weekly farmers market, monthly pop-up events, and taco truck showdown at Whitmore Park. The Department will continue to review all staffing levels to ensure personnel is meeting the needs of the community, increase staff knowledge and development through work-related training, and expand our use of the Civic Rec system to improve department functionality.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 55 - RECREATION

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	543,791	604,410	683,346	661,285
OPERATIONS & MAINTENANCE	279,231	307,184	386,749	386,955
CAPITAL OUTLAY	12,558	14,713	5,000	-
GRAND TOTAL	835,581	926,308	1,075,095	1,048,240
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	554,518	220,097	-	774,615	73.9%
275 - COMMUNITY CENTER	106,767	158,233	-	265,000	25.3%
298 - CONCERTS IN THE PARK	-	8,625	-	8,625	0.8%
GRAND TOTAL	661,285	386,955	-	1,048,240	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 55 - RECREATION

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	256,552	273,117	289,585	279,514
011100 - OVERTIME	860	768	1,000	6,946
011700 - TEMPORARY EMPLOYEE SALARIES	110,135	138,446	200,000	172,971
012000 - UNEMPLOYMENT INSURANCE	9,395	-	-	-
012100 - SOCIAL SECURITY (FICA)	25,614	33,911	37,530	36,184
012200 - EMPLOYEE GROUP INSURANCE	64,314	76,600	72,000	82,020
012300 - RETIREMENT PLAN CHARGES	69,466	72,210	73,380	77,300
012400 - WORKER'S COMPENSATION	7,455	9,359	9,851	6,350
PERSONNEL SERVICES TOTAL	543,791	604,410	683,346	661,285
 OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
020500 - MEDICAL SERVICES	436	-	-	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	659	630	1,670	1,360
022600 - TRAINING	1,725	2,673	6,500	7,000
023000 - PRINTING AND BINDING	198	-	-	-
023400 - ELECTRICITY AND GAS	44,442	58,531	55,142	55,142
023600 - WATER	3,123	3,359	3,750	3,340
024800 - TELECOMMUNICATIONS	6,058	6,858	7,346	6,901
025000 - POSTAGE	107	144	164	165
025800 - TRAVEL, LODGING & MEALS	282	-	4,000	5,600
025900 - PROFESSIONAL DEVELOPMENT	-	742	750	750
026000 - ADVERTISING	1,568	-	7,000	5,500
026100 - TOT COMM GRANT PROGRAM	-	-	10,000	-
026400 - PROMOTIONAL ACTIVITIES	953	-	-	7,500
026500 - COMMUNITY SERVICES	7,498	20,928	24,000	33,000
027100 - ISF - IT ALLOCATION	57,428	49,202	51,351	38,192
029900 - CONTRACT SERVICES	120,817	121,806	159,850	155,625
030100 - OFFICE SUPPLIES	2,083	5,051	5,000	5,000
030200 - NON CAPITAL ASSET PURCHASES < \$5K	-	-	-	5,000
030300 - JANITORIAL SUPPLIES	30	786	2,000	1,000
030700 - DUPLICATING SUPPLIES	2	-	5	5
031100 - RECREATIONAL SUPPLIES	18,202	20,328	30,500	30,500
031800 - WEARING AND SAFETY APPAREL	2,575	4,684	5,000	5,000
039900 - MATERIALS AND SUPPLIES	2,462	1,226	3,500	5,000
042000 - PUBLIC LIABILITY INSURANCE	8,583	10,236	9,221	15,375
OPERATIONS & MAINTENANCE TOTAL	279,231	307,184	386,749	386,955



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 55 - RECREATION

CAPITAL OUTLAY ACCT # - DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050300 - FURNITURE AND FURNISHINGS	144	14,713	5,000	-
051500 - COMMUNICATION EQUIPMENT	12,414	-	-	-
CAPITAL OUTLAY TOTAL	12,558	14,713	5,000	-
DEPARTMENT 55 - RECREATION TOTAL	835,581	926,308	1,075,095	1,048,240



CITY OF CERES FY 2024-25 ANNUAL BUDGET

DEPARTMENT 57 – HOUSING REHABILITATION

FTE:0

DEPARTMENT FUNCTION

The Housing Division of the Community Development Department currently has no staff positions.

RECENT ACCOMPLISHMENTS

The City has been granted Community Development Block Grant (CDBG) and HOME Investment Partnerships Program funding from the U.S. Department of Housing and Urban Development. These allocations are intended to further support development initiatives in underserved areas within the City.

FUTURE GOALS

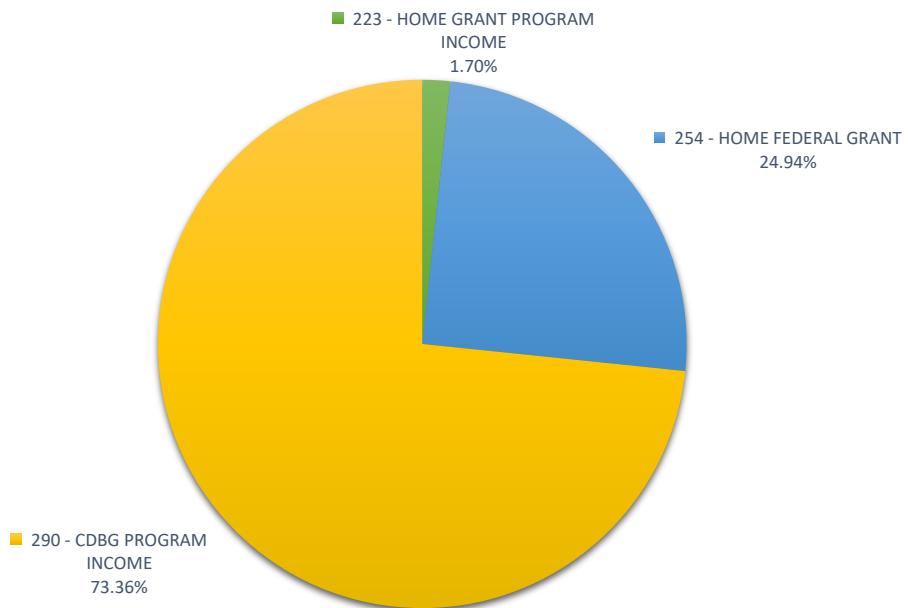
The Community Development Department plans to work closely with affordable housing developers to bring truly affordable living options to the City. Staff goal is to bring back the housing rehabilitation program and a first-time homebuyer program. The City is working with Stanislaus County to develop procedures and policies for the housing rehab program.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 57 - HOUSING REHABILITATION

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	-	-	-	0
OPERATIONS & MAINTENANCE	20,703	173,439	411,590	411,590
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	20,703	173,439	411,590	411,590
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
223 - HOME GRANT PROGRAM INCOME	-	7,000	-	7,000	1.7%
254 - HOME FEDERAL GRANT	-	102,640	-	102,640	24.9%
290 - CDBG PROGRAM INCOME	-	301,950	-	301,950	73.4%
GRAND TOTAL	-	411,590	-	411,590	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 57 - HOUSING REHABILITATION

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES TOTAL	-	-	-	-
 OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
	029600 - ESCROW & CLOSING COSTS	180	7,000	7,000
029700 - CDBG HOUSING REHAB LOANS	20,523	-	404,590	404,590
029900 - CONTRACT SERVICES	-	173,382	-	-
OPERATIONS & MAINTENANCE TOTAL	20,703	173,439	411,590	411,590
 CAPITAL OUTLAY				
ACCT # - DESCRIPTION	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
	CAPITAL OUTLAY TOTAL	-	-	-
DEPARTMENT 57 - HOUSING REHABILITATION TOTAL	20,703	173,439	411,590	411,590



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 58 – CRA SUCCESSOR AGENCY

FTE:0

DEPARTMENT FUNCTION

The City of Ceres is a Successor Agency to two former Redevelopment Agencies. This fund is related to the former Ceres Redevelopment Agency. The purpose of this budget is to wind down previous bonds and activities that improved the urban landscape through redesign, redevelopment, and rehabilitation.

RECENT ACCOMPLISHMENTS

Fulfilled the City's bond obligations in a timely manner, as part of the winddown process of the CRA Successor Agency.

FUTURE GOALS

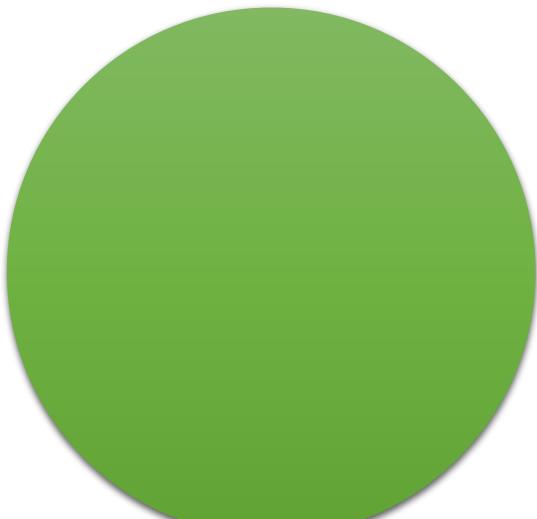
Continue to fulfill the City's annual debt obligation, in order to wind down the agency.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 58 - CRA SUCCESSOR AGENCY

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	126,561	186,703	212,249	-
OPERATIONS & MAINTENANCE	2,131,971	2,485,665	2,455,504	2,350,750
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	2,258,532	2,672,368	2,667,753	2,350,750
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
	-	2,350,750	-	2,350,750	100.0%
GRAND TOTAL	-	2,350,750	-	2,350,750	100.0%



