

# ADOPTED BUDGET

## FISCAL YEAR 2025-2026

2220 Magnolia Street Ceres, CA 95307



JUNE 23, 2025

**CITY OF CERES**  
**FY 2025-26 ADOPTED**  
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**FY 2025-26 ADOPTED**  
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**CITY OFFICIALS**

**ELECTED OFFICIALS**

Mayor ..... Javier Lopez  
Vice Mayor ..... Daniel Martinez  
District #1 Councilmember..... James Casey  
District #2 Councilmember..... Rosalinda Vierra  
District #3 Councilmember..... Cerina Otero  
District #4 Councilmember..... Daniel Martinez  
City Treasurer..... Kayla Martinez

**APPOINTED OFFICIALS**

City Manager ..... Doug Dunford  
City Attorney ..... Nubia Goldstein  
City Clerk..... Fallon Martin  
Interim Chief of Police ..... Trenton Johnson  
Director of Community Development..... Vacant  
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. 2025-052

ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 BEGINNING  
JULY 1, 2025, AND ENDING JUNE 30, 2026, AND APPROVING POSITIONS FOR  
FISCAL YEAR 2026

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, 2025, and ending June 30, 2026, are as follows:

	FISCAL YEAR 2026 BUDGET APPROPRIATIONS
DEPARTMENT	
09 - POLICE non sworn.....	1,998,793
10 - POLICE .....	15,707,191
11 - ANIMAL CONTROL.....	881,386
13 - CODE ENFORCEMENT .....	433,290
15 - FIRE .....	8,846,785
16 - INFORMATION TECHNOLOGY .....	971,411
18 - P.W. ADMINISTRATION .....	1,219,516
19 - ENGINEERING .....	1,810,107
20 - EQUIPMENT .....	1,584,554
25 - SEWER .....	6,922,654
30 - STREETS.....	2,513,168
33 - SOLID WASTE.....	129,836
35 - WATER .....	12,032,656
36 - WATER CONSERVATION.....	415,048
40 - PARKS .....	2,401,880
41 - FACILITY SERVICES.....	1,437,180
45 - DOWNTOWN REVITALIZATION .....	25,216
55 - RECREATION .....	1,310,991
57 - HOUSING REHABILITATION .....	404,590
58 - CRA SUCCESSOR AGENCY .....	2,602,510
59 - SCRC SUCCESSOR AGENCY.....	167,394
60 - GENERAL CITY .....	4,669,115
63 - ELECTED OFFICIALS .....	222,289
65 - CITY MANAGER .....	330,867
66 - HUMAN RESOURCES.....	1,222,516
67 - CITY CLERK .....	499,583
70 - BUILDING .....	374,879
73 - FINANCE.....	2,328,810
75 - PLANNING .....	388,093
95 - CIP & DEBT SERVICE.....	22,199,404
 TOTAL APPROPRIATIONS	 96,051,711

**BE IT FURTHER RESOLVED** by the City Council of the City of Ceres that the positions for Fiscal Year 2026 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 2025 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 2026 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. (Personnel & Operations/Maintenance 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. (Operations/Maintenance 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,

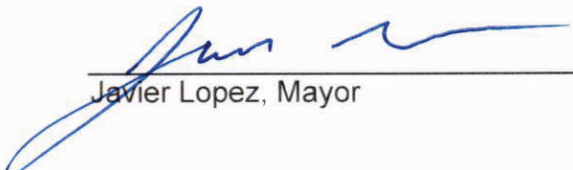
**BE IT FURTHER RESOLVED THAT** the budget documents and itemized details of such documents are filed with the Director of Finance of the City of Ceres; and,


**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** by the Ceres City Council at a regular meeting thereof held on the 23<sup>rd</sup> day of June 2025, by the following vote:

AYES:	Councilmembers: Martinez, Vierra & Mayor Lopez
NOES:	Councilmembers: Casey & Otero
ABSENT:	Councilmembers: None
ABSTAIN:	Councilmembers: None

ATTEST:

  
Javier Lopez, Mayor

  
Fallon Martin, City Clerk



**RESOLUTION NO. 2025-053**

**ADOPTING THE APPROPRIATIONS LIMITATIONS FOR FISCAL YEAR 2026**

**THE CITY COUNCIL**

City of Ceres

**WHEREAS**, sections 7900 et seq. of the Government Code provide for the effective and efficient implementation of Article XIII B 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 capital income and the population for the County of Stanislaus, California are recognized as the annual adjustment factors for Fiscal Year 2026; and

**WHEREAS**, the appropriations limit for Fiscal Year 2026 is hereby set at eighty-nine million, eight hundred sixty-nine thousand, ninety-nine, and seventy-seven cents (\$89,869,099.77); and

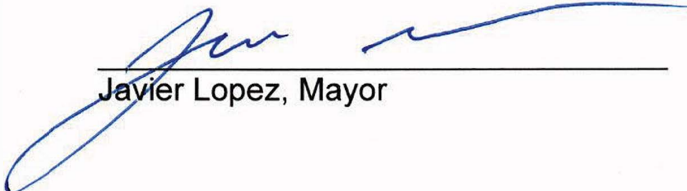
**WHEREAS**, documentation used in the determination of the tax proceeds expenditure appropriation limit is attached hereto as Exhibit A and incorporated herein by this reference.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Ceres does hereby adopts the Appropriations Limitations for Fiscal Year 2026.

**PASSED AND ADOPTED** by the Ceres City Council at a regular meeting thereof held on the 23<sup>rd</sup> day of June 2025, by the following vote:

AYES:	Councilmembers: Martinez, Vierra & Mayor Lopez
NOES:	Councilmembers: Casey & Otero
ABSENT:	Councilmembers: None
ABSTAIN:	Councilmembers: None

ATTEST:

  
Javier Lopez, Mayor

  
Fallon Martin, City Clerk



Resolution No. 2025-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 Adjusted Base	84,731,374.84

Adjustment for Change in Population (Ceres)

January 2025 Dept of Finance Estimate:	49,305
January 2024 Dept of Finance Estimate:	<u>49,480</u>
	(175)
Ceres Increase / Decrease:	-0.3537%

Adjustment for change in Population (Stanislaus County)

January 2025 Dept of Finance Estimate:	555,765
January 2024 Dept of Finance Estimate:	<u>553,614</u>
	2,151
Stanislaus County Increase / Decrease:	0.3885%

Adjustment for Change in California Per Capita Income

Per Capita Income Change:	6.44%
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Adjustment based on Above Factors

City Population 0.9965 x Per Capita Income 1.0644 = 1.0606  
2024-25 Adjusted Base \$84,731,374.84 x 1.0606 = \$89,869,099.77

**2025-26 Adjusted Base \$89,869,099.77**

Since the City's 2025-26 total General Fund revenues are estimated at \$27,536,259,  
Ceres is not at risk of exceeding the appropriations limit for 2025-26.



**CITY OF CERES  
FY 2025-26 ADOPTED BUDGET  
DEBT OBLIGATIONS**

DEBT OBLIGATIONS	PAYOFF DATE	ORIGINAL AMOUNT	BALANCE FY 24-25	PRINCIPAL PMNTS FY 25-26	INTEREST PMNTS FY 25-26	BALANCE FY 25-26
2015 Tax Allocation Bonds - CRA	12/15/2033	\$8,050,000	5,315,000	390,000	193,975	\$4,925,000
2020 Refunding Wastewater Revenue Bonds	6/1/2038	\$6,355,000	4,726,000	297,000	154,540	\$4,429,000
2020 Refunding Water Revenue Bonds	6/1/2038	\$3,658,000	2,726,000	171,000	89,140	\$2,555,000
2020 CRA Tax Allocation Refunding Bonds	12/15/2035	\$20,615,000	15,190,000	1,175,000	584,100	\$14,015,000
2000 Tax Allocation Bonds - SCRC	11/1/2030	\$1,440,000	540,000	75,000	33,649	\$465,000
<b>TOTAL DEBT OBLIGATIONS</b>		<b>\$40,118,000</b>	<b>28,497,000</b>	<b>2,108,000</b>	<b>1,055,404</b>	<b>26,389,000</b>

**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.

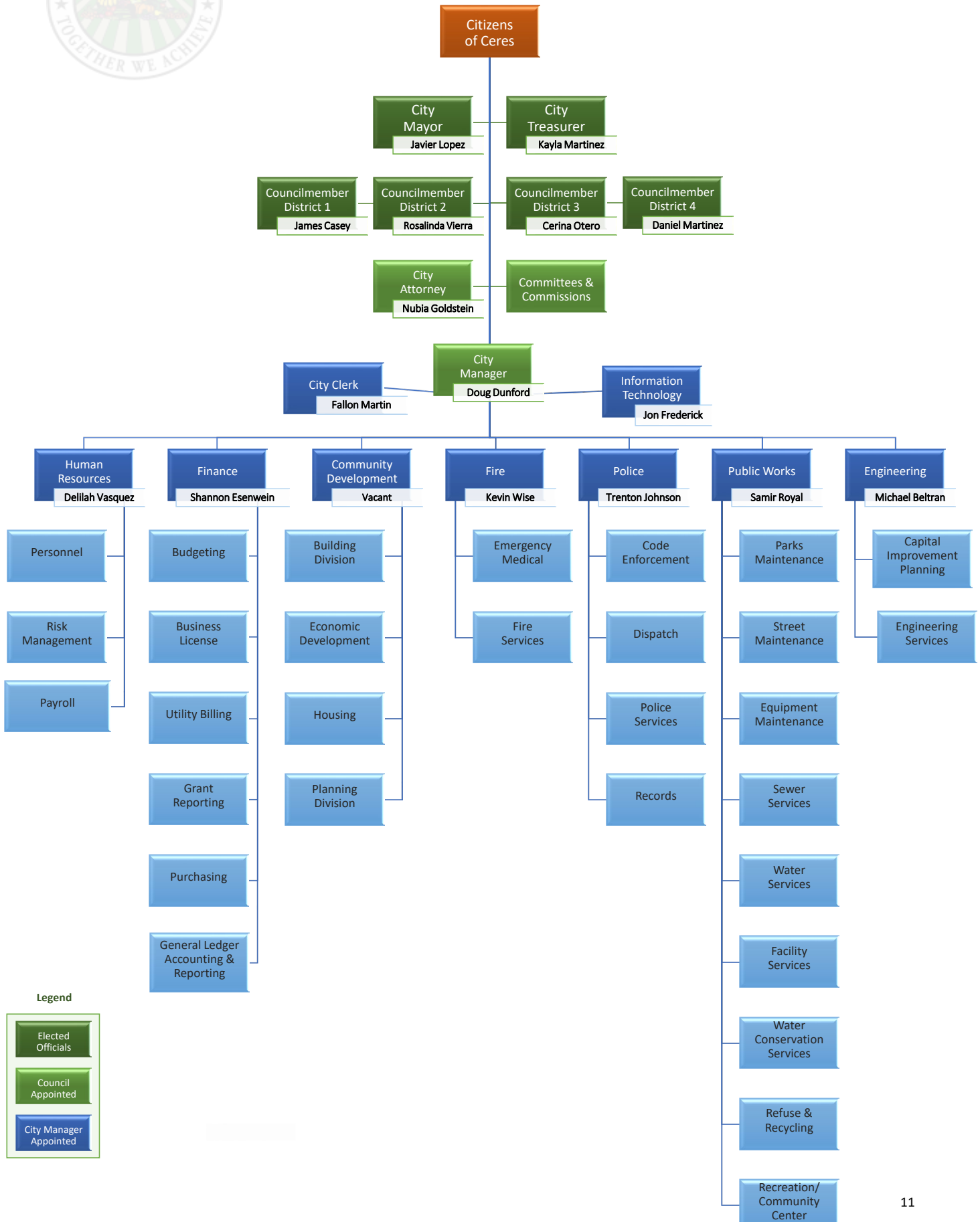




# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### ORGANIZATION CHART





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**APPROVED POSITIONS**

DESCRIPTION	APPROVED FY 22-23	APPROVED FY 23-24	APPROVED FY 24-25	REQUESTED FY 25-26	UNFUNDED FY 25-26
<b>09: POLICE (NON-SWORN)</b>					
Administrative Secretary (Confidential)	1	1	1	1	
Community Services Officer	1	1	2	2	
Public Safety Dispatch Supervisor	1	1	1	1	
Public Safety Dispatcher Senior	1	1	1	1	
Public Safety Dispatcher I/II	10	10	10	7	3
Public Safety Records Clerk I/II	4	4	4	4	
<b>POLICE (NON-SWORN) POSITION TOTALS</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>16</b>	<b>3</b>
<b>10: POLICE</b>					
Captain	1	1	1	0	1
Chief of Police	1	1	1	1	
Police Lieutenant	3	3	3	3	
Police Officer	34	34	34	32	3
Police Sergeant	9	9	9	8	1
School Resource Officer	4	4	4	3	
<b>POLICE POSITION TOTALS</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>47</b>	<b>5</b>
<b>13: CODE ENFORCEMENT</b>					
Code Enforcement Officer <sup>(1)</sup>	1	1	3	3	
Senior Code Enforcement Officer	1	1	0	0	
Secretary	1	1	1	1	
<b>CODE ENFORCEMENT POSITION TOTALS</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>15: FIRE</b>					
Fire Chief	0	0	0	0	
Battalion Chief / Deputy Chief - Fire Marshall	0	0	0	0	
Fire Captain	0	0	0	0	
Fire Engineer (4 Measure H)	0	0	0	0	
Fire Fighter (3 Measure H)	0	0	0	0	
<b>FIRE POSITION TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16: INFORMATION TECHNOLOGY</b>					
IT Manager	1	1	1	1	
IT Systems Analyst	1	1	2	2	
Sr IT Systems Analyst	2	2	1	1	
<b>INFORMATION TECHNOLOGY POSITION TOTALS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>



**CITY OF CERES  
FY 2025-26 ADOPTED BUDGET  
APPROVED POSITIONS**

DESCRIPTION	APPROVED FY 22-23	APPROVED FY 23-24	APPROVED FY 24-25	REQUESTED FY 25-26	UNFUNDED FY 25-26
<b>18: PUBLIC WORKS ADMINISTRATION</b>					
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	0	1	1	0	1
Public Works Superintendent	1	1	1	1	
<b>PUBLIC WORKS ADMIN POSITION TOTALS</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>1</b>
<b>19: ENGINEERING</b>					
Assistant/Associate Engineer	4	5	5	3	
Senior Engineer	0	0	0	1	
Director of Engineering Services/City Engineer	1	1	1	1	
Engineering Technician I/II	3	2	2	2	
Secretary	1	1	1	1	
<b>ENGINEERING POSITION TOTALS</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>0</b>
<b>20: EQUIPMENT (FLEET)</b>					
Fleet Mechanic I/II	3	3	2	2	
Senior Fleet Mechanic	0	0	1	0	1
Fleet/Facility Services Supervisor	1	1	1	1	
<b>EQUIPMENT (FLEET) POSITION TOTALS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>1</b>
<b>25: WASTEWATER</b>					
Maintenance Worker II	1	0	0	0	
Senior Wastewater Operator	0	0	2	2	
Wastewater Operator I/II	8	9	7	7	
Wastewater Systems Supervisor	1	1	1	1	
<b>WASTEWATER POSITION TOTALS</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>30: STREETS</b>					
Streets Maintenance Operator I/II	9	9	6	6	
Senior Street Maintenance Operator	0	0	2	2	
Streets Maintenance Supervisor	1	1	1	1	
Street Sweeper Operator	0	0	1	1	
<b>STREETS POSITION TOTALS</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>35: WATER</b>					
Water Distribution Operator I/II	10	10	8	8	
Senior Water Distribution Operator	0	0	2	2	
Water Distribution Supervisor	1	1	1	1	
<b>WATER POSITION TOTALS</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>





**CITY OF CERES  
FY 2025-26 ADOPTED BUDGET  
APPROVED POSITIONS**

DESCRIPTION	APPROVED FY 22-23	APPROVED FY 23-24	APPROVED FY 24-25	REQUESTED FY 25-26	UNFUNDED FY 25-26
<b>36: WATER CONSERVATION</b>					
Field Service Technician	2	2	2	2	
<b>WATER CONSERVATION POSITION TOTALS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>40: PARKS</b>					
Landscape Maintenance Supervisor	1	1	1	1	
Parks Maintenance Worker I/II	5	5	5	5	
Senior Parks Maintenance Worker	1	1	1	1	
<b>PARKS POSITION TOTALS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>41: FACILITIES</b>					
Custodian	5	5	5	4	1
Facility Maintenance Supervisor	1	1	1	1	
Facility Maintenance Worker I/II	0	0	2	1	1
Senior Facility Maintenance Worker	3	3	1	1	
<b>FACILITIES POSITION TOTALS</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>7</b>	<b>2</b>
<b>55: RECREATION</b>					
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	
<b>RECREATION POSITION TOTALS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>58: CRA SUCCESSOR AGENCY</b>					
Redevelop & Economic Development Manager (2)	1	1	0	1	
<b>CRA SUCCESSOR AGENCY POSITION TOTALS</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>63: ELECTED OFFICIALS</b>					
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	1	1	
<b>ELECTED OFFICIALS POSITION TOTALS</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>65: CITY MANAGER</b>					
City Manager	1	1	1	1	
<b>CITY MANAGER POSITION TOTALS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>



**CITY OF CERES  
FY 2025-26 ADOPTED BUDGET  
APPROVED POSITIONS**

DESCRIPTION	APPROVED FY 22-23	APPROVED FY 23-24	APPROVED FY 24-25	REQUESTED FY 25-26	UNFUNDED FY 25-26
<b>66: HUMAN RESOURCES</b>					
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	2	2	
<b>HUMAN RESOURCES POSITION TOTALS</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>67: CITY CLERK</b>					
City Clerk	1	1	1	1	
Deputy City Clerk	1	1	1	1	
<b>CITY CLERK POSITION TOTALS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>70: BUILDING</b>					
Building Permit Technician	1	1	1	1	
<b>BUILDING POSITION TOTALS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>73: FINANCE</b>					
Account Clerk I/II	3	3	3	3	
Accountant	2	2	2	2	
City Treasurer (Elected)	1	1	0	0	
Deputy Finance Director	1	1	1	1	
Director of Finance	1	1	1	1	
Payroll Technician I/II	2	2	0	0	
Revenue & Customer Service Supervisor	1	1	1	1	
Secretary	1	1	1	0	1
Senior Account Clerk	2	2	2	2	
<b>FINANCE POSITION TOTALS</b>	<b>14</b>	<b>14</b>	<b>11</b>	<b>10</b>	<b>1</b>
<b>75: PLANNING</b>					
Administrative Secretary	1	1	1	1	
Director of Community Development	1	1	1	0	1
Senior Planner (3)	1	1	1	1	
Redevelop & Economic Development Manager (2)	0	0	1	0	
<b>PLANNING POSITION TOTALS</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>1</b>
<b>CITY OF CERES POSITION TOTALS</b>	<b>179</b>	<b>180</b>	<b>182</b>	<b>167</b>	<b>14</b>

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

(2) Moved from Department 75 to Department 58.

(3) Funded at 75% for Fiscal Year 2026. The difference was moved to contracted services to fund an agreement for a Senior Planner while the City is recruiting for the vacant position.

**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 14 developed park 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.

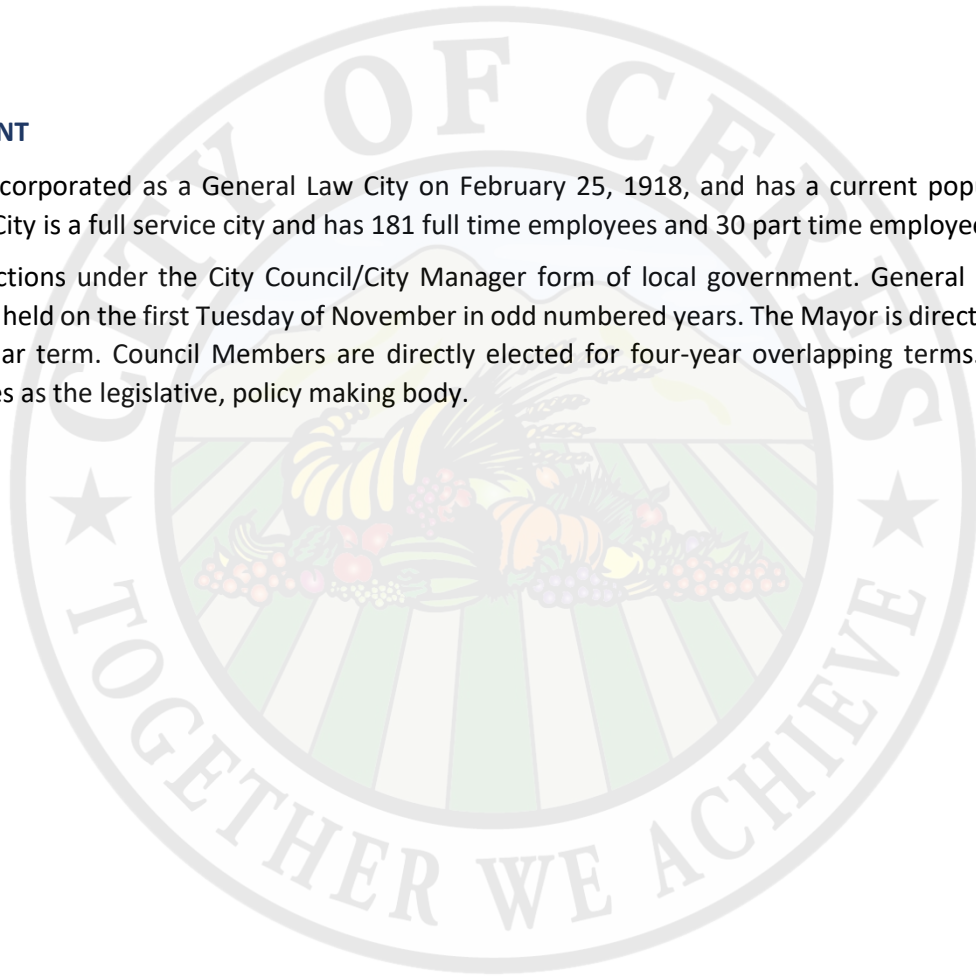


**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**COMMUNITY PROFILE**

**GOVERNMENT**

Ceres was incorporated as a General Law City on February 25, 1918, and has a current population of 49,305. The City is a full service city and has 181 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 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>100: GENERAL FUND</b>					
10073 001201	SECURED PROPERTY TAX	2,896,353	2,929,534	3,058,400	3,148,700
10073 001203	P.TAX-MOTOR VEHICLE IN LIEU	4,520,178	4,791,143	5,044,800	5,196,100
10073 001204	UNSECURED PROPERTY TAX APP	131,946	156,004	168,938	174,000
10073 001208	SUPPL. PROP TAX SB813	98,540	66,685	70,117	72,200
10073 001209	SALES TAX	7,925,725	8,008,553	8,021,000	8,375,000
10073 001211	TRANSIENT OCCUPANCY TAX	305,594	287,689	267,488	328,400
10073 001212	REAL PROPERTY TRANSFER	87,336	93,182	70,700	72,100
10073 001214	SALES TAX PS AUGMENTATION	204,677	302,586	279,600	286,900
10073 001215	RTTPF ALLOCATION	816,933	934,404	977,000	1,006,300
10073 001216	RTTPF ADMIN RECOVERY	-	-	305,299	305,000
10073 001221	UTILITY USERS TAX ELECTRICAL	754,483	755,781	741,300	768,100
10073 001222	UTILITY USERS TAX NATURAL GAS	474,772	375,651	405,500	405,500
10073 001223	UTILITY USERS TAX CABLE TV	83,617	68,999	38,500	40,000
10073 001224	UTILITY USERS TAX TELEPHONE	210,327	202,705	194,500	200,400
10073 001225	BUSINESS LICENSE TAX	1,638,381	1,624,072	1,758,000	1,810,700
10073 002310	GARAGE SALE PERMIT & INSPECTION	2,999	3,035	3,100	3,100
10070 002316	BUILDING PERMITS	880,222	299,722	285,600	293,600
10019 002330	ENCROACHMENT PERMITS	83,400	84,897	148,618	152,400
10015 002332	FIREWORKS PERMITS	6,384	7,182	6,000	6,000
10018 002333	TRANSPORT PERMITS	1,814	1,732	3,200	3,200
10073 002334	CABLE TV FRANCHISE	169,776	144,979	127,400	125,000
10073 002335	PUBLIC UTILITIES FRANCHISE	122,789	141,287	145,000	145,000
10073 002336	BERTOLOTTI REFUSE FRANCHISE	817,456	873,620	852,700	852,700
10015 002337	FIRE FLOW TESTING	-	1,015	2,842	3,000
10015 002338	FIRE 850 INSPECTIONS	-	201	1,198	1,200
10010 003402	PARKING FINES	68,794	32,898	65,300	70,000
10010 003404	MISCELLANEOUS FINES	33,658	32,743	40,000	40,000
10073 003406	UTILITY PENALTIES	159,149	30,205	107,500	108,000
10073 003407	RETURNED CHECK FEE	31	6,307	7,000	7,000
10073 004502	INTEREST ON BANK DEPOSITS	74,505	36,854	225,000	250,800
10055 004503	RENT-AMERICAN LEGION HALL	34,468	41,643	36,200	38,000
10055 004506	RENTAL CITY PROPERTY	2,400	-	-	-
10010 004508	RENTAL-FIRING RANGE	20,900	25,210	14,740	-
100** 004509	SALE OF MISC CITY PROPERTY	705	554	269	1,000
10010 005602	STAN CO SUPP- BHRS CONTRACT	610	2,288	1,474	1,500
10015 005609	CERES FIRE PROTECTION DISTRICT	76,702	77,682	75,000	75,000
10015 005611	MODESTO-CERES FIRE PROTECTION	299,969	319,193	309,300	310,000
10010 005614	P.O.S.T. REBATES	-	-	42,127	-
10073 005624	HOMEOWNER PROPERTY TAX RELIEF	23,219	22,737	30,015	30,900
10073 005625	MOTOR VEHICLE IN LIEU	50,224	60,523	79,198	80,000
10055 005636	INTER-AGENCY SUPPORT	-	-	19,075	17,250
10010 005644	STEP GRANT	13,089	4,378	-	-
10075 005648	GRANTS REVENUE	-	-	263,938	-
100** 005653	BULLETPROOF VEST PARTNERSHIP GRANT	1,069	4,363	-	-
10010 005665	CUSD SCHOOL RESOURCE OFFICER	554,501	655,110	655,000	779,756
10073 005668	MANDATED COST REIMBURSEMENT	111,920	91,812	50,000	100,000
10010 005673	SDEA	10,481	4,774	15,414	15,000
10040 005684	FEMA EMERGENCY REIMBURSEMENT	-	-	31,232	-
10033 005696	WASTE TIRE AMNESTY GRANT	-	-	-	-