■ 466 - CRA SUCCESSOR AGENCY
100.00%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 58 - CRA SUCCESSOR AGENCY

		(UNAUDITED)			
PERSONNEL SERVICES		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT #	DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES		89,193	132,603	144,776	-
012000 - UNEMPLOYMENT INSURANCE		9	88	-	-
012100 - SOCIAL SECURITY (FICA)		5,993	9,630	11,208	-
012200 - EMPLOYEE GROUP INSURANCE		10,388	7,518	8,960	-
012300 - RETIREMENT PLAN CHARGES		19,500	30,298	40,617	-
012400 - WORKER'S COMPENSATION		3,228	4,880	4,948	-
012900 - COMPENSATED ABSENCES		(1,892)	94	-	-
019900 - AUTOMOBILE ALLOWANCE		142	1,592	1,740	-
PERSONNEL SERVICES TOTAL		126,561	186,703	212,249	-
OPERATIONS & MAINTENANCE		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT #	DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
021300 - EXPERT & CONSULTANT SERVICES		3,300	6,560	-	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS		20,000	24,733	7,248	-
022600 - TRAINING		-	3,020	4,230	-
023400 - ELECTRICITY AND GAS		913	1,062	1,080	-
023600 - WATER		70	71	80	-
024800 - TELECOMMUNICATIONS		1,573	1,295	1,608	-
025000 - POSTAGE		30	6	32	-
025800 - TRAVEL, LODGING & MEALS		-	3,956	3,966	-
025900 - PROFESSIONAL DEVELOPMENT		-	174	375	-
026400 - PROMOTIONAL ACTIVITIES		2,500	2,500	-	-
029400 - ISF - BLDG MAINT ALLOCATION		11,994	10,762	13,558	-
029900 - CONTRACT SERVICES		43,712	69,715	40,000	7,675
030100 - OFFICE SUPPLIES		-	12	80	-
030700 - DUPLICATING SUPPLIES		101	26	82	-
042000 - PUBLIC LIABILITY INSURANCE		23,029	22,092	30,865	-
066100 - BOND TRANSFER 2000		2,024,749	2,339,681	2,352,300	2,343,075
OPERATIONS & MAINTENANCE TOTAL		2,131,971	2,485,665	2,455,504	2,350,750
CAPITAL OUTLAY		ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT #	DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
CAPITAL OUTLAY TOTAL		-	-	-	-
DEPARTMENT 58 - CRA SUCCESSOR AGENCY TOTAL		2,258,532	2,672,368	2,667,753	2,350,750



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 59 – SCRC SUCCESSOR AGENCY

FTE:0

DEPARTMENT FUNCTION

The City of Ceres is a Successor Agency to two former Redevelopment Agencies. This fund is related to the former Stanislaus Ceres Redevelopment Commission. The purpose of this budget is to wind down previous bonds and activities that improved the urban landscape through redesign, redevelopment, and rehabilitation.⁴

RECENT ACCOMPLISHMENTS

Fulfilled the City's bond obligations in a timely manner, as part of the winddown process of the SCRC Successor Agency.

FUTURE GOALS

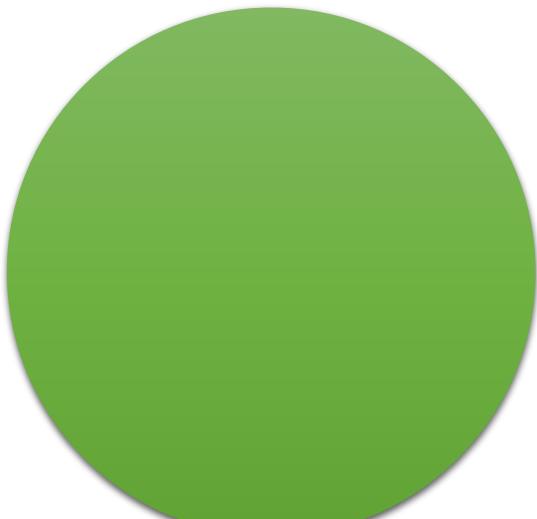
Continue to fulfill the City's annual debt obligation, in order to wind down the agency.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 59 - SCRC SUCCESSOR AGENCY

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	70,086	107,308	135,966	-
OPERATIONS & MAINTENANCE	141,238	144,011	138,048	111,111
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	211,324	251,319	274,014	111,111
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
469 - SCRC SUCCESSOR AGENCY	-	111,111	-	111,111	100.0%
GRAND TOTAL	-	111,111	-	111,111	100.0%



■ 469 - SCRC SUCCESSOR
AGENCY
100.00%



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 59 - SCRC SUCCESSOR AGENCY

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	46,695	72,543	93,030	-
012000 - UNEMPLOYMENT INSURANCE	2	18	-	-
012100 - SOCIAL SECURITY (FICA)	3,186	5,624	7,217	-
012200 - EMPLOYEE GROUP INSURANCE	7,354	4,836	6,052	-
012300 - RETIREMENT PLAN CHARGES	11,912	18,169	24,891	-
012400 - WORKER'S COMPENSATION	2,291	3,430	3,468	-
012900 - COMPENSATED ABSENCES	(1,413)	2,371	-	-
019900 - AUTOMOBILE ALLOWANCE	60	318	1,308	-
PERSONNEL SERVICES TOTAL	70,086	107,308	135,966	-
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
021300 - EXPERT & CONSULTANT SERVICES	2,904	3,190	-	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	5,570	6,121	1,812	-
023600 - WATER	-	-	80	-
024800 - TELECOMMUNICATIONS	792	815	875	-
025900 - PROFESSIONAL DEVELOPMENT	-	106	375	-
029400 - ISF - BLDG MAINT ALLOCATION	11,994	10,762	13,558	-
029900 - CONTRACT SERVICES	7,278	13,580	10,000	2,640
030100 - OFFICE SUPPLIES	-	3	20	-
042000 - PUBLIC LIABILITY INSURANCE	1,595	2,319	3,369	-
066100 - BOND TRANSFER 2000	111,105	107,115	107,959	108,471
OPERATIONS & MAINTENANCE TOTAL	141,238	144,011	138,048	111,111
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 59 - SCRC SUCCESSOR AGENCY TOTAL	211,324	251,319	274,014	111,111



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 60 – GENERAL CITY

FTE:0

DEPARTMENT FUNCTION

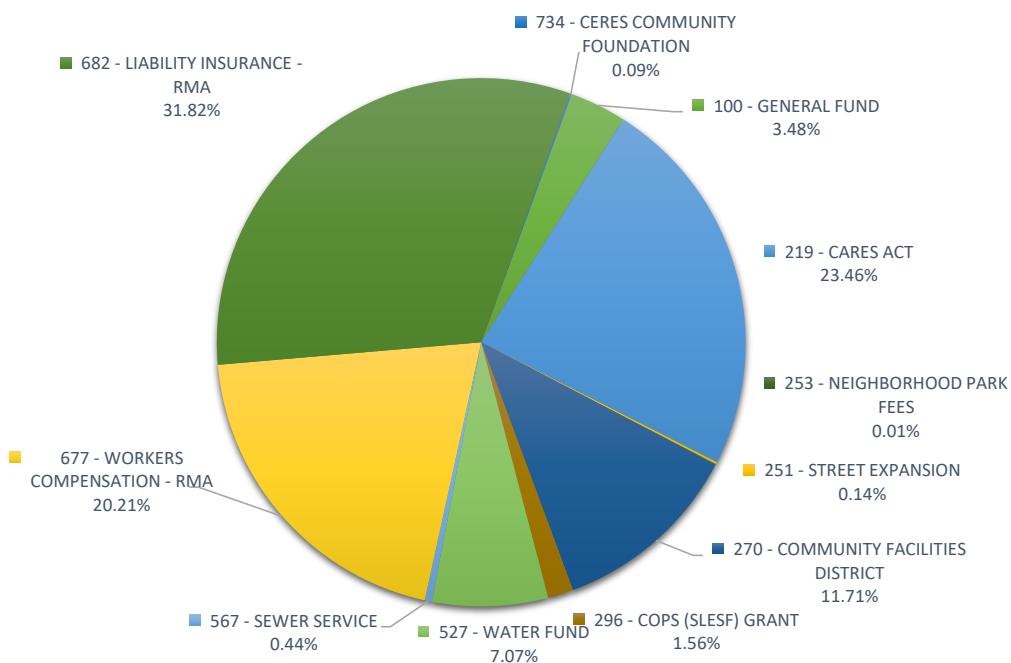
The General City Department accounts for expenditures that provide City-wide benefits. These are non-departmental expenditures that include general expenses of the City that are not attributable to a specific operational program. Examples of such expenditures include annual City membership to the Stanislaus County Association of Governments StanCOG, Local Agency Formation Commission (LAFCO) and League of California Cities.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 60 - GENERAL CITY

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	1,744,083	1,913,700	1,289,966	1,292,224
OPERATIONS & MAINTENANCE	2,332,196	1,959,639	3,194,272	5,102,059
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	4,076,279	3,873,338	4,484,238	6,394,283
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL	OPERATIONS &	CAPITAL	TOTAL	%
	SERVICES	MAINTENANCE	OUTLAY		
100 - GENERAL FUND	-	222,606	-	222,606	3.5%
219 - CARES ACT	-	1,500,000	-	1,500,000	23.5%
251 - STREET EXPANSION	-	8,999	-	8,999	0.1%
253 - NEIGHBORHOOD PARK FEES	-	714	-	714	0.0%
270 - COMMUNITY FACILITIES DISTRICT	-	749,000	-	749,000	11.7%
296 - COPS (SLESF) GRANT	-	100,000	-	100,000	1.6%
527 - WATER FUND	-	451,895	-	451,895	7.1%
567 - SEWER SERVICE	-	28,047	-	28,047	0.4%
677 - WORKERS COMPENSATION - RMA	1,292,224	-	-	1,292,224	20.2%
682 - LIABILITY INSURANCE - RMA	-	2,034,778	-	2,034,778	31.8%
734 - CERES COMMUNITY FOUNDATION	-	6,020	-	6,020	0.1%
GRAND TOTAL	1,292,224	5,102,059	-	6,394,283	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 60 - GENERAL CITY

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	640,000	633,000	-	-
012100 - SOCIAL SECURITY (FICA)	48,960	48,425	-	-
012400 - WORKER'S COMPENSATION	1,055,123	1,232,275	1,289,966	1,292,224
PERSONNEL SERVICES TOTAL	1,744,083	1,913,700	1,289,966	1,292,224
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
020100 - ACCOUNTING & AUDITING SERVICES	76	120	20	20
020900 - LEGAL SERVICES	250,995	354,784	219,825	219,825
021200 - GOVERNMENTAL PURPOSES	1,985	226	29,000	26,500
022200 - SUBSCRIPTIONS & MEMBERSHIPS	43,000	44,557	64,290	51,100
024800 - TELECOMMUNICATIONS	304	322	350	350
026000 - ADVERTISING	-	-	500	-
026400 - PROMOTIONAL ACTIVITIES	-	10,000	-	-
026500 - COMMUNITY SERVICES	-	-	3,000	3,000
029900 - CONTRACT SERVICES	-	10,000	-	-
039900 - MATERIALS AND SUPPLIES	2,788	-	3,000	3,000
042000 - PUBLIC LIABILITY INSURANCE	1,088,412	1,265,982	1,507,204	2,009,778
048500 - PROPERTY TAX	185	5,027	9,647	9,841
065400 - TRANSFER TO FUND 100	668,839	-	821,152	849,000
065500 - TRANSFER TO FUND 298	5,042	2,507	6,600	5,925
065700 - TRANSFER TO FUND 265	7,811	5,371	55,628	-
066000 - SPECIAL PAYMENTS	214,500	212,000	421,056	1,923,720
066200 - WESTPORT FIRE PMT AGREEMENT	48,258	48,744	53,000	-
OPERATIONS & MAINTENANCE TOTAL	2,332,196	1,959,639	3,194,272	5,102,059
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 60 - GENERAL CITY TOTAL	4,076,279	3,873,338	4,484,238	6,394,283



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 63 – ELECTED OFFICIALS

Mayor (<i>Elected</i>)	Council Member District 1 (<i>Elected</i>)	Council Member District 2 (<i>Elected</i>)	Council Member District 3 (<i>Elected</i>)	Council Member District 4 (<i>Elected</i>)	City Treasurer (<i>Elected</i>)
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FTE:6

DEPARTMENT FUNCTION

The elected officials include the Mayor, Council Members, and City Treasurer. The City Council is the governing body of the City. The Mayor is elected at-large by the entire City for a four-year term. Council members are elected by districts, by the residents within their respective district, for four-year overlapping terms. The City Council serves as the legislative policy-making body. City Treasurer is an elected official who acts as the custodian of all public funds under the control of the City.

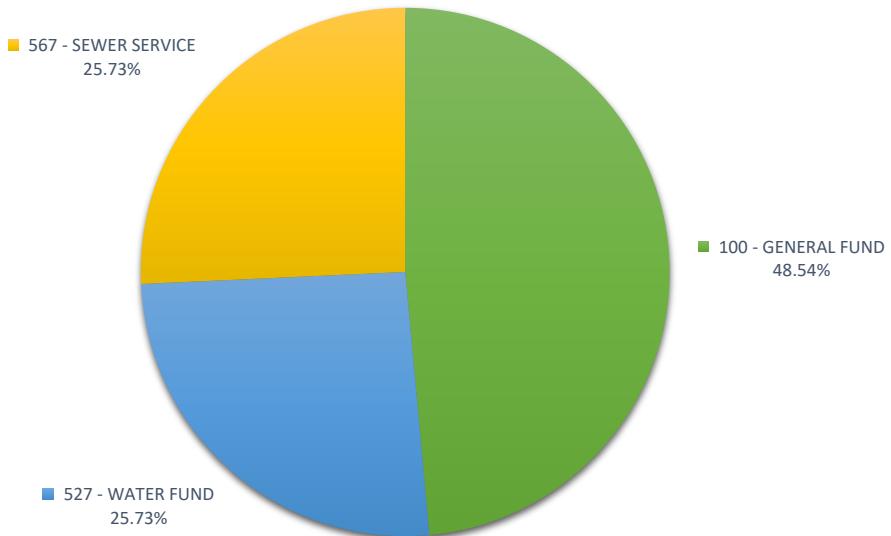
The City of Ceres is a full-service City providing police, emergency services, parks and recreation, street maintenance, water distribution, wastewater collection, and general government services. It has a City Council/City Manager form of local government. General Municipal elections are held on the first Tuesday of November in even-numbered years.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 63 - ELECTED OFFICIALS

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	83,391	91,938	127,670	127,297
OPERATIONS & MAINTENANCE	44,012	69,746	113,380	87,329
CAPITAL OUTLAY	-	42,396	-	0
GRAND TOTAL	127,403	204,080	241,050	214,625
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	63,648	40,539	-	104,188	48.5%
527 - WATER FUND	31,824	23,395	-	55,219	25.7%
567 - SEWER SERVICE	31,824	23,395	-	55,219	25.7%
GRAND TOTAL	127,297	87,329	-	214,625	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 63 - ELECTED OFFICIALS

(UNAUDITED)				
PERSONNEL SERVICES	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	27,900	29,361	32,400	32,617
012000 - UNEMPLOYMENT INSURANCE	-	32	-	-
012100 - SOCIAL SECURITY (FICA)	1,296	2,019	2,479	2,617
012200 - EMPLOYEE GROUP INSURANCE	53,924	60,255	92,520	91,320
012400 - WORKER'S COMPENSATION	271	271	271	743
PERSONNEL SERVICES TOTAL	83,391	91,938	127,670	127,297
 OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
021200 - GOVERNMENTAL PURPOSES	1,508	4,890	4,650	4,650
022200 - SUBSCRIPTIONS & MEMBERSHIPS	648	1,244	2,001	1,401
022600 - TRAINING	3,675	5,990	8,151	6,450
023400 - ELECTRICITY AND GAS	7,249	8,473	8,263	8,263
023600 - WATER	888	906	990	970
024800 - TELECOMMUNICATIONS	4,220	4,675	4,409	3,667
025000 - POSTAGE	83	110	148	149
025800 - TRAVEL, LODGING & MEALS	2,967	7,842	13,450	11,300
025900 - PROFESSIONAL DEVELOPMENT	681	2,051	6,600	6,600
027100 - ISF - IT ALLOCATION	5,854	5,507	5,735	4,265
029400 - ISF - BLDG MAINT ALLOCATION	12,297	11,241	14,330	4,502
029900 - CONTRACT SERVICES	-	10,575	40,000	28,750
030100 - OFFICE SUPPLIES	312	897	900	900
030700 - DUPLICATING SUPPLIES	2,187	3,753	2,465	2,465
042000 - PUBLIC LIABILITY INSURANCE	1,444	1,594	1,288	2,997
OPERATIONS & MAINTENANCE TOTAL	44,012	69,746	113,380	87,329
 CAPITAL OUTLAY				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
051500 - COMMUNICATION EQUIPMENT	-	42,396	-	-
CAPITAL OUTLAY TOTAL	-	42,396	-	-
DEPARTMENT 63 - ELECTED OFFICIALS TOTAL	127,403	204,080	241,050	214,625



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 65 – CITY MANAGER

City Manager
(CC Appointed)

FTE: 1

DEPARTMENT FUNCTION

The City Manager is the administrative head of the municipal government. The City Manager sets goals and provides administrative direction for all City departments in accordance with the policies established by the City Council. The City Manager ensures the City's vision and mission are accomplished.

RECENT ACCOMPLISHMENTS

Successfully filled all executive leadership positions. There has been a concentrated focus on cleaning up blight through the City which has resulted in a robust Code Enforcement Division. The City Manager contracted with a grant writing consultant who has been successful at securing several grants for the City.

FUTURE GOALS

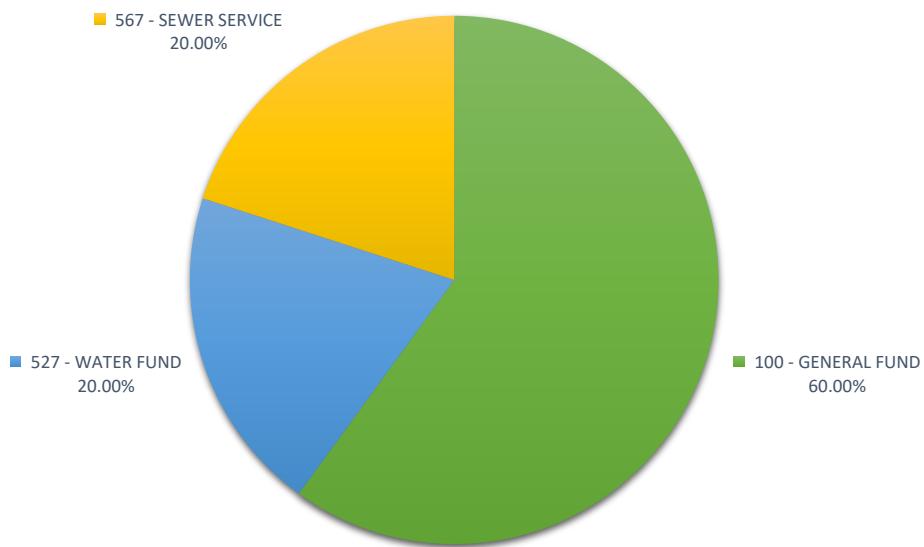
The City Manager is currently overseeing a comprehensive study aimed at reassessing and potentially increasing development impact, user and regulatory fees. This strategic undertaking is anticipated to yield increased revenue streams for the City, contributing significantly to its financial stability and furthering efforts toward employee retention. In addition, the City Manager will be reviewing current contracts to determine if they meet the needs of the City.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 65 - CITY MANAGER

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	197,893	359,584	294,057	311,387
OPERATIONS & MAINTENANCE	79,106	78,036	94,179	66,465
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	276,999	437,620	388,236	377,852
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	186,832	39,879	-	226,711	60.0%
527 - WATER FUND	62,277	13,293	-	75,570	20.0%
567 - SEWER SERVICE	62,277	13,293	-	75,570	20.0%
GRAND TOTAL	311,387	66,465	-	377,852	100.0%