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
10010 005698	RAT OT REIMBURSEMENT	-	9,893	2,780	-
10010 005699	NEWMAN DISPATCH CONTRACT	198,000	198,000	205,900	216,228
10070 006701	SPECIAL INSPECTION FEE BLDG	2,765	70	88	-
10070 006702	SPECIAL INSPECTION FEE P/W	-	320	-	-
10070 006703	ANNEXATION FEES	910	-	1,820	11,000
10070 006704	PLAN CHECK FEES	444,793	174,152	156,700	159,300
10070 006705	SEISMIC FEES	-	554	775	775
10073 006706	BERTOLOTTI BILLING & COLLECT	47,069	54,229	47,000	54,200
10073 006707	BUSINESS LIC APP FEE	11,070	10,951	13,200	20,000
10073 006708	DATA INPUT & FLOOR PLAN FEE	1,649	1,649	1,674	2,000
10070 006712	ZONING FEES	21,435	71,022	35,000	40,000
10070 006714	SUBDIVISION FEES	8,540	10,290	13,360	20,000
10070 006716	ENVIRONMENTAL FEES	3,354	1,423	5,300	5,000
10073 006718	KASE MANUFACTURING DVLPMNT AGRMT	-	-	-	-
10010 006722	POLICE - SECURITY	-	-	2,289	2,500
10055 006724	RECREATION SELF SUPPORT	89,397	81,510	75,000	80,000
10010 006726	POLICE - FLEA MKT, REPORTS & M	9,669	14,914	19,300	28,000
10010 006727	POLICE - FALSE ALARMS	100	-	-	-
10073 006728	SALE MAPS & PUBLICATIONS	17	23	3	-
10010 006730	TOW OPERATOR/DRIVER PERMIT	5,400	5,400	5,400	5,400
10019 006732	ENGINEERING SERVICES	-	-	24,000	30,000
10055 006734	YOUTH SPORT PLAYER FEE	23,176	23,952	24,879	50,000
10073 006736	KASE DISPENSARY DVLPMNT AGRMT	240,000	60,000	40,000	-
10073 006737	PATIENT FIRST DISPENSARY DEV A	840,000	840,000	840,000	840,000
10070 006748	FIRE PREVENTION FEES	3,701	37,300	51,000	51,000
10070 006749	MASSAGE FILING FEE	-	424	847	550
10073 006750	SHARPS DISPENSARY	-	-	48,700	60,000
10019 006751	DEVELOPMENT SERVICE FEES	-	-	20,524	50,000
10018 006767	MITCHELL CORRIDOR SPEC	3,896	2,810	-	-
10055 006770	PARK USER FEES	74,109	69,169	99,836	100,000
100** 007810	MISCELLANEOUS REVENUE	16,721	35,494	10,804	10,000
10055 007824	DONATION	-	-	5,310	-
10010 007827	POLICE - SEIZED FUNDS	1,646	2,650	1,693	1,500
10033 007828	CAL TRANS-CLEAN-UP EVENT	-	17,543	-	-
10055 007831	HOT AIR BALLOON FESTIVAL	11,260	5,707	5,188	-
100** 0091**	TRANSFER IN	898,979	905,878	964,666	-
<b>TOTAL GENERAL FUND</b>		<b>26,727,749</b>	<b>26,239,258</b>	<b>27,767,618</b>	<b>27,536,259</b>
<b>219: CARES ACT</b>					
21960 005605	CARES ACT-STATE	5,825,755	-	-	-
<b>TOTAL CARES ACT</b>		<b>5,825,755</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>223: HOME GRANT PROGRAM INCOME</b>					
22365 005694	HOME - 1ST TIME HOMEBUYER	10,000	-	-	-
22365 007810	MISCELLANEOUS REVENUE	5,974	-	-	-
<b>TOTAL HOME GRANT PROGRAM INCOME</b>		<b>15,974</b>	<b>-</b>	<b>-</b>	<b>-</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>224: TRAFFIC OFFENDER FUND</b>					
22410 004509	SALE OF MISC CITY PROPERTY	-	25	-	-
22410 005644	STEP GRANT	-	-	60,000	-
22410 005677	OTS TRAFFIC RECORDS IMP GRANT	11,900	-	-	-
22410 006729	TOWING IMPOUND FEES	62,753	57,492	52,400	55,000
<b>TOTAL TRAFFIC OFFENDER FUND</b>		<b>74,653</b>	<b>57,517</b>	<b>112,400</b>	<b>55,000</b>
<b>225: USED OIL GRANTS</b>					
22518 004502	INTEREST ON BANK DEPOSITS	119	45	590	700
22518 005678	USED OIL OPPORTUNITY GRANT	448	-	-	-
<b>TOTAL USED OIL GRANTS</b>		<b>566</b>	<b>45</b>	<b>590</b>	<b>700</b>
<b>226: DEPART OF CONSERVATION GRANT</b>					
22618 004502	INTEREST ON BANK DEPOSITS	271	94	1,400	1,600
226** 005652	DPT CONSERVATION RECYCLE GRANT	12,374	-	12,621	-
<b>TOTAL DEPART OF CONSERVATION GRANT</b>		<b>12,645</b>	<b>94</b>	<b>14,021</b>	<b>1,600</b>
<b>227: SB 1383</b>					
22733 005600	SB 1383	-	131,683	-	-
22773 004502	INTEREST ON BANK DEPOSITS	165	33	-	-
<b>TOTAL SB 1383</b>		<b>165</b>	<b>131,716</b>	<b>-</b>	<b>-</b>
<b>230: STREET TREE FUND</b>					
23073 004502	INTEREST ON BANK DEPOSITS	484	185	2,400	2,700
<b>TOTAL STREET TREE FUND</b>		<b>484</b>	<b>185</b>	<b>2,400</b>	<b>2,700</b>
<b>234: SB2 PLANNING GRANT</b>					
23475 005657	HCD TARGET NEEDS MARKET STUDY	-	159,602	-	-
<b>TOTALS SB2 PLANNING GRANT</b>		<b>-</b>	<b>159,602</b>	<b>-</b>	<b>-</b>
<b>236: CRA - 20% LOW INCOME HOUSING</b>					
23673 007846	LOAN REPAYMENT	28,868	727,094	-	-
<b>TOTAL CRA - 20% LOW INCOME HOUSING</b>		<b>28,868</b>	<b>727,094</b>	<b>-</b>	<b>-</b>
<b>238: WESTPOINTE STORMDRAIN BEN DIST</b>					
23873 004502	INTEREST ON BANK DEPOSITS	58	22	285	300
<b>TOTAL WESTPOINTE STORMDRAIN BEN DIST</b>		<b>58</b>	<b>22</b>	<b>285</b>	<b>300</b>
<b>239: BEGIN HOUSING GRANT REUSE</b>					
23973 004502	INTEREST ON BANK DEPOSITS	1,095	418	5,450	6,100
<b>TOTAL BEGIN HOUSING GRANT REUSE</b>		<b>1,095</b>	<b>418</b>	<b>5,450</b>	<b>6,100</b>
<b>243: BROWN ANNEX PUBLIC SAFETY MITIGATION</b>					
24373 004502	INTEREST ON BANK DEPOSITS	49	77	1,155	1,300
24370 006717	BROWN ANNEX PUB SERV MITIGATION	35,860	6,520	-	-
<b>TOTAL BROWN ANNEX PUBLIC SAFETY MITIGATION</b>		<b>35,909</b>	<b>6,597</b>	<b>1,155</b>	<b>1,300</b>
<b>245: AB939 SOURCE REDUCTION/RECYCLE</b>					
24573 004502	INTEREST ON BANK DEPOSITS	1,012	263	1,700	1,900
245** 005650	AB939 SOURCE REDUCTION/RECYCLE	-	12,285	-	-
<b>TOTAL AB939 SOURCE REDUCTION/RECYCLE</b>		<b>1,012</b>	<b>12,548</b>	<b>1,700</b>	<b>1,900</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>248: EASTGATE STORM DRAIN BENEFIT</b>					
24873 004502	INTEREST ON BANK DEPOSITS	1,762	793	10,700	11,900
24818 006736	STORM DRAIN BENEFIT DISTRICT	84,605	22,533	15,600	15,600
	<b>TOTAL EASTGATE STORM DRAIN BENEFIT</b>	<b>86,367</b>	<b>23,326</b>	<b>26,300</b>	<b>27,500</b>
<b>249: EASTGATE STREET &amp; LANDSCP BENEFIT</b>					
24973 004502	INTEREST ON BANK DEPOSITS	411	202	2,600	2,900
24918 006737	STREET & LANDSCAPE BENEFIT DIS	36,487	4,293	-	-
	<b>TOTAL EASTGATE STREET &amp; LANDSCP BENEFIT</b>	<b>36,897</b>	<b>4,494</b>	<b>2,600</b>	<b>2,900</b>
<b>251: STREET EXPANSION</b>					
25173 004502	INTEREST ON BANK DEPOSITS	9,341	4,476	71,500	79,700
25130 004509	SALE OF MISC CITY PROPERTY	-	224	-	-
25118 006709	STREET EXPANSION	695,006	417,165	197,000	197,000
	<b>TOTAL STREET EXPANSION</b>	<b>704,347</b>	<b>421,864</b>	<b>268,500</b>	<b>276,700</b>
<b>253: NEIGHBORHOOD PARK FEES</b>					
25373 004502	INTEREST ON BANK DEPOSITS	5,540	2,389	31,000	34,600
25370 006710	NEIGHBORHOOD PARK FEES	321,410	177,211	30,600	30,600
	<b>TOTAL NEIGHBORHOOD PARK FEES</b>	<b>326,950</b>	<b>179,600</b>	<b>61,600</b>	<b>65,200</b>
<b>254: HOME FEDERAL GRANT</b>					
25465 005693	HOME - CONSORTIUM	-	-	-	106,408
25465 005694	HOME - 1ST TIME HOMEBUYER	49,341	-	-	-
	<b>TOTAL HOME FEDERAL GRANT</b>	<b>49,341</b>	<b>-</b>	<b>-</b>	<b>106,408</b>
<b>255: STATE GAS TAX</b>					
25573 004502	INTEREST ON BANK DEPOSITS	-	36	-	-
25530 004509	SALE OF MISC CITY PROPERTY	-	-	595	-
25573 005606	STATE GAS TAX 2106	167,592	178,342	187,760	189,217
25573 005607	STATE GAS TAX 2103	399,339	445,717	464,800	457,109
25573 005608	STATE GAS TAX 2107	380,118	402,346	432,900	436,395
25573 005610	STATE GAS TAX 2107.5	6,000	6,000	7,500	6,000
25573 005671	STATE GAS TAX 2105	278,917	297,244	317,200	319,756
25573 005672	ROAD MAINTENANCE REHAB	1,000	-	-	-
25530 007803	STREET LIGHT COST SHARING REIM	1,515	1,597	1,500	1,500
255** 007810	MISCELLANEOUS REVENUE	313	-	7,623	-
	<b>TOTAL STATE GAS TAX</b>	<b>1,234,794</b>	<b>1,331,281</b>	<b>1,419,878</b>	<b>1,409,977</b>
<b>256: BEGIN HOUSING GRANT FUND</b>					
25673 004502	INTEREST ON BANK DEPOSITS	2,238	855	11,100	12,400
	<b>TOTAL BEGIN HOUSING GRANT FUND</b>	<b>2,238</b>	<b>855</b>	<b>11,100</b>	<b>12,400</b>
<b>258: STATE TRAFFIC SAFETY</b>					
25873 003401	MOTOR VEHICLE FINES	53,022	54,472	52,000	52,000
	<b>TOTAL STATE TRAFFIC SAFETY</b>	<b>53,022</b>	<b>54,472</b>	<b>52,000</b>	<b>52,000</b>
<b>260: JAG POLICE GRANTS</b>					
26073 004502	INTEREST ON BANK DEPOSITS	142	51	1,100	-
26010 005629	JAG 2010-DJ-BX-1178	119	32,659	31,876	-
26065 005682	JUSTICE ASSISTANCE GRANT	13,757	3,811	-	-
	<b>TOTAL JAG POLICE GRANTS</b>	<b>14,019</b>	<b>36,521</b>	<b>32,976</b>	<b>-</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>261: MITCHELL STORM DRAIN BENEFIT</b>					
26173 004502	INTEREST ON BANK DEPOSITS	1,443	551	7,100	7,900
	<b>TOTAL MITCHELL STORM DRAIN BENEFIT</b>	<b>1,443</b>	<b>551</b>	<b>7,100</b>	<b>7,900</b>
<b>262: MEASURE H - ½ CENT SALES TAX</b>					
26273 001205	MEASURE H - ½ CENT SALES TAX	4,814,659	4,712,676	4,704,000	4,829,000
26273 004502	INTEREST ON BANK DEPOSITS	7,332	437	-	-
26273 007810	MISCELLANEOUS REVENUE	125	980	-	-
	<b>TOTAL MEASURE H - ½ CENT SALES TAX</b>	<b>4,822,115</b>	<b>4,714,094</b>	<b>4,704,000</b>	<b>4,829,000</b>
<b>263: PUBLIC SAFETY GRANTS</b>					
26310 005630	STATE DOJ GRANTS	-	-	-	24,258
26315 006721	ASSISTANCE FROM OTHER AGENCIES	-	325,000	778,700	-
	<b>TOTAL PUBLIC SAFETY GRANTS</b>	<b>-</b>	<b>325,000</b>	<b>778,700</b>	<b>24,258</b>
<b>264: RIVERBLUFF REGIONAL PARK</b>					
26455 007830	COMMISSIONS-SNACK BAR	1,235	2,920	2,800	2,800
	<b>TOTAL RIVERBLUFF REGIONAL PARK</b>	<b>1,235</b>	<b>2,920</b>	<b>2,800</b>	<b>2,800</b>
<b>265: DANIEL WHITMORE HOUSE</b>					
265** 0091**	TRANSFER IN	5,371	55,628	-	18,017
	<b>TOTAL DANIEL WHITMORE HOUSE</b>	<b>5,371</b>	<b>55,628</b>	<b>-</b>	<b>18,017</b>
<b>266: CLINTON WHITMORE MANSION</b>					
266** 0091**	TRANSFER IN	-	-	-	18,271
	<b>TOTAL CLINTON WHITMORE MANSION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,271</b>
<b>268: FEDERAL TRANSPORTATION FUNDING</b>					
26818 005653	SAFE ROUTES 2 SCHOOL (STATE)	384,833	289,167	-	-
26818 005654	CMAQ FUNDING	689,271	-	-	-
26819 005655	FEDERAL TRANSPORTATION FUNDING	392,961	86,950	90,201	2,000,000
26819 005683	STATE OF CA CLEAN GRANT	20,688	930,501	-	-
	<b>TOTAL FEDERAL TRANSPORTATION FUNDING</b>	<b>1,487,754</b>	<b>1,306,618</b>	<b>90,201</b>	<b>2,000,000</b>
<b>269: COMMUNITY FACILITIES DISTRICT #2</b>					
26973 001202	CFD ASSESSMENTS-POLICE	-	-	-	26,845
26973 001203	CFD ASSESSMENTS-FIRE	-	-	-	75,587
26973 001204	CFD ASSESSMENTS-PARKS	-	-	-	19,778
26973 001205	CFD ASSESSMENTS-ADMIN	-	-	-	11,880
26973 004502	INTEREST ON BANK DEPOSITS	-	-	-	790
	<b>TOTAL COMMUNITY FACILITIES DISTRICT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,880</b>
<b>270: COMMUNITY FACILITIES DISTRICT #1</b>					
27073 001202	CFD ASSESSMENTS-POLICE	149,135	152,574	160,713	135,213
27073 001203	CFD ASSESSMENTS-FIRE	419,918	429,599	452,518	380,716
27073 001204	CFD ASSESSMENTS-PARKS	109,877	112,411	118,408	99,620
27073 001205	CFD ASSESSMENTS-ADMIN	66,001	67,523	71,125	59,839
27073 004502	INTEREST ON BANK DEPOSITS	1,345	384	10,500	10,910
	<b>TOTAL COMMUNITY FACILITIES DISTRICT</b>	<b>746,277</b>	<b>762,491</b>	<b>813,265</b>	<b>686,297</b>





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>271: MEASURE L</b>					
27173 004502	INTEREST ON BANK DEPOSITS	17,713	8,955	230,000	256,400
27119 005603	LOCAL STREETS AND ROADS	1,931,478	3,712,734	1,700,000	1,700,000
27119 005616	REGIONAL CONTROL PROJ COOP AGRMT	-	494,183	2,023,334	1,500,000
27119 005622	TRAFFIC MANAGEMENT	386,296	380,768	390,000	390,000
27119 005623	BIKE AND PEDESTRIAN	193,148	155,585	192,000	180,000
<b>TOTAL MEASURE L</b>		<b>2,528,635</b>	<b>4,752,224</b>	<b>4,535,334</b>	<b>4,026,400</b>
<b>275: COMMUNITY CENTER</b>					
27555 004505	RENTAL-COMMUNITY CENTER	260,722	255,346	255,000	255,000
27555 007810	MISCELLANEOUS REVENUE	317	545	8,815	-
275** 0091**	TRANSFER IN	-	-	-	105,452
<b>TOTAL COMMUNITY CENTER</b>		<b>261,039</b>	<b>255,891</b>	<b>263,815</b>	<b>360,452</b>
<b>277: ROAD MAINT &amp; REHAB ACCOUNT</b>					
27773 004502	INTEREST ON BANK DEPOSITS	7,158	3,645	78,000	86,900
27773 005672	ROAD MAINT & REHAB ACCT	1,081,943	1,239,552	1,268,200	1,360,399
<b>TOTAL ROAD MAINT &amp; REHAB ACCOUNT</b>		<b>1,089,101</b>	<b>1,243,198</b>	<b>1,346,200</b>	<b>1,447,299</b>
<b>278: BROWN ANNEX STREET IMP BENEFIT</b>					
27873 004502	INTEREST ON BANK DEPOSITS	4	1	-	-
<b>TOTAL BROWN ANNEX STREET IMP BENEFIT</b>		<b>4</b>	<b>1</b>	<b>-</b>	<b>-</b>
<b>284: N E STORM DRAIN BENEFIT</b>					
28473 004502	INTEREST ON BANK DEPOSITS	837	320	4,100	4,600
<b>TOTAL N E STORM DRAIN BENEFIT</b>		<b>837</b>	<b>320</b>	<b>4,100</b>	<b>4,600</b>
<b>285: WESTSIDE STORM DRAIN BENEFIT</b>					
28573 004502	INTEREST ON BANK DEPOSITS	20	8	-	-
<b>TOTAL WESTSIDE STORM DRAIN BENEFIT</b>		<b>20</b>	<b>8</b>	<b>-</b>	<b>-</b>
<b>290: CDBG PROGRAM INCOME</b>					
29073 004502	INTEREST ON BANK DEPOSITS	1,867	727	9,500	10,600
290** 007841	EMERGENCY REPAIR PROGRAM INCOM	388	388	354	325
290** 007842	92 CDBG REHAB PRGM INCOME	2,188	2,468	1,700	1,700
29065 007844	EMERGENCY REPAIR PRG INC DEFR	-	6,127	-	-
<b>TOTAL CDBG PROGRAM INCOME</b>		<b>4,444</b>	<b>9,711</b>	<b>11,554</b>	<b>12,625</b>
<b>291: CDBG FEDERAL GRANT</b>					
291** 005666	CDBG - CONSORTIUM	414,074	2,083	73,266	218,623
<b>TOTAL CDBG FEDERAL GRANT</b>		<b>414,074</b>	<b>2,083</b>	<b>73,266</b>	<b>218,623</b>
<b>292: ST LIGHT/LANDSCAPE DIST</b>					
29218 001201	ASSESSMENTS-LIGHT/LANDSCAPING	467,658	468,633	518,607	492,000
292** 0091**	TRANSFER IN	-	-	-	145,194
<b>TOTAL ST LIGHT/LANDSCAPE DIST</b>		<b>467,658</b>	<b>468,633</b>	<b>518,607</b>	<b>637,194</b>
<b>293: DOWNTOWN REVITALIZATION</b>					
29373 004502	INTEREST ON BANK DEPOSITS	332	114	900	-
29373 006761	DOWNTOWN REVITALIZATION	10,769	8,784	4,531	-
<b>TOTAL DOWNTOWN REVITALIZATION</b>		<b>11,101</b>	<b>8,898</b>	<b>5,431</b>	<b>-</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>294: SEIZED FUNDS - POLICE</b>					
29473 004502	INTEREST ON BANK DEPOSITS	216	98	1,000	1,100
29410 007827	SEIZED FUNDS - POLICE	-	5,173	-	-
	<b>TOTAL SEIZED FUNDS - POLICE</b>	<b>216</b>	<b>5,271</b>	<b>1,000</b>	<b>1,100</b>
<b>295: ABANDONED VEHICLE ABATEMENT</b>					
29573 004502	INTEREST ON BANK DEPOSITS	347	147	2,400	2,700
29573 005615	STANCOG VEHICLE ABATEMENT	55,005	39,182	48,400	48,400
	<b>TOTAL ABANDONED VEHICLE ABATEMENT</b>	<b>55,352</b>	<b>39,330</b>	<b>50,800</b>	<b>51,100</b>
<b>296: COPS (SLESF)</b>					
29665 005679	SUPPLEMENTL LAW ENFORCEMT COPS	233,819	166,643	194,663	100,000
	<b>TOTAL COPS (SLESF)</b>	<b>233,819</b>	<b>166,643</b>	<b>194,663</b>	<b>100,000</b>
<b>297: RECREATION FACILITY DEVELOPMNT</b>					
29755 004506	SMYRNA CELLULAR TOWER LEASE	37,409	43,759	41,917	41,917
	<b>TOTAL RECREATION FACILITY DEVELOPMNT</b>	<b>37,409</b>	<b>43,759</b>	<b>41,917</b>	<b>41,917</b>
<b>298: CONCERTS IN THE PARK</b>					
29855 007834	CONCERTS IN THE PARK	1,800	1,491	2,700	3,900
298** 0091**	TRANSFER IN	2,507	4,482	5,925	1,000
	<b>TOTAL CONCERTS IN THE PARK</b>	<b>4,307</b>	<b>5,973</b>	<b>8,625</b>	<b>4,900</b>
<b>346: SCRC BOND DEBT SERVICE</b>					
346** 0091**	TRANSFER IN	107,115	87,560	108,471	108,649
	<b>TOTAL SCRC BOND DEBT SERVICE</b>	<b>107,115</b>	<b>87,560</b>	<b>108,471</b>	<b>108,649</b>
<b>347: CRA BOND DEBT SERVICE</b>					
34773 004502	INTEREST ON BANK DEPOSITS	19	-	-	-
347** 0091**	TRANSFER IN	2,339,681	2,335,175	2,343,075	2,343,075
	<b>TOTAL CRA BOND DEBT SERVICE</b>	<b>2,339,700</b>	<b>2,335,175</b>	<b>2,343,075</b>	<b>2,343,075</b>
<b>428: SURFACE WATER BONDS</b>					
42873 004502	INTEREST ON BANK DEPOSITS	6,352	-	-	-
42835 006742	SRWA-CA DRAW FUNDS	43,246,132	14,535,517	7,025,936	-
42873 007845	BOND PROCEEDS	19,603	-	-	-
	<b>TOTAL SURFACE WATER BONDS</b>	<b>43,272,087</b>	<b>14,535,517</b>	<b>7,025,936</b>	<b>-</b>
<b>466: CRA SUCCESSOR AGENCY</b>					
46673 001215	RPTTF ALLOCATION	2,594,475	2,572,908	2,350,750	2,346,860
46673 004502	INTEREST ON BANK DEPOSITS	22,410	10,052	121,000	134,900
	<b>TOTAL CRA SUCCESSOR AGENCY</b>	<b>2,616,885</b>	<b>2,582,960</b>	<b>2,471,750</b>	<b>2,481,760</b>
<b>469: SCRC SUCCESSOR AGENCY</b>					
46973 001215	RPTTF ALLOCATION	168,634	168,527	113,783	111,839
	<b>TOTAL SCRC SUCCESSOR AGENCY</b>	<b>168,634</b>	<b>168,527</b>	<b>113,783</b>	<b>111,839</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>499: PUBLIC FACILITIES FEES</b>					
49973 004502	INTEREST ON BANK DEPOSITS	12,106	4,413	57,000	63,500
49918 006775	PFF GENERAL GOVERNMENT	14,588	7,529	1,587	-
49918 006776	PFF PUBLIC SAFETY	27,261	14,681	2,345	-
49918 006777	PFF PLAND COMM FACILITIES	100,225	56,888	5,754	-
49918 006778	PFF PUBLIC WORKS	77,780	42,816	6,211	-
49918 006779	PFF FIRE-EASTGATE	57,586	31,515	4,949	-
<b>TOTAL PUBLIC FACILITIES FEES</b>		<b>289,546</b>	<b>157,841</b>	<b>77,847</b>	<b>63,500</b>
<b>527: WATER SERVICE FUND</b>					
52773 003406	UTILITY PENALTIES	297,011	187,001	419,900	420,000
52773 004502	INTEREST ON BANK DEPOSITS	99,370	76,264	1,065,000	1,187,100
527** 004509	SALE OF MISC CITY PROPERTY	-	-	27,502	-
52773 006731	WATER PYMT AGREE FEES	1,050	10,500	2,000	2,000
52773 006747	MISC WATER REVENUE	12,152	21,557	16,150	14,200
52735 006754	CIP WATER SERVICE FEES	1,054,201	1,064,573	1,087,800	1,087,800
52735 006755	CONSTRUCTION WATER	1,195	-	6,079	-
52773 006756	WATER SERVICE FEE	15,220,792	15,327,616	15,622,200	15,622,200
52735 007810	MISCELLANEOUS REVENUE	4,188	3,182	1,243	-
52735 007843	TCP (TRICHLRPPANE) SETTLEMENT	3,000,000	3,000,000	-	-
<b>TOTAL WATER SERVICE FUND</b>		<b>19,689,959</b>	<b>19,690,694</b>	<b>18,247,874</b>	<b>18,333,300</b>
<b>528: WATER QUALITY SINKING FUND</b>					
52873 004502	INTEREST ON BANK DEPOSITS	12,461	5,209	77,000	85,800
528** 0091**	TRANSFER IN	212,000	421,056	423,720	428,904
<b>TOTAL WATER QUALITY SINKING FUND</b>		<b>224,461</b>	<b>426,265</b>	<b>500,720</b>	<b>514,704</b>
<b>540: WATER SUPPLY / EXTENSION</b>					
54073 004502	INTEREST ON BANK DEPOSITS	12,529	5,277	72,000	80,300
54035 006746	WATER CONNECTION FEES	554,328	236,740	115,000	115,000
<b>TOTAL WATER SUPPLY / EXTENSION</b>		<b>566,857</b>	<b>242,018</b>	<b>187,000</b>	<b>195,300</b>
<b>550: SEWER MAIN LINE CONSTRUCTION</b>					
55073 004502	INTEREST ON BANK DEPOSITS	6,602	3,306	46,000	51,300
55025 006744	SEWER MAIN LINE CONSTRUCTION	477,650	254,914	117,000	117,000
<b>TOTAL SEWER MAIN LINE CONSTRUCTION</b>		<b>484,253</b>	<b>258,220</b>	<b>163,000</b>	<b>168,300</b>
<b>567: SEWER SERVICE FUND</b>					
56773 003406	UTILITY PENALTIES	159,174	48,061	181,700	182,000
56773 004502	INTEREST ON BANK DEPOSITS	93,312	95,473	524,000	584,100
56730 004509	SALE OF MISC CITY PROPERTY	-	-	26,050	-
56773 006738	SEWER SERVICE FEE	9,699,725	9,588,936	9,675,500	9,700,000
56725 006739	CIP SEWER SERVICE FEES	522,819	521,193	525,000	525,000
56770 006740	SEWER CONNECTION FEES	1,750	4,743	6,779	6,831
56725 006741	DEL PUERTO WATER DIST AGRMT	454,227	-	-	-
567** 007810	MISCELLANEOUS REVENUE	104	621	573	-
567** 0091**	TRANSFER IN	304,000	247,151	304,000	304,000
<b>TOTAL SEWER SERVICE FUND</b>		<b>11,235,113</b>	<b>10,506,177</b>	<b>11,243,602</b>	<b>11,301,931</b>
<b>571: STANCOG DIAL-A-RIDE</b>					
57173 004502	INTEREST ON BANK DEPOSITS	2,643	1,007	13,000	14,500
<b>TOTAL STANCOG DIAL-A-RIDE</b>		<b>2,643</b>	<b>1,007</b>	<b>13,000</b>	<b>14,500</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

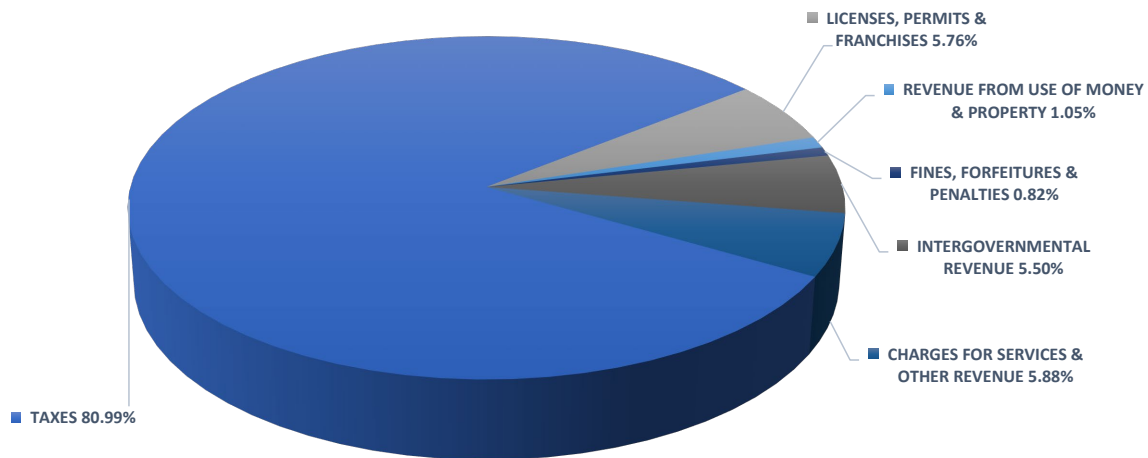
### REVENUE SUMMARY BY FUND

Account	Description	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26
<b>600: EQUIPMENT MAINTENANCE - ISF</b>					
60020 004509	SALE OF MISC CITY PROPERTY	2,085	3,050	10,095	-
60020 007810	MISCELLANEOUS REVENUE	647	464	2,428	-
60020 008902	ISF EQUIPMENT MAINT	1,547,481	1,729,047	1,733,591	1,584,556
	<b>TOTAL EQUIPMENT MAINTENANCE - ISF</b>	<b>1,550,213</b>	<b>1,732,561</b>	<b>1,746,113</b>	<b>1,584,556</b>
<b>610: ISF EQUIPMENT REPLACEMENT POOL</b>					
61020 004509	SALE OF MISC CITY PROPERTY	165,435	47,374	110,452	-
61020 007810	MISCELLANEOUS REVENUE	89,507	-	137,000	-
61020 008903	ISF EQUIPMENT REPLACEMENT POOL	1,769,279	919,881	919,547	-
	<b>TOTAL ISF EQUIPMENT REPLACEMENT POOL</b>	<b>2,024,221</b>	<b>967,255</b>	<b>1,166,999</b>	<b>-</b>
<b>616: INFORMATION TECHNOLOGY - ISF</b>					
61616 008908	ISF IT SUPPORT	1,038,309	1,062,501	713,867	971,411
	<b>TOTAL INFORMATION TECHNOLOGY - ISF</b>	<b>1,038,309</b>	<b>1,062,501</b>	<b>713,867</b>	<b>971,411</b>
<b>677: RISK MANAGEMENT WORKERS COMP - ISF</b>					
67766 007820	4850 REIMBURSEMENT	-	-	5,008	-
677** 008906	ISF WORKER'S COMPENSATION	1,362,934	1,306,298	1,292,224	1,372,454
	<b>TOTAL RISK MANAGEMENT WORKERS COMP - ISF</b>	<b>1,362,934</b>	<b>1,306,298</b>	<b>1,297,232</b>	<b>1,372,454</b>
<b>679: BUILDING MAINTENANCE - ISF</b>					
67941 007810	MISCELLANEOUS REVENUE	-	780	45	-
67941 008904	ISF BUILDING MAINTENANCE	1,517,092	1,695,083	618,697	1,333,292
	<b>TOTAL BUILDING MAINTENANCE - ISF</b>	<b>1,517,092</b>	<b>1,695,863</b>	<b>618,742</b>	<b>1,333,292</b>
<b>682: RISK MANAGEMENT LIABILITY - ISF</b>					
68266 007810	MISCELLANEOUS REVENUE	26,192	5,240	33,517	-
682** 007821	RETROSPECTIVE REFUNDS	28,630	36,762	-	-
682** 008905	ISF LIABILITY INSURANCE	1,253,652	1,440,067	2,009,778	2,137,090
	<b>TOTAL RISK MANAGEMENT LIABILITY - ISF</b>	<b>1,308,474</b>	<b>1,482,069</b>	<b>2,043,295</b>	<b>2,137,090</b>
<b>734: CERES COMMUNITY FOUNDATION</b>					
73473 004502	INTEREST ON BANK DEPOSITS	674	257	-	-
	<b>TOTAL CERES COMMUNITY FOUNDATION</b>	<b>674</b>	<b>257</b>	<b>-</b>	<b>-</b>
<b>737: WESTPOINTE ASSMT DIST-DEBT SERV</b>					
73773 004502	INTEREST ON BANK DEPOSITS	1,414	539	7,000	-
	<b>TOTAL WESTPOINTE ASSMT DIST-DEBT SERV</b>	<b>1,414</b>	<b>539</b>	<b>7,000</b>	<b>-</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>137,205,703</b>	<b>102,796,055</b>	<b>93,321,260</b>	<b>87,222,240</b>



## CITY OF CERES FY 2025-26 ADOPTED BUDGET GENERAL FUND REVENUE BY SOURCE

**TOTAL GENERAL FUND REVENUE - \$27,536,259**



### **TAXES - \$22,300,300**

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, Motor Vehicle In-Lieu Tax, and Business License Tax are included in this major category of revenue.

### **LICENSES, PERMITS & FRANCHISES - \$1,586,400**

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 - \$289,800**

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

### **FINES, FORFEITURES & PENALTIES - \$225,000**

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

### **INTERGOVERNMENTAL REVENUE - \$1,514,734**

Revenues received from Federal, State, or other Local governments.

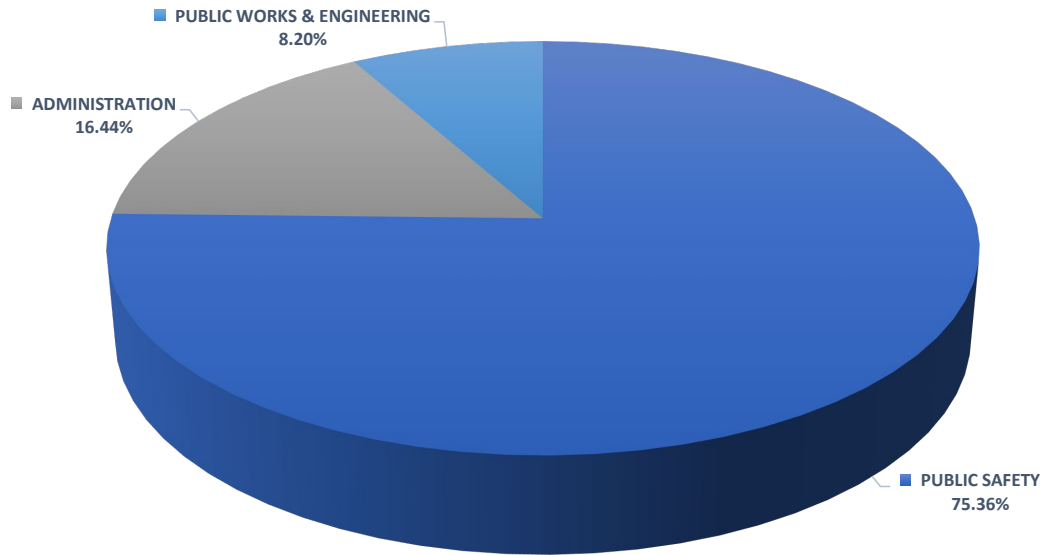
### **CHARGES FOR SERVICES & OTHER REVENUE - \$1,620,025**

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.