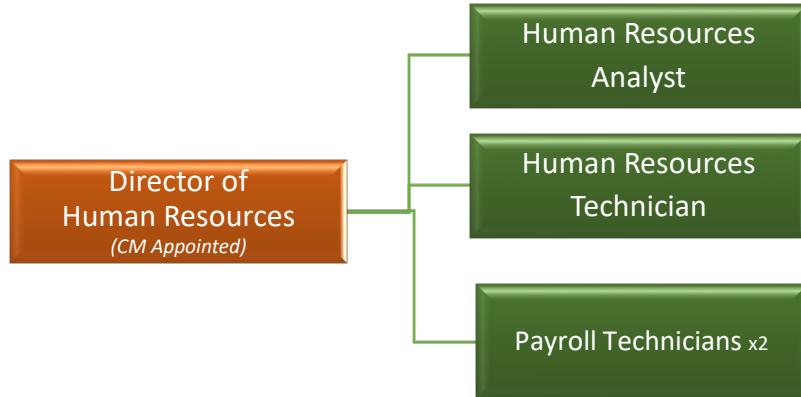


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 65 - CITY MANAGER

(UNAUDITED)				
PERSONNEL SERVICES	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	167,901	280,427	199,971	226,599
012000 - UNEMPLOYMENT INSURANCE	48	479	-	-
012100 - SOCIAL SECURITY (FICA)	10,381	17,787	15,573	18,544
012200 - EMPLOYEE GROUP INSURANCE	2,144	2,811	4,424	1,200
012300 - RETIREMENT PLAN CHARGES	11,354	40,870	61,865	55,671
012400 - WORKER'S COMPENSATION	5,501	8,507	8,624	4,573
019900 - AUTOMOBILE ALLOWANCE	563	8,702	3,600	4,800
PERSONNEL SERVICES TOTAL	197,893	359,584	294,057	311,387
OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
022200 - SUBSCRIPTIONS & MEMBERSHIPS	154	-	1,701	1,701
022600 - TRAINING	800	1,408	3,150	3,150
023400 - ELECTRICITY AND GAS	1,567	1,664	1,650	1,650
023600 - WATER	160	150	160	180
024800 - TELECOMMUNICATIONS	1,640	1,770	1,960	1,764
025000 - POSTAGE	1	-	-	-
025800 - TRAVEL, LODGING & MEALS	701	2,635	5,850	6,100
025900 - PROFESSIONAL DEVELOPMENT	-	971	900	900
027100 - ISF - IT ALLOCATION	47,355	44,552	46,395	34,506
029400 - ISF - BLDG MAINT ALLOCATION	23,988	21,525	27,116	10,967
030100 - OFFICE SUPPLIES	329	475	500	500
030700 - DUPLICATING SUPPLIES	26	151	14	14
042000 - PUBLIC LIABILITY INSURANCE	2,385	2,735	4,783	5,033
OPERATIONS & MAINTENANCE TOTAL	79,106	78,036	94,179	66,465
CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 65 - CITY MANAGER TOTAL	276,999	437,620	388,236	377,852



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 66 – HUMAN RESOURCES



FTE:5

DEPARTMENT FUNCTION

The Human Resources Department provides personnel management services to City departments, employees, and applicants. Services provided include employee and labor relations, recruitment and selection, classification and compensation analysis, benefits administration, policy development and implementation, negotiations of labor contracts, advises City departments on employee disciplinary actions and counseling matters, employee development, risk management services, including the liability, property and workers compensation programs, and payroll. The Human Resources Department ensures the recruitment and retention of a highly skilled workforce to provide critical services to the public.

RECENT ACCOMPLISHMENTS

The Human Resources Department established a supervisor development program for supervisors, managers, and directors with a focus on performance management, addressing conflict, developing essential supervisory skills, and boosting leadership capabilities. The personnel rules last updated in 1997, have been updated to comply with federal and state laws. The Human Resources Department recently developed a “Welcome to Ceres” training for all new employees and a quarterly newsletter to help keep all employees informed.

FUTURE GOALS

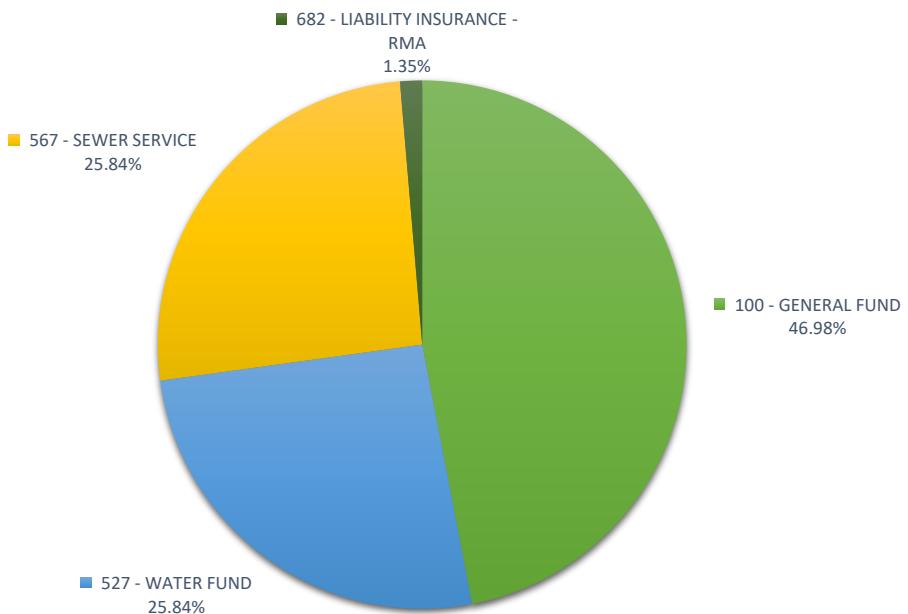
The Human Resources Department will meet and confer with all bargaining units regarding the updated personnel rules and request City Council review and adopt the revised policies. All five memorandum of understanding are set to expire on June 30, 2024. Human Resources will successfully negotiate all five successor labor agreements.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 66 - HUMAN RESOURCES

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	316,532	455,926	496,783	746,710
OPERATIONS & MAINTENANCE	309,861	162,177	363,328	368,375
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	626,394	618,102	860,111	1,115,085
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	373,355	150,496	-	523,851	47.0%
527 - WATER FUND	186,677	101,440	-	288,118	25.8%
567 - SEWER SERVICE	186,677	101,439	-	288,117	25.8%
682 - LIABILITY INSURANCE - RMA	-	15,000	-	15,000	1.3%
GRAND TOTAL	746,710	368,375	-	1,115,085	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 66 - HUMAN RESOURCES

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	205,533	277,914	318,441	449,745
011100 - OVERTIME	7,063	1,717	2,000	4,255
011700 - TEMPORARY EMPLOYEE SALARIES	1,441	12,809	-	21,515
012100 - SOCIAL SECURITY (FICA)	15,211	23,250	24,513	38,047
012200 - EMPLOYEE GROUP INSURANCE	18,786	47,470	54,840	91,740
012300 - RETIREMENT PLAN CHARGES	66,723	89,800	93,832	138,953
012400 - WORKER'S COMPENSATION	1,777	2,965	3,157	2,455
PERSONNEL SERVICES TOTAL	316,532	455,926	496,783	746,710
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
020500 - MEDICAL SERVICES	4,332	14,341	7,500	20,000
021300 - EXPERT & CONSULTANT SERVICES	45,997	6,128	150,000	117,500
021700 - INVESTIGATIVE SERVICES	1,792	1,056	2,000	2,200
022200 - SUBSCRIPTIONS & MEMBERSHIPS	7,296	6,017	10,000	9,524
022600 - TRAINING	3,993	5,723	50,000	50,000
023000 - PRINTING AND BINDING	69	72	200	200
023400 - ELECTRICITY AND GAS	1,201	1,490	1,348	1,348
023600 - WATER	160	176	220	190
024800 - TELECOMMUNICATIONS	1,321	2,092	2,374	2,075
025000 - POSTAGE	164	221	322	324
025800 - TRAVEL, LODGING & MEALS	6,759	8,762	10,988	16,000
025900 - PROFESSIONAL DEVELOPMENT	-	900	900	900
026000 - ADVERTISING	1,926	494	1,251	1,376
026200 - EMPLOYEE RECOGNITION	3,564	5,570	5,875	12,500
026300 - EMPLOYEE SAFETY PROGRAM	16,821	12,600	13,200	15,631
027100 - ISF - IT ALLOCATION	23,196	38,574	42,006	31,242
029400 - ISF - BLDG MAINT ALLOCATION	23,988	21,525	27,116	10,967
029900 - CONTRACT SERVICES	155,736	20,033	20,413	44,585
030100 - OFFICE SUPPLIES	2,633	2,384	5,000	6,000
030700 - DUPLICATING SUPPLIES	1,556	1,471	1,867	1,867
031800 - WEARING AND SAFETY APPAREL	-	59	-	-
039900 - MATERIALS AND SUPPLIES	1,228	5,312	2,500	12,530
042000 - PUBLIC LIABILITY INSURANCE	6,131	7,176	8,248	11,416
OPERATIONS & MAINTENANCE TOTAL	309,861	162,177	363,328	368,375
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 66 - HUMAN RESOURCES TOTAL	626,394	618,102	860,111	1,115,085



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
Department 67 – City Clerk



FTE: 2

DEPARTMENT FUNCTION

Appointed by the City Manager, the City Clerk is the local Elections Official who administers democratic processes such as elections, access to City records, and all legislative actions ensuring transparency to the public. The City Clerk acts as a compliance officer for federal, state, and local statutes including the Election Code, Political Reform Act, Brown Act, and Public Records. The City Clerk also serves as the City's Filing Officer for campaign statements and economic interest statements as required by the Fair Political Practices Commission (FPPC).

RECENT ACCOMPLISHMENTS

The City Clerk's Office successfully processed the single highest amount of agreements than any previous year, totaling 159. Additionally, 2024 proved to be the busiest year thus far with public records requests. A total of 297 public records requests were received and that number is expected to continue growing year after year.

FUTURE GOALS

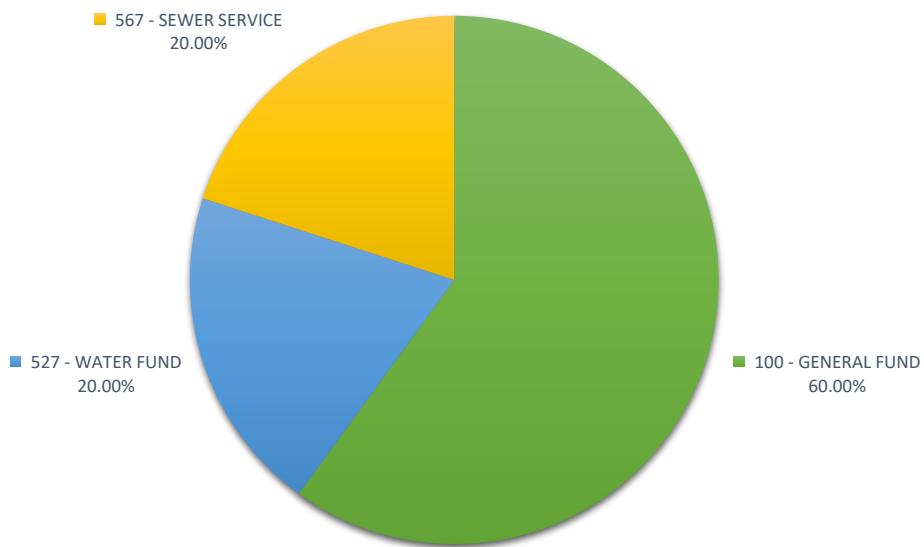
The Clerk's Office looks forward to running a seamless and sucessfully General Election. In additon, another sound audio-visual upgrades to the Council Chambers.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 67 - CITY CLERK

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	280,911	279,570	286,122	342,249
OPERATIONS & MAINTENANCE	97,771	40,599	68,332	166,781
CAPITAL OUTLAY	-	-	-	0
GRAND TOTAL	378,682	320,169	354,454	509,030
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	205,349	100,069	-	305,418	60.0%
527 - WATER FUND	68,450	33,356	-	101,806	20.0%
567 - SEWER SERVICE	68,450	33,356	-	101,806	20.0%
GRAND TOTAL	342,249	166,781	-	509,030	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 67 - CITY CLERK

(UNAUDITED)				
PERSONNEL SERVICES	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	177,548	170,713	177,202	209,605
012100 - SOCIAL SECURITY (FICA)	12,773	13,440	13,555	16,814
012200 - EMPLOYEE GROUP INSURANCE	35,181	40,023	39,864	45,660
012300 - RETIREMENT PLAN CHARGES	53,833	53,434	53,853	69,100
012400 - WORKER'S COMPENSATION	1,263	1,961	1,648	1,070
019900 - AUTOMOBILE ALLOWANCE	313	-	-	-
PERSONNEL SERVICES TOTAL	280,911	279,570	286,122	342,249
OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
021900 - ELECTION SERVICES & MATERIALS	70,377	21,324	35,000	130,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	3,543	1,832	7,823	7,898
022600 - TRAINING	1,581	3,304	4,402	5,702
023400 - ELECTRICITY AND GAS	228	586	360	360
024800 - TELECOMMUNICATIONS	1,305	1,236	1,448	1,322
025000 - POSTAGE	17	13	7	7
025800 - TRAVEL, LODGING & MEALS	1,250	2,690	5,751	9,851
025900 - PROFESSIONAL DEVELOPMENT	941	1,227	750	750
026000 - ADVERTISING	2,512	477	2,400	2,400
027100 - ISF - IT ALLOCATION	5,852	4,130	3,226	2,399
029900 - CONTRACT SERVICES	7,613	53	-	-
030100 - OFFICE SUPPLIES	243	416	1,000	1,000
030700 - DUPLICATING SUPPLIES	281	-	452	452
042000 - PUBLIC LIABILITY INSURANCE	2,028	3,311	5,713	4,640
OPERATIONS & MAINTENANCE TOTAL	97,771	40,599	68,332	166,781
CAPITAL OUTLAY	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 67 - CITY CLERK TOTAL	378,682	320,169	354,454	509,030



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 70 – BUILDING

**Building
Permit Technician**

FTE: 1

DEPARTMENT FUNCTION

The Building Division provides assistance to local businesses, residents and developers through administration of building inspections and plan review. Through a partnership with Stanislaus County, the Department processes building permits and collects permit fees while being responsible for conducting build inspections.

RECENT ACCOMPLISHMENTS

The Department continues to implement the online permitting software in an attempt to streamline the building permit application. Staff also updated the Building counter to be more accessible to the public.

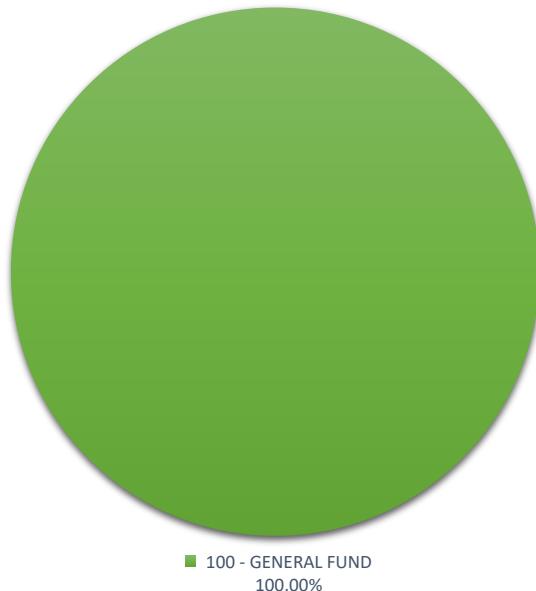
FUTURE GOALS

Transitioning to a fully digital system for permit processing and records retention is a significant step forward for the Department. It promises greater efficiency, accessibility, and sustainability in managing building permits and related records.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 70 - BUILDING

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)				
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25	
PERSONNEL SERVICES	115,234	79,653	92,381	91,365	
OPERATIONS & MAINTENANCE	256,144	382,830	419,516	253,807	
CAPITAL OUTLAY	-	-	-	0	
GRAND TOTAL	371,378	462,483	511,897	345,172	
	0	0	0	0	
FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
	91,365	253,807	-	345,172	100.0%
GRAND TOTAL	91,365	253,807	-	345,172	100.0%



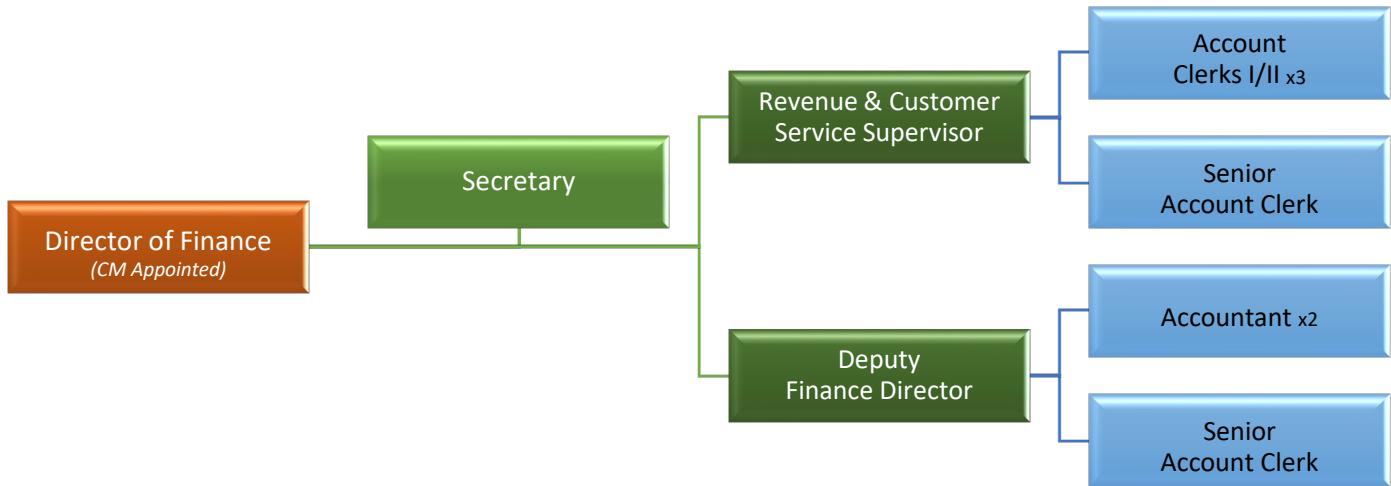


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 70 - BUILDING

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	72,002	43,015	54,075	53,049
011100 - OVERTIME	1,180	758	1,000	-
012100 - SOCIAL SECURITY (FICA)	5,066	3,490	4,213	4,255
012200 - EMPLOYEE GROUP INSURANCE	20,560	20,040	18,840	19,020
012300 - RETIREMENT PLAN CHARGES	16,008	11,835	13,703	14,746
012400 - WORKER'S COMPENSATION	418	516	550	295
PERSONNEL SERVICES TOTAL	115,234	79,653	92,381	91,365
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
022600 - TRAINING	-	920	-	200
023400 - ELECTRICITY AND GAS	866	1,581	1,236	1,236
023600 - WATER	250	255	280	280
024800 - TELECOMMUNICATIONS	920	951	1,011	1,075
025000 - POSTAGE	1	1	-	-
025800 - TRAVEL, LODGING & MEALS	-	71	100	250
027100 - ISF - IT ALLOCATION	1,650	1,907	2,019	1,502
029400 - ISF - BLDG MAINT ALLOCATION	5,068	6,077	5,978	5,272
029900 - CONTRACT SERVICES	241,210	364,855	400,915	235,915
030100 - OFFICE SUPPLIES	127	685	750	787
030700 - DUPLICATING SUPPLIES	1,279	885	1,344	1,344
042000 - PUBLIC LIABILITY INSURANCE	4,774	4,643	5,883	5,947
OPERATIONS & MAINTENANCE TOTAL	256,144	382,830	419,516	253,807
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL ACCT # - DESCRIPTION	ACTUAL FY 21-22	BUDGET FY 23-24	REQUESTED FY 24-25
CAPITAL OUTLAY TOTAL	-	-	-	-
DEPARTMENT 70 - BUILDING TOTAL	371,378	462,483	511,897	345,172



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 73 – FINANCE



FTE:11

DEPARTMENT FUNCTION

The Finance Department ensures prudent financial management of the City's resources. These responsibilities range from the daily administration of City fiscal resources to long range financial planning. The Finance Department also oversees all general accounting entries, accounts payables, budget preparation, financial statement preparation, state and federal reporting, grant reporting, and a variety of customer service activities including utility billing administration.

RECENT ACCOMPLISHMENTS

Under new leadership, the Finance Department has recently achieved significant milestones, including the implementation of the Utility Billing module of Tyler Munis. The department is gaining a thorough understanding of the City's financial status and is developing processes to ensure financial accuracy and accountability. The team has completed a complex budget and is continuing to improve inter-departmental communications.