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**EXPENDITURE SUMMARY BY DEPARTMENT**

**TOTAL GENERAL FUND EXPENDITURES - \$29,498,159**



**PUBLIC SAFETY - \$22,229,620**

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

**PUBLIC WORKS & ENGINEERING - \$2,419,608**

- 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 - \$4,848,931**

- 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



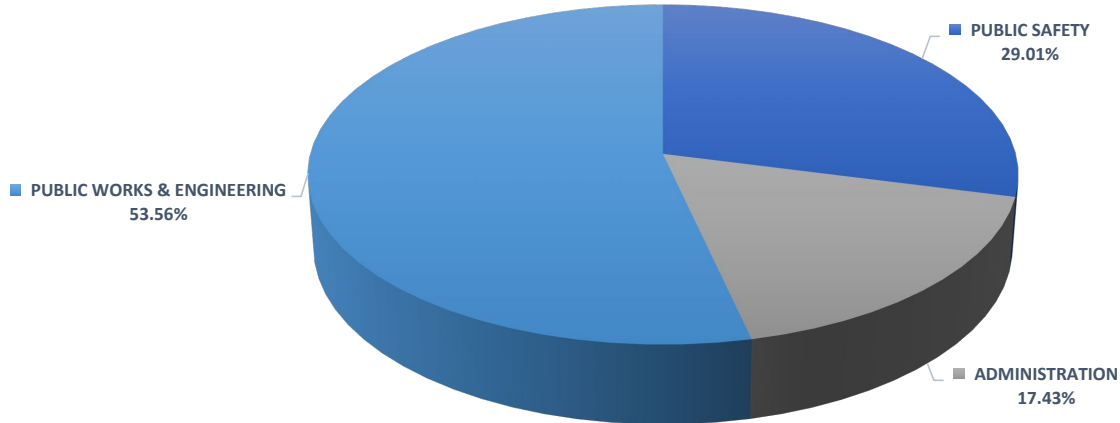


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### EXPENDITURE SUMMARY BY DEPARTMENT

**TOTAL EXPENDITURES (ALL FUNDS) - \$96,051,711**



#### **PUBLIC SAFETY - \$27,867,444**

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

#### **PUBLIC WORKS & ENGINEERING - \$51,446,486**

- 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 - \$16,737,780**

- 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



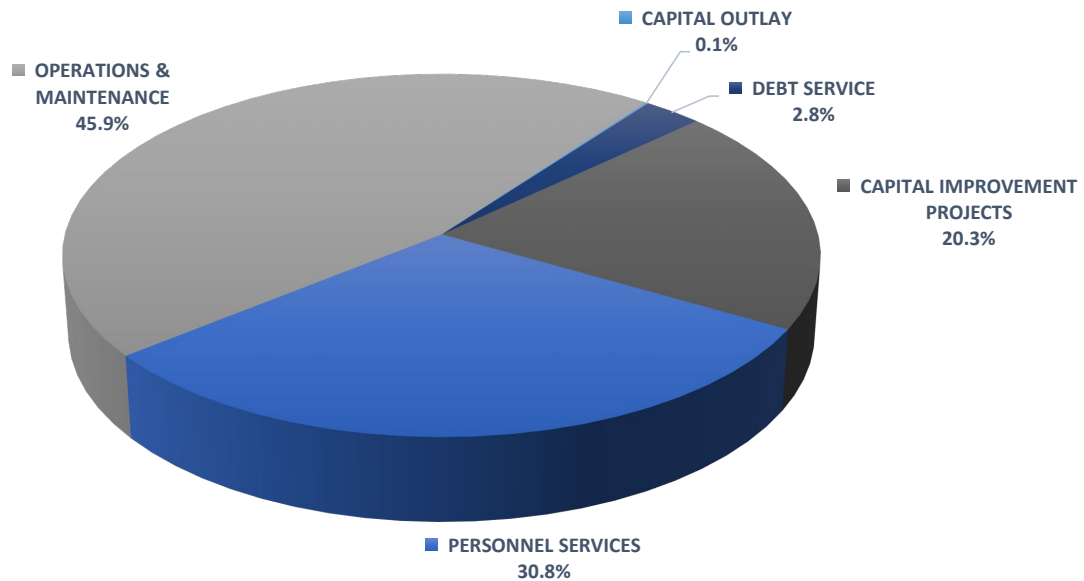
# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### ALL CITY EXPENDITURES BY TYPE

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	28,360,799	27,643,249	28,987,464	29,623,021	0
OPERATIONS & MAINTENANCE	32,865,049	32,399,511	40,873,068	44,117,842	0
CAPITAL OUTLAY	4,050,280	3,818,104	1,578,690	111,444	0
DEBT SERVICE	3,005,184	2,835,384	2,281,557	2,695,404	0
CAPITAL IMPROVEMENT PROJECTS	31,757,563	20,771,444	11,898,293	19,504,000	0
<b>GRAND TOTAL</b>	<b>100,038,875</b>	<b>87,467,692</b>	<b>85,619,073</b>	<b>96,051,711</b>	0





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### ALL CITY EXPENDITURES BY FUND

<b>FUND BREAKDOWN</b>	<b>PERSONNEL</b>	<b>OPERATIONS &amp;</b>	<b>CAPITAL</b>	<b>DEBT</b>	<b>CAPITAL</b>		
<b>FUND DESCRIPTION</b>	<b>SERVICES</b>	<b>MAINTENANCE</b>	<b>OUTLAY</b>	<b>SERVICE</b>	<b>PROJECTS</b>	<b>TOTAL</b>	<b>%</b>
100 - GENERAL FUND	15,905,220	13,592,939	-	-	-	29,498,159	30.7%
224 - TRAFFIC OFFENDER FUND	-	38,050	-	-	-	38,050	0.0%
225 - USED OIL GRANT	-	397	-	-	-	397	0.0%
226 - DEPT. OF CONSERVATION GRANT	-	12,621	-	-	-	12,621	0.0%
227 - SB1383-LOCAL ASSISTANCE GRANT	-	55,100	-	-	-	55,100	0.1%
245 - AB939 SOURCE REDUCTION/ RECYCLE	51,588	7,350	-	-	-	58,938	0.1%
254 - HOME FEDERAL GRANT	-	102,640	-	-	-	102,640	0.1%
255 - STATE GAS TAX	494,409	760,109	-	-	-	1,254,518	1.3%
262 - MEASURE H	2,421,643	2,336,245	20,000	-	-	4,777,888	5.0%
263 - TOBACCO GRANT	21,258	3,000	-	-	-	24,258	0.0%
264 - RIVERBLUFF REGIONAL PARK	-	714	-	-	-	714	0.0%
265 - DANIEL WHITMORE HOUSE	-	18,017	-	-	-	18,017	0.0%
266 - CLINTON WHITMORE MANSION	-	18,271	-	-	-	18,271	0.0%
269 - COMMUNITY FACILITIES DISTRICT #2	29,000	95,589	-	-	-	124,589	0.1%
270 - COMMUNITY FACILITIES DISTRICT #1	175,480	443,726	-	-	-	619,206	0.6%
271 - MEASURE L	-	77,200	-	-	2,165,000	2,242,200	2.3%
275 - COMMUNITY CENTER	112,511	247,941	-	-	-	360,452	0.4%
277 - ROAD MAINT & REHAB ACCOUNT	-	-	-	-	4,564,000	4,564,000	4.8%
290 - CDBG PROGRAM INCOME	-	301,950	-	-	-	301,950	0.3%
291 - CDBG FEDERAL GRANT	-	-	-	-	175,000	175,000	0.2%
292 - STREET LIGHT/LANDSCAPE DISTRICT	266,006	370,712	-	-	-	636,719	0.7%
293 - DOWNTOWN REVITALIZATION	-	25,216	-	-	-	25,216	0.0%
295 - ABANDONED VEHICLE ABATEMENT	30,161	12,851	-	-	-	43,012	0.0%
296 - COPS (SLESF) GRANT	100,000	-	-	-	-	100,000	0.1%
297 - RECREATION FACILITY DEVELOPMENT	-	28,702	-	-	-	28,702	0.0%
298 - CONCERTS IN THE PARK	-	4,900	-	-	-	4,900	0.0%
346 - SCRC BOND DEBT SERVICE	-	-	-	108,649	-	108,649	0.1%
347 - CRA BOND DEBT SERVICE	-	-	-	2,343,075	-	2,343,075	2.4%
466 - CRA SUCCESSOR AGENCY	-	2,352,510	-	-	-	2,352,510	2.4%
469 - SCRC SUCCESSOR AGENCY	-	111,839	-	-	-	111,839	0.1%
499 - PUBLIC FACILITIES FEES	-	-	44,044	-	-	44,044	0.0%
527 - WATER FUND	3,424,096	12,102,407	10,000	89,140	3,500,000	19,125,643	19.9%
540 - WATER SUPPLY & EXTENSION	-	-	-	-	1,250,000	1,250,000	1.3%
567 - SEWER SERVICE	3,296,608	6,890,484	15,000	154,540	7,850,000	18,206,633	19.0%
600 - EQUIPMENT MAINTENANCE POOL	449,026	1,126,127	9,400	-	-	1,584,554	1.6%
616 - INFORMATION TECHNOLOGY	697,877	273,535	-	-	-	971,411	1.0%
677 - WORKERS COMPENSATION - RMA	1,372,454	-	-	-	-	1,372,454	1.4%
679 - BUILDING MAINTENANCE	775,684	544,609	13,000	-	-	1,333,292	1.4%
682 - LIABILITY INSURANCE - RMA	-	2,162,090	-	-	-	2,162,090	2.3%
<b>ALL CITY EXPENDITURES BY FUND TOTAL</b>	<b>29,623,021</b>	<b>44,117,842</b>	<b>111,444</b>	<b>2,695,404</b>	<b>19,504,000</b>	<b>96,051,711</b>	<b>100.0%</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### ALL CITY EXPENDITURES BY OBJECT

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
011000 - SALARIES AND WAGES	13,380,269	13,083,089	13,936,517	14,321,930
011100 - OVERTIME	1,138,433	1,324,109	1,234,026	934,803
011200 - STANDBY	182,135	213,721	169,700	153,621
011400 - POLICE RESERVES PAY	158,721	194,247	188,600	216,000
011700 - TEMPORARY EMPLOYEE SALARIES	242,868	358,569	350,678	219,191
012000 - UNEMPLOYMENT INSURANCE	12,074	39,693	41,938	-
012100 - SOCIAL SECURITY (FICA)	1,187,298	1,136,073	1,158,521	1,154,014
012200 - EMPLOYEE GROUP INSURANCE	3,067,634	3,111,835	2,888,923	3,200,678
012300 - RETIREMENT PLAN CHARGES	6,000,529	5,486,625	6,329,358	6,602,087
012400 - WORKER'S COMPENSATION	2,595,209	2,612,596	2,585,379	2,742,996
012600 - 4850 LABOR CODE	302,723	18,649	30,224	-
012900 - COMPENSATED ABSENCES	17,067	-	-	-
013000 - UNIFORM ALLOWANCE	65,227	57,060	62,800	70,500
019900 - AUTOMOBILE ALLOWANCE	10,612	6,983	10,800	7,200
<b>PERSONNEL SERVICES TOTAL</b>	<b>28,360,799</b>	<b>27,643,249</b>	<b>28,987,464</b>	<b>29,623,021</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
020100 - ACCOUNTING & AUDITING SERVICES	309,994	257,582	511,600	498,147
020200 - PERSONNEL CONTRACTS & SERVICES	4,800	4,800	4,800	4,800
020500 - MEDICAL SERVICES	16,795	23,238	20,370	59,800
020900 - LEGAL SERVICES	354,784	253,446	396,630	352,840
021200 - GOVERNMENTAL PURPOSES	5,116	1,484	15,650	36,150
021300 - EXPERT & CONSULTANT SERVICES	95,127	71,115	230,028	536,250
021400 - PENALTIES & INTEREST	-	-	3,198	-
021500 - MISCELLANEOUS	16	242	213	-
021700 - INVESTIGATIVE SERVICES	50,204	57,923	66,150	9,790
021900 - ELECTION SERVICES & MATERIALS	21,324	535	87,893	30,000
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	6,000	595,677
022200 - SUBSCRIPTIONS & MEMBERSHIPS	218,042	120,672	134,418	139,020
022400 - CERTIFICATION	2,951	4,671	5,589	11,645
022600 - TRAINING	106,067	102,265	116,217	206,180
022800 - P.O.S.T. REIMBURSABLE TRAINING	-	-	-	35,680
023000 - PRINTING AND BINDING	30,044	38,548	28,678	46,330
023400 - ELECTRICITY AND GAS	1,320,856	1,114,896	1,111,199	1,119,509
023500 - ELECTRICITY - STREET LIGHTS	214,410	203,238	204,157	205,341
023600 - WATER	157,776	192,771	199,618	201,787
024000 - EQUIPMENT RENTAL	1,612	8,395	1,166	8,250
024800 - TELECOMMUNICATIONS	211,791	219,375	263,903	249,720
025000 - POSTAGE	81,405	75,086	66,606	99,835
025800 - TRAVEL, LODGING & MEALS	105,300	118,219	102,631	124,786
025900 - PROFESSIONAL DEVELOPMENT	13,664	8,688	29,920	18,750
026000 - ADVERTISING	5,010	8,650	8,173	11,387
026100 - TOT COMM GRANT PROGRAM	-	10,000	-	-



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**ALL CITY EXPENDITURES BY OBJECT**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
026200 - EMPLOYEE RECOGNITION	5,570	7,556	8,400	12,500
026300 - EMPLOYEE SAFETY PROGRAM	12,600	12,600	9,750	15,631
026400 - PROMOTIONAL ACTIVITIES	114,467	64,298	59,189	89,100
026500 - COMMUNITY SERVICES	37,864	24,326	30,024	47,500
026600 - RENTALS AND LEASES - OTHER	-	-	-	500
026800 - ISF - FLEET ALLOCATION	3,316,760	2,648,924	2,674,141	1,584,556
027100 - ISF - IT ALLOCATION	1,038,309	1,062,501	713,867	971,411
027400 - DUMPING FEES	-	-	1,188	6,000
027900 - R & M - TIRES AND TUBES	29,026	26,662	28,000	48,000
028100 - R & M - MECHANICAL OFFICE EQUIP	158	1,722	942	-
028200 - R & M - AUTOMOTIVE EQUIPMENT	24,883	26,191	27,200	37,250
028400 - R & M - STREET LIGHTS	12,577	13,760	12,704	28,000
028600 - R & M - NON-AUTOMOTIVE EQUIP	178,686	226,540	231,582	543,988
028700 - R & M - COMMUNICATIONS EQUIP	1,715	3,143	898	3,900
028800 - R & M - BUILDINGS AND STRUCTUR	35,790	20,153	22,464	49,250
028900 - R & M - NON-STRUCTURAL ITEMS	19,984	8,076	17,362	38,500
029100 - R & M - CUSTODIAL EQUIPMENT	3,246	1,439	1,109	5,000
029400 - ISF - BLDG MAINT ALLOCATION	1,517,092	1,695,086	618,697	1,333,292
029600 - ESCROW & CLOSING COSTS	57	20	100	-
029700 - CDBG HOUSING REHAB LOANS	-	-	-	404,590
029800 - BUILDING PERMIT FEES	-	-	457	3,800
029900 - CONTRACT SERVICES	11,289,292	12,089,072	12,401,456	12,778,543
030100 - OFFICE SUPPLIES	41,032	40,243	39,068	62,527
030200 - NON CAPITAL ASSET PURCHASES	-	-	255,327	102,385
030300 - JANITORIAL SUPPLIES	33,901	42,857	41,900	40,000
030500 - MEDICAL SUPPLIES	7,765	783	2,485	9,150
030700 - DUPLICATING SUPPLIES	11,793	9,474	14,301	27,821
030900 - PHOTOGRAPHIC SUPPLIES	357	-	3,812	500
031100 - RECREATIONAL SUPPLIES	20,328	4,309	18,721	29,000
031400 - GAS, OIL, AND LUBRICANTS	434,318	427,290	426,289	451,050
031600 - AMMUNITION	49,053	49,254	25,000	43,000
031800 - WEARING AND SAFETY APPAREL	95,086	86,131	82,604	119,890
031900 - HORTICULTURAL ITEMS	10,127	4,289	9,500	14,000
032100 - PLANTING MATERIALS	13,705	14,371	11,444	14,350
032500 - ELECTRICAL MATERIALS	32,555	28,666	22,881	68,250
032700 - BUILDING MATERIALS	2,525	2,596	2,454	3,500
032900 - PAINT MATERIALS	14,432	4,076	13,589	16,000
033500 - EQUIPMENT PARTS	131,514	101,191	115,252	225,425
033700 - SMALL TOOLS	32,547	22,221	24,921	53,950
034000 - SHOP SUPPLIES	18,670	9,470	2,417	20,000
034100 - LOCKS AND KEYS	4,909	3,288	2,373	4,500
034600 - TRAFFIC CONTROL SUPPLIES	63,938	53,564	54,357	93,100
034800 - WATER PIPE, VALVES, & FITTINGS	261,363	95,583	97,228	336,250
034900 - WATER METERS AND PARTS	349,607	370,499	215,000	500,000
035200 - SEWER PIPE AND MATERIALS	2,475	744	2,600	10,000
035400 - CHEMICAL PRODUCTS	95,099	91,724	73,139	147,750



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### ALL CITY EXPENDITURES BY OBJECT

	UNAUDITED	UNAUDITED		
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
036200 - ROADWAY MATERIALS	32,418	46,054	36,439	63,750
036400 - CONSTRUCTION MATERIALS	37,983	49,044	15,565	60,000
039400 - FIRING RANGE IMPROVEMENTS	10,307	5,865	218	-
039600 - K-9 SUPPLIES	11,020	14,529	15,900	28,250
039900 - MATERIALS AND SUPPLIES	164,681	157,783	241,819	259,205
040500 - NORTH CERES SEWER SERVICE	1,561,548	1,510,446	1,600,000	1,800,000
040600 - TURLOCK SEWER SERVICE	1,359,960	968,645	1,000,000	1,500,000
040800 - WELL HEAD TREATMENT	298,769	58,575	200,000	300,000
042000 - PUBLIC LIABILITY INSURANCE	2,643,965	2,992,510	4,019,559	4,274,180
048500 - PROPERTY TAX	5,027	2,906	3,242	3,520
049700 - COST SHARING AGREE-SRWA	-	-	7,470,047	7,131,490
049900 - FIXED CHARGES	137,312	139,363	155,136	179,500
066200 - WESTPORT FIRE	48,744	49,240	49,746	50,000
069160 - TRANSFER OUT	3,861,053	4,114,020	4,034,402	3,472,563
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>32,865,049</b>	<b>32,399,511</b>	<b>40,873,068</b>	<b>44,117,842</b>

	UNAUDITED	UNAUDITED		
<b>CAPITAL OUTLAY</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050200 - COMPUTER EQUIPMENT	155,496	233,736	40,000	25,000
050300 - FURNITURE AND FURNISHINGS	38,803	95,114	-	-
050500 - TRAINING EQUIPMENT	46,758	2,402	-	-
050600 - AUDIO/VIDEO EQUIPMENT	-	-	57,578	-
050800 - PHOTOGRAPHIC & RECORDING EQUIP	203,447	118,535	338,734	-
051000 - POWER EQUIPMENT	106,311	29,417	12,673	13,000
051100 - AUTOMOTIVE EQUIPMENT	122,071	4,552	1,058,179	-
051300 - AUTOMOTIVE ACCESSORIES	36,783	9,177	9,400	9,400
051400 - CUSTODIAN EQUIPMENT	345	-	-	-
051500 - COMMUNICATION EQUIPMENT	149,547	44,456	-	-
051800 - PUBLIC SAFETY EQUIPMENT	171,054	82,969	18,082	-
052100 - FIRE FIGHTING ACCESSORIES	-	19,629	-	20,000
052300 - ATHLETIC & RECREATIONAL EQUIP	2,460	1,266	-	-
053000 - LAB AND TESTING EQUIPMENT	(0)	-	-	-
056100 - WATER SYSTEMS	(0)	-	-	-
057000 - BUILDING AND PLANT EQUIPMENT	-	9,073	-	-
057300 - NON-STRUCTURAL IMPROVEMENTS	-	25,180	-	-
059000 - DEPRECIATION EXPENSE	2,896,395	3,098,554	-	-
059900 - FIXED ASSETS	120,810	44,044	44,044	44,044
<b>CAPITAL OUTLAY TOTAL</b>	<b>4,050,280</b>	<b>3,818,104</b>	<b>1,578,690</b>	<b>111,444</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**ALL CITY EXPENDITURES BY OBJECT**

	UNAUDITED	UNAUDITED		
<b>DEBT SERVICE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
043500 - COST OF ISSUANCE	439,391	273,110	258,592	243,680
599400 - ERCDC LED STREET LIGHT LOAN	118,979	118,979	154	-
742600 - 2000 TAX ALLOCATION BOND	107,115	108,120	90,399	108,649
743000 - 2006 TAX ALLOCATION BOND CRA	1,756,600	1,754,200	1,451,300	1,759,100
743300 - CRA 2015 TAX ALLOC BOND	583,100	580,975	481,113	583,975
<b>DEBT SERVICE TOTAL</b>	<b>3,005,184</b>	<b>2,835,384</b>	<b>2,281,557</b>	<b>2,695,404</b>
	UNAUDITED	UNAUDITED		
<b>CAPITAL IMPROVEMENT PROJECTS</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
132300 - STORM DRAIN MASTER PLAN	6,028	43,213	38,555	-
132600 - RIVER BLUFF TANK DESIGN/ENVIRO	32,283	38,766	662	-
150500 - GENERAL PLAN UPDATE & EIR	4,015	5,143	-	-
151500 - SERVICE/MITCHELL IMPROVEMENTS	711,155	609,061	34,068	-
160200 - LOWER RIVERBLUFF-PH I	3,086	11,701	6,459	-
160600 - ITS SIGNAL SYNCH-PH III	101,206	-	-	-
160900 - ITS SIGNAL SYNCH-PH IV	151,068	-	-	-
161200 - SRVC/MITCHELL STREET PROJ	129,805	-	-	-
161800 - UPGRADE STORM LIFT STATION	26,529	-	-	-
170400 - EASTGATE PARK DESIGN	-	-	4,537	-
174900 - ACE STATION IMPROVEMENTS	144	-	-	-
176400 - TRAFFIC SIGNAL TIMING OPTIMAZA	13,442	-	-	-
200100 - PH1 FS/3 TRAINING FACILITY SIT	10,390	2,211	6,757	-
200400 - CDBG PROJECT	-	37,678	-	-
200600 - ATP SRTS MORGAN CORRIDOR (PE)	8,010	-	-	-
200900 - SWR & STRM DRAIN L/S UPGRADES	72,427	-	-	-
201300 - IRRIGATION SYSTEM IMP/WTR CONS	345	-	-	-
800500 - CAPITAL PROJECTS	30,487,631	20,023,672	11,807,256	19,504,000
<b>CAPITAL IMPROVEMENT PROJECT TOTAL</b>	<b>31,757,563</b>	<b>20,771,444</b>	<b>11,898,293</b>	<b>19,504,000</b>
<b>ALL CITY EXPENDITURES BY OBJECT TOTAL</b>	<b>100,038,875</b>	<b>87,467,692</b>	<b>85,619,073</b>	<b>96,051,711</b>



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### GENERAL FUND EXPENDITURES BY OBJECT

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
011000 - SALARIES AND WAGES	6,847,579	6,829,410	7,686,685	7,556,602
011100 - OVERTIME	768,889	901,286	923,415	664,576
011200 - STANDBY	51,316	66,055	85,200	45,096
011400 - POLICE RESERVES PAY	158,721	194,247	188,600	216,000
011700 - TEMPORARY EMPLOYEE SALARIES	104,039	144,522	167,907	129,127
012000 - UNEMPLOYMENT INSURANCE	5,439	14,119	17,320	-
012100 - SOCIAL SECURITY (FICA)	635,988	623,002	635,200	643,036
012200 - EMPLOYEE GROUP INSURANCE	1,586,286	1,544,635	1,428,300	1,624,714
012300 - RETIREMENT PLAN CHARGES	3,910,644	3,521,047	4,094,100	4,395,654
012400 - WORKER'S COMPENSATION	578,911	523,178	478,470	571,234
012600 - 4850 LABOR CODE	191,394	4,245	14,925	-
012900 - COMPENSATED ABSENCES	4,742	-	-	-
013000 - UNIFORM ALLOWANCE	51,851	44,561	50,300	55,500
019900 - AUTOMOBILE ALLOWANCE	6,261	2,852	6,128	3,680
<b>PERSONNEL SERVICES TOTAL</b>	<b>14,902,060</b>	<b>14,413,160</b>	<b>15,776,549</b>	<b>15,905,220</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
020100 - ACCOUNTING & AUDITING SERVICES	105,672	87,903	138,100	205,849
020200 - PERSONNEL CONTRACTS & SERVICES	3,840	3,840	3,840	4,800
020500 - MEDICAL SERVICES	7,271	10,341	12,505	28,150
020900 - LEGAL SERVICES	303,583	215,606	200,000	239,346
021200 - GOVERNMENTAL PURPOSES	3,372	495	2,825	5,325
021300 - EXPERT & CONSULTANT SERVICES	18,539	14,377	13,750	40,000
021400 - PENALTIES & INTEREST	-	-	3,198	-
021500 - MISCELLANEOUS	16	242	213	-
021700 - INVESTIGATIVE SERVICES	49,506	57,411	61,350	8,155
021900 - ELECTION SERVICES & MATERIALS	15,996	401	52,747	30,000
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	16,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	87,446	61,590	35,211	94,028
022400 - CERTIFICATION	891	350	1,500	1,600
022600 - TRAINING	30,149	23,249	50,742	84,581
022800 - P.O.S.T. REIMBURSABLE TRAINING	-	-	-	35,680
023000 - PRINTING AND BINDING	13,094	17,001	15,176	19,826
023400 - ELECTRICITY AND GAS	267,985	214,662	238,007	235,317
023600 - WATER	78,528	84,974	84,869	81,825
024000 - EQUIPMENT RENTAL	1,022	134	153	1,500
024800 - TELECOMMUNICATIONS	110,052	114,895	198,791	140,950
025000 - POSTAGE	32,465	32,608	34,598	41,728
025800 - TRAVEL, LODGING & MEALS	44,469	48,142	46,556	50,256
025900 - PROFESSIONAL DEVELOPMENT	8,523	5,466	17,188	10,330
026000 - ADVERTISING	3,937	5,859	6,035	7,755
026100 - TOT COMM GRANT PROGRAM	-	10,000	-	-
026200 - EMPLOYEE RECOGNITION	2,785	2,990	7,500	7,500
026300 - EMPLOYEE SAFETY PROGRAM	-	-	-	7,815



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**GENERAL FUND EXPENDITURES BY OBJECT**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
026400 - PROMOTIONAL ACTIVITIES	9,774	9,732	40,600	41,100
026500 - COMMUNITY SERVICES	37,864	14,350	30,000	47,500
026600 - RENTALS AND LEASES - OTHER	-	-	-	500
026800 - ISF - FLEET ALLOCATION	1,252,323	932,948	1,265,048	928,560
027100 - ISF - IT ALLOCATION	549,627	549,060	381,108	600,336
027400 - DUMPING FEES	-	-	1,000	1,500
028100 - R & M - MECHANICAL OFFICE EQUIP	53	953	942	-
028200 - R & M - AUTOMOTIVE EQUIPMENT	1,249	2,425	200	2,500
028600 - R & M - NON-AUTOMOTIVE EQUIP	38,749	34,560	22,791	45,000
028700 - R & M - COMMUNICATIONS EQUIP	150	302	-	100
028900 - R & M - NON-STRUCTURAL ITEMS	2,708	439	6,000	9,000
029400 - ISF - BLDG MAINT ALLOCATION	1,062,759	1,090,121	436,501	918,924
029900 - CONTRACT SERVICES	6,479,284	7,010,855	6,722,007	7,770,127
030100 - OFFICE SUPPLIES	16,751	17,389	22,087	24,197
030200 - NON CAPITAL ASSET PURCHASES	-	-	22,023	9,500
030300 - JANITORIAL SUPPLIES	-	-	-	1,000
030500 - MEDICAL SUPPLIES	2,312	783	1,100	5,150
030700 - DUPLICATING SUPPLIES	8,493	6,937	14,117	14,504
030900 - PHOTOGRAPHIC SUPPLIES	-	-	2,247	-
031100 - RECREATIONAL SUPPLIES	16,029	3,165	18,700	29,000
031400 - GAS, OIL, AND LUBRICANTS	-	-	-	50
031600 - AMMUNITION	23,619	5,934	-	4,000
031800 - WEARING AND SAFETY APPAREL	37,514	26,824	29,934	44,250
031900 - HORTICULTURAL ITEMS	6,425	3,178	6,500	8,000
032500 - ELECTRICAL MATERIALS	1,466	764	1,400	2,700
032900 - PAINT MATERIALS	14,118	3,938	13,000	15,000
033500 - EQUIPMENT PARTS	1,645	900	2,400	5,500
033700 - SMALL TOOLS	4,329	4,276	3,700	6,300
034600 - TRAFFIC CONTROL SUPPLIES	206	-	-	500
034800 - WATER PIPE, VALVES, & FITTINGS	25,173	19,613	17,500	20,000
035400 - CHEMICAL PRODUCTS	9,617	5,574	9,000	10,000
039400 - FIRING RANGE IMPROVEMENTS	10,307	5,865	218	-
039600 - K-9 SUPPLIES	7,946	12,153	10,900	21,550
039900 - MATERIALS AND SUPPLIES	21,782	23,968	32,307	35,115
042000 - PUBLIC LIABILITY INSURANCE	813,298	744,221	992,260	928,541
048500 - PROPERTY TAX	-	-	-	2,687
066200 - WESTPORT FIRE	48,744	49,240	49,746	50,000
069160 - TRANSFER OUT	311,878	364,352	310,136	591,935
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>12,005,332</b>	<b>11,957,353</b>	<b>11,690,324</b>	<b>13,592,939</b>
<b>GENERAL FUND EXPENDITURES BY OBJECT TOTAL</b>	<b>26,982,060</b>	<b>26,424,360</b>	<b>27,489,533</b>	<b>29,498,159</b>



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**EXPENDITURE SUMMARY BY DEPARTMENT**  
**ALL FUNDS**

<b>ALL FUNDS BY DEPARTMENT</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>DEPARTMENT</b>				
09 POLICE (NON-SWORN)	1,786,002	1,887,279	2,096,498	1,998,793
10 POLICE	15,281,526	15,581,633	15,986,652	15,707,191
11 ANIMAL CONTROL	574,819	691,362	694,422	881,386
13 CODE ENFORCEMENT	519,052	482,073	562,563	433,290
15 FIRE	9,421,047	8,503,882	8,675,345	8,846,785
16 INFORMATION TECHNOLOGY	906,228	933,202	995,025	971,411
18 PUBLIC WORKS ADMINISTRATION	1,013,004	1,039,769	1,129,476	1,219,516
19 ENGINEERING	1,172,188	1,278,831	1,515,096	1,810,107
20 EQUIPMENT	2,251,102	2,303,686	2,611,205	1,584,554
25 WASTEWATER	6,132,319	5,150,301	5,366,404	6,922,654
30 STREETS	2,165,868	2,433,437	2,428,317	2,513,168
33 SOLID WASTE	77,410	75,994	131,280	129,836
35 WATER	3,969,012	3,643,946	11,085,874	12,032,656
36 WATER CONSERVATION	349,541	352,661	352,668	415,048
40 PARKS	2,666,778	2,773,385	2,280,042	2,401,880
41 FACILITIES	1,431,649	1,582,245	1,346,375	1,437,180
45 DOWNTOWN REVITALIZATION	21,871	20,144	22,212	25,216
55 RECREATION	933,243	1,037,749	1,048,171	1,310,991
60 GENERAL CITY	4,602,125	4,328,333	5,093,386	4,669,115
63 ELECTED OFFICIALS	204,080	200,073	200,035	222,289
65 CITY MANAGER	437,620	291,446	328,630	330,867
66 HUMAN RESOURCES	617,758	714,491	1,045,467	1,222,516
67 CITY CLERK	320,169	310,767	525,687	499,583
70 BUILDING	462,483	362,956	262,123	374,879
73 FINANCE	2,251,541	2,050,783	2,060,718	2,328,810
75 PLANNING	778,781	908,033	817,056	388,093
95 CIP & DEBT SERVICE	36,785,239	25,694,660	14,179,850	22,199,404
<b>SUB-TOTAL</b>	<b>97,132,456</b>	<b>84,633,120</b>	<b>82,840,575</b>	<b>92,877,217</b>
57 HOUSING REHABILITATION	77,184	2,103	100	404,590
58 CRA SUCCESSOR AGENCY	2,660,523	2,603,955	2,610,112	2,602,510
59 SCRC SUCCESSOR AGENCY	168,712	228,513	168,285	167,394
<b>SUB-TOTAL</b>	<b>2,906,419</b>	<b>2,834,571</b>	<b>2,778,497</b>	<b>3,174,494</b>
<b>GRAND TOTAL</b>	<b>100,038,875</b>	<b>87,467,692</b>	<b>85,619,073</b>	<b>96,051,711</b>

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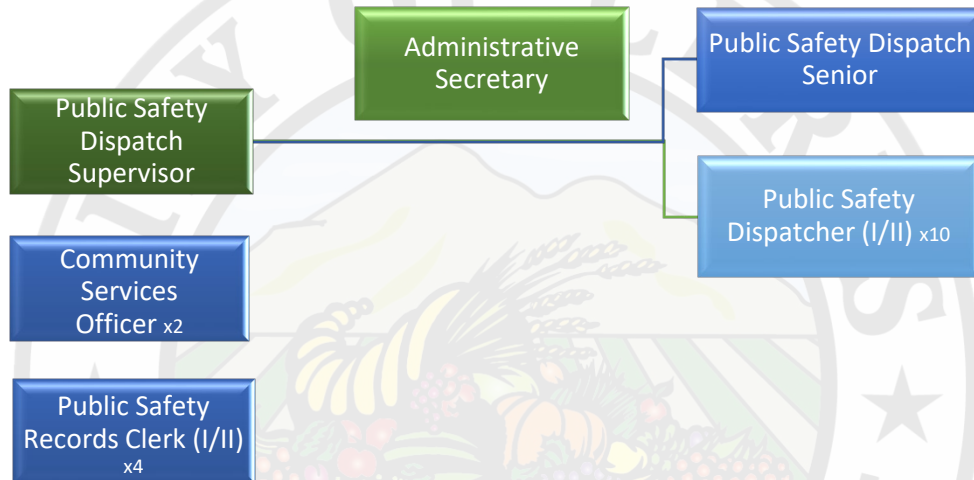


**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**EXPENDITURE SUMMARY BY DEPARTMENT**  
**GENERAL FUND**

<b>GENERAL FUND BY DEPARTMENT</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
09 POLICE (NON-SWORN)	1,758,617	1,855,527	2,038,057	1,955,781
10 POLICE	11,398,869	11,721,214	12,689,938	12,544,595
11 ANIMAL CONTROL	530,775	647,318	-	837,342
13 CODE ENFORCEMENT	350,449	171,753	288,796	433,290
15 FIRE	6,462,658	5,910,664	6,642,818	6,458,612
16 INFORMATION TECHNOLOGY	(1,019)	-	-	-
18 PUBLIC WORKS ADMINISTRATION	159,138	182,350	176,513	174,815
19 ENGINEERING	85,030	93,592	114,576	211,643
30 STREETS	166,079	200,806	249,313	252,524
33 SOLID WASTE	31,923	35,629	42,425	54,765
36 WATER CONSERVATION	45,077	45,082	49,033	46,868
40 PARKS	2,174,960	1,929,983	1,287,283	1,853,808
41 FACILITIES	53,640	65,274	21,336	-
55 RECREATION	648,740	686,813	744,188	1,013,238
60 GENERAL CITY	405,059	376,517	254,362	591,055
63 CITY COUNCIL	87,625	93,156	72,952	123,633
65 CITY MANAGER	208,608	134,331	197,286	198,473
66 HUMAN RESOURCES	292,080	349,454	502,493	624,973
67 CITY CLERK	310,033	304,359	317,626	311,698
70 BUILDING	462,483	362,956	262,123	374,879
73 FINANCE	730,490	681,767	669,646	746,520
75 PLANNING	565,169	573,315	557,391	384,093
95 CIP & DEBT SERVICE	-	-	4,578	-
<b>SUB-TOTAL</b>	<b>26,926,483</b>	<b>26,421,860</b>	<b>27,182,734</b>	<b>29,192,604</b>
58 CRA SUCCESSOR AGENCY	55,576	2,500	250,750	250,000
59 SCRC SUCCESSOR AGENCY	-	-	56,049	55,555
<b>SUB-TOTAL</b>	<b>55,576</b>	<b>2,500</b>	<b>306,799</b>	<b>305,555</b>
<b>GRAND TOTAL</b>	<b>26,982,060</b>	<b>26,424,360</b>	<b>27,489,533</b>	<b>29,498,159</b>



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 09 – POLICE (NON-SWORN)**



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**DEPARTMENT FUNCTION**

The professional staff of the Police Department consists 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 taken over the processing of all parking citations. In the past, this service was contracted out to a third-party company. Bringing this process in-house has resulted in significant cost savings for the city. In addition, the Abandoned Vehicle Abatement has seen an increase in abatements of vehicles.

**FUTURE GOALS**

This year's goal is to fill all vacant positions and create a stable work environment. The department is focused on employee wellness and committed to a continued healthy working environment by providing various options for employees to choose from.