FUTURE GOALS

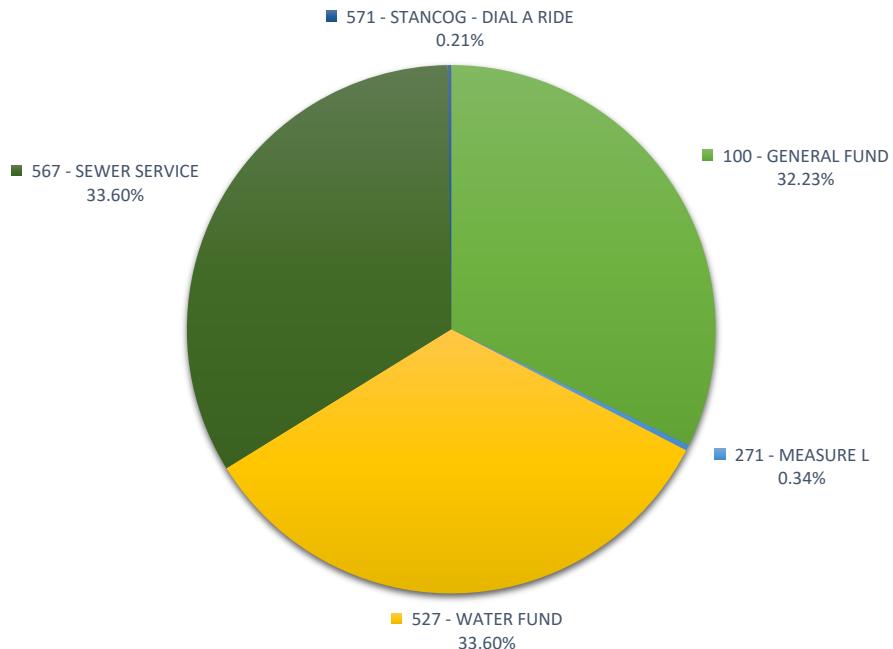
The Finance Department aims to ensure that utility billing remains accurate, consistently sent out on time, and compliant with all SB998 regulations. The department is addressing implementation issues in various Tyler Munis system modules and will continue rolling out modules not yet in production. Additionally, the department will collaborate closely with all City departments to provide timely and accurate financial information while adhering to budgetary parameters.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 73 - FINANCE

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	1,280,285	1,417,252	1,535,897	1,268,411
OPERATIONS & MAINTENANCE	587,592	834,219	816,230	832,738
CAPITAL OUTLAY	2,051	195	300	0
GRAND TOTAL	1,869,928	2,251,666	2,352,427	2,101,149
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	385,091	292,197	-	677,287	32.2%
271 - MEASURE L	-	7,200	-	7,200	0.3%
527 - WATER FUND	441,660	264,421	-	706,081	33.6%
567 - SEWER SERVICE	441,660	264,421	-	706,081	33.6%
571 - STANCOG - DIAL A RIDE	-	4,500	-	4,500	0.2%
GRAND TOTAL	1,268,411	832,738	-	2,101,149	100.0%



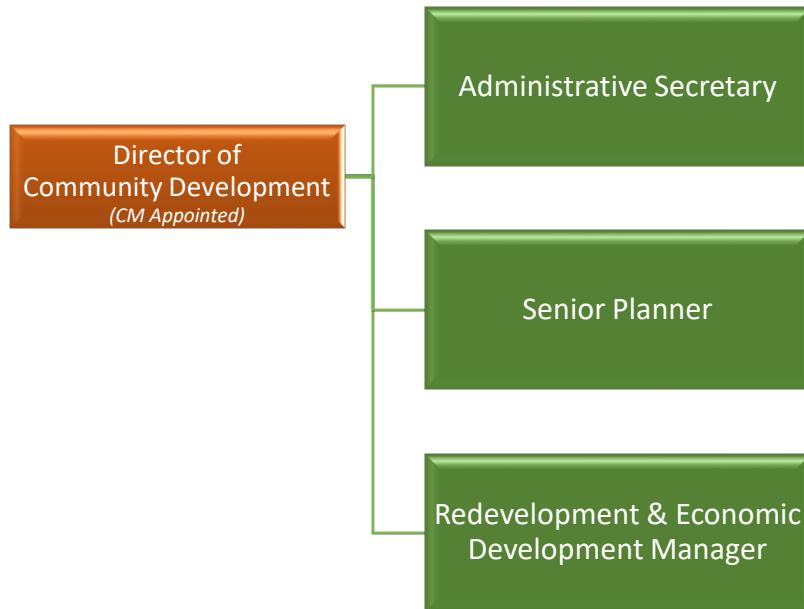


CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 73 - FINANCE

(UNAUDITED)				
PERSONNEL SERVICES	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
011000 - SALARIES AND WAGES	743,608	840,419	923,501	770,766
011100 - OVERTIME	1,148	7,648	9,500	7,533
011700 - TEMPORARY EMPLOYEE SALARIES	-	-	-	3,959
012100 - SOCIAL SECURITY (FICA)	52,851	66,107	71,375	62,890
012200 - EMPLOYEE GROUP INSURANCE	236,406	246,891	266,249	190,980
012300 - RETIREMENT PLAN CHARGES	239,515	247,465	256,268	225,407
012400 - WORKER'S COMPENSATION	6,757	8,722	9,004	4,476
019900 - AUTOMOBILE ALLOWANCE	-	-	-	2,400
PERSONNEL SERVICES TOTAL	1,280,285	1,417,252	1,535,897	1,268,411
 OPERATIONS & MAINTENANCE				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
020100 - ACCOUNTING & AUDITING SERVICES	181,811	307,499	303,195	361,600
022200 - SUBSCRIPTIONS & MEMBERSHIPS	405	100,585	1,920	1,080
022600 - TRAINING	3,153	4,378	16,420	11,295
023000 - PRINTING AND BINDING	10,555	13,795	22,907	21,830
023400 - ELECTRICITY AND GAS	3,829	4,820	4,287	4,287
023600 - WATER	744	754	840	810
024800 - TELECOMMUNICATIONS	2,560	2,656	3,033	2,613
025000 - POSTAGE	62,583	71,383	74,998	79,773
025800 - TRAVEL, LODGING & MEALS	4,850	5,339	16,404	18,525
025900 - PROFESSIONAL DEVELOPMENT	-	2,391	1,650	1,650
026800 - ISF - FLEET ALLOCATION	3,579	3,153	3,552	1,554
027100 - ISF - IT ALLOCATION	78,782	65,813	70,424	52,377
029400 - ISF - BLDG MAINT ALLOCATION	47,976	43,050	54,234	21,934
029900 - CONTRACT SERVICES	152,849	180,617	198,666	206,196
030100 - OFFICE SUPPLIES	5,691	7,823	10,800	10,800
030700 - DUPLICATING SUPPLIES	1,085	1,515	5,681	5,681
039900 - MATERIALS AND SUPPLIES	9,916	-	-	-
042000 - PUBLIC LIABILITY INSURANCE	17,043	18,630	27,219	30,732
066000 - SPECIAL PAYMENTS	180	16	-	-
OPERATIONS & MAINTENANCE TOTAL	587,592	834,219	816,230	832,738
 CAPITAL OUTLAY				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
050300 - FURNITURE AND FURNISHINGS	2,051	195	300	-
CAPITAL OUTLAY TOTAL	2,051	195	300	-
DEPARTMENT 73 - FINANCE TOTAL	1,869,928	2,251,666	2,352,427	2,101,149



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 75 – PLANNING



FTE:4

DEPARTMENT FUNCTION

The Planning Division assists local businesses, residents and developers through the administration of Zoning Ordinance and General Plan. The Division strives to enhance the prosperity, efficiency, and health of Ceres' residential neighborhoods, commercial districts, industrial sectors, and recreational resources by following the City's vision set forth in General Plan.

RECENT ACCOMPLISHMENTS

The Division started digitizing the entitlement process to ensure faster inter-department review and quicker responses times to applicants.

FUTURE GOALS

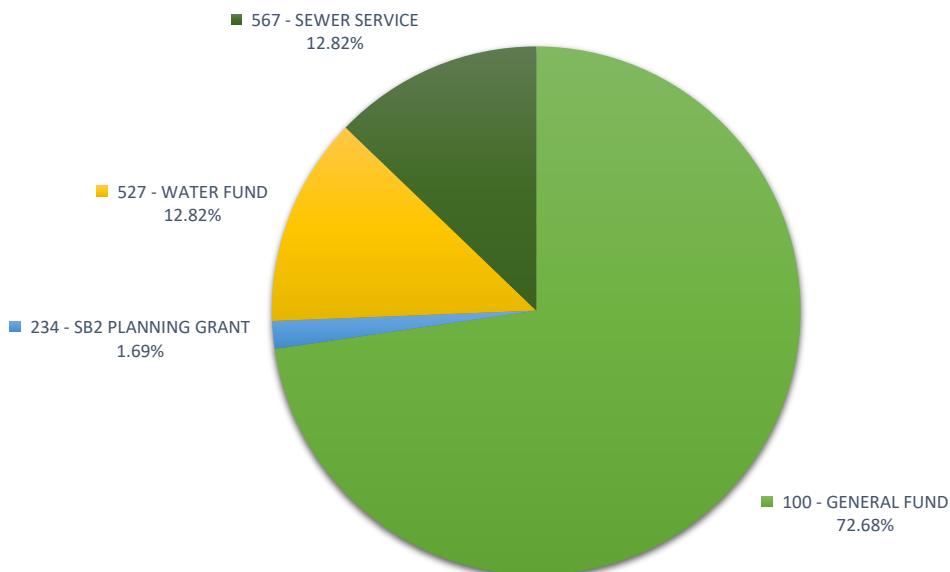
It is the goal of the Department to digitize the voluminous physical archives taking up office space. This digitization project will make it easier for staff and the public to access information.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 75 - PLANNING

BUDGET SUMMARY EXPENDITURE DESCRIPTION	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
PERSONNEL SERVICES	438,654	488,324	517,525	706,040
OPERATIONS & MAINTENANCE	83,267	109,028	220,868	181,395
CAPITAL OUTLAY	216	-	-	0
GRAND TOTAL	522,137	597,352	738,393	887,434
	0	0	0	0

FUND BREAKDOWN FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	540,111	104,871	-	644,982	72.7%
234 - SB2 PLANNING GRANT	-	15,000	-	15,000	1.7%
527 - WATER FUND	82,964	30,763	-	113,727	12.8%
567 - SEWER SERVICE	82,964	30,761	-	113,725	12.8%
GRAND TOTAL	706,040	181,395	-	887,434	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 75 - PLANNING

PERSONNEL SERVICES	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
011000 - SALARIES AND WAGES	267,166	314,979	328,293	441,473
011100 - OVERTIME	1,099	1,333	3,000	1,898
012100 - SOCIAL SECURITY (FICA)	18,851	24,261	25,345	35,833
012200 - EMPLOYEE GROUP INSURANCE	64,836	62,668	71,400	98,940
012300 - RETIREMENT PLAN CHARGES	84,453	81,965	86,411	120,020
012400 - WORKER'S COMPENSATION	2,250	3,118	3,076	4,276
019900 - AUTOMOBILE ALLOWANCE	-	-	-	3,600
PERSONNEL SERVICES TOTAL	438,654	488,324	517,525	706,040
OPERATIONS & MAINTENANCE	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
020200 - PERSONNEL CONTRACTS & SERVICES	4,480	4,800	4,800	4,800
022200 - SUBSCRIPTIONS & MEMBERSHIPS	100	788	800	10,860
022600 - TRAINING	100	831	-	6,355
023000 - PRINTING AND BINDING	212	-	-	-
023400 - ELECTRICITY AND GAS	2,816	4,713	3,938	5,018
023600 - WATER	528	544	610	600
024800 - TELECOMMUNICATIONS	1,636	2,185	2,342	4,561
025000 - POSTAGE	1,267	996	1,512	1,522
025800 - TRAVEL, LODGING & MEALS	8	3	100	10,229
025900 - PROFESSIONAL DEVELOPMENT	788	-	900	1,650
026000 - ADVERTISING	3,493	3,332	3,500	3,500
026800 - ISF - FLEET ALLOCATION	8,266	15,663	12,047	7,653
027100 - ISF - IT ALLOCATION	27,936	32,292	34,191	25,429
029400 - ISF - BLDG MAINT ALLOCATION	10,137	12,154	11,955	10,350
029900 - CONTRACT SERVICES	10,384	18,919	130,915	40,915
030100 - OFFICE SUPPLIES	2,358	1,749	2,000	2,210
030700 - DUPLICATING SUPPLIES	1,839	1,812	1,709	1,709
042000 - PUBLIC LIABILITY INSURANCE	6,918	8,248	9,549	44,034
OPERATIONS & MAINTENANCE TOTAL	83,267	109,028	220,868	181,395
CAPITAL OUTLAY	(UNAUDITED)			
	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
050300 - FURNITURE AND FURNISHINGS	216	-	-	-
CAPITAL OUTLAY TOTAL	216	-	-	-
DEPARTMENT 75 - PLANNING TOTAL	522,137	597,352	738,393	887,434



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 95 – CAPITAL IMPROVEMENT PROGRAM & DEBT SERVICE

FTE:0

DEPARTMENT FUNCTION

The Capital Improvement Program (CIP) and Debt Service department ensure conformance with current engineering and construction standards, budgeting, consultant management, collaboration with other agencies, public awareness and participation, and construction inspection. Additional, functions of CIP and Debt Service include CIP administration, design management, project management, and project certification. The CIP includes water-related utility systems, wastewater, and storm drain system rehabilitation, upsizing, and replacing infrastructure. We also support and manage public right-of-way (streets, water, sewer, lift stations, traffic signals, and roundabouts) projects, traffic calming, school crossings, and more.

RECENT ACCOMPLISHMENTS

Over the year, the Department has delivered several CIP projects. These projects include River Bluff Storage Tank and Pump Station, Well 22 Design, Well 35 Design, Morrow Village Phase II, and Smyrna Park projects. Engineering design oversight of the Service Mitchell Interchange Project and currently going through a design review and oversight of the National Environmental Policy Act (NAPA) study.

FUTURE GOALS

The Department is focused on continuously improving infrastructure. The goal is to preserve City facilities to ensure sustainable growth in compliance with the General Plan and Master Plan for water, sewer, stormwater, facilities, and parks. The Department will also be focused on multiple major transportation, water, and sewer projects to ensure that design schedules are being met by the third parties.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 95 - CIP & DEBT SERVICE

BUDGET SUMMARY

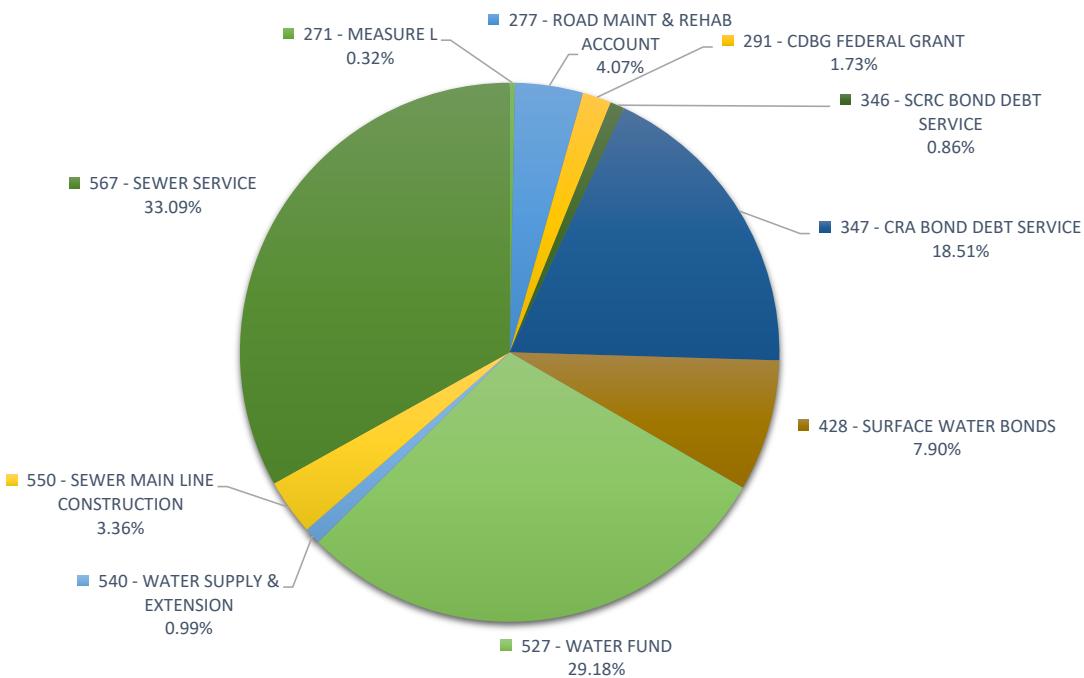
EXPENDITURE DESCRIPTION

	ACTUAL FY 21-22	ACTUAL FY 22-23	BUDGET FY 23-24	REQUESTED FY 24-25
DEBT SERVICE	1,325,182	2,861,534	2,852,349	2,710,138
CAPITAL IMPROVEMENT PROJECTS	6,288,831	37,860,299	22,746,226	9,949,170
GRAND TOTAL	7,614,012	40,721,833	25,598,575	12,659,308

FUND BREAKDOWN

FUND DESCRIPTION

	DEBT SERVICE	CAPITAL IMP PROJ	TOTAL	%
271 - MEASURE L	-	40,000	40,000	0.3%
277 - ROAD MAINT & REHAB ACCOUNT	-	515,547	515,547	4.1%
291 - CDBG FEDERAL GRANT	-	218,623	218,623	1.7%
346 - SCRC BOND DEBT SERVICE	108,471	-	108,471	0.9%
347 - CRA BOND DEBT SERVICE	2,343,075	-	2,343,075	18.5%
428 - SURFACE WATER BONDS	-	1,000,000	1,000,000	7.9%
527 - WATER FUND	94,601	3,600,000	3,694,601	29.2%
540 - WATER SUPPLY & EXTENSION	-	125,000	125,000	1.0%
550 - SEWER MAIN LINE CONSTRUCTION	-	425,000	425,000	3.4%
567 - SEWER SERVICE	163,991	4,025,000	4,188,991	33.1%
GRAND TOTAL	2,710,138	9,949,170	12,659,308	100.0%