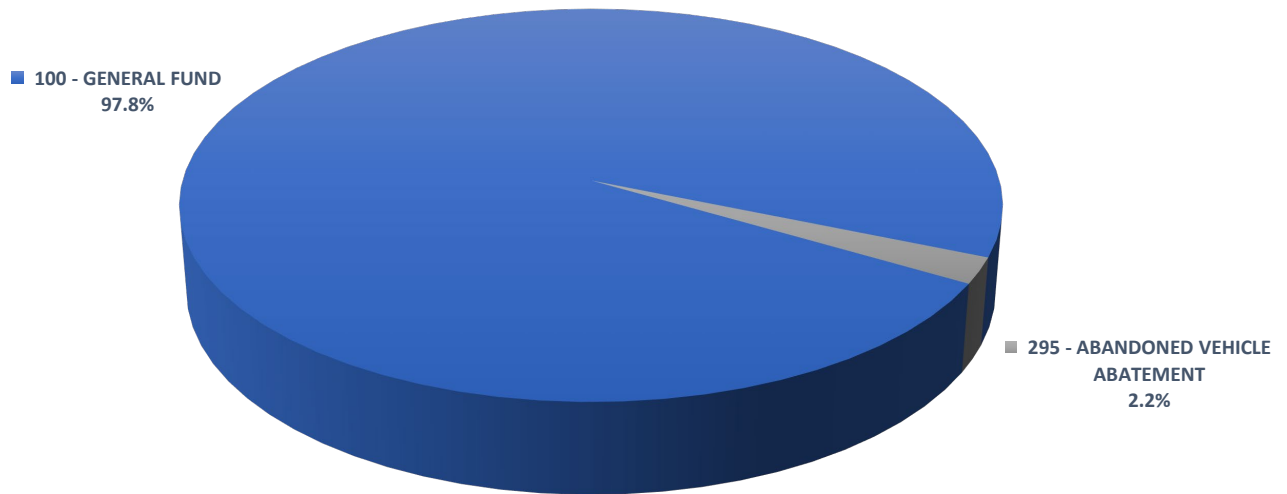


**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 09 - POLICE (NON-SWORN)**

<b>BUDGET SUMMARY</b>		UNAUDITED	UNAUDITED	PROJECTION	BUDGET	
EXPENDITURE DESCRIPTION		ACTUAL	ACTUAL			
		FY 22-23	FY 23-24	FY 24-25	FY 25-26	
PERSONNEL SERVICES		1,642,510	1,726,349	1,850,479	1,795,576	0
OPERATIONS & MAINTENANCE		143,492	160,930	246,019	203,217	0
CAPITAL OUTLAY		-	-	-	-	0
<b>GRAND TOTAL</b>		<b>1,786,002</b>	<b>1,887,279</b>	<b>2,096,498</b>	<b>1,998,793</b>	0
		0	0	0	0	

<b>FUND BREAKDOWN</b>		PERSONNEL	OPERATIONS &	CAPITAL		
FUND DESCRIPTION		SERVICES	MAINTENANCE	OUTLAY	TOTAL	%
100 - GENERAL FUND		1,765,415	190,366	-	1,955,781	97.8%
295 - ABANDONED VEHICLE ABATEMENT		30,161	12,851	-	43,012	2.2%
<b>GRAND TOTAL</b>		<b>1,795,576</b>	<b>203,217</b>	<b>-</b>	<b>1,998,793</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 09 - POLICE (NON-SWORN)**

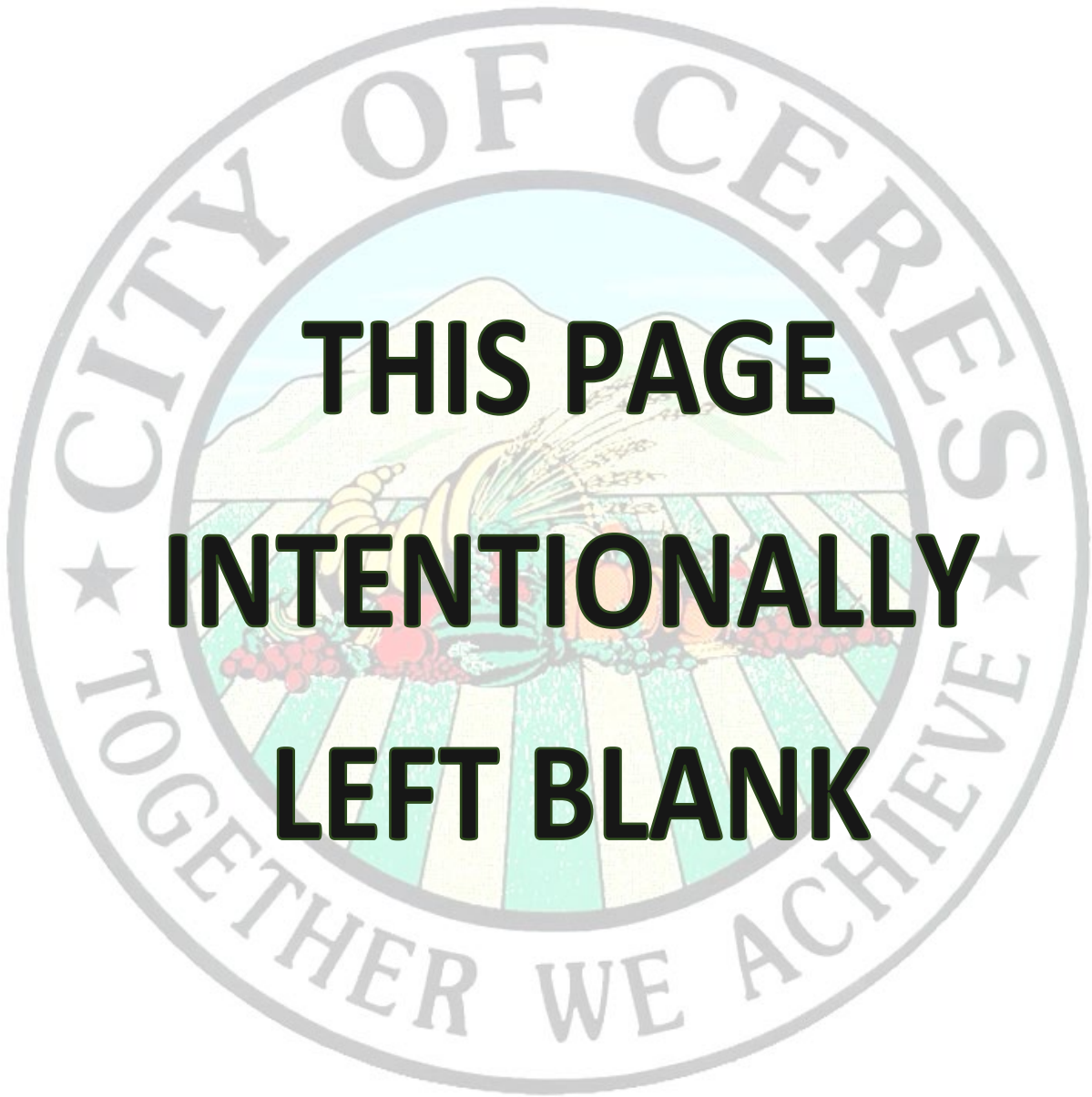
<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	861,157	878,705	900,502	976,174
011100 - OVERTIME	127,561	196,657	266,600	151,987
011200 - STANDBY	9,338	31,361	63,200	10,994
011400 - POLICE RESERVES PAY	-	19,112	38,400	41,000
011700 - TEMPORARY EMPLOYEE SALARIES	38,743	47,597	26,300	28,018
012000 - UNEMPLOYMENT INSURANCE	-	-	1,539	-
012100 - SOCIAL SECURITY (FICA)	82,736	88,010	96,400	89,064
012200 - EMPLOYEE GROUP INSURANCE	256,354	232,272	206,500	221,678
012300 - RETIREMENT PLAN CHARGES	254,834	221,582	240,000	261,148
012400 - WORKER'S COMPENSATION	11,787	11,052	11,038	15,515
<b>PERSONNEL SERVICES TOTAL</b>	<b>1,642,510</b>	<b>1,726,349</b>	<b>1,850,479</b>	<b>1,795,576</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
021700 - INVESTIGATIVE SERVICES	-	-	16,600	320
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	758	100
022600 - TRAINING	-	-	2,150	1,800
023000 - PRINTING AND BINDING	-	-	100	1,750
024800 - TELECOMMUNICATIONS	-	486	50,191	5,600
025800 - TRAVEL, LODGING & MEALS	-	-	4,150	-
026400 - PROMOTIONAL ACTIVITIES	-	-	500	500
026800 - ISF - FLEET ALLOCATION	-	-	-	875
027100 - ISF - IT ALLOCATION	127,038	135,511	100,785	62,333
028600 - R & M - NON-AUTOMOTIVE EQUIP	-	-	1,000	2,000
029900 - CONTRACT SERVICES	-	-	8,400	8,000
030100 - OFFICE SUPPLIES	-	-	3,000	3,450
030200 - NON CAPITAL ASSET PURCHASES	-	-	23,000	1,200
030700 - DUPLICATING SUPPLIES	-	-	-	1,081
031800 - WEARING AND SAFETY APPAREL	-	-	4,000	5,100
032500 - ELECTRICAL MATERIALS	-	-	-	600
039900 - MATERIALS AND SUPPLIES	-	-	5,000	5,900
042000 - PUBLIC LIABILITY INSURANCE	16,454	24,933	26,385	102,607
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>143,492</b>	<b>160,930</b>	<b>246,019</b>	<b>203,217</b>

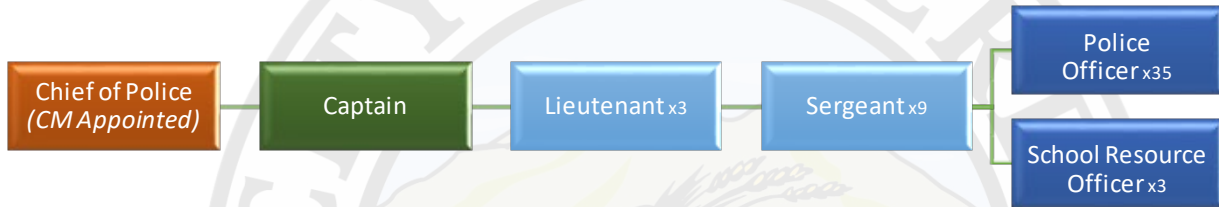
  

<b>DEPARTMENT 09 - POLICE (NON-SWORN) TOTAL</b>	<b>1,786,002</b>	<b>1,887,279</b>	<b>2,096,498</b>	<b>1,998,793</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 10 – POLICE**



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**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 of our employees and community.

**RECENT ACCOMPLISHMENTS**

The Police Department has continued its service with the License Plate Reader (LPR) program, which has resulted in numerous arrests of persons who just committed a crime. The Police Department has also seen an increase in traffic enforcement and that has shown a reduction in traffic accidents. We are committed to maintaining safety of our students by working with Cere Unified School District on school safety

**FUTURE GOALS**

The Department will continue to implement and leverage new technology within the city. The Department is striving to add officers to fully implement a Real-Time Crime Center. In addition the Department is focusing on officer wellness by providing various options for the officers to use to reduce the stress of the job. The Department goal is to become more transparent and streamline reporting of crimes and contacts with the public.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

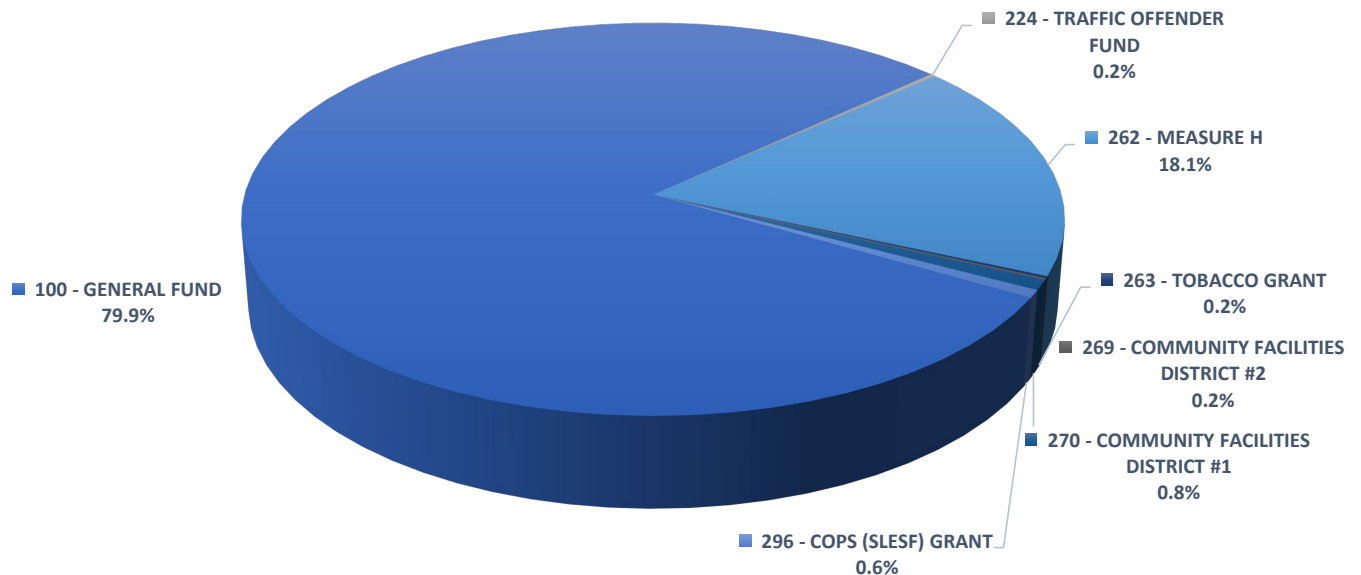
### DEPARTMENT 10 - POLICE

#### BUDGET SUMMARY

	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
EXPENDITURE DESCRIPTION					
PERSONNEL SERVICES	11,990,550	12,226,080	12,745,353	13,145,610	0
OPERATIONS & MAINTENANCE	2,777,955	2,977,952	2,836,537	2,561,581	0
CAPITAL OUTLAY	513,021	377,601	404,763	-	0
<b>GRAND TOTAL</b>	<b>15,281,526</b>	<b>15,581,633</b>	<b>15,986,652</b>	<b>15,707,191</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	10,448,709	2,095,886	-	12,544,595	79.9%
224 - TRAFFIC OFFENDER FUND	-	38,050	-	38,050	0.2%
262 - MEASURE H	2,421,643	424,645	-	2,846,288	18.1%
263 - TOBACCO GRANT	21,258	3,000	-	24,258	0.2%
269 - COMMUNITY FACILITIES DISTRICT #2	24,000	-	-	24,000	0.2%
270 - COMMUNITY FACILITIES DISTRICT #1	130,000	-	-	130,000	0.8%
296 - COPS (SLESF) GRANT	100,000	-	-	100,000	0.6%
<b>GRAND TOTAL</b>	<b>13,145,610</b>	<b>2,561,581</b>	<b>-</b>	<b>15,707,191</b>	<b>100.0%</b>







# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 10 - POLICE

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
011000 - SALARIES AND WAGES	5,250,361	5,296,396	5,566,263	5,763,338
011100 - OVERTIME	913,597	1,000,711	868,200	650,984
011200 - STANDBY	39,941	41,376	27,600	39,242
011400 - POLICE RESERVES PAY	158,721	175,135	150,200	175,000
011700 - TEMPORARY EMPLOYEE SALARIES	-	-	10,544	-
012000 - UNEMPLOYMENT INSURANCE	27	3,848	502	-
012100 - SOCIAL SECURITY (FICA)	502,573	490,001	489,800	473,862
012200 - EMPLOYEE GROUP INSURANCE	1,079,073	1,089,814	987,300	1,122,988
012300 - RETIREMENT PLAN CHARGES	3,104,725	3,532,289	4,152,200	4,363,819
012400 - WORKER'S COMPENSATION	573,727	520,800	399,720	485,878
012600 - 4850 LABOR CODE	302,723	18,649	30,224	-
013000 - UNIFORM ALLOWANCE	65,081	57,060	62,800	70,500
<b>PERSONNEL SERVICES TOTAL</b>	<b>11,990,550</b>	<b>12,226,080</b>	<b>12,745,353</b>	<b>13,145,610</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
020100 - ACCOUNTING & AUDITING SERVICES	2,500	-	-	-
020500 - MEDICAL SERVICES	-	27	5,600	-
021700 - INVESTIGATIVE SERVICES	49,148	56,899	48,050	6,200
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	147,200
022200 - SUBSCRIPTIONS & MEMBERSHIPS	15,072	29,878	28,015	3,960
022600 - TRAINING	52,832	55,153	33,470	74,225
022800 - P.O.S.T. REIMBURSABLE TRAINING	-	-	-	35,680
023000 - PRINTING AND BINDING	5,570	3,669	4,897	4,750
023400 - ELECTRICITY AND GAS	104,547	93,530	102,018	94,429
023600 - WATER	6,344	6,423	6,519	6,401
024800 - TELECOMMUNICATIONS	57,215	63,248	72,809	76,780
025000 - POSTAGE	6,571	8,501	3,100	8,400
025800 - TRAVEL, LODGING & MEALS	67,252	75,041	36,637	29,360
025900 - PROFESSIONAL DEVELOPMENT	4,115	2,536	5,400	3,150
026400 - PROMOTIONAL ACTIVITIES	2,070	1,069	1,850	3,750
026500 - COMMUNITY SERVICES	10,000	-	-	-
026600 - RENTALS AND LEASES - OTHER	-	-	-	500
026800 - ISF - FLEET ALLOCATION	861,036	924,871	978,360	765,330
027100 - ISF - IT ALLOCATION	288,754	308,012	152,721	253,965
028200 - R & M - AUTOMOTIVE EQUIPMENT	9,433	3,462	1,200	3,750
028600 - R & M - NON-AUTOMOTIVE EQUIP	884	2,990	1,500	1,000
028700 - R & M - COMMUNICATIONS EQUIP	-	-	500	500
029400 - ISF - BLDG MAINT ALLOCATION	331,133	303,957	98,935	226,197
029900 - CONTRACT SERVICES	298,358	350,983	353,944	164,650
030100 - OFFICE SUPPLIES	7,740	8,679	6,102	6,500
030200 - NON CAPITAL ASSET PURCHASES	-	-	20,700	2,950
030500 - MEDICAL SUPPLIES	5,954	199	1,485	7,050
030700 - DUPLICATING SUPPLIES	1	-	-	1,081



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 10 - POLICE**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
030900 - PHOTOGRAPHIC SUPPLIES	357	-	1,565	500
031600 - AMMUNITION	49,053	49,254	25,000	43,000
031800 - WEARING AND SAFETY APPAREL	28,419	21,373	21,200	30,500
032500 - ELECTRICAL MATERIALS	4,862	1,512	9,100	3,100
039400 - FIRING RANGE IMPROVEMENTS	10,307	5,865	218	-
039600 - K-9 SUPPLIES	11,020	14,529	15,900	28,250
039900 - MATERIALS AND SUPPLIES	9,696	12,283	53,001	51,650
042000 - PUBLIC LIABILITY INSURANCE	477,712	574,009	746,740	476,823
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>2,777,955</b>	<b>2,977,952</b>	<b>2,836,537</b>	<b>2,561,581</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	24,782	147,192	-	-
050300 - FURNITURE AND FURNISHINGS	13,424	15,848	-	-
050500 - TRAINING EQUIPMENT	4,682	2,402	-	-
050800 - PHOTOGRAPHIC & RECORDING EQUIP	203,447	116,454	338,734	-
051100 - AUTOMOTIVE EQUIPMENT	75,768	4,552	47,947	-
051300 - AUTOMOTIVE ACCESSORIES	7,124	1,504	-	-
051500 - COMMUNICATION EQUIPMENT	12,741	6,681	-	-
051800 - PUBLIC SAFETY EQUIPMENT	171,054	82,969	18,082	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>513,021</b>	<b>377,601</b>	<b>404,763</b>	<b>-</b>
<b>DEPARTMENT 10 - POLICE TOTAL</b>	<b>15,281,526</b>	<b>15,581,633</b>	<b>15,986,652</b>	<b>15,707,191</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 animals 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

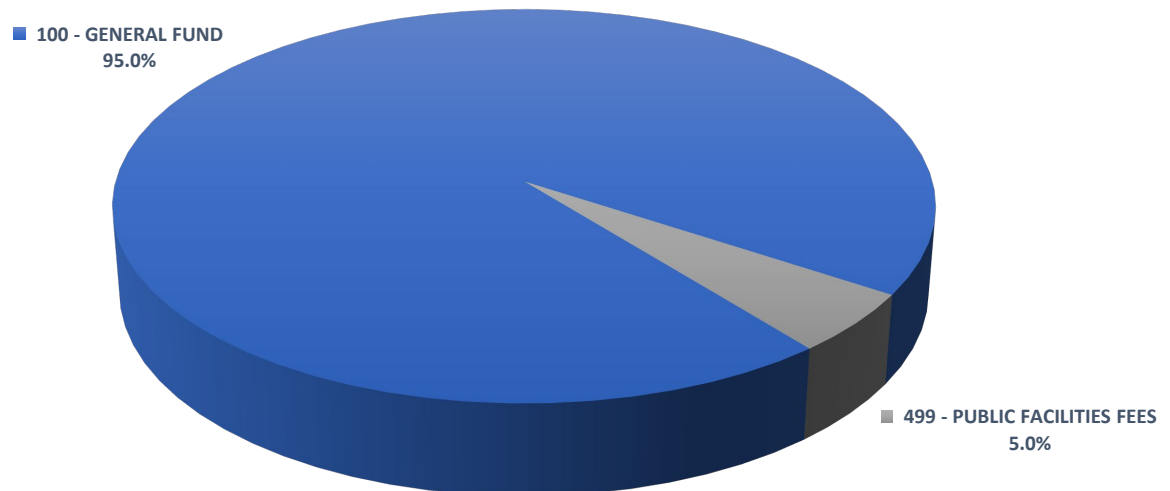
## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 11 - ANIMAL CONTROL

<b>BUDGET SUMMARY</b>		UNAUDITED	UNAUDITED	PROJECTION	BUDGET	
EXPENDITURE DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26		
PERSONNEL SERVICES	-	-	-	-	0	
OPERATIONS & MAINTENANCE	530,775	647,318	650,378	837,342	0	
CAPITAL OUTLAY	44,044	44,044	44,044	44,044	0	
<b>GRAND TOTAL</b>	<b>574,819</b>	<b>691,362</b>	<b>694,422</b>	<b>881,386</b>	<b>0</b>	
	0	0	0	0	0	

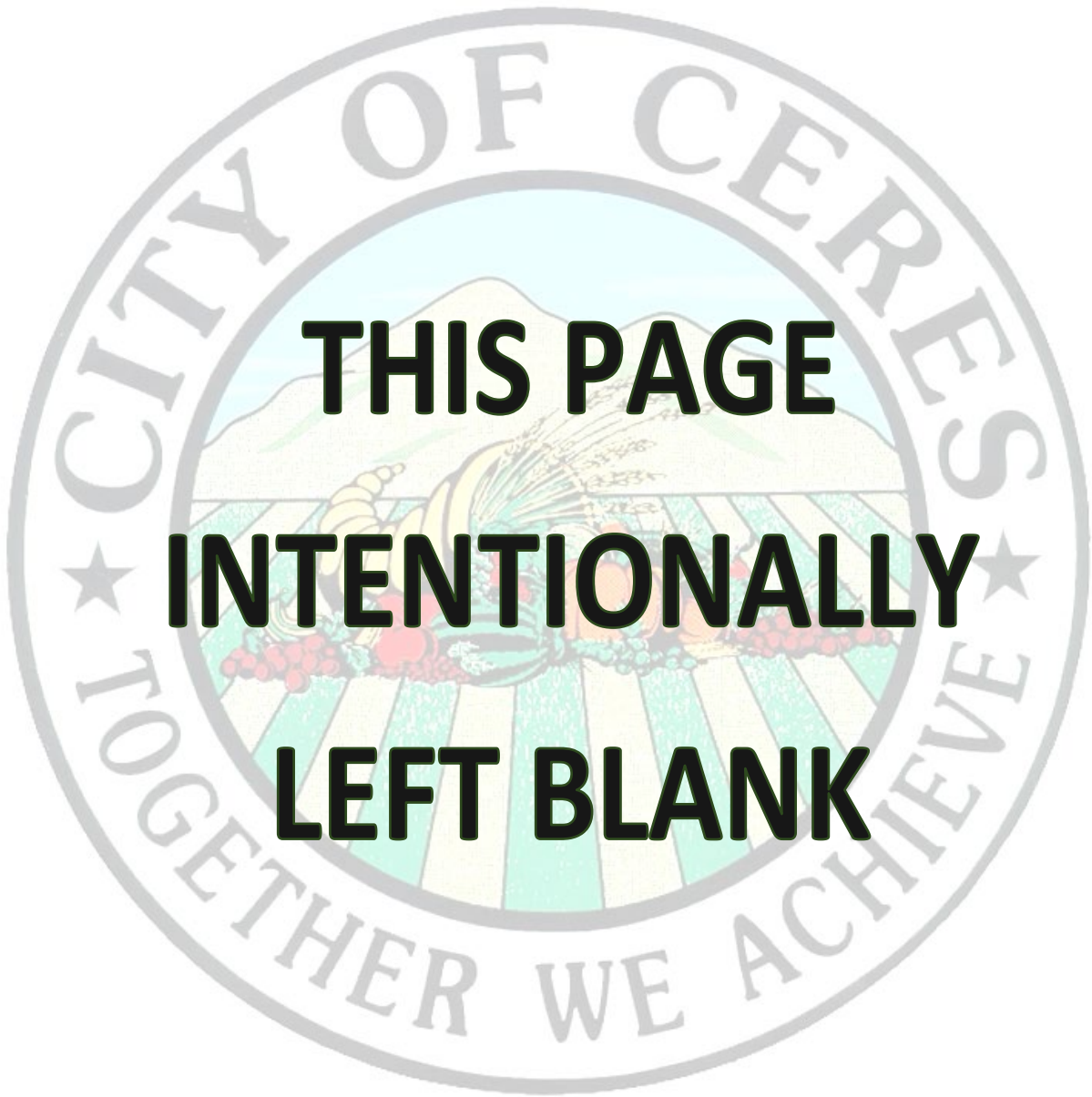
<b>FUND BREAKDOWN</b>		PERSONNEL	OPERATIONS &	CAPITAL	TOTAL	%
FUND DESCRIPTION		SERVICES	MAINTENANCE	OUTLAY		
100 - GENERAL FUND	-	837,342	-	837,342	95.0%	
499 - PUBLIC FACILITIES FEES	-	-	44,044	44,044	5.0%	
<b>GRAND TOTAL</b>	<b>-</b>	<b>837,342</b>	<b>44,044</b>	<b>881,386</b>	<b>100.0%</b>	





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 11 - ANIMAL CONTROL**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
029900 - CONTRACT SERVICES	530,775	647,318	650,378	837,342
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>530,775</b>	<b>647,318</b>	<b>650,378</b>	<b>837,342</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
059900 - FIXED ASSETS	44,044	44,044	44,044	44,044
<b>CAPITAL OUTLAY TOTAL</b>	<b>44,044</b>	<b>44,044</b>	<b>44,044</b>	<b>44,044</b>
<b>DEPARTMENT 11 - ANIMAL CONTROL TOTAL</b>	<b>574,819</b>	<b>691,362</b>	<b>694,422</b>	<b>881,386</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 numerous illegal dump sites and homeless encampments, while also completing several significant clean-up projects across the city. Additionally, they conducted inspections, issued notices of violations, handled public nuisance calls, and issued citations to illegal street vendors.

The Code Enforcement team played a crucial role in organizing and staffing the Third Annual Community Disposal Day, and actively participated in Love Ceres by contributing to various clean-up efforts. Furthermore, they efficiently disposed of tons 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 continue to 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 nuisances and rubbish, and issue civil and criminal citations. The goal will be to continue to improve the quality of life and property values for the residents and business owners of Ceres.



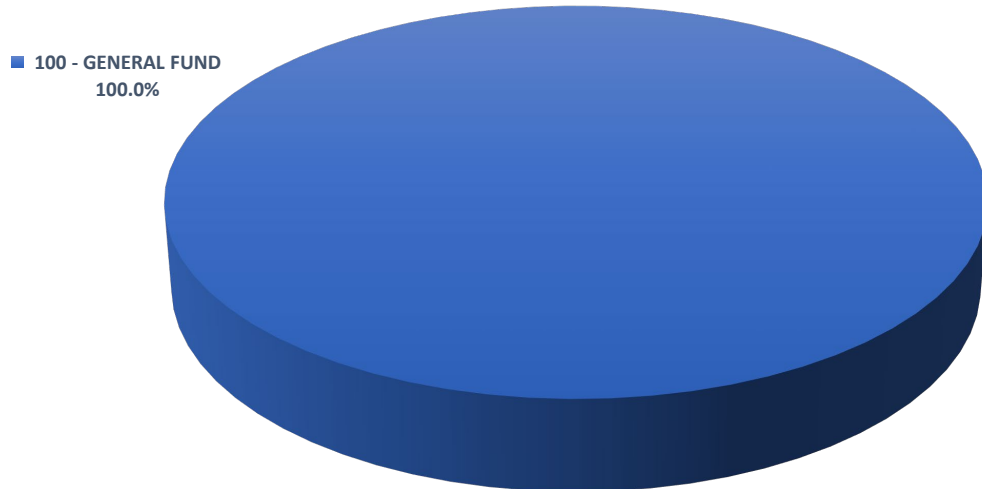


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 13 - CODE ENFORCEMENT

<b>BUDGET SUMMARY</b>		UNAUDITED	UNAUDITED	PROJECTION	BUDGET	
EXPENDITURE DESCRIPTION		ACTUAL	ACTUAL			
		FY 22-23	FY 23-24	FY 24-25	FY 25-26	
PERSONNEL SERVICES		374,280	379,418	382,996	300,544	0
OPERATIONS & MAINTENANCE		104,216	93,674	179,567	132,746	0
CAPITAL OUTLAY		40,556	8,982	-	-	0
<b>GRAND TOTAL</b>		<b>519,052</b>	<b>482,073</b>	<b>562,563</b>	<b>433,290</b>	0
		0	0	0	0	
<b>FUND BREAKDOWN</b>		PERSONNEL	OPERATIONS &	CAPITAL		
FUND DESCRIPTION		SERVICES	MAINTENANCE	OUTLAY	TOTAL	%
100 - GENERAL FUND		300,544	132,746	-	433,290	100.0%
<b>GRAND TOTAL</b>		<b>300,544</b>	<b>132,746</b>	<b>-</b>	<b>433,290</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 13 - CODE ENFORCEMENT**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	214,704	210,454	250,700	183,673
011100 - OVERTIME	3,089	5,097	4,100	1,881
011700 - TEMPORARY EMPLOYEE SALARIES	18,156	6,584	15,770	-
012100 - SOCIAL SECURITY (FICA)	16,902	16,611	14,200	14,100
012200 - EMPLOYEE GROUP INSURANCE	62,681	62,355	43,800	46,140
012300 - RETIREMENT PLAN CHARGES	52,385	52,753	49,100	45,929
012400 - WORKER'S COMPENSATION	6,363	25,564	5,326	8,820
<b>PERSONNEL SERVICES TOTAL</b>	<b>374,280</b>	<b>379,418</b>	<b>382,996</b>	<b>300,544</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	100	-	-	-
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	4,500
022200 - SUBSCRIPTIONS & MEMBERSHIPS	400	500	400	500
022600 - TRAINING	4,816	1,500	2,000	4,600
023000 - PRINTING AND BINDING	312	112	1,700	1,700
023600 - WATER	352	357	326	356
024800 - TELECOMMUNICATIONS	2,980	4,374	4,100	4,490
025000 - POSTAGE	704	319	922	880
025800 - TRAVEL, LODGING & MEALS	3,787	3,415	3,946	7,600
026800 - ISF - FLEET ALLOCATION	7,846	12,812	67,920	25,931
027100 - ISF - IT ALLOCATION	6,936	7,399	5,503	27,319
028200 - R & M - AUTOMOTIVE EQUIPMENT	25	-	-	-
028700 - R & M - COMMUNICATIONS EQUIP	150	150	-	-
029400 - ISF - BLDG MAINT ALLOCATION	16,202	15,181	5,377	13,752
029900 - CONTRACT SERVICES	39,567	33,453	49,588	4,850
030100 - OFFICE SUPPLIES	980	683	981	1,000
030200 - NON CAPITAL ASSET PURCHASES	-	-	3,828	-
030500 - MEDICAL SUPPLIES	850	206	-	600
030900 - PHOTOGRAPHIC SUPPLIES	-	-	2,247	-
031400 - GAS, OIL, AND LUBRICANTS	-	-	-	50
031800 - WEARING AND SAFETY APPAREL	5,938	2,267	934	3,400
032500 - ELECTRICAL MATERIALS	951	293	1,000	800
033700 - SMALL TOOLS	936	186	-	300
039900 - MATERIALS AND SUPPLIES	4,779	2,741	9,550	4,700
042000 - PUBLIC LIABILITY INSURANCE	5,603	7,726	19,245	25,418
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>104,216</b>	<b>93,674</b>	<b>179,567</b>	<b>132,746</b>

<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	403	259	-	-
050300 - FURNITURE AND FURNISHINGS	3,685	5,642	-	-



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 13 - CODE ENFORCEMENT**

<b>CAPITAL OUTLAY</b>	UNAUDITED	UNAUDITED	<b>PROJECTION</b>	<b>BUDGET</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>		
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050800 - PHOTOGRAPHIC & RECORDING EQUIP	-	2,081	-	-
051000 - POWER EQUIPMENT	167	1,000	-	-
051100 - AUTOMOTIVE EQUIPMENT	30,507	-	-	-
051300 - AUTOMOTIVE ACCESSORIES	2,100	-	-	-
051500 - COMMUNICATION EQUIPMENT	3,695	-	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>40,556</b>	<b>8,982</b>	-	-
<b>DEPARTMENT 13 - CODE ENFORCEMENT TOTAL</b>	<b>519,052</b>	<b>482,073</b>	<b>562,563</b>	<b>433,290</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 2025-26 ADOPTED BUDGET