CITY OF CERES
FY 2024-25 ANNUAL BUDGET
DEPARTMENT 95 - CIP & DEBT SERVICE

(UNAUDITED)				
DEBT SERVICE	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
043500 - COST OF ISSUANCE	401,913	295,741	273,111	258,592
043800 - AMORTIZE BOND COSTS/DISCOUNTS	(262,415)	-	-	-
742600 - 2000 TAX ALLOCATION BOND	51,105	107,115	107,959	108,471
743000 - 2006 TAX ALLOCATION BOND CRA	427,625	1,756,600	1,754,200	1,719,248
743300 - CRA 2015 TAX ALLOC BOND	587,975	583,100	598,100	623,827
599400 - ERCDC LED STREET LIGHT LOAN	118,979	118,979	118,978	-
DEBT SERVICE TOTAL	1,325,182	2,861,534	2,852,349	2,710,138
 CAPITAL IMPROVEMENT PROJECTS				
ACCT # - DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUESTED
ACCT # - DESCRIPTION	FY 21-22	FY 22-23	FY 23-24	FY 24-25
059000 - DEPRECIATION EXPENSE	1,836,393	-	-	-
132300 - STORM DRAIN MASTER PLAN	20,772	6,028	-	-
132600 - RIVER BLUFF TANK DESIGN/ENVIRO	92,119	32,283	-	-
150500 - GENERAL PLAN UPDATE & EIR	1,050	4,015	-	-
151500 - SERVICE/MITCHELL IMPROVEMENTS	1,131,471	711,155	770,873	-
160200 - LOWER RIVERBLUFF-PH I	17,469	3,086	-	-
160600 - ITS SIGNAL SYNCH-PH III	209,151	101,206	-	-
160700 - TRAFFIC SIGNAL-MORGAN/SRVC RD	465,917	-	-	-
160900 - ITS SIGNAL SYNCH-PH IV	314,535	151,068	-	-
161200 - SRVC/MITCHELL STREET PROJ	317,891	129,805	-	-
161800 - UPGRADE STORM LIFT STATION	43,218	26,529	-	-
170600 - ATP SRTS-WHITMORE CORRIDOR	73	-	-	-
171700 - CITYWIDE PLANNING DESIGN HSIP	860	-	-	-
171800 - CITYWIDE IMPR PED HEAD CNT/PUS	803	-	-	-
172500 - CORP YARD FACILITY IMPROVEMENT	26,400	-	100,000	-
174900 - ACE STATION IMPROVEMENTS	-	144	-	-
175800 - ATP ROUNDABOUT EL CAMINO/PINE	3,000	-	-	-
176000 - SECURITY IMPROVEMENTS	83	-	-	-
176400 - TRAFFIC SIGNAL TIMING OPTIMAZA	55,436	13,442	-	-
200100 - PH1 FS/3 TRAINING FACILITY SIT	121,865	10,390	-	-
200500 - PAVEMENT PRESERVATION	27,452	-	-	-
200600 - ATP SRTS MORGAN CORRIDOR (PE)	101,742	8,010	-	-
200900 - SWR & STRM DRAIN L/S UPGRADES	-	125,694	250,000	250,000
201300 - IRRIGATION SYSTEM IMP/WTR CONS	4,282	345	-	-
201800 - WTR MAIN HATCH RD: CENTRAL TO	-	-	500,000	-
202100 - CITYWIDE ACTIVE TRANSPORT PLAN	1,308	-	-	-
800500 - CAPITAL PROJECTS	1,495,541	36,537,099	21,125,354	9,699,170
CAPITAL IMPROVEMENT PROJECTS TOTAL	6,288,831	37,860,299	22,746,226	9,949,170
DEPARTMENT 95 - CIP & DEBT SERVICE TOTAL	7,614,012	40,721,833	25,598,575	12,659,308



CITY OF CERES

FY 2024-25 ANNUAL BUDGET

MAJOR REVENUE SOURCES

PROPERTY TAX – Property Tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the City. Property is appraised at the 1975–76 base year value and is adjusted each year after 1975 by a 2% inflation factor. When property changes ownership, it is reassessed at current market value. Proposition 13 limited the property tax to 1% of assessed valuation. The County collects the tax and remits to the City when the tax is due. The City is on the Teeter Plan and receives three payments from the County each year, based on the property tax roll, not collections. The State has been shifting property tax to the schools since the 1992–93 fiscal year.

SALES AND USE TAX – Sales and use tax is imposed on retailers for the privilege of selling at retail, within the City limits. The tax is based on the sales price of any taxable transaction of tangible personal property. Leases are considered a continuing sale or use and are subject to taxation. The State Board of Equalization collects sales tax for cities and counties. Under an agreement with the County of Stanislaus, Ceres receives 0.95% of its local 1% share, and the County gets the remaining 0.05%.

UTILITY USERS TAX – Utility Users Tax is imposed on the consumer of natural gas, cable television, electric, and telephone services. The municipal excise tax is collected by the utility as part of the regular utility billing procedure and remitted to the City. The rate went down from 5% of the utility bill to 3% August 1, 1998.

TRANSIENT OCCUPANCY TAX – Transient Occupancy Tax is imposed on the occupancy of a room or rooms in a hotel, motel or other lodging facility. The rate is 10% and the motel owner collects and remits the tax to the City. The City currently has two motels, Howard Johnson Express Inn and Microtel Inn and a third hotel is being built.

TRANSFER TAX – Transfer tax is imposed on the transfer of real property. The City and County each receive \$0.27½ per \$500 value exclusive of any lien or remaining encumbrance on the property. The County remits the tax to the City.

MOTOR VEHICLE IN-LIEU (VLF) – A special license fee is imposed annually by the State in lieu of local property taxes. The City receives an allocation from the State based on population.

FRANCHISES – Franchise Fees are imposed on natural gas (5%), solid waste collection (10.5%), and cable television (5%) companies for the privilege of using City rights-of-way for profit. The fees are collected by the companies and remitted to the City.



CITY OF CERES

FY 2024-25 ANNUAL BUDGET

MAJOR REVENUE SOURCES

BUSINESS LICENSE TAX – Business license tax is a type of excise tax imposed on businesses for the privilege of conducting business within the City. The tax is based on gross receipts or a flat rate depending on the type of business. Licenses are issued annually and taxes are paid quarterly.

PERMIT FEES – The City engages in certain regulatory activities in the interest of the overall community. The City charges user permit fees as a means of recovering the cost of benefit services for specific users. Examples of permit fees are building, plumbing, electrical, encroachment, fireworks booths, and transportation.

INTEREST – Funds not needed for immediate use are invested in Local Agency Investment Fund (LAIF), Treasury Notes, Agency Notes or Corporate Notes. The City uses a pooled cash investment strategy. Interest earnings on pooled cash are allocated back to the contributing funds. The allocation is based on the respective cash balances at the end of the month.

HIGHWAY USERS TAX – The State allocates a portion of gasoline tax revenues to cities under four distinct funding categories. Revenue from this code section is apportioned as follows: section 2105 per gallon tax, section 2106 vehicle registration assessed valuation, section 2107 population. Expenditures from these three funding categories are restricted by the State for street purposes only. Section 2107.5 is apportioned based on population and expenditures are further restricted to engineering cost and administrative expense.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – Funds are allocated by the Federal government to eligible local agencies for housing and community development purposes. Within general program guidelines to assure that federal program goals are being met, cities determine their own projects and priorities.

FEDERAL FUNDS – The Federal government passes through these funds to the City for transit and street related purposes. Revenue is requested for budgeted projects. Projects include medians, street overlay, curb gutter, and sidewalks.

STANCOG - LOCAL TRANSPORTATION / DIAL-A-RIDE / NON-MOTORIZED – These funds are local transportation funds restricted to transit, street, pedestrian and bike purposes. Revenue is requested by project.

WATER SERVICE – The City provides water to the citizens. The rate is based on the cost to provide the water.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
MAJOR REVENUE SOURCES

SEWER SERVICE – The City provides sewer service to the citizens. The rate is based on the cost to provide the service.

GARBAGE SERVICE – The City provides garbage collection service to the citizens. The rate is based on the cost to provide the service.

DEVELOPMENT AGREEMENT PUBLIC BENEFIT FEES – A Development Agreement is any contractual agreement between the City and the owner of real property within the City and are entered into in order to encourage and support business activities. The City charges public benefit fees as a means of recovering the cost of benefit services for specific users.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
GLOSSARY OF BUDGET TERMS

ALLOCATED COSTS – The City of Ceres allocates the cost of electricity, gas, water, telecommunications, postage, building maintenance and duplicating supplies based on an analysis of square footage, usage and equipment.

APPROPRIATION – A specific amount of money authorized by the City Council for the expenditure of a designated amount of public funds for a specific purpose.

ASSESSMENT DISTRICT – Per Government Code, an area of the City in which the residents pay an annual assessment for a service that specifically benefits them. The City of Ceres has three assessment districts, Westpointe, Landscape & Lighting, and Community Facilities District.

AUDIT – Prepared by an independent certified accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles.

BALANCED BUDGET – A budget in which planned expenditures do not exceed planned funds available.

BOND – A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET – An annual financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent. The Ceres Operating Budget encompasses one fiscal year, as does the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of years to meet the need for buildings, equipment, and improvements, with an individual value of \$5,000 or more. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY (Fixed Assets) – Other than buildings, equipment and improvements with a useful life of more than one year, such as computer equipment, and office furniture, and with a cost greater than \$5,000, which are part of the operating budget.

CONTINGENCY – A budgeted reserve set aside for unanticipated expenditures. Council authorization is required to transfer the necessary amount to the appropriate expenditure account.

DEPARTMENT – The highest organizational unit that is responsible for managing divisions within a functional area.



CITY OF CERES

FY 2024-25 ANNUAL BUDGET

GLOSSARY OF BUDGET TERMS

DEPARTMENTAL OBJECTIVES – A description of the department's activities and function.

DIVISION – An organizational unit that provides a specific service within a department.

ENTERPRISE FUND – A type of fund established to account for the total costs of governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely or predominately self-supporting. The City has three Enterprise Funds, water, sewer and dial –a –ride.

FISCAL YEAR – The beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 as its fiscal year.

FUND – An accounting entity that records all financial transactions for specific activities or government functions. The four generic fund types used by the City are: General, Special Revenue, Enterprise, and Internal Service.

FUND BALANCE – The excess of the assets of an expendable fund over its liabilities and reserves, similar to equity. This is not necessarily the cash balance.

GENERAL FUND – The primary fund of the City, used to account for all revenues and expenditures traditionally associated with city government and not legally restricted as to use. The biggest expenditure of the General Fund is the Public Safety Department.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements for an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines for general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GRANT FUNDS – Money received from another government such as the State or Federal Government restricted to a specific purpose.

INFRASTRUCTURE – A substructure or underlying foundation on which the continuance or growth of the community depends, such as streets, roads, transportation systems, etc.

INTERNAL SERVICE FUND – The City uses Internal Services Funds to account for services provided by one department to other departments on a cost reimbursement basis. Costs are allocated for Liability Insurance, Workers Compensation Insurance, Building Maintenance, Vehicle Maintenance and Replacement back to the departments based on usage, square footage or personnel costs.



CITY OF CERES
FY 2024-25 ANNUAL BUDGET
GLOSSARY OF BUDGET TERMS

INVESTMENT POLICY – Government code requires the Treasurer to submit an investment policy to the Council. The policy provides guidelines for the prudent investment of the City's temporary idle cash.

LINE-ITEM BUDGET – A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

MODIFIED ACCRUAL – Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred. The City uses a modified accrual basis of accounting.

OPERATING BUDGET – The portion of the budget that pertains to daily operations providing basic governmental services.

PROPOSITION 4 - GANN INITIATIVE LIMIT – The City is required, under Article XIII.B of the State Constitution to limit appropriation from the proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI, and nonresidential construction changes.

RESERVE – An account used to indicate a portion of fund balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.