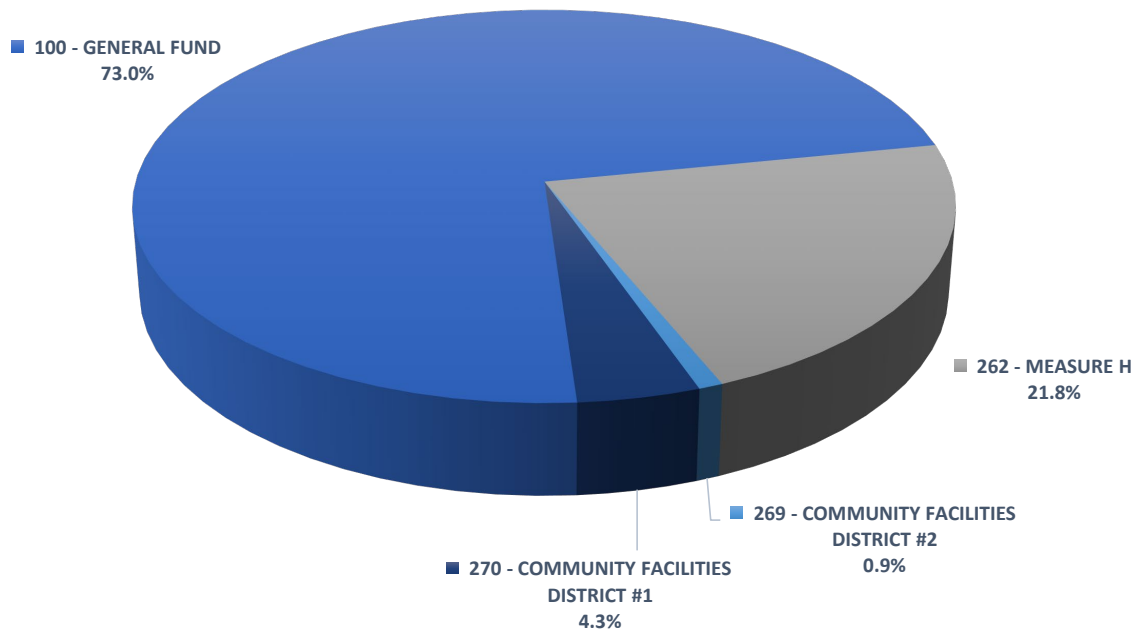
### DEPARTMENT 15 - FIRE

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	831,496	-	-	-	0
OPERATIONS & MAINTENANCE	8,452,620	8,468,368	8,675,345	8,826,785	0
CAPITAL OUTLAY	136,931	35,514	-	20,000	0
<b>GRAND TOTAL</b>	<b>9,421,047</b>	<b>8,503,882</b>	<b>8,675,345</b>	<b>8,846,785</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	6,458,612	-	6,458,612	73.0%
262 - MEASURE H	-	1,911,600	20,000	1,931,600	21.8%
269 - COMMUNITY FACILITIES DISTRICT #2	-	75,857	-	75,857	0.9%
270 - COMMUNITY FACILITIES DISTRICT #1	-	380,716	-	380,716	4.3%
<b>GRAND TOTAL</b>	<b>-</b>	<b>8,826,785</b>	<b>20,000</b>	<b>8,846,785</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 15 - FIRE**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	43,171	-	-	-
012100 - SOCIAL SECURITY (FICA)	3,685	-	-	-
012200 - EMPLOYEE GROUP INSURANCE	4,395	-	-	-
012300 - RETIREMENT PLAN CHARGES	780,100	-	-	-
013000 - UNIFORM ALLOWANCE	146	-	-	-
<b>PERSONNEL SERVICES TOTAL</b>	<b>831,496</b>	<b>-</b>	<b>-</b>	<b>-</b>

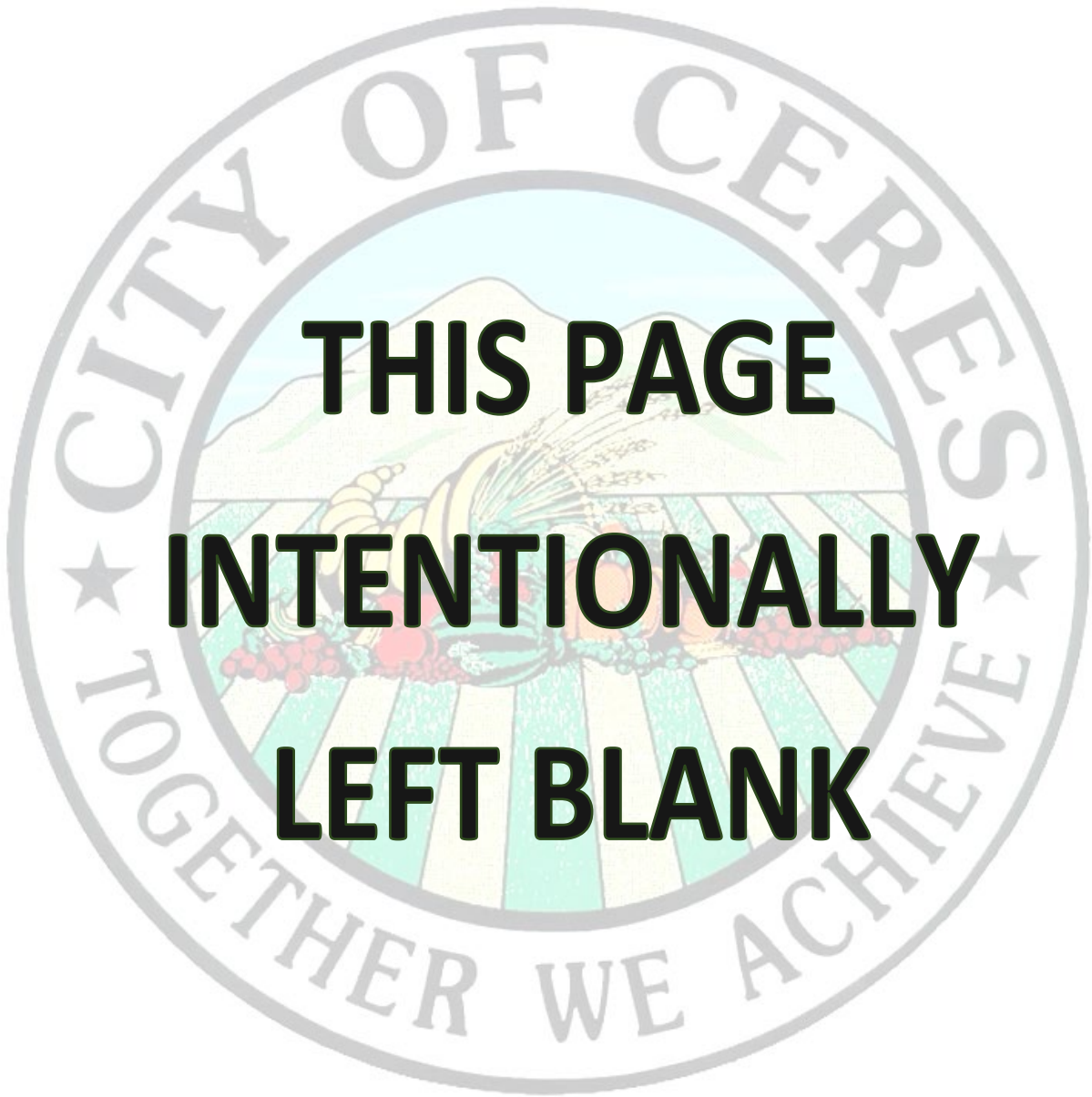
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
023400 - ELECTRICITY AND GAS	89,712	62,238	71,042	71,790
023600 - WATER	15,125	16,028	16,853	15,289
024800 - TELECOMMUNICATIONS	24,283	24,821	21,600	23,080
026800 - ISF - FLEET ALLOCATION	261,578	94,240	52,457	1,935
027100 - ISF - IT ALLOCATION	38,819	-	-	-
029400 - ISF - BLDG MAINT ALLOCATION	172,474	218,795	80,255	172,121
029900 - CONTRACT SERVICES	7,132,042	7,586,614	8,079,393	8,180,570
030200 - NON CAPITAL ASSET PURCHASES	-	-	-	7,000
030300 - JANITORIAL SUPPLIES	-	-	-	1,000
039900 - MATERIALS AND SUPPLIES	94,005	9,633	-	-
042000 - PUBLIC LIABILITY INSURANCE	168,583	-	-	-
066200 - WESTPORT FIRE	-	-	49,746	50,000
069160 - TRANSFER OUT	456,000	456,000	304,000	304,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>8,452,620</b>	<b>8,468,368</b>	<b>8,675,345</b>	<b>8,826,785</b>

<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050500 - TRAINING EQUIPMENT	42,076	-	-	-
051300 - AUTOMOTIVE ACCESSORIES	4,251	-	-	-
051500 - COMMUNICATION EQUIPMENT	13,837	15,885	-	-
052100 - FIRE FIGHTING ACCESSORIES	-	19,629	-	20,000
059900 - FIXED ASSETS	76,766	-	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>136,931</b>	<b>35,514</b>	<b>-</b>	<b>20,000</b>

<b>DEPARTMENT 15 - FIRE TOTAL</b>	<b>9,421,047</b>	<b>8,503,882</b>	<b>8,675,345</b>	<b>8,846,785</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 replaced the older workstations across the City, and working closely with the Police Department to upgrade the access control system.

**FUTURE GOALS**

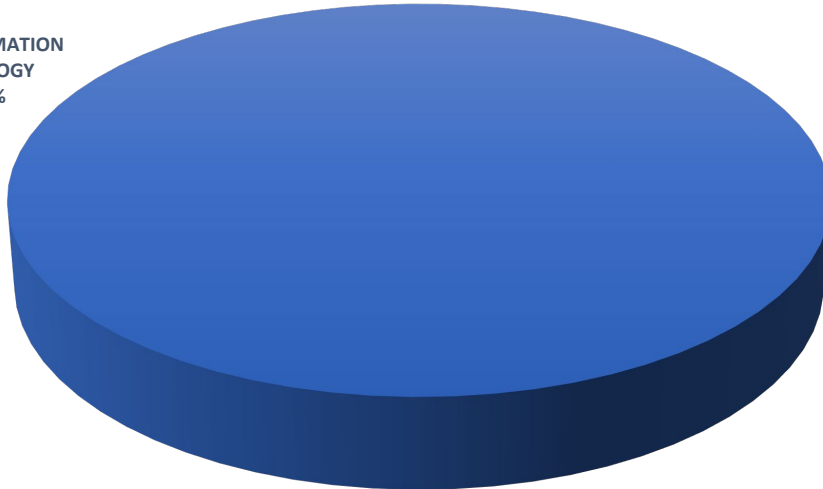
The IT Department will be focusing on security improvements for next year, including two factor authentication.



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 16 - INFORMATION TECHNOLOGY**

<b>BUDGET SUMMARY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>	
<b>EXPENDITURE DESCRIPTION</b>					
PERSONNEL SERVICES	514,462	637,648	663,873	697,877	0
OPERATIONS & MAINTENANCE	208,045	198,021	291,152	273,535	0
CAPITAL OUTLAY	183,721	97,533	40,000	-	0
<b>GRAND TOTAL</b>	<b>906,228</b>	<b>933,202</b>	<b>995,025</b>	<b>971,411</b>	0
	0	0	0	0	
<b>FUND BREAKDOWN</b>	<b>PERSONNEL SERVICES</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>CAPITAL OUTLAY</b>	<b>TOTAL</b>	<b>%</b>
<b>FUND DESCRIPTION</b>					
616 - INFORMATION TECHNOLOGY	697,877	273,535	-	971,411	100.0%
<b>GRAND TOTAL</b>	<b>697,877</b>	<b>273,535</b>	<b>-</b>	<b>971,411</b>	<b>100.0%</b>

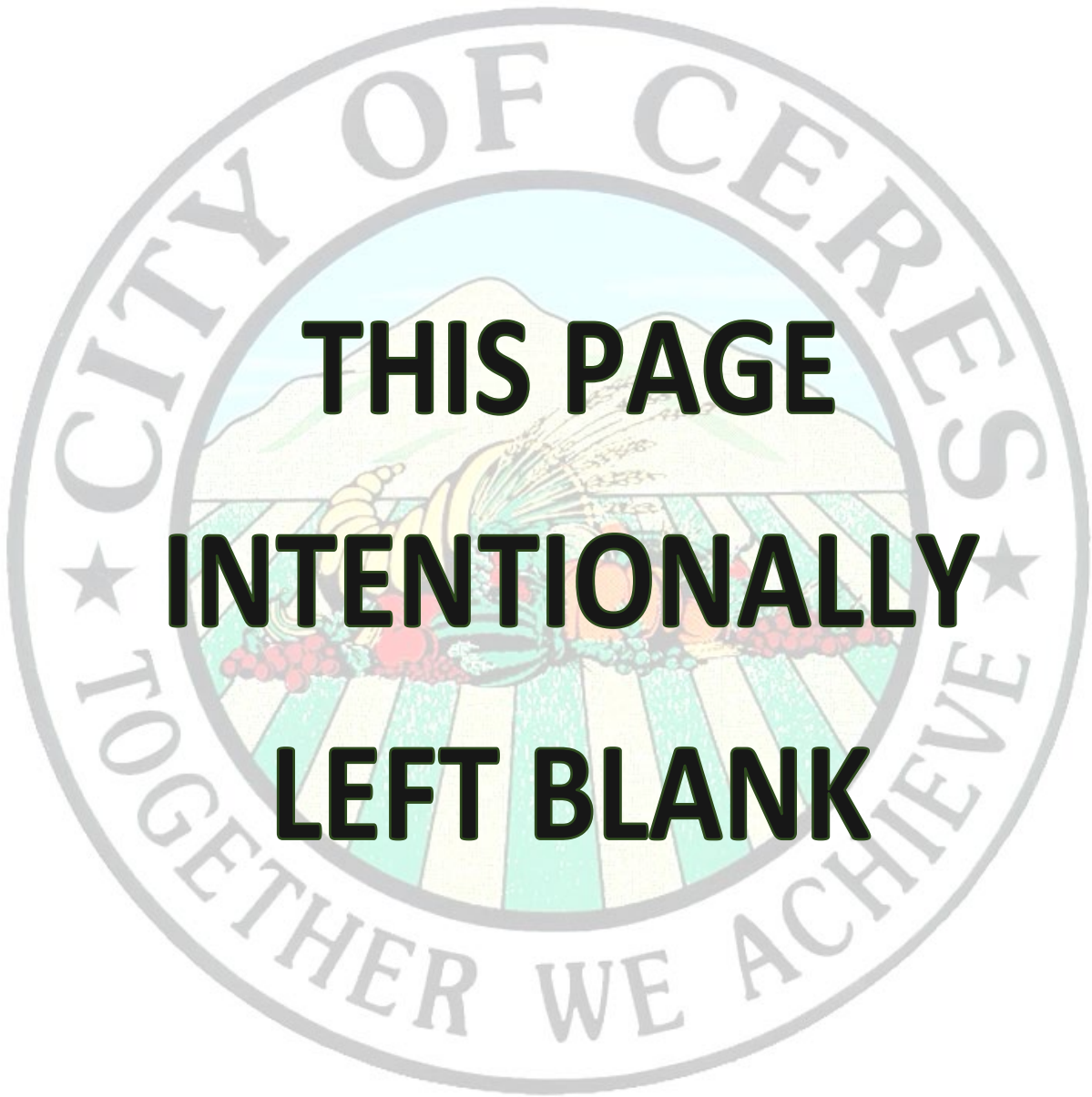
■ 616 - INFORMATION  
TECHNOLOGY  
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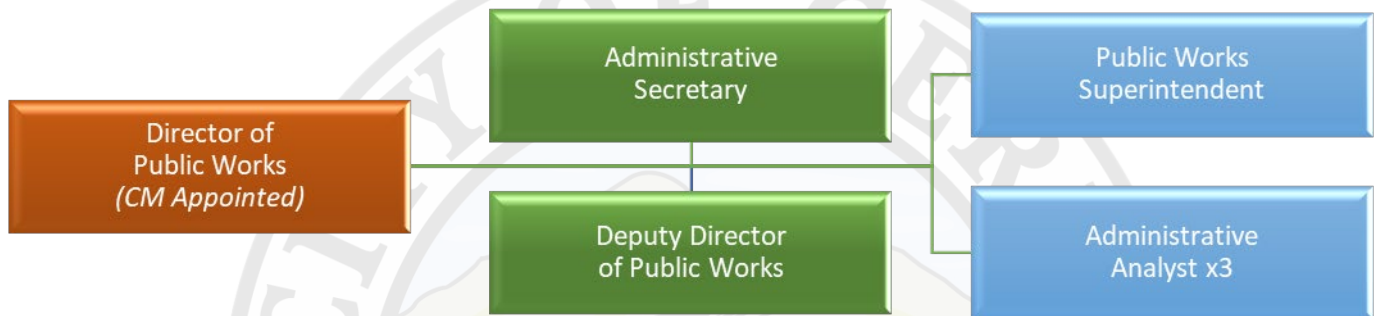
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 16 - INFORMATION TECHNOLOGY**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	306,058	386,443	407,400	425,317
011100 - OVERTIME	65	16	-	-
012100 - SOCIAL SECURITY (FICA)	24,167	28,719	29,800	31,237
012200 - EMPLOYEE GROUP INSURANCE	83,264	106,450	101,700	108,088
012300 - RETIREMENT PLAN CHARGES	96,973	112,631	122,900	127,767
012400 - WORKER'S COMPENSATION	3,935	3,389	2,073	5,467
<b>PERSONNEL SERVICES TOTAL</b>	<b>514,462</b>	<b>637,648</b>	<b>663,873</b>	<b>697,877</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	145,360
022600 - TRAINING	-	1,238	-	-
023400 - ELECTRICITY AND GAS	2,024	1,964	2,056	2,093
023600 - WATER	352	357	362	356
024800 - TELECOMMUNICATIONS	6,944	10,518	6,448	10,760
025800 - TRAVEL, LODGING & MEALS	-	203	-	-
025900 - PROFESSIONAL DEVELOPMENT	-	-	1,500	750
026800 - ISF - FLEET ALLOCATION	5,769	5,659	3,800	-
029400 - ISF - BLDG MAINT ALLOCATION	16,202	15,181	5,377	-
029900 - CONTRACT SERVICES	165,830	148,850	175,988	42,550
030100 - OFFICE SUPPLIES	422	408	11	930
030200 - NON CAPITAL ASSET PURCHASES	-	-	80,475	37,235
039900 - MATERIALS AND SUPPLIES	242	305	400	-
042000 - PUBLIC LIABILITY INSURANCE	10,259	13,338	14,735	33,501
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>208,045</b>	<b>198,021</b>	<b>291,152</b>	<b>273,535</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	76,757	71,177	40,000	-
051500 - COMMUNICATION EQUIPMENT	76,878	2,926	-	-
059000 - DEPRECIATION EXPENSE	30,086	23,430	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>183,721</b>	<b>97,533</b>	<b>40,000</b>	<b>-</b>
<b>DEPARTMENT 16 - INFORMATION TECHNOLOGY TOTAL</b>	<b>906,228</b>	<b>933,202</b>	<b>995,025</b>	<b>971,411</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 18 – PUBLIC WORKS ADMINISTRATION**



**FTE:7**

**DEPARTMENT FUNCTION**

The Public Works Administration Office serves as the central hub of coordination, communication, and support for the City of Ceres Public Works Department. It oversees and facilitates the daily operations of multiple divisions, including fleet services for all City-owned vehicles, facilities maintenance for City-owned buildings, solid waste, recycling, and organics disposal services, parks and trees maintenance, streets and storm drains maintenance, water and wastewater operations.

The Administration Office also provides administrative and logistical support to all Public Works divisions. Ensure consistent communication between divisions to promote operational efficiency and service quality. The Administration Division oversees budgeting, procurement, reporting, and compliance activities. Serves as a direct point of contact for the community regarding Public Works-related inquiries and concerns. Offer timely information and guidance on topics such as street maintenance, water conservation, tree and park services, and solid waste collection protocols. Coordinate special community programs, seasonal services, and public outreach initiatives. Monitor regulatory compliance and reporting requirements across all service areas. Assist in managing contracts, vendor relations, and inter-departmental projects. Deliver responsive, high-quality service to the residents of Ceres.

**RECENT ACCOMPLISHMENTS**

The Public Works Administration Division coordinated with staff from the Ceres Police Department to assist with the installation of security cameras and the upgrade of the card access system at the Corporation Yard. In addition, the division supported the installation of electric vehicle (EV) charging stations to accommodate the City's recently purchased electric vehicles.

**FUTURE GOALS**

Serving the residents of the City of Ceres remains a top priority, with a continued commitment to delivering excellent customer service across all functions. The Public Works Administration Division strives to provide consistent support to all divisions within the Public Works Department while working collaboratively with other City departments to ensure efficient, responsive, and high-quality service to the community.



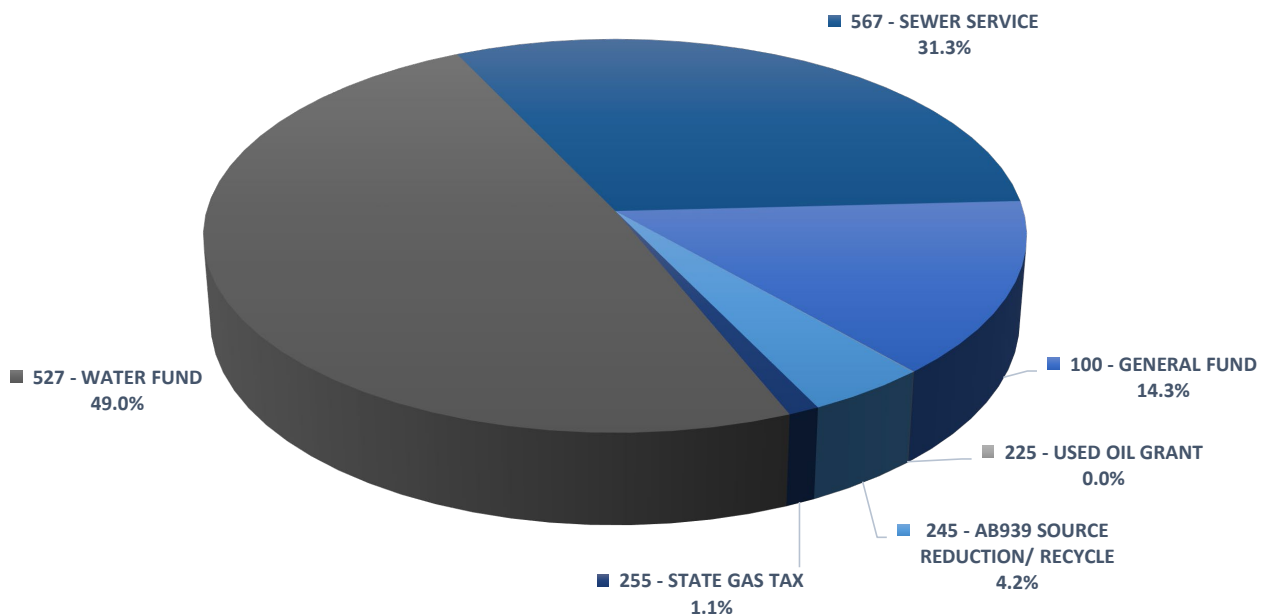
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 18 - PUBLIC WORKS ADMINISTRATION**

**BUDGET SUMMARY**

	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
<b>EXPENDITURE DESCRIPTION</b>					
PERSONNEL SERVICES	882,626	926,228	923,047	913,976	0
OPERATIONS & MAINTENANCE	127,196	108,686	206,429	305,540	0
CAPITAL OUTLAY	3,182	4,854	-	-	0
<b>GRAND TOTAL</b>	<b>1,013,004</b>	<b>1,039,769</b>	<b>1,129,476</b>	<b>1,219,516</b>	0

**FUND BREAKDOWN**

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	150,350	24,465	-	174,815	14.3%
225 - USED OIL GRANT	-	397	-	397	0.0%
245 - AB939 SOURCE REDUCTION/ RECYCLE	51,588	-	-	51,588	4.2%
255 - STATE GAS TAX	6,598	6,749	-	13,348	1.1%
527 - WATER FUND	444,712	153,393	-	598,105	49.0%
567 - SEWER SERVICE	260,728	120,535	-	381,263	31.3%
<b>GRAND TOTAL</b>	<b>913,976</b>	<b>305,540</b>	<b>-</b>	<b>1,219,516</b>	<b>100.0%</b>

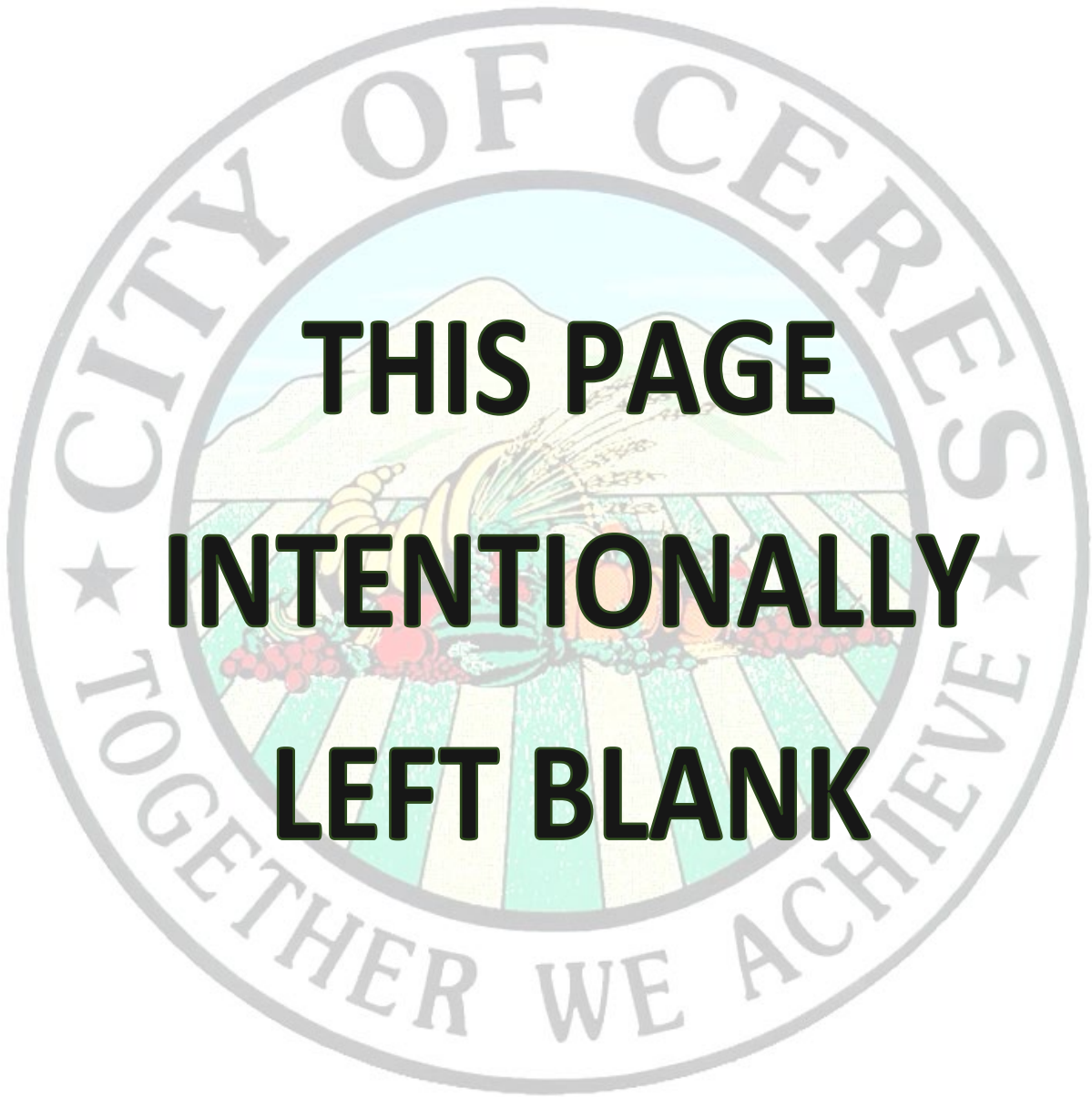




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 18 - PUBLIC WORKS ADMINISTRATION**

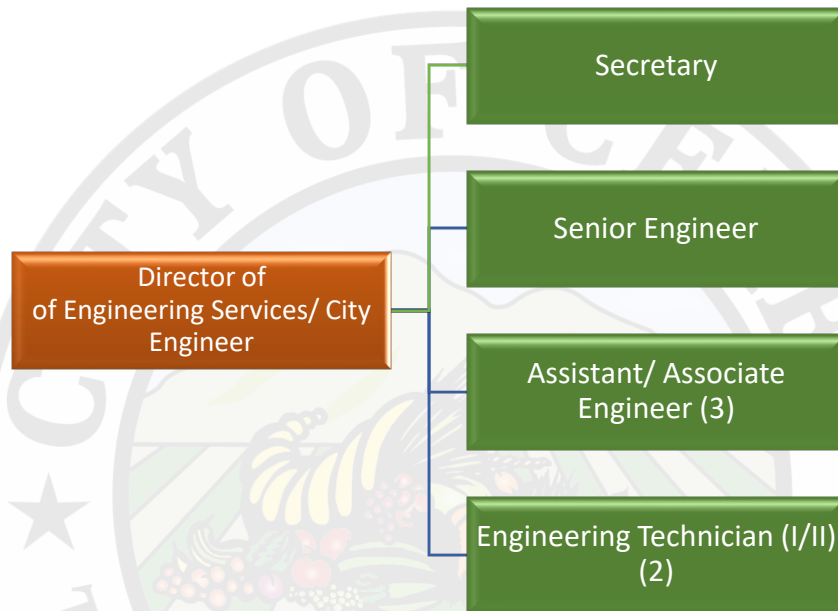
<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	521,364	524,248	543,000	592,597
011100 - OVERTIME	-	3,194	300	4,188
011700 - TEMPORARY EMPLOYEE SALARIES	798	14,547	-	-
012100 - SOCIAL SECURITY (FICA)	41,679	40,958	40,700	44,847
012200 - EMPLOYEE GROUP INSURANCE	105,322	126,951	102,800	111,776
012300 - RETIREMENT PLAN CHARGES	147,230	130,635	135,300	148,679
012400 - WORKER'S COMPENSATION	66,232	85,695	100,947	11,889
<b>PERSONNEL SERVICES TOTAL</b>	<b>882,626</b>	<b>926,228</b>	<b>923,047</b>	<b>913,976</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	100,400
022200 - SUBSCRIPTIONS & MEMBERSHIPS	31	233	-	250
022600 - TRAINING	248	-	-	5,503
023000 - PRINTING AND BINDING	165	1,407	-	500
023400 - ELECTRICITY AND GAS	606	550	600	4,371
024800 - TELECOMMUNICATIONS	5,794	6,537	5,347	8,050
025000 - POSTAGE	20	326	8	30
025800 - TRAVEL, LODGING & MEALS	29	1,220	1,155	5,000
025900 - PROFESSIONAL DEVELOPMENT	-	1,100	3,350	1,650
026400 - PROMOTIONAL ACTIVITIES	31,517	472	-	1,500
027100 - ISF - IT ALLOCATION	46,746	45,555	33,881	45,252
029900 - CONTRACT SERVICES	25,266	31,267	133,985	67,066
030100 - OFFICE SUPPLIES	3,472	2,909	1,121	5,000
030200 - NON CAPITAL ASSET PURCHASES	-	-	327	1,750
030700 - DUPLICATING SUPPLIES	-	-	-	2,503
031800 - WEARING AND SAFETY APPAREL	120	274	700	1,000
039900 - MATERIALS AND SUPPLIES	-	-	-	2,804
042000 - PUBLIC LIABILITY INSURANCE	13,182	16,836	25,956	52,911
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>127,196</b>	<b>108,686</b>	<b>206,429</b>	<b>305,540</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	1,582	2,664	-	-
050300 - FURNITURE AND FURNISHINGS	1,600	2,190	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>3,182</b>	<b>4,854</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 18 - PUBLIC WORKS ADMINISTRATION</b>	<b>1,013,004</b>	<b>1,039,769</b>	<b>1,129,476</b>	<b>1,219,516</b>





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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 19- ENGINEERING**



**FTE:8**

**DEPARTMENT FUNCTION**

The City of Ceres Engineering Department is responsible for managing all aspects of public infrastructure planning, development review, and capital project delivery within the city. The department oversees the design, construction, and maintenance of essential infrastructure, including roadways, storm drains, water systems, parks, and public facilities. Additionally, Engineering ensures that new development and redevelopment projects meet applicable Zoning Codes, Municipal Codes, and adopted engineering design standards through comprehensive plan reviews, inspections, and permitting processes.

**RECENT ACCOMPLISHMENTS**

In the past year, the Engineering Department successfully delivered multiple significant development and capital projects, including:

- Completion of Ochoa Park and the Fire Training Tower
- Renovation of the Whitmore Gazebo
- Morgan Road Storm Drain Improvements
- Phase 1 of the Hatch Road Water Transmission Main
- Richland Sewer Replacement Project

The department actively pursued external funding opportunities and conducted outreach campaigns for grant programs. Notably, Engineering secured \$1,000,000 in grant funding through the Carbon Reduction Program, further supporting the city's infrastructure improvement goals.

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 19- ENGINEERING**

**FUTURE GOALS**

Looking ahead, the Engineering Department remains committed to delivering high-quality, cost-effective municipal services that prioritize public safety, infrastructure longevity, and community well-being. Key initiatives and projects for the upcoming year include:

- Richland Avenue Reconstruction
- Central Avenue Reconstruction
- North Central Avenue Reconstruction
- Resurfacing of Lu Ran Estates Nos. 1 and 2
- Morrow Village Sidewalk Project
- Phase 2 of the Hatch Road Water Transmission Main
- Planned improvements to Whitmore Avenue and Moffett Road

The department will continue to focus on:

- Maintaining a high standard of service for residents through sound engineering practices and responsible fiscal management.
- Mentoring and developing engineering staff to support professional growth, certifications, and technical expertise.
- Fostering a collaborative, service-oriented team culture that embraces innovation, continuous improvement, and proactive problem-solving.
- Enhancing transparency, responsiveness, and public engagement related to infrastructure projects and city services.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

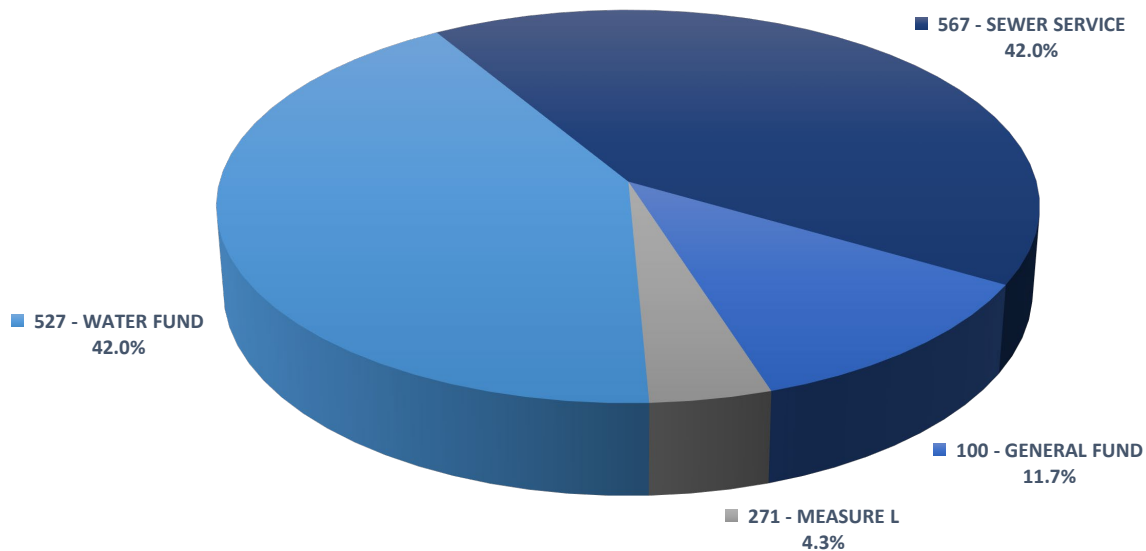
### DEPARTMENT 19 - ENGINEERING

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	827,622	1,033,117	1,127,866	1,280,248	0
OPERATIONS & MAINTENANCE	292,074	232,477	387,230	529,859	0
CAPITAL OUTLAY	52,491	13,237	-	-	0
<b>GRAND TOTAL</b>	<b>1,172,188</b>	<b>1,278,831</b>	<b>1,515,096</b>	<b>1,810,107</b>	0

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	80,298	131,346	-	211,643	11.7%
271 - MEASURE L	-	77,200	-	77,200	4.3%
527 - WATER FUND	599,975	160,482	-	760,457	42.0%
567 - SEWER SERVICE	599,975	160,831	-	760,806	42.0%
<b>GRAND TOTAL</b>	<b>1,280,248</b>	<b>529,859</b>	<b>-</b>	<b>1,810,107</b>	<b>100.0%</b>

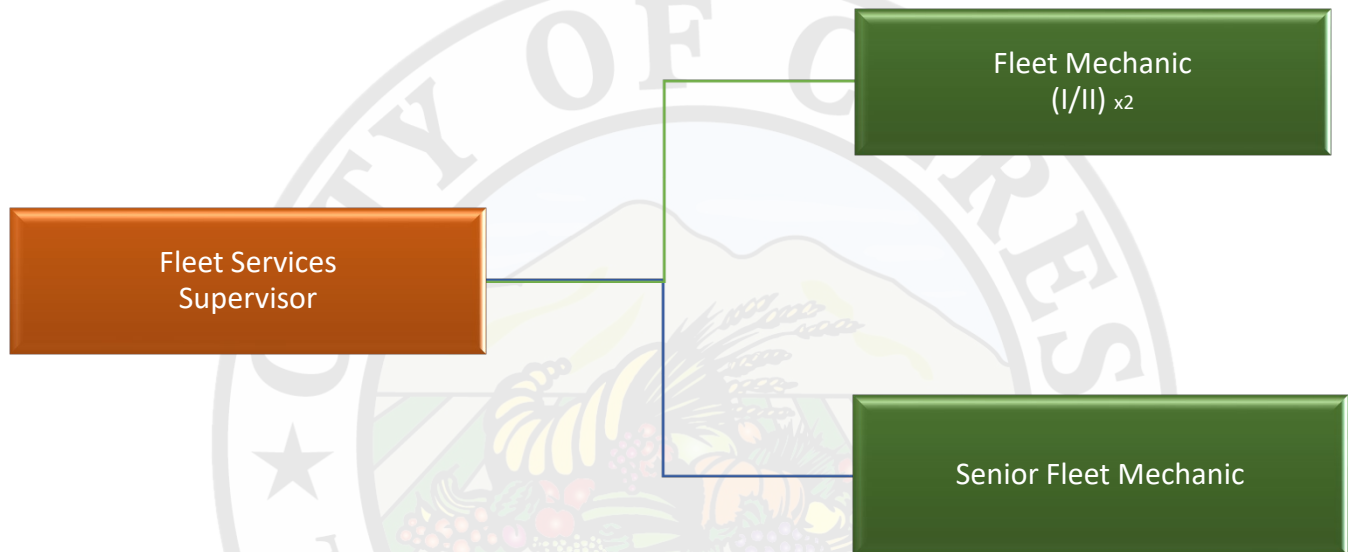




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 19 - ENGINEERING**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	535,723	643,064	737,748	817,157
011100 - OVERTIME	1,063	4,510	3,215	-
011700 - TEMPORARY EMPLOYEE SALARIES	4,973	45,045	22,100	-
012100 - SOCIAL SECURITY (FICA)	42,757	51,297	57,611	60,985
012200 - EMPLOYEE GROUP INSURANCE	80,552	102,538	101,623	120,534
012300 - RETIREMENT PLAN CHARGES	129,826	154,664	187,937	210,249
012400 - WORKER'S COMPENSATION	32,728	31,998	17,632	71,324
<b>PERSONNEL SERVICES TOTAL</b>	<b>827,622</b>	<b>1,033,117</b>	<b>1,127,866</b>	<b>1,280,248</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	5,128	11,300
022400 - CERTIFICATION	180	-	-	1,500
022600 - TRAINING	5,400	-	325	650
023000 - PRINTING AND BINDING	970	315	-	-
023400 - ELECTRICITY AND GAS	4,345	3,660	3,871	3,897
023600 - WATER	548	580	544	535
024800 - TELECOMMUNICATIONS	3,721	4,675	4,657	8,040
025000 - POSTAGE	165	17	71	210
025800 - TRAVEL, LODGING & MEALS	85	1,042	1,034	2,860
025900 - PROFESSIONAL DEVELOPMENT	985	-	1,800	900
026800 - ISF - FLEET ALLOCATION	26,490	20,265	41,220	17,832
027100 - ISF - IT ALLOCATION	42,144	44,883	33,381	56,737
028100 - R & M - MECHANICAL OFFICE EQUIP	158	1,014	-	-
029400 - ISF - BLDG MAINT ALLOCATION	12,153	11,955	10,543	19,504
029900 - CONTRACT SERVICES	169,007	80,324	104,361	329,320
030100 - OFFICE SUPPLIES	1,134	1,950	2,140	3,000
030200 - NON CAPITAL ASSET PURCHASES	-	-	108,758	-
030700 - DUPLICATING SUPPLIES	2,179	1,987	404	1,321
031800 - WEARING AND SAFETY APPAREL	852	914	1,123	3,000
033700 - SMALL TOOLS	100	325	133	1,500
034600 - TRAFFIC CONTROL SUPPLIES	-	30,600	27,357	-
039900 - MATERIALS AND SUPPLIES	-	-	22	-
042000 - PUBLIC LIABILITY INSURANCE	21,459	27,971	40,359	67,753
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>292,074</b>	<b>232,477</b>	<b>387,230</b>	<b>529,859</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	46,969	7,431	-	-
050300 - FURNITURE AND FURNISHINGS	647	931	-	-
059000 - DEPRECIATION EXPENSE	4,875	4,875	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>52,491</b>	<b>13,237</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 19 - ENGINEERING TOTAL</b>	<b>1,172,188</b>	<b>1,278,831</b>	<b>1,515,096</b>	<b>1,810,107</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 20 – EQUIPMENT**



**FTE:4**

**DEPARTMENT FUNCTION**

The Fleet Services Division is responsible for coordinating the maintenance and operation of a diverse fleet consisting of more than 547 units. This fleet includes cars, trucks, specialty vehicles, construction equipment, and various ancillary equipment used by departments throughout the City of Ceres. The division operates with a dedicated team providing comprehensive vehicle and equipment support to all City departments, including Police and Fire.

In addition to performing routine and emergency maintenance and repairs, Fleet Services staff manages an on-site inventory of parts for City use, ensuring timely and cost-effective services. The division oversees the bidding and procurement process for all City vehicles and equipment, ensures compliance with title registration and insurance requirements, and maintains accurate records for the entire fleet. Fleet Services also coordinates the surplus process, preparing vehicles and equipment for auction in accordance with City policy.

**RECENT ACCOMPLISHMENTS**

The Fleet Division has completed 885 requests for service.

**FUTURE GOALS**

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

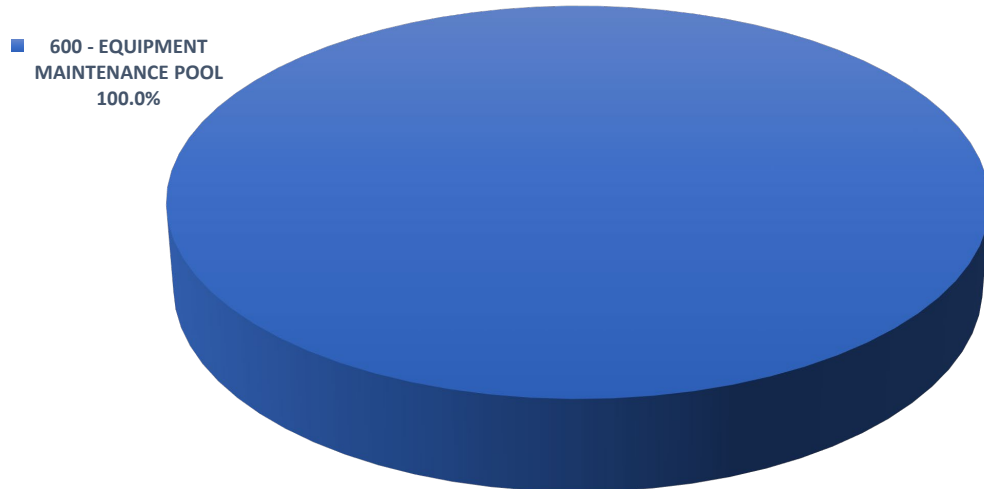


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 20 - EQUIPMENT

<b>BUDGET SUMMARY</b>		UNAUDITED	UNAUDITED	PROJECTION	BUDGET	
EXPENDITURE DESCRIPTION		ACTUAL	ACTUAL			
		FY 22-23	FY 23-24	FY 24-25	FY 25-26	
PERSONNEL SERVICES		541,754	568,643	596,323	449,026	0
OPERATIONS & MAINTENANCE		907,656	958,052	982,576	1,126,127	0
CAPITAL OUTLAY		801,692	776,990	1,032,306	9,400	0
<b>GRAND TOTAL</b>		<b>2,251,102</b>	<b>2,303,686</b>	<b>2,611,205</b>	<b>1,584,554</b>	0
		0	0	0	0	
<b>FUND BREAKDOWN</b>		PERSONNEL	OPERATIONS &	CAPITAL		
FUND DESCRIPTION		SERVICES	MAINTENANCE	OUTLAY	TOTAL	%
600 - EQUIPMENT MAINTENANCE POOL		449,026	1,126,127	9,400	1,584,554	100.0%
<b>GRAND TOTAL</b>		<b>449,026</b>	<b>1,126,127</b>	<b>9,400</b>	<b>1,584,554</b>	<b>100.0%</b>







# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 20 - EQUIPMENT

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	264,305	279,267	309,700	232,672
011100 - OVERTIME	738	857	300	1,573
011200 - STANDBY	38,596	33,384	9,700	-
012100 - SOCIAL SECURITY (FICA)	24,765	23,649	23,500	16,520
012200 - EMPLOYEE GROUP INSURANCE	77,519	94,581	97,000	73,288
012300 - RETIREMENT PLAN CHARGES	80,505	85,863	88,500	63,586
012400 - WORKER'S COMPENSATION	55,326	51,043	67,623	61,388
<b>PERSONNEL SERVICES TOTAL</b>	<b>541,754</b>	<b>568,643</b>	<b>596,323</b>	<b>449,026</b>

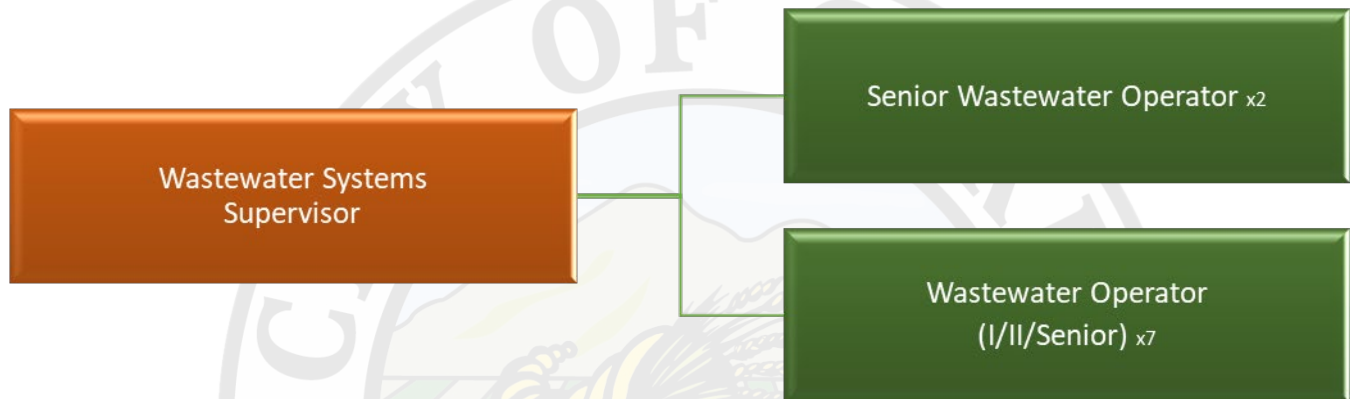
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	771	300	200	500
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	3,500
022200 - SUBSCRIPTIONS & MEMBERSHIPS	2,749	3,597	4,278	5,800
022600 - TRAINING	12	111	45	3,000
023000 - PRINTING AND BINDING	-	65	-	100
023400 - ELECTRICITY AND GAS	12,036	9,792	11,048	10,234
023600 - WATER	4,802	4,470	4,603	4,504
024000 - EQUIPMENT RENTAL	-	-	-	200
024800 - TELECOMMUNICATIONS	7,370	6,807	4,680	7,110
025000 - POSTAGE	37	15	-	30
025800 - TRAVEL, LODGING & MEALS	208	90	334	750
026800 - ISF - FLEET ALLOCATION	40,709	106,280	43,422	-
027100 - ISF - IT ALLOCATION	31,527	34,078	25,345	-
027900 - R & M - TIRES AND TUBES	29,026	26,662	28,000	48,000
028200 - R & M - AUTOMOTIVE EQUIPMENT	15,425	22,729	26,000	33,500
028700 - R & M - COMMUNICATIONS EQUIP	-	-	-	1,500
029400 - ISF - BLDG MAINT ALLOCATION	48,362	64,814	27,302	-
029900 - CONTRACT SERVICES	36,690	44,571	55,500	53,500
030100 - OFFICE SUPPLIES	909	939	2,500	7,000
031400 - GAS, OIL, AND LUBRICANTS	431,917	425,989	425,000	445,000
031800 - WEARING AND SAFETY APPAREL	4,056	2,991	1,702	4,000
033500 - EQUIPMENT PARTS	114,385	81,741	90,000	163,625
033700 - SMALL TOOLS	-	-	1,326	1,500
034000 - SHOP SUPPLIES	18,670	9,470	2,417	20,000
039900 - MATERIALS AND SUPPLIES	218	165	27,000	85,000
042000 - PUBLIC LIABILITY INSURANCE	107,776	112,376	200,624	225,774
049900 - FIXED CHARGES	-	-	1,250	2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>907,656</b>	<b>958,052</b>	<b>982,576</b>	<b>1,126,127</b>



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 20 - EQUIPMENT**

<b>CAPITAL OUTLAY</b>	UNAUDITED	UNAUDITED	<b>PROJECTION</b>	<b>BUDGET</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>		
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050200 - COMPUTER EQUIPMENT	-	1,750	-	-
050300 - FURNITURE AND FURNISHINGS	-	344	-	-
051000 - POWER EQUIPMENT	106,143	9,317	12,673	-
051100 - AUTOMOTIVE EQUIPMENT	15,797	-	1,010,233	-
051300 - AUTOMOTIVE ACCESSORIES	16,017	3,540	9,400	9,400
059000 - DEPRECIATION EXPENSE	663,735	762,039	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>801,692</b>	<b>776,990</b>	<b>1,032,306</b>	<b>9,400</b>
<b>DEPARTMENT 20 - EQUIPMENT TOTAL</b>	<b>2,251,102</b>	<b>2,303,686</b>	<b>2,611,205</b>	<b>1,584,554</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 25 – WASTEWATER**



**FTE:10**

**DEPARTMENT FUNCTION**

The Wastewater System Division is responsible for the operation and maintenance of the City of Ceres' Wastewater Treatment Plant and Wastewater Collection System. The division plays a critical role in protecting public health and the environment by ensuring the safe and efficient treatment and disposal of wastewater.

The Wastewater Treatment Plant processes over 2.7 million gallons of wastewater per day. Division staff are responsible for maintaining all operational systems of the plant, managing more than 190 acres of percolation and evaporation basins and surrounding grounds, and overseeing 14 lift stations and approximately 133 miles of pipeline within the City's collection system. In support of the City's sustainability goals, all landscaping at the treatment plant is irrigated using reclaimed wastewater.

**RECENT ACCOMPLISHMENTS**

The Wastewater Division successfully completed 66 service requests and conducted routine maintenance by cleaning 61.51 miles of sewer mainlines. Utilizing advanced camera inspection technology, staff video-inspected 9.73 miles of existing sewer trunk lines to identify problem areas and prioritize necessary improvements. In addition, the team overhauled, maintained, and replaced several pond aerators at the Wastewater Treatment Plant to enhance the treatment process and improve Biological Oxygen Demand (BOD) and Total Suspended Solids (TSS) levels.

**FUTURE GOALS**

The Wastewater Division is preparing to update the City's Sewer Master Plan (SMP) and Sewer System Management Plan (SSMP) to guide future development, maintenance, and system improvements. As part of the City's long-term infrastructure goals, the division is also planning significant upgrades to the existing Wastewater Treatment Plant. These improvements will transition the facility into a tertiary treatment system, enhancing water quality and regulatory compliance. Additionally, the project will include the installation of a solar power field to support sustainable energy use and reduce operational costs.

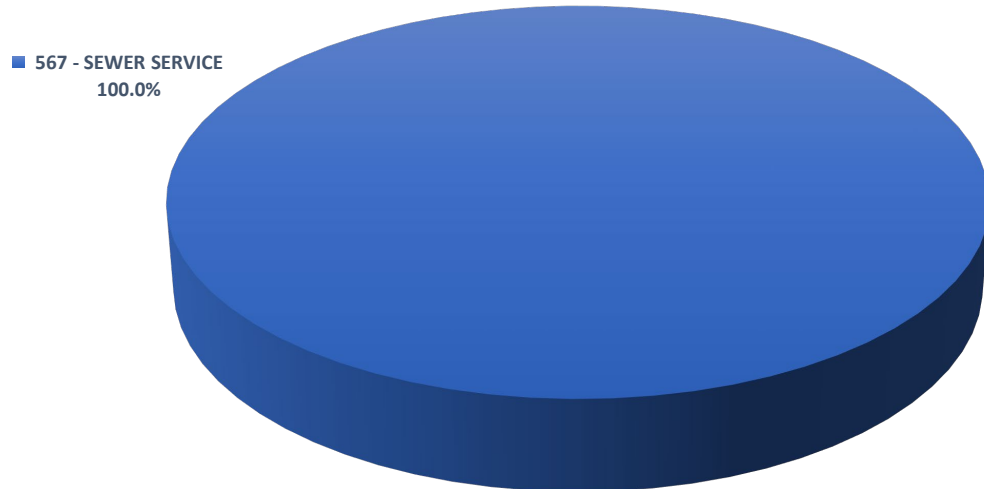


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 25 - WASTEWATER

<b>BUDGET SUMMARY</b>					
EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL	UNAUDITED ACTUAL	PROJECTION	BUDGET	
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	
PERSONNEL SERVICES	849,857	863,364	975,394	1,265,572	0
OPERATIONS & MAINTENANCE	5,209,855	4,182,452	4,391,010	5,642,082	0
CAPITAL OUTLAY	72,607	104,485	-	15,000	0
<b>GRAND TOTAL</b>	<b>6,132,319</b>	<b>5,150,301</b>	<b>5,366,404</b>	<b>6,922,654</b>	0
	0	0	0	0	
<b>FUND BREAKDOWN</b>					
FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
567 - SEWER SERVICE	1,265,572	5,642,082	15,000	6,922,654	100.0%
<b>GRAND TOTAL</b>	<b>1,265,572</b>	<b>5,642,082</b>	<b>15,000</b>	<b>6,922,654</b>	<b>100.0%</b>





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 25 - WASTEWATER

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	400,330	422,010	492,800	632,751
011100 - OVERTIME	13,952	22,723	19,200	21,303
011200 - STANDBY	27,896	33,252	24,900	27,930
011700 - TEMPORARY EMPLOYEE SALARIES	-	567	-	-
012100 - SOCIAL SECURITY (FICA)	35,130	35,982	40,000	50,464
012200 - EMPLOYEE GROUP INSURANCE	130,845	131,663	126,700	193,168
012300 - RETIREMENT PLAN CHARGES	123,061	109,646	131,700	163,298
012400 - WORKER'S COMPENSATION	118,644	107,522	140,094	176,658
<b>PERSONNEL SERVICES TOTAL</b>	<b>849,857</b>	<b>863,364</b>	<b>975,394</b>	<b>1,265,572</b>

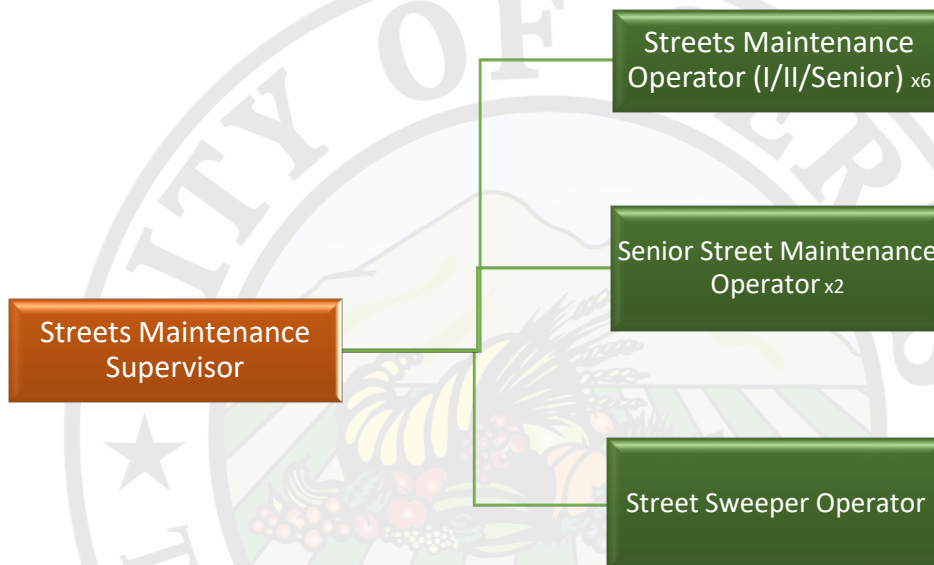
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	540	185	200	1,000
021300 - EXPERT & CONSULTANT SERVICES	32,360	25,852	100,000	300,000
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	6,000	119,374
022200 - SUBSCRIPTIONS & MEMBERSHIPS	3,579	8,416	6,305	8,000
022400 - CERTIFICATION	1,480	1,770	2,171	2,500
022600 - TRAINING	4,920	4,238	5,652	14,000
023000 - PRINTING AND BINDING	815	2,208	2,338	6,500
023400 - ELECTRICITY AND GAS	406,513	372,420	360,203	360,485
023600 - WATER	41,998	73,769	62,561	68,201
024000 - EQUIPMENT RENTAL	-	-	916	3,000
024800 - TELECOMMUNICATIONS	17,053	17,307	8,129	13,830
025000 - POSTAGE	29	176	-	60
025800 - TRAVEL, LODGING & MEALS	370	1,747	1,171	5,500
026800 - ISF - FLEET ALLOCATION	1,017,149	383,613	406,969	180,395
027100 - ISF - IT ALLOCATION	59,149	63,936	47,552	35,471
028600 - R & M - NON-AUTOMOTIVE EQUIP	105,834	124,651	126,000	237,988
028700 - R & M - COMMUNICATIONS EQUIP	598	304	150	-
029400 - ISF - BLDG MAINT ALLOCATION	47,619	50,604	37,128	81,780
029900 - CONTRACT SERVICES	320,010	275,000	323,756	391,782
030100 - OFFICE SUPPLIES	1,289	791	1,300	-
030200 - NON CAPITAL ASSET PURCHASES	-	-	2,442	4,000
030700 - DUPLICATING SUPPLIES	-	-	-	1,839
031400 - GAS, OIL, AND LUBRICANTS	514	896	900	5,000
031800 - WEARING AND SAFETY APPAREL	13,191	13,439	13,500	16,500
032100 - PLANTING MATERIALS	7,720	7,759	1,745	4,000
032500 - ELECTRICAL MATERIALS	8,132	1,156	3,500	10,000
032700 - BUILDING MATERIALS	1,061	1,061	1,000	1,000
033500 - EQUIPMENT PARTS	6,125	5,989	8,000	15,000
033700 - SMALL TOOLS	3,811	1,515	947	4,000
034600 - TRAFFIC CONTROL SUPPLIES	851	666	500	1,000
034800 - WATER PIPE, VALVES, & FITTINGS	7,937	4,970	5,600	10,000
035200 - SEWER PIPE AND MATERIALS	2,475	744	2,600	10,000



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 25 - WASTEWATER**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
035400 - CHEMICAL PRODUCTS	4,473	23,530	13,500	28,000
039900 - MATERIALS AND SUPPLIES	4,047	4,018	6,093	15,500
040500 - NORTH CERES SEWER SERVICE	1,561,548	1,510,446	1,600,000	1,800,000
040600 - TURLOCK SEWER SERVICE	1,359,960	968,645	1,000,000	1,500,000
042000 - PUBLIC LIABILITY INSURANCE	129,286	198,947	193,490	336,377
049900 - FIXED CHARGES	37,421	31,686	38,690	50,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>5,209,855</b>	<b>4,182,452</b>	<b>4,391,010</b>	<b>5,642,082</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050200 - COMPUTER EQUIPMENT	2,357	554	-	15,000
050300 - FURNITURE AND FURNISHINGS	3,262	183	-	-
059000 - DEPRECIATION EXPENSE	66,989	103,748	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>72,607</b>	<b>104,485</b>	<b>-</b>	<b>15,000</b>
<b>DEPARTMENT 25 - WASTEWATER TOTAL</b>	<b>6,132,319</b>	<b>5,150,301</b>	<b>5,366,404</b>	<b>6,922,654</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 30 – STREETS**



**FTE:10**

**DEPARTMENT FUNCTION**

The Street Maintenance Division is responsible for preserving and enhancing the safety, functionality, and appearance of the City's public right-of-way infrastructure. This division plays a vital role in maintaining essential elements that support mobility, drainage, and public safety across the community.

Core responsibilities of the Street Maintenance Division include installation, repair, and maintenance of traffic signs, traffic signals, and roadway markings such as lane striping and legends. Maintenance and repair of pavement, sidewalks, curbs and gutters. Management and maintenance of the City's storm drain system to ensure proper drainage and reduce the risk of flooding. Oversight of streetlights to ensure consistent and safe illumination of public roadways. Coordination of street sweeping operations to maintain cleanliness and reduce pollutants entering storm drains. Maintenance of street trees to promote safety, visibility, and environmental health in public spaces.

The division provides timely and high-quality maintenance services that improve transportation safety, protect infrastructure investments, and enhance the quality of life for all residents and visitors in the City.

**RECENT ACCOMPLISHMENTS**

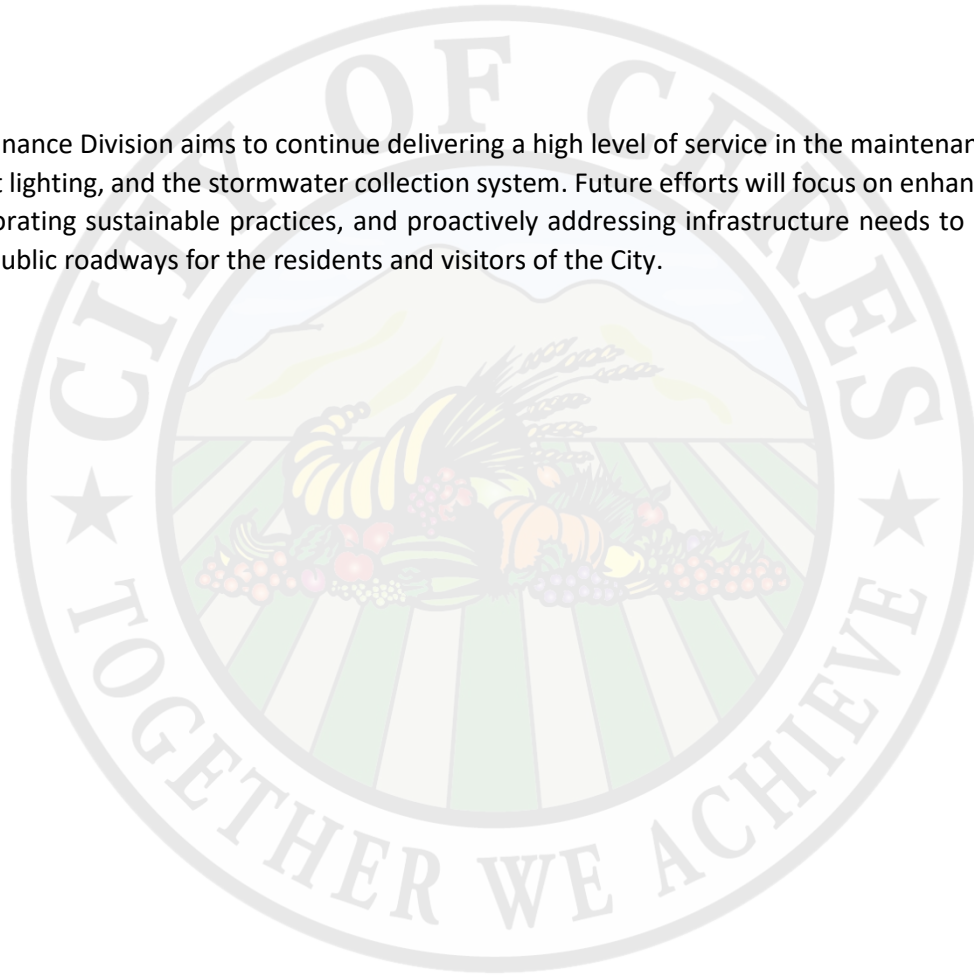
The Street Maintenance Division completed 689 service requests and completed 2,511 sweeper miles with 741 tons collected.



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 30 – STREETS**

**FUTURE GOALS**

The Street Maintenance Division aims to continue delivering a high level of service in the maintenance and repair of City streets, street lighting, and the stormwater collection system. Future efforts will focus on enhancing operational efficiency, incorporating sustainable practices, and proactively addressing infrastructure needs to ensure safe and well-maintained public roadways for the residents and visitors of the City.





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

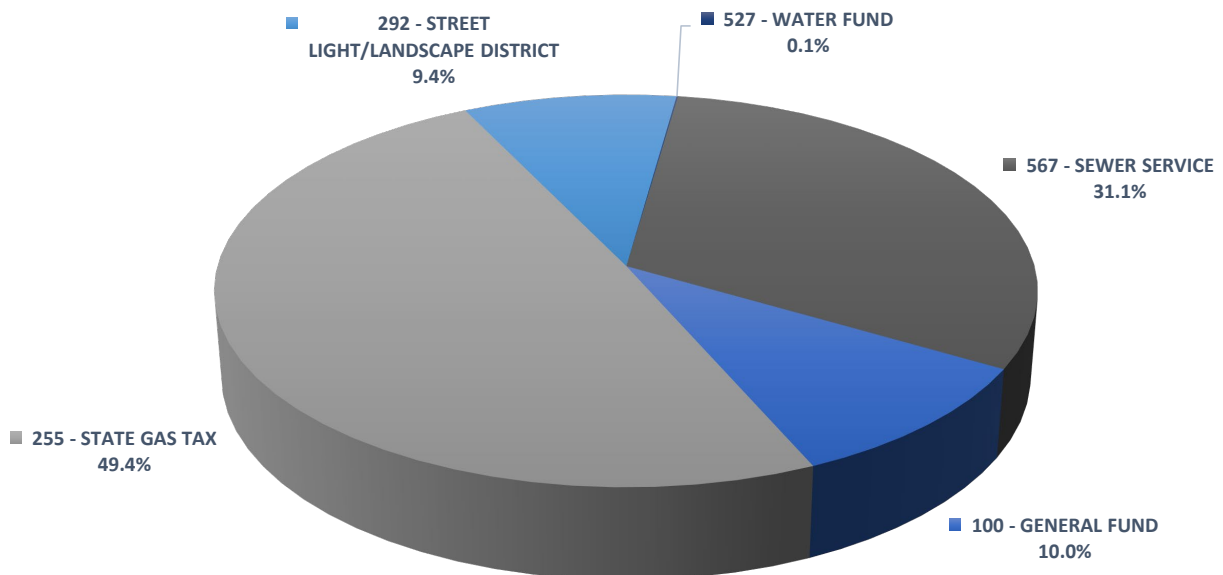
### DEPARTMENT 30 - STREETS

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	973,788	1,004,038	1,072,707	1,161,463	0
OPERATIONS & MAINTENANCE	1,162,752	1,381,413	1,355,610	1,351,705	0
CAPITAL OUTLAY	29,328	47,987	-	-	0
<b>GRAND TOTAL</b>	<b>2,165,868</b>	<b>2,433,437</b>	<b>2,428,317</b>	<b>2,513,168</b>	0

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	232,289	20,236	-	252,524	10.0%
255 - STATE GAS TAX	487,810	753,360	-	1,241,170	49.4%
292 - STREET LIGHT/LANDSCAPE DISTRICT	58,077	179,208	-	237,286	9.4%
527 - WATER FUND	-	1,490	-	1,490	0.1%
567 - SEWER SERVICE	383,287	397,411	-	780,698	31.1%
<b>GRAND TOTAL</b>	<b>1,161,463</b>	<b>1,351,705</b>	<b>-</b>	<b>2,513,168</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 30 - STREETS**

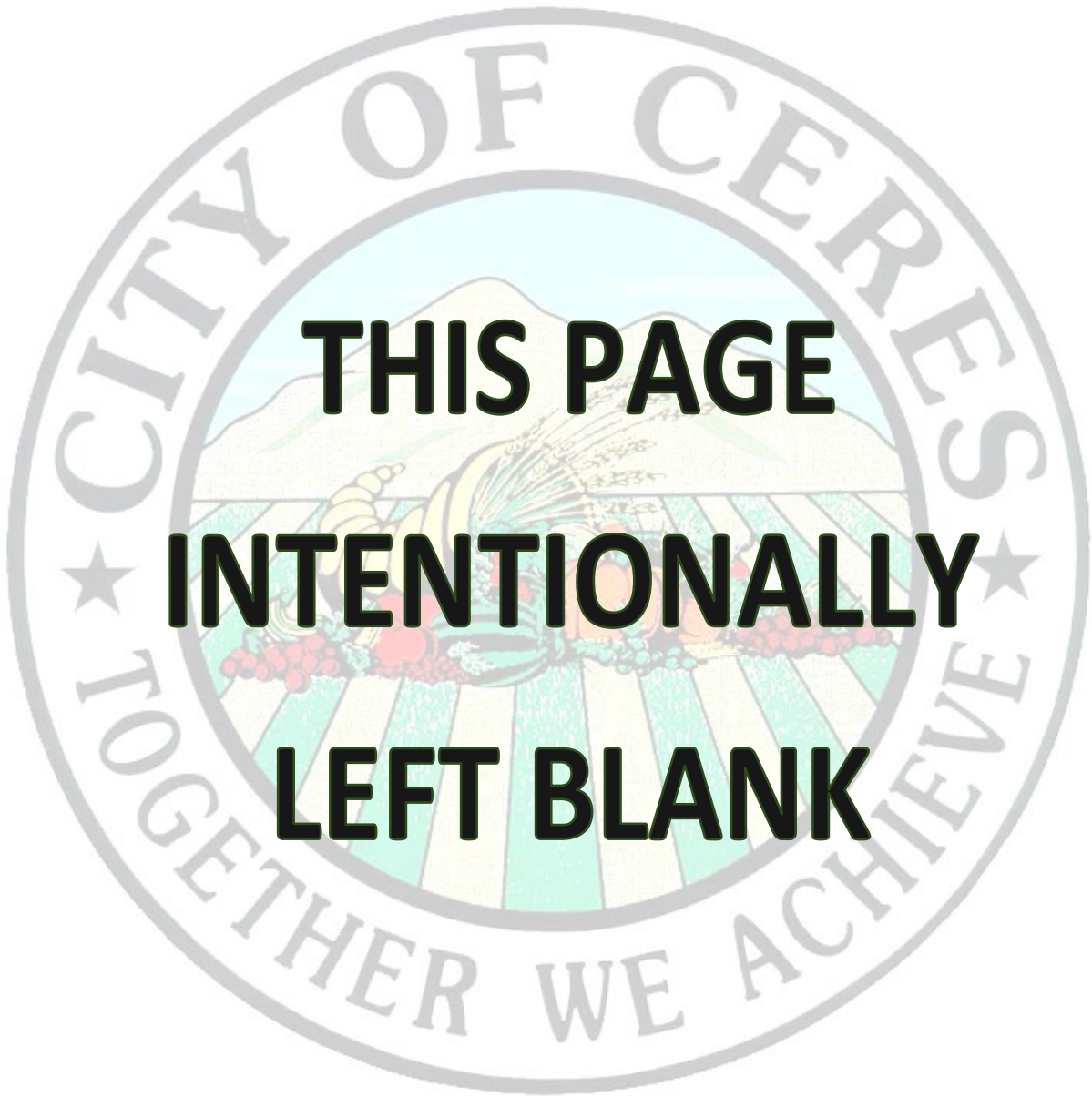
<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	460,735	487,022	545,200	591,325
011100 - OVERTIME	16,531	22,619	18,300	21,103
011200 - STANDBY	14,953	18,532	10,900	17,891
011700 - TEMPORARY EMPLOYEE SALARIES	1,563	39,331	23,100	-
012000 - UNEMPLOYMENT INSURANCE	-	1,184	5,324	-
012100 - SOCIAL SECURITY (FICA)	39,557	42,933	44,800	46,523
012200 - EMPLOYEE GROUP INSURANCE	174,870	147,798	137,900	150,011
012300 - RETIREMENT PLAN CHARGES	154,469	139,420	155,500	157,345
012400 - WORKER'S COMPENSATION	111,110	105,200	131,683	177,265
<b>PERSONNEL SERVICES TOTAL</b>	<b>973,788</b>	<b>1,004,038</b>	<b>1,072,707</b>	<b>1,161,463</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	120	879	200	1,000
021300 - EXPERT & CONSULTANT SERVICES	-	-	-	250
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	13,215
022200 - SUBSCRIPTIONS & MEMBERSHIPS	5,205	1,931	2,196	4,500
022400 - CERTIFICATION	95	323	-	1,500
022600 - TRAINING	2,677	3,740	5,931	12,600
023400 - ELECTRICITY AND GAS	55,674	50,858	55,025	54,207
023500 - ELECTRICITY - STREET LIGHTS	214,410	203,238	204,157	205,341
023600 - WATER	2,210	2,279	2,310	2,287
024000 - EQUIPMENT RENTAL	-	-	-	1,000
024800 - TELECOMMUNICATIONS	12,585	12,025	8,127	14,490
025000 - POSTAGE	8	-	-	10
025800 - TRAVEL, LODGING & MEALS	684	644	1,749	3,350
026800 - ISF - FLEET ALLOCATION	320,633	566,918	508,193	263,012
027100 - ISF - IT ALLOCATION	33,338	36,036	26,802	34,401
027400 - DUMPING FEES	-	-	188	2,500
028400 - R & M - STREET LIGHTS	12,577	13,760	12,704	28,000
028600 - R & M - NON-AUTOMOTIVE EQUIP	22,316	22,597	17,266	79,000
028700 - R & M - COMMUNICATIONS EQUIP	271	648	139	1,000
028900 - R & M - NON-STRUCTURAL ITEMS	-	-	-	10,000
029400 - ISF - BLDG MAINT ALLOCATION	37,416	44,594	12,325	43,718
029900 - CONTRACT SERVICES	204,791	131,506	195,514	178,956
030100 - OFFICE SUPPLIES	924	295	249	1,200
030200 - NON CAPITAL ASSET PURCHASES	-	-	136	5,250
031800 - WEARING AND SAFETY APPAREL	12,246	13,201	11,187	19,990
032500 - ELECTRICAL MATERIALS	16,450	23,550	7,443	50,000
033500 - EQUIPMENT PARTS	1,062	675	2,336	25,000
033700 - SMALL TOOLS	11,293	5,831	8,613	19,550
034600 - TRAFFIC CONTROL SUPPLIES	62,881	22,299	26,500	91,600
034800 - WATER PIPE, VALVES, & FITTINGS	-	-	-	250
035400 - CHEMICAL PRODUCTS	11,477	9,606	14,384	17,000



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 30 - STREETS**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
036200 - ROADWAY MATERIALS	24,719	36,183	30,000	51,750
039900 - MATERIALS AND SUPPLIES	12,990	11,805	10,181	16,500
042000 - PUBLIC LIABILITY INSURANCE	66,034	148,326	173,558	66,778
049900 - FIXED CHARGES	17,666	17,666	18,196	32,500
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>1,162,752</b>	<b>1,381,413</b>	<b>1,355,610</b>	<b>1,351,705</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050200 - COMPUTER EQUIPMENT	-	11	-	-
051000 - POWER EQUIPMENT	0	19,100	-	-
059000 - DEPRECIATION EXPENSE	29,328	28,876	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>29,328</b>	<b>47,987</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 30 - STREETS TOTAL</b>	<b>2,165,868</b>	<b>2,433,437</b>	<b>2,428,317</b>	<b>2,513,168</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED 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. Division staff 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 continued program development activities to ensure compliance with State mandates. This included the development of the Construction & Demolition Recycling Management Program to fulfill the requirements of the CalGreen Building Code. The division also revised and implemented the seasonal leaf & limb program violation enforcement process to combat ongoing issues with illegal disposal of yard waste during the programs off-season months. Additionally, division staff worked with Bertolotti Disposal to offer a new service to residents for the collection of excess yard waste. The third annual Community Disposal Day was provided for Ceres residents and 71,060 lbs. of waste, 900 tires, 128 mattresses and 9,525 lbs. of e-waste was collected free of charge to residents. Further achievements include the procurement and distribution of 9,493 tons of compost to residents and local farmers for crop production to ensure compliance with SB 1383 requirements.

**FUTURE GOALS**

The Solid Waste Division will continue efforts to alleviate leaf & limb illegal disposal issues through continued enforcement activities and work with Code Enforcement to assist with illegal disposal collection as well. The division will continue efforts to comply with State mandates through residential and commercial inspections and enforcement efforts as well as management of established programs as mentioned above. Focused efforts on contamination minimization will be prioritized through enhanced public outreach and route review activities.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

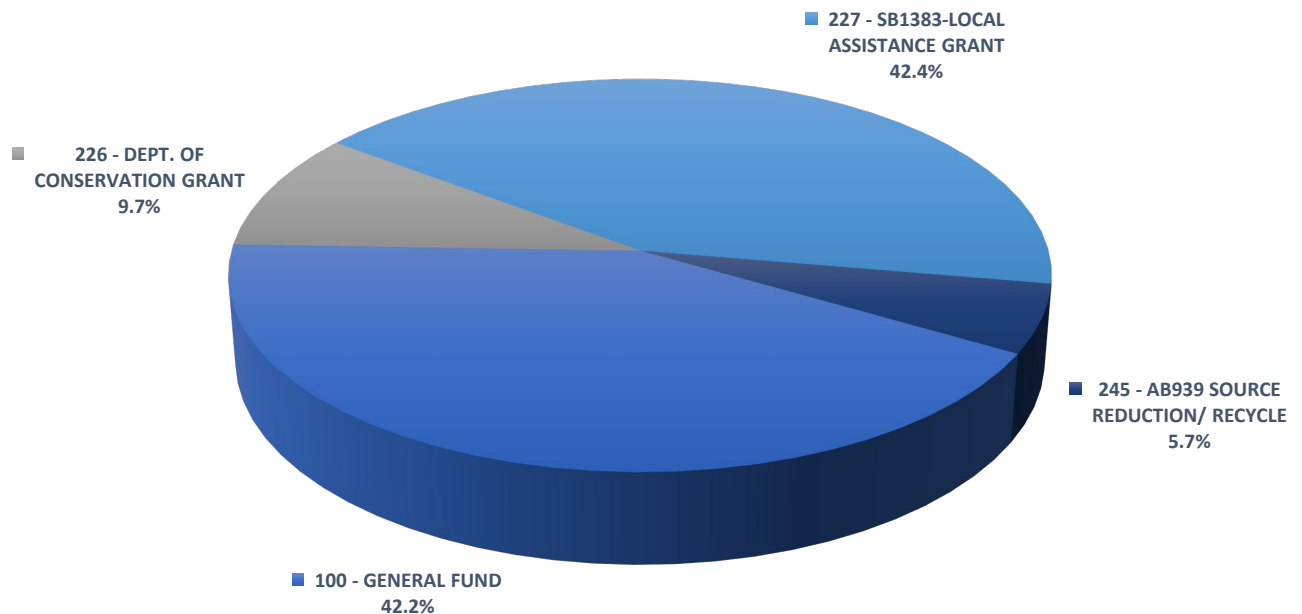
### DEPARTMENT 33 - SOLID WASTE

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	-	-	-	-	0
OPERATIONS & MAINTENANCE	76,910	75,860	131,280	129,836	0
CAPITAL OUTLAY	500	133	-	-	0
<b>GRAND TOTAL</b>	<b>77,410</b>	<b>75,994</b>	<b>131,280</b>	<b>129,836</b>	<b>0</b>
	0	0	0	0	

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	54,765	-	54,765	42.2%
226 - DEPT. OF CONSERVATION GRANT	-	12,621	-	12,621	9.7%
227 - SB1383-LOCAL ASSISTANCE GRANT	-	55,100	-	55,100	42.4%
245 - AB939 SOURCE REDUCTION/ RECYCLE	-	7,350	-	7,350	5.7%
<b>GRAND TOTAL</b>	<b>-</b>	<b>129,836</b>	<b>-</b>	<b>129,836</b>	<b>100.0%</b>

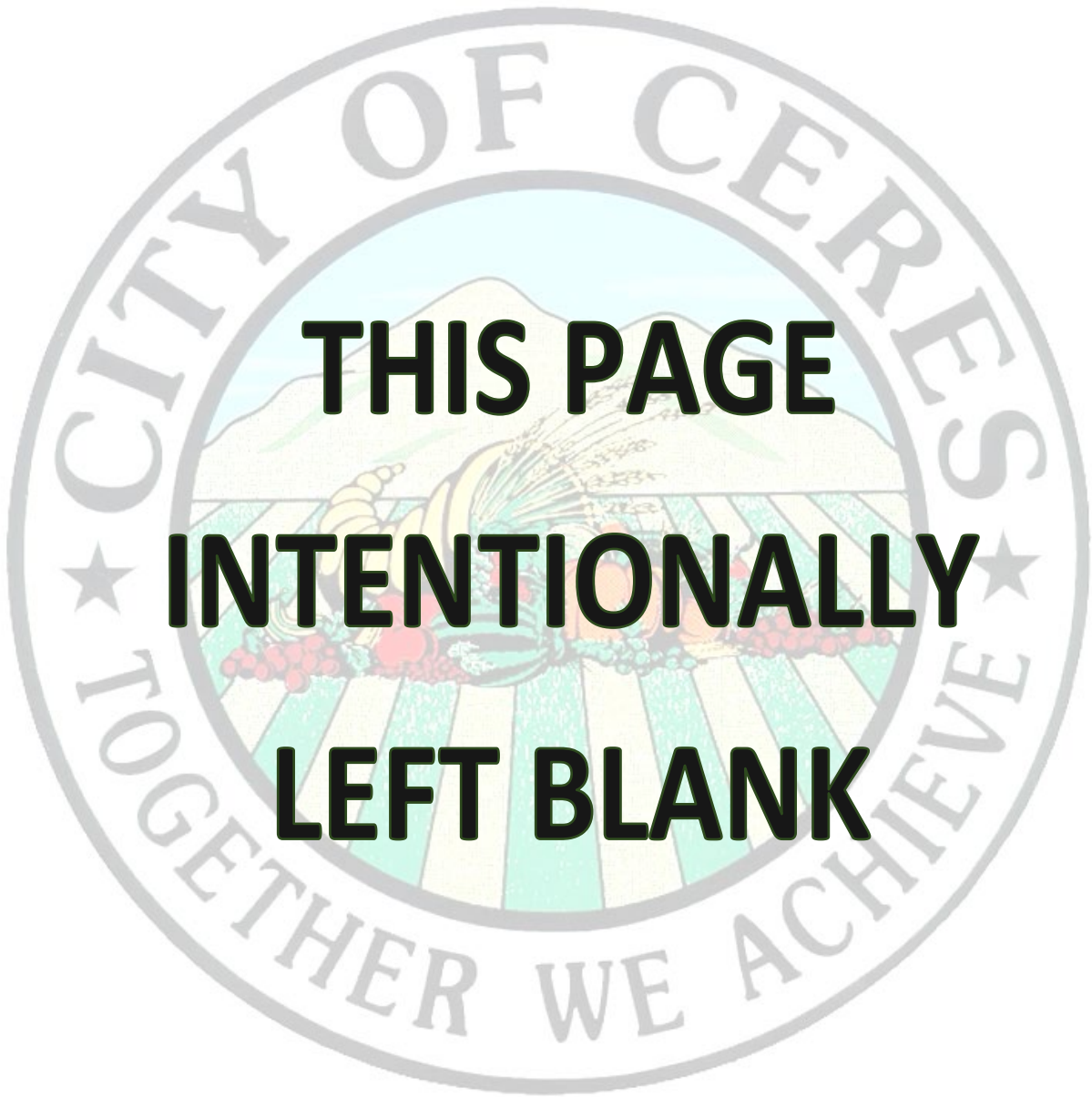






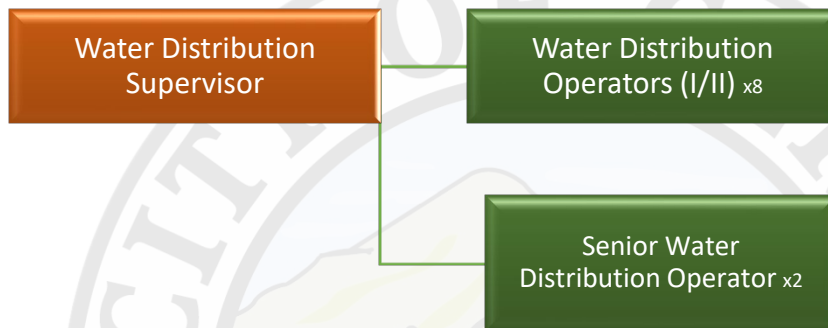
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 33 - SOLID WASTE**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
021300 - EXPERT & CONSULTANT SERVICES	15,475	12,934	10,000	36,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	365	435	780	3,535
022400 - CERTIFICATION	-	-	-	1,050
022600 - TRAINING	-	1,020	45	1,100
023000 - PRINTING AND BINDING	5,259	8,074	3,600	8,000
024800 - TELECOMMUNICATIONS	-	299	800	930
025000 - POSTAGE	-	2,000	2,000	2,000
025800 - TRAVEL, LODGING & MEALS	-	1,265	1,000	2,200
026400 - PROMOTIONAL ACTIVITIES	51,191	46,054	46,373	56,100
027400 - DUMPING FEES	-	-	1,000	1,500
029900 - CONTRACT SERVICES	3,800	3,559	1,000	-
030100 - OFFICE SUPPLIES	278	95	100	1,500
031800 - WEARING AND SAFETY APPAREL	150	102	100	500
039900 - MATERIALS AND SUPPLIES	392	23	64,482	15,421
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>76,910</b>	<b>75,860</b>	<b>131,280</b>	<b>129,836</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050300 - FURNITURE AND FURNISHINGS	500	133	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>500</b>	<b>133</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 33 - SOLID WASTE TOTAL</b>	<b>77,410</b>	<b>75,994</b>	<b>131,280</b>	<b>129,836</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 35 – WATER**



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**DEPARTMENT FUNCTION**

The Water Division is responsible for the operation, maintenance, and repair of the City's potable water system, ensuring safe, reliable, and high-quality water service to the residents and businesses of the City of Ceres. The division oversees 14 active groundwater wells located throughout the city. Of these, 2 wells are currently treated for Uranium and Arsenic, and 4 are treated for 1,2,3-Trichloropropane (TCP), in compliance with state and federal water quality standards.

In addition to groundwater operations, the division maintains two above-ground water storage tanks with a combined capacity of 3.8 million gallons. The division also operates a third above-ground tank with a 3-million-gallon capacity, which receives treated surface water sourced from the Tuolumne River via the Stanislaus Regional Water Authority (SRWA) treatment plant.

Day-to-day operations are carried out by State Certified Water Distribution and Water Treatment Operators who ensure the system's performance, safety, and regulatory compliance. The division is also responsible for a range of essential programs that support system reliability and public health, including: Backflow and Cross-Connection Control, Routine System Flushing, Valve Exercising, Water Conservation Programs, Water Meter Maintenance and Reading, Water Quality Monitoring and Sampling, Emergency response and system repairs, Pump Station Operations and Maintenance.

The division remains committed to protecting public health, complying with regulatory standards, and maintaining a sustainable and resilient water supply for the City of Ceres.

**RECENT ACCOMPLISHMENTS**

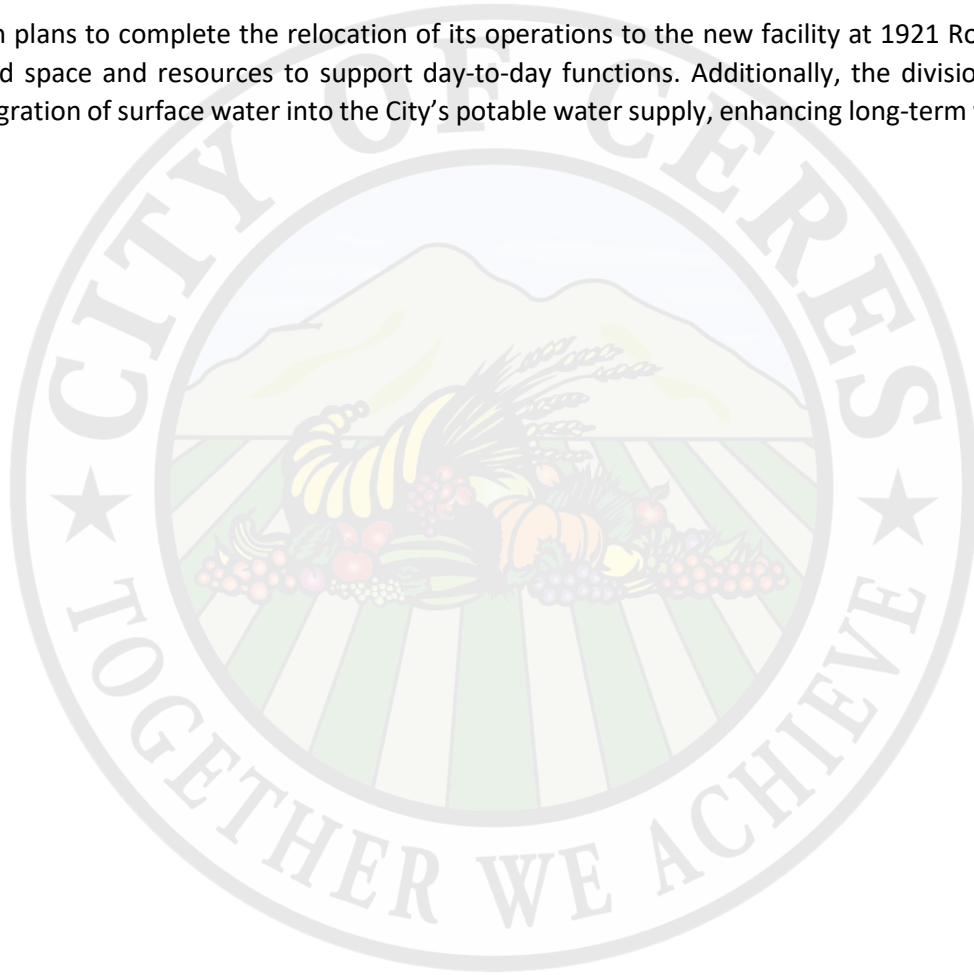
The Water Division completed the installation of Granular Activated Carbon (GAC) vessels at Well 22 to treat 1,2,3-Trichloropropane (TCP), ensuring continued compliance with state and federal water quality standards. Over the reporting period, the City's water system produced approximately 1.72 billion gallons of potable water. Division staff

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 35 – WATER**

also conducted 5,378 drinking water quality tests and responded to 838 service requests, demonstrating a continued commitment to water safety, regulatory compliance, and customer service.

**FUTURE GOALS**

The Water Division plans to complete the relocation of its operations to the new facility at 1921 Rockefeller Drive, providing improved space and resources to support day-to-day functions. Additionally, the division will continue advancing the integration of surface water into the City's potable water supply, enhancing long-term water reliability and sustainability.



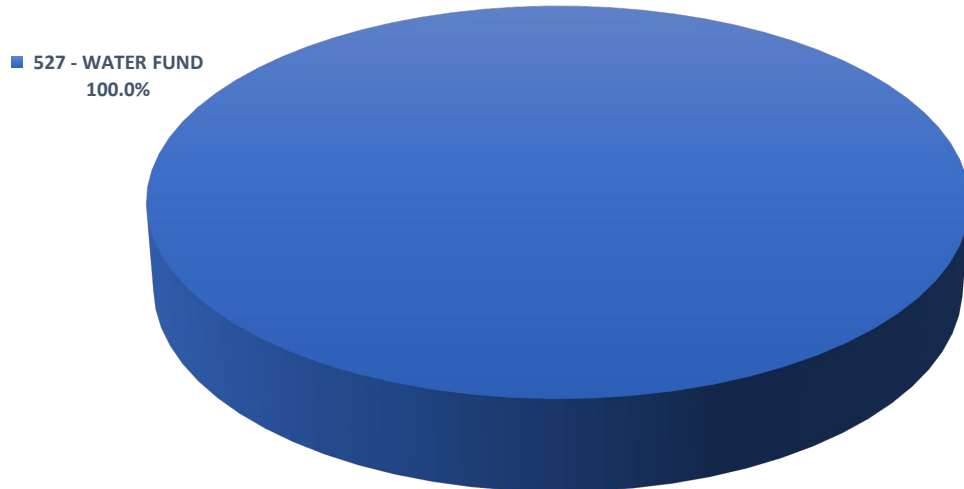


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 35 - WATER

<b>BUDGET SUMMARY</b>					
EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	1,098,850	1,131,065	1,354,612	1,383,454	0
OPERATIONS & MAINTENANCE	2,810,413	2,449,385	9,731,262	10,639,203	0
CAPITAL OUTLAY	59,749	63,496	-	10,000	0
<b>GRAND TOTAL</b>	<b>3,969,012</b>	<b>3,643,946</b>	<b>11,085,874</b>	<b>12,032,656</b>	0
	0	0	0	0	
<b>FUND BREAKDOWN</b>					
FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
527 - WATER FUND	1,383,454	10,639,203	10,000	12,032,656	100.0%
<b>GRAND TOTAL</b>	<b>1,383,454</b>	<b>10,639,203</b>	<b>10,000</b>	<b>12,032,656</b>	<b>100.0%</b>





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 35 - WATER

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	547,745	567,469	685,800	737,622
011100 - OVERTIME	25,497	39,076	33,700	38,908
011200 - STANDBY	28,667	31,891	18,600	34,453
012000 - UNEMPLOYMENT INSURANCE	4,079	-	-	-
012100 - SOCIAL SECURITY (FICA)	48,036	47,807	54,600	59,881
012200 - EMPLOYEE GROUP INSURANCE	143,629	169,317	213,100	236,996
012300 - RETIREMENT PLAN CHARGES	169,347	149,880	188,100	196,416
012400 - WORKER'S COMPENSATION	131,850	125,624	160,712	79,177
<b>PERSONNEL SERVICES TOTAL</b>	<b>1,098,850</b>	<b>1,131,065</b>	<b>1,354,612</b>	<b>1,383,454</b>

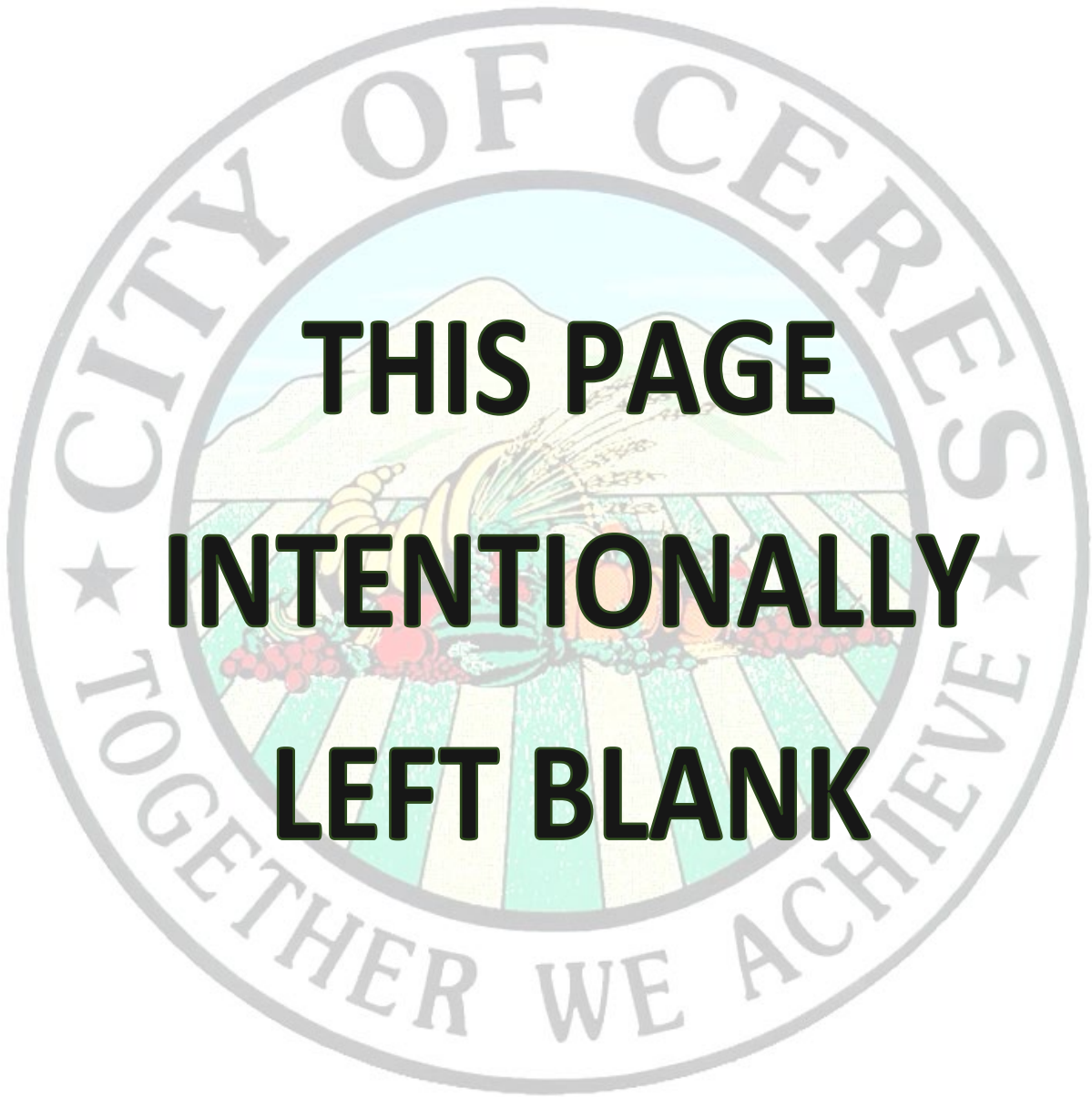
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	586	594	360	1,000
020900 - LEGAL SERVICES	9,592	10,229	-	-
021300 - EXPERT & CONSULTANT SERVICES	31,414	21,894	50,000	100,000
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	49,816
022200 - SUBSCRIPTIONS & MEMBERSHIPS	3,824	5,712	6,253	5,000
022400 - CERTIFICATION	335	2,228	1,918	3,200
022600 - TRAINING	6,171	10,049	6,057	11,000
023000 - PRINTING AND BINDING	3,087	4,491	3,187	500
023400 - ELECTRICITY AND GAS	481,401	390,317	348,416	359,282
023600 - WATER	3,193	2,514	1,807	1,774
024000 - EQUIPMENT RENTAL	470	-	-	550
024800 - TELECOMMUNICATIONS	18,694	14,951	10,094	17,800
025000 - POSTAGE	660	908	-	590
025800 - TRAVEL, LODGING & MEALS	893	2,730	4,352	5,600
026000 - ADVERTISING	632	-	-	-
026800 - ISF - FLEET ALLOCATION	195,908	181,234	225,045	156,382
027100 - ISF - IT ALLOCATION	59,149	63,936	47,552	38,303
027400 - DUMPING FEES	-	-	-	2,000
028600 - R & M - NON-AUTOMOTIVE EQUIP	3,359	15,478	50,497	175,000
028700 - R & M - COMMUNICATIONS EQUIP	168	1,565	109	500
029400 - ISF - BLDG MAINT ALLOCATION	36,153	38,972	19,436	77,768
029900 - CONTRACT SERVICES	725,042	770,948	540,261	877,752
030100 - OFFICE SUPPLIES	2,396	2,626	600	2,000
030200 - NON CAPITAL ASSET PURCHASES	-	-	661	32,500
030700 - DUPLICATING SUPPLIES	0	0	-	2,826
031400 - GAS, OIL, AND LUBRICANTS	1,887	406	389	1,000
031800 - WEARING AND SAFETY APPAREL	10,296	12,221	12,500	15,000
032100 - PLANTING MATERIALS	-	-	-	350
032500 - ELECTRICAL MATERIALS	2,160	2,156	1,838	3,750
032700 - BUILDING MATERIALS	1,464	1,536	1,454	2,500
032900 - PAINT MATERIALS	314	138	589	1,000
033500 - EQUIPMENT PARTS	6,113	10,052	8,729	11,300



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 35 - WATER**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
033700 - SMALL TOOLS	6,836	6,742	7,098	15,000
034800 - WATER PIPE, VALVES, & FITTINGS	223,389	67,608	69,128	300,000
034900 - WATER METERS AND PARTS	349,607	370,499	215,000	500,000
035400 - CHEMICAL PRODUCTS	68,858	52,492	36,000	92,000
036200 - ROADWAY MATERIALS	7,699	9,871	6,439	12,000
036400 - CONSTRUCTION MATERIALS	25,030	39,386	10,000	50,000
039900 - MATERIALS AND SUPPLIES	10,785	12,009	23,257	25,000
040800 - WELL HEAD TREATMENT	298,769	58,575	200,000	300,000
042000 - PUBLIC LIABILITY INSURANCE	134,704	176,081	255,192	162,669
049700 - COST SHARING AGREE-SRWA	-	-	7,470,047	7,131,490
049900 - FIXED CHARGES	79,375	88,237	97,000	95,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>2,810,413</b>	<b>2,449,385</b>	<b>9,731,262</b>	<b>10,639,203</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	1,358	2,451	-	10,000
051300 - AUTOMOTIVE ACCESSORIES	350	848	-	-
059000 - DEPRECIATION EXPENSE	58,041	60,197	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>59,749</b>	<b>63,496</b>	<b>-</b>	<b>10,000</b>
<b>DEPARTMENT 35 - WATER TOTAL</b>	<b>3,969,012</b>	<b>3,643,946</b>	<b>11,085,874</b>	<b>12,032,656</b>





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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 36 – WATER CONSERVATION**

Field Service  
Technicians x2

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**DEPARTMENT FUNCTION**

The Water Conservation Department is dedicated to supporting the community in achieving mandated water conservation goals through education, resources, and collaborative efforts. By promoting the efficient and responsible use of water, the department empowers residents to embrace sustainable practices. Through the provision of water-saving technologies, equipment, and programs, the department helps ensure the long-term reliability of our water supply while maximizing the benefits of the water produced.

**RECENT ACCOMPLISHMENTS**

The Water Conservation Department recently achieved a significant milestone by meeting the 15% water use reduction target from 2020 levels, as requested by Governor Newsom. In addition, the department successfully assisted five (5) residents in converting a total of 4,170 square feet of turf into drought-tolerant landscaping, supporting long-term water savings and promoting sustainable landscaping practices.

**FUTURE GOALS**

The Water Conservation Division aims to continue meeting City-wide conservation goals by expanding outreach and education efforts. The division will focus on promoting available water-saving strategies and increasing awareness of the City's rebate programs. By engaging with the community and encouraging participation in conservation initiatives, the division will support long-term sustainability and efficient water use across all sectors.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

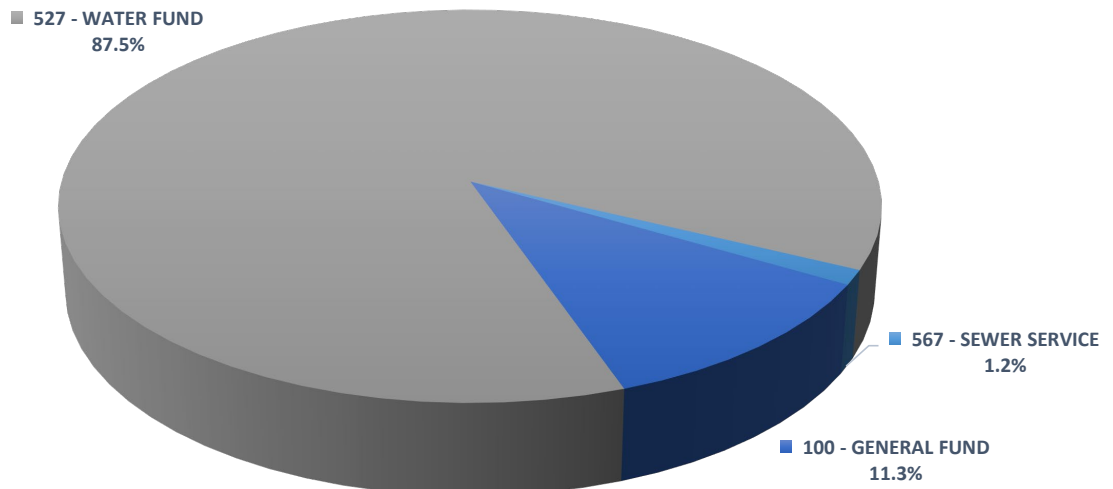
### DEPARTMENT 36 - WATER CONSERVATION

#### BUDGET SUMMARY

	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
EXPENDITURE DESCRIPTION					
PERSONNEL SERVICES	265,847	256,600	256,278	252,130	0
OPERATIONS & MAINTENANCE	82,733	95,866	96,390	162,918	0
CAPITAL OUTLAY	961	195	-	-	0
<b>GRAND TOTAL</b>	<b>349,541</b>	<b>352,661</b>	<b>352,668</b>	<b>415,048</b>	<b>0</b>

#### FUND BREAKDOWN

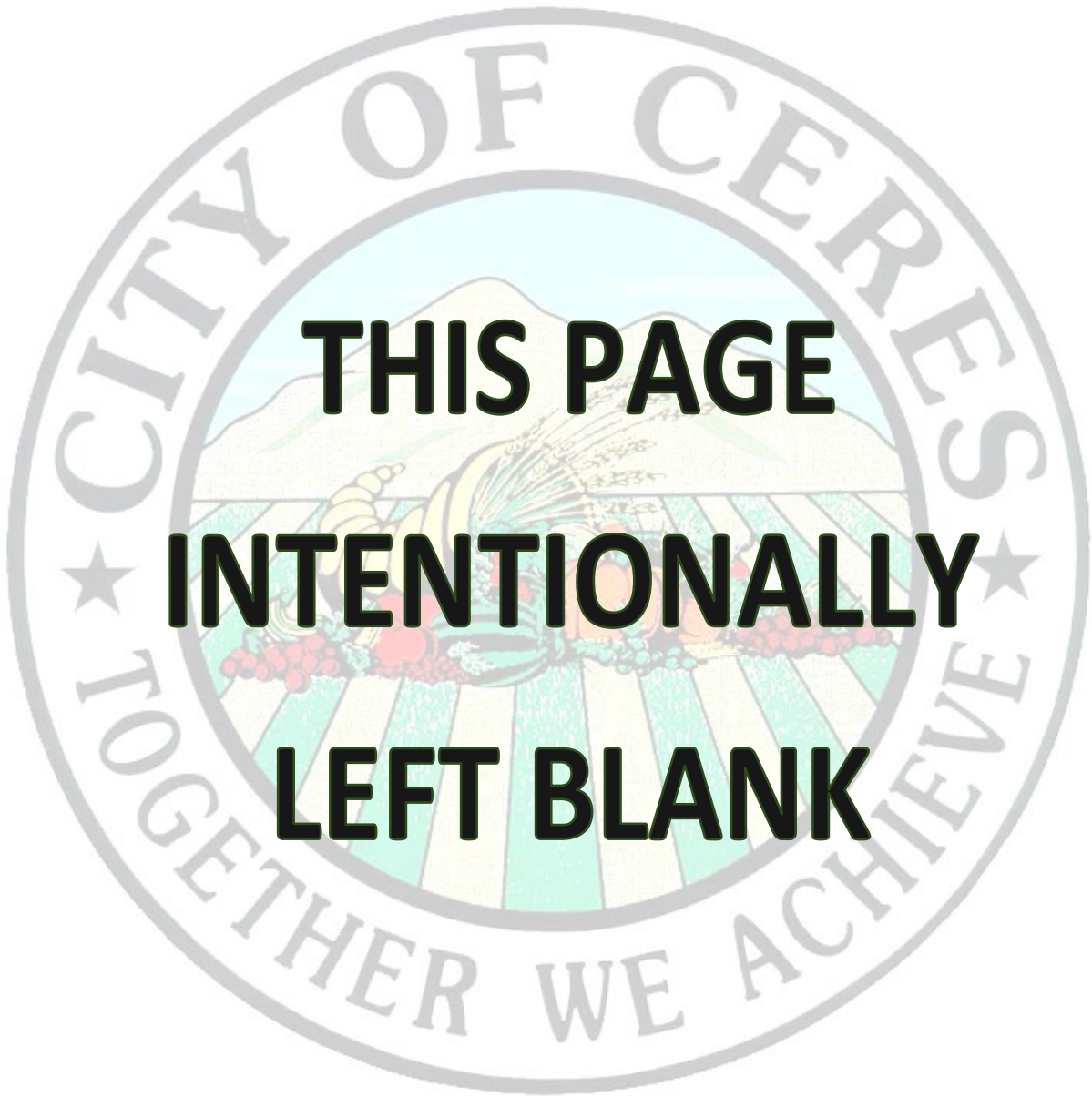
FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	43,220	3,648	-	46,868	11.3%
527 - WATER FUND	208,910	154,240	-	363,150	87.5%
567 - SEWER SERVICE	-	5,030	-	5,030	1.2%
<b>GRAND TOTAL</b>	<b>252,130</b>	<b>162,918</b>	<b>-</b>	<b>415,048</b>	<b>100.0%</b>





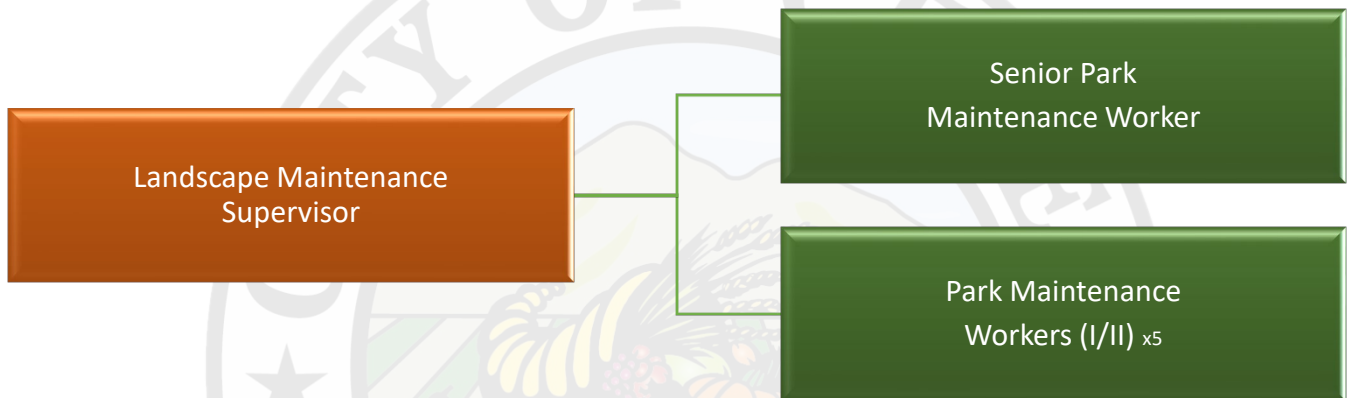
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 36 - WATER CONSERVATION**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	136,252	133,258	105,400	122,179
011100 - OVERTIME	50	20	-	-
011700 - TEMPORARY EMPLOYEE SALARIES	4,356	2,093	25,200	19,004
012000 - UNEMPLOYMENT INSURANCE	-	2,442	-	-
012100 - SOCIAL SECURITY (FICA)	11,105	10,032	9,000	10,065
012200 - EMPLOYEE GROUP INSURANCE	53,732	53,795	54,500	63,720
012300 - RETIREMENT PLAN CHARGES	36,741	33,962	33,000	30,916
012400 - WORKER'S COMPENSATION	23,612	20,997	29,178	6,247
<b>PERSONNEL SERVICES TOTAL</b>	<b>265,847</b>	<b>256,600</b>	<b>256,278</b>	<b>252,130</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
021300 - EXPERT & CONSULTANT SERVICES	-	-	9,000	20,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	311	428	-	750
022400 - CERTIFICATION	-	-	-	395
022600 - TRAINING	448	1,344	2,386	2,500
023000 - PRINTING AND BINDING	-	1,395	-	500
023600 - WATER	242	265	275	270
024800 - TELECOMMUNICATIONS	5,179	6,055	4,429	7,430
025000 - POSTAGE	2	-	-	-
025800 - TRAVEL, LODGING & MEALS	-	-	363	1,500
026400 - PROMOTIONAL ACTIVITIES	17,190	9,202	2,966	27,250
026800 - ISF - FLEET ALLOCATION	18,802	29,644	30,266	22,499
027100 - ISF - IT ALLOCATION	3,315	3,583	2,665	8,495
028700 - R & M - COMMUNICATIONS EQUIP	162	-	-	-
029400 - ISF - BLDG MAINT ALLOCATION	16,020	17,673	9,605	25,457
029900 - CONTRACT SERVICES	515	4,421	5,208	17,773
030100 - OFFICE SUPPLIES	622	785	640	1,500
030200 - NON CAPITAL ASSET PURCHASES	-	-	-	8,000
031800 - WEARING AND SAFETY APPAREL	1,316	1,053	1,100	2,500
039900 - MATERIALS AND SUPPLIES	413	70	-	700
042000 - PUBLIC LIABILITY INSURANCE	18,197	19,948	27,487	15,399
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>82,733</b>	<b>95,866</b>	<b>96,390</b>	<b>162,918</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050200 - COMPUTER EQUIPMENT	961	195	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>961</b>	<b>195</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 36 - WATER CONSERVATION TOTAL</b>	<b>349,541</b>	<b>352,661</b>	<b>352,668</b>	<b>415,048</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 40 – PARKS**



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**DEPARTMENT FUNCTION**

The Parks Division is responsible for the maintenance and care of the City’s parks, landscaped areas, public right-of way, and undeveloped park sites. Currently, the City of Ceres maintains 14 developed parks, approximately 9,455 trees, and 123 right-of-way locations. The division is committed to providing safe, clean, and attractive outdoor spaces for the community to enjoy, while preserving the city’s natural and recreational resources.

**RECENT ACCOMPLISHMENTS**

The Parks Division successfully completed over 2,902 service requests, including tree removals, tree pruning, park maintenance, and playground repairs. In addition, improvement projects were completed at Smyrna Park and Gillermo Ochoa Park, enhancing recreational spaces and upgrading amenities for the community. The division also recently completed the installation of a new gazebo structure at Whitmore Park, contributing to the beautification and usability of public spaces.

**FUTURE GOALS**

The Parks Division will continue to maintain City parks, grounds, and public spaces to ensure they remain safe, clean, and enjoyable for all residents. Looking ahead, the division plans to complete the relocation of its operations from Smyrna Park to the Hackett Road Corporation Yard, following the Water Division’s move to the new facility at 1921 Rockefeller Drive. This transition will enhance operational efficiency and support long-term planning for both departments.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

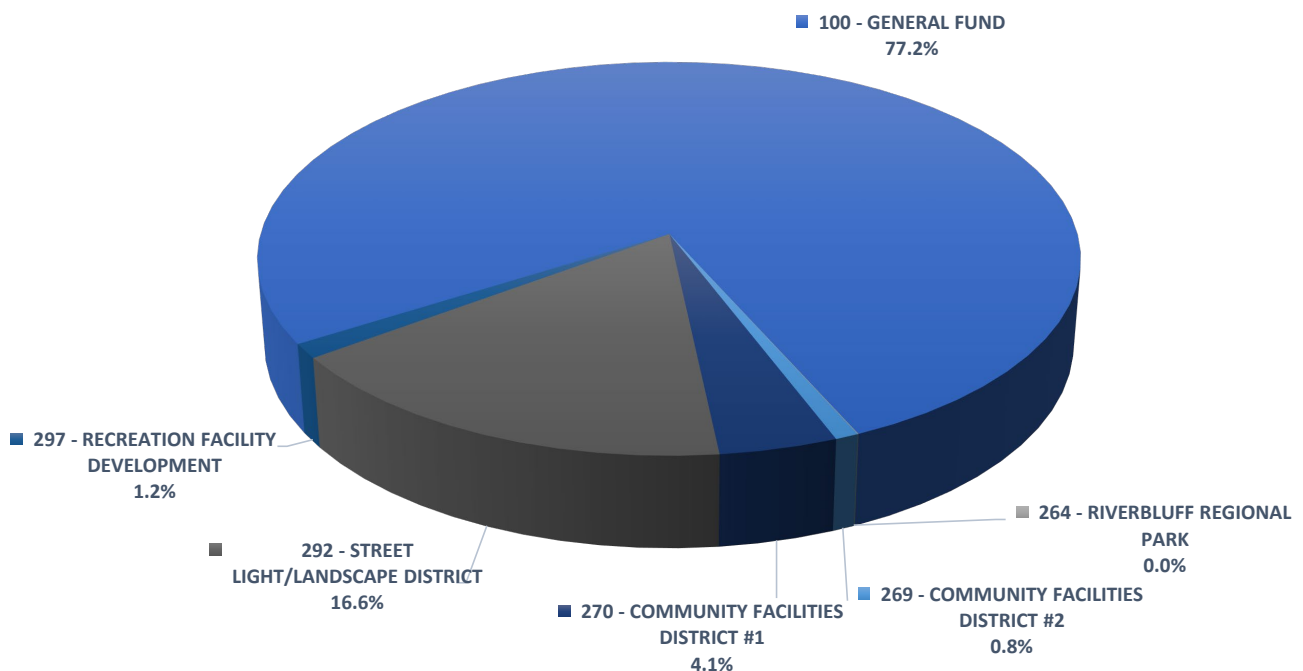
### DEPARTMENT 40 - PARKS

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	788,977	797,927	775,937	830,497	0
OPERATIONS & MAINTENANCE	1,875,340	1,964,692	1,504,105	1,571,383	0
CAPITAL OUTLAY	2,460	10,766	-	-	0
<b>GRAND TOTAL</b>	<b>2,666,778</b>	<b>2,773,385</b>	<b>2,280,042</b>	<b>2,401,880</b>	0

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	582,087	1,271,721	-	1,853,808	77.2%
264 - RIVERBLUFF REGIONAL PARK	-	714	-	714	0.0%
269 - COMMUNITY FACILITIES DISTRICT #2	-	19,733	-	19,733	0.8%
270 - COMMUNITY FACILITIES DISTRICT #1	40,480	59,010	-	99,490	4.1%
292 - STREET LIGHT/LANDSCAPE DISTRICT	207,929	191,504	-	399,433	16.6%
297 - RECREATION FACILITY DEVELOPMENT	-	28,702	-	28,702	1.2%
<b>GRAND TOTAL</b>	<b>830,497</b>	<b>1,571,383</b>	<b>-</b>	<b>2,401,880</b>	<b>100.0%</b>







# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 40 - PARKS

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	390,303	422,527	420,800	437,735
011100 - OVERTIME	3,213	2,002	829	2,435
011700 - TEMPORARY EMPLOYEE SALARIES	22,250	7,355	-	-
012000 - UNEMPLOYMENT INSURANCE	7,352	4,348	-	-
012100 - SOCIAL SECURITY (FICA)	32,516	32,208	31,110	32,732
012200 - EMPLOYEE GROUP INSURANCE	120,040	120,146	105,600	113,848
012300 - RETIREMENT PLAN CHARGES	119,644	116,988	121,621	124,959
012400 - WORKER'S COMPENSATION	93,660	92,354	95,977	118,788
<b>PERSONNEL SERVICES TOTAL</b>	<b>788,977</b>	<b>797,927</b>	<b>775,937</b>	<b>830,497</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	6,100
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	1,017	1,100	100
022400 - CERTIFICATION	861	350	1,500	1,500
022600 - TRAINING	24	406	500	1,000
023400 - ELECTRICITY AND GAS	64,022	54,254	62,506	61,292
023600 - WATER	71,989	71,256	88,828	78,577
024000 - EQUIPMENT RENTAL	1,022	134	153	1,500
024800 - TELECOMMUNICATIONS	13,892	13,778	14,128	14,510
025000 - POSTAGE	15	-	79	20
025800 - TRAVEL, LODGING & MEALS	134	552	292	1,800
026800 - ISF - FLEET ALLOCATION	477,031	250,119	246,778	147,548
027100 - ISF - IT ALLOCATION	27,602	29,835	22,190	21,084
028600 - R & M - NON-AUTOMOTIVE EQUIP	38,634	47,567	23,946	47,500
028700 - R & M - COMMUNICATIONS EQUIP	-	152	-	100
028900 - R & M - NON-STRUCTURAL ITEMS	2,708	439	6,000	9,000
029400 - ISF - BLDG MAINT ALLOCATION	456,331	463,564	208,801	379,650
029900 - CONTRACT SERVICES	540,146	814,547	637,958	594,428
030100 - OFFICE SUPPLIES	791	1,042	300	750
030500 - MEDICAL SUPPLIES	961	378	1,000	1,500
030700 - DUPLICATING SUPPLIES	-	5	-	-
031100 - RECREATIONAL SUPPLIES	-	-	3,900	8,500
031800 - WEARING AND SAFETY APPAREL	7,484	8,897	7,199	10,000
031900 - HORTICULTURAL ITEMS	10,127	4,289	9,500	14,000
032100 - PLANTING MATERIALS	5,985	6,612	9,699	10,000
032900 - PAINT MATERIALS	14,118	3,938	13,000	15,000
033500 - EQUIPMENT PARTS	1,645	900	2,400	5,500
033700 - SMALL TOOLS	3,590	3,996	3,748	6,000
034600 - TRAFFIC CONTROL SUPPLIES	206	-	-	500
034800 - WATER PIPE, VALVES, & FITTINGS	30,038	23,006	22,500	26,000
035400 - CHEMICAL PRODUCTS	9,617	5,574	9,000	10,000
039900 - MATERIALS AND SUPPLIES	2,717	80,131	3,595	4,500
042000 - PUBLIC LIABILITY INSURANCE	93,649	77,955	103,507	90,023

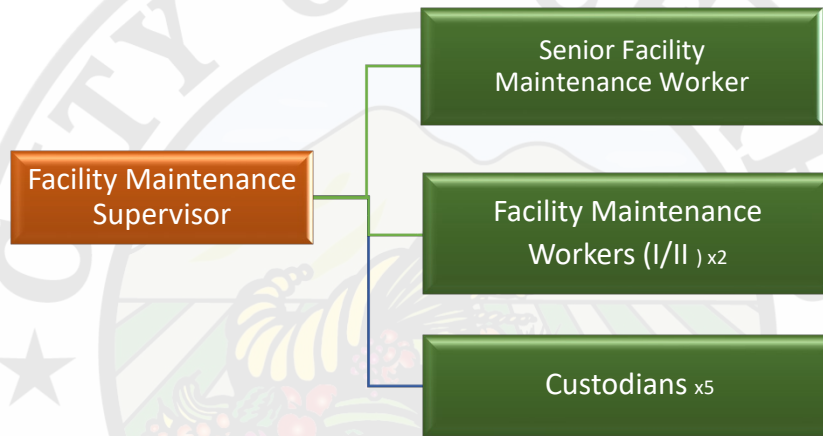




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 40 - PARKS**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
048500 - PROPERTY TAX	-	-	-	3,401
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>1,875,340</b>	<b>1,964,692</b>	<b>1,504,105</b>	<b>1,571,383</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
052300 - ATHLETIC & RECREATIONAL EQUIP	2,460	1,266	-	-
057300 - NON-STRUCTURAL IMPROVEMENTS	-	9,500	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>2,460</b>	<b>10,766</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 40 - PARKS TOTAL</b>	<b>2,666,778</b>	<b>2,773,385</b>	<b>2,280,042</b>	<b>2,401,880</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 41 – FACILITIES**



**FTE:9**

**DEPARTMENT FUNCTION**

The Facilities Division is responsible for the maintenance, repair, and overall management of all City-owned buildings and their supporting systems, including HVAC, mechanical equipment, plumbing, elevators, lighting, and appliances. The division also oversees custodial services across all City facilities, ensuring clean, safe, and functional environments for employees and the public. This includes the upkeep of park restrooms and other public-use facilities.

**RECENT ACCOMPLISHMENTS**

The Facilities Division completed 1,167 service requests, addressing a wide range of maintenance and repair needs across City facilities. In addition, the division completed office improvements at both City Hall and the Annex Building, enhancing functionality, comfort, and efficiency for staff and visitors.

**FUTURE GOALS**

The Facilities Division will focus on replacing aging City buildings and critical infrastructure systems, including electrical, plumbing, HVAC, building security, and alarm services. In addition, the division will develop a comprehensive preventative maintenance and replacement plan to proactively address aging equipment and reduce the risk of unexpected failures, ensuring the continued safety and functionality of City facilities.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

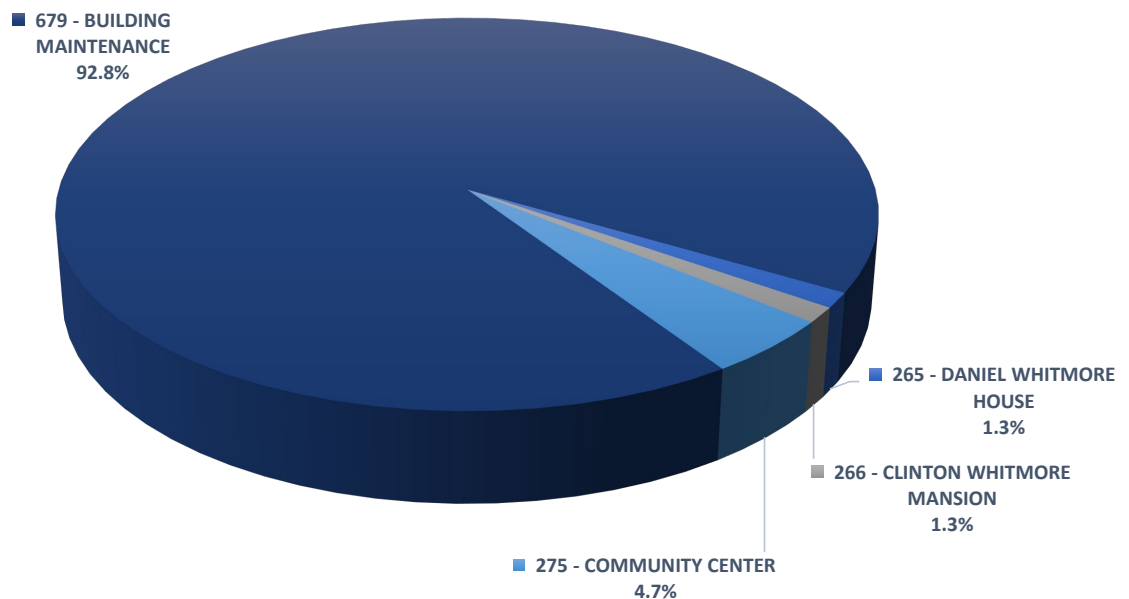
### DEPARTMENT 41 - FACILITIES

#### BUDGET SUMMARY

	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
EXPENDITURE DESCRIPTION					
PERSONNEL SERVICES	803,089	776,763	831,714	775,684	0
OPERATIONS & MAINTENANCE	599,320	749,341	514,661	648,496	0
CAPITAL OUTLAY	29,240	56,141	-	13,000	0
<b>GRAND TOTAL</b>	<b>1,431,649</b>	<b>1,582,245</b>	<b>1,346,375</b>	<b>1,437,180</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
265 - DANIEL WHITMORE HOUSE	-	18,017	-	18,017	1.3%
266 - CLINTON WHITMORE MANSION	-	18,271	-	18,271	1.3%
275 - COMMUNITY CENTER	-	67,599	-	67,599	4.7%
679 - BUILDING MAINTENANCE	775,684	544,609	13,000	1,333,292	92.8%
<b>GRAND TOTAL</b>	<b>775,684</b>	<b>648,496</b>	<b>13,000</b>	<b>1,437,180</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 41 - FACILITIES**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	379,971	407,590	447,100	394,444
011100 - OVERTIME	20,853	15,530	12,700	21,222
011200 - STANDBY	22,745	23,925	14,800	23,111
011700 - TEMPORARY EMPLOYEE SALARIES	774	-	-	-
012100 - SOCIAL SECURITY (FICA)	33,745	33,854	35,800	33,165
012200 - EMPLOYEE GROUP INSURANCE	126,249	104,276	91,200	87,829
012300 - RETIREMENT PLAN CHARGES	116,384	107,558	123,200	108,241
012400 - WORKER'S COMPENSATION	90,231	84,030	106,914	107,673
012900 - COMPENSATED ABSENCES	12,138	-	-	-
<b>PERSONNEL SERVICES TOTAL</b>	<b>803,089</b>	<b>776,763</b>	<b>831,714</b>	<b>775,684</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	336	571	-	-
022100 - SUBSCRIPTION BASED SOFTWARE	-	-	-	6,212
022600 - TRAINING	273	221	-	500
023400 - ELECTRICITY AND GAS	15,641	11,435	8,480	9,524
023600 - WATER	4,407	8,109	8,334	17,042
024000 - EQUIPMENT RENTAL	121	8,261	97	2,000
024800 - TELECOMMUNICATIONS	11,226	10,047	6,531	12,390
025000 - POSTAGE	320	-	-	-
025800 - TRAVEL, LODGING & MEALS	559	202	418	700
026800 - ISF - FLEET ALLOCATION	64,993	57,670	60,503	-
027100 - ISF - IT ALLOCATION	31,815	34,390	25,577	-
028600 - R & M - NON-AUTOMOTIVE EQUIP	7,660	13,257	11,373	1,500
028700 - R & M - COMMUNICATIONS EQUIP	366	324	-	300
028800 - R & M - BUILDINGS AND STRUCTUR	35,790	20,153	22,464	49,250
028900 - R & M - NON-STRUCTURAL ITEMS	17,275	7,636	11,362	19,500
029100 - R & M - CUSTODIAL EQUIPMENT	3,246	1,439	1,109	5,000
029400 - ISF - BLDG MAINT ALLOCATION	189,931	281,950	39,620	87,374
029800 - BUILDING PERMIT FEES	-	-	457	3,800
029900 - CONTRACT SERVICES	99,702	164,045	178,087	188,098
030100 - OFFICE SUPPLIES	477	896	425	1,500
030300 - JANITORIAL SUPPLIES	33,114	42,254	41,900	38,000
031800 - WEARING AND SAFETY APPAREL	6,276	6,398	5,559	6,900
033500 - EQUIPMENT PARTS	2,184	1,834	3,788	5,000
033700 - SMALL TOOLS	5,980	3,625	3,056	6,100
034100 - LOCKS AND KEYS	4,909	3,288	2,373	4,500
035400 - CHEMICAL PRODUCTS	674	521	255	750
036400 - CONSTRUCTION MATERIALS	12,953	9,659	5,565	10,000
039900 - MATERIALS AND SUPPLIES	12,138	10,383	15,000	17,000
042000 - PUBLIC LIABILITY INSURANCE	34,101	48,999	62,329	155,556
049900 - FIXED CHARGES	2,851	1,774	-	-
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>599,320</b>	<b>749,341</b>	<b>514,661</b>	<b>648,496</b>



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 41 - FACILITIES**

<b>CAPITAL OUTLAY</b>	UNAUDITED	UNAUDITED	PROJECTION	BUDGET
	ACTUAL	ACTUAL		
ACCT # - DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26
050200 - COMPUTER EQUIPMENT	328	52	-	-
050300 - FURNITURE AND FURNISHINGS	777	494	-	-
051000 - POWER EQUIPMENT	-	-	-	13,000
051300 - AUTOMOTIVE ACCESSORIES	6,941	3,285	-	-
051400 - CUSTODIAN EQUIPMENT	345	-	-	-
057000 - BUILDING AND PLANT EQUIPMENT	-	9,073	-	-
057300 - NON-STRUCTURAL IMPROVEMENTS	-	15,680	-	-
059000 - DEPRECIATION EXPENSE	20,849	27,557	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>29,240</b>	<b>56,141</b>	<b>-</b>	<b>13,000</b>
<b>DEPARTMENT 41 - FACILITIES TOTAL</b>	<b>1,431,649</b>	<b>1,582,245</b>	<b>1,346,375</b>	<b>1,437,180</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 45 – DOWNTOWN REVITALIZATION**

**FTE:0**

**DEPARTMENT FUNCTION**

Downtown revitalization is achieved through the Ceres Downtown Revitalization Area (CDRA), which functions as a parking and business improvement district. The Ceres Planning Commission serves as the governing board for the CDRA.

**RECENT ACCOMPLISHMENTS**

Downtown accomplishments include the ongoing maintenance of landscaping and lighting, as well as the effort to fill empty units with local small businesses.

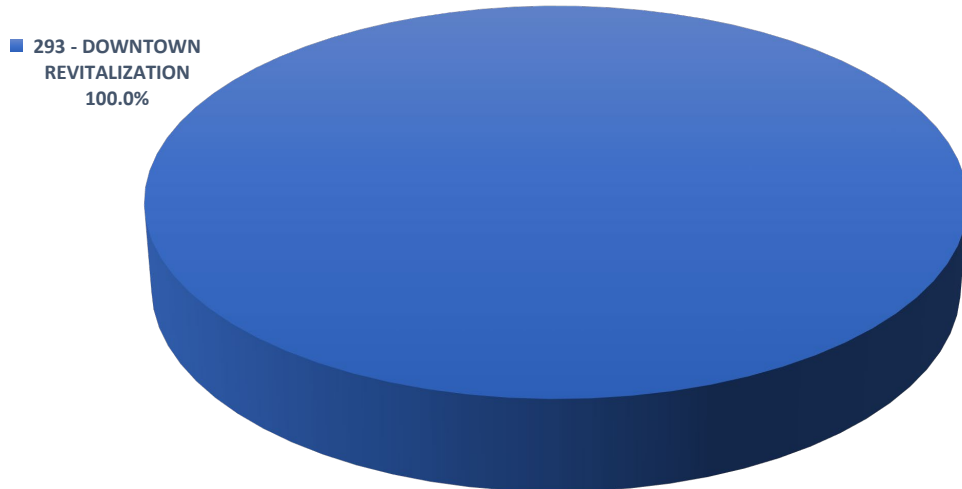
**FUTURE GOALS**

Future goals for downtown revitalization include increasing the number of small businesses, making capital improvements with potential outdoor seating and dining, and enhancing the downtown aesthetic through artistic building designs and facade beautification.



**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 45 - DOWNTOWN REVITALIZATION**

<b>BUDGET SUMMARY</b>	UNAUDITED	UNAUDITED	PROJECTION	BUDGET	
EXPENDITURE DESCRIPTION	ACTUAL	ACTUAL			
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	
PERSONNEL SERVICES	-	-	-	-	0
OPERATIONS & MAINTENANCE	21,871	20,144	22,212	25,216	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>21,871</b>	<b>20,144</b>	<b>22,212</b>	<b>25,216</b>	<b>0</b>
	0	0	0	0	
<b>FUND BREAKDOWN</b>	PERSONNEL	OPERATIONS &	CAPITAL		
FUND DESCRIPTION	SERVICES	MAINTENANCE	OUTLAY	TOTAL	%
293 - DOWNTOWN REVITALIZATION	-	25,216	-	25,216	100.0%
<b>GRAND TOTAL</b>	<b>-</b>	<b>25,216</b>	<b>-</b>	<b>25,216</b>	<b>100.0%</b>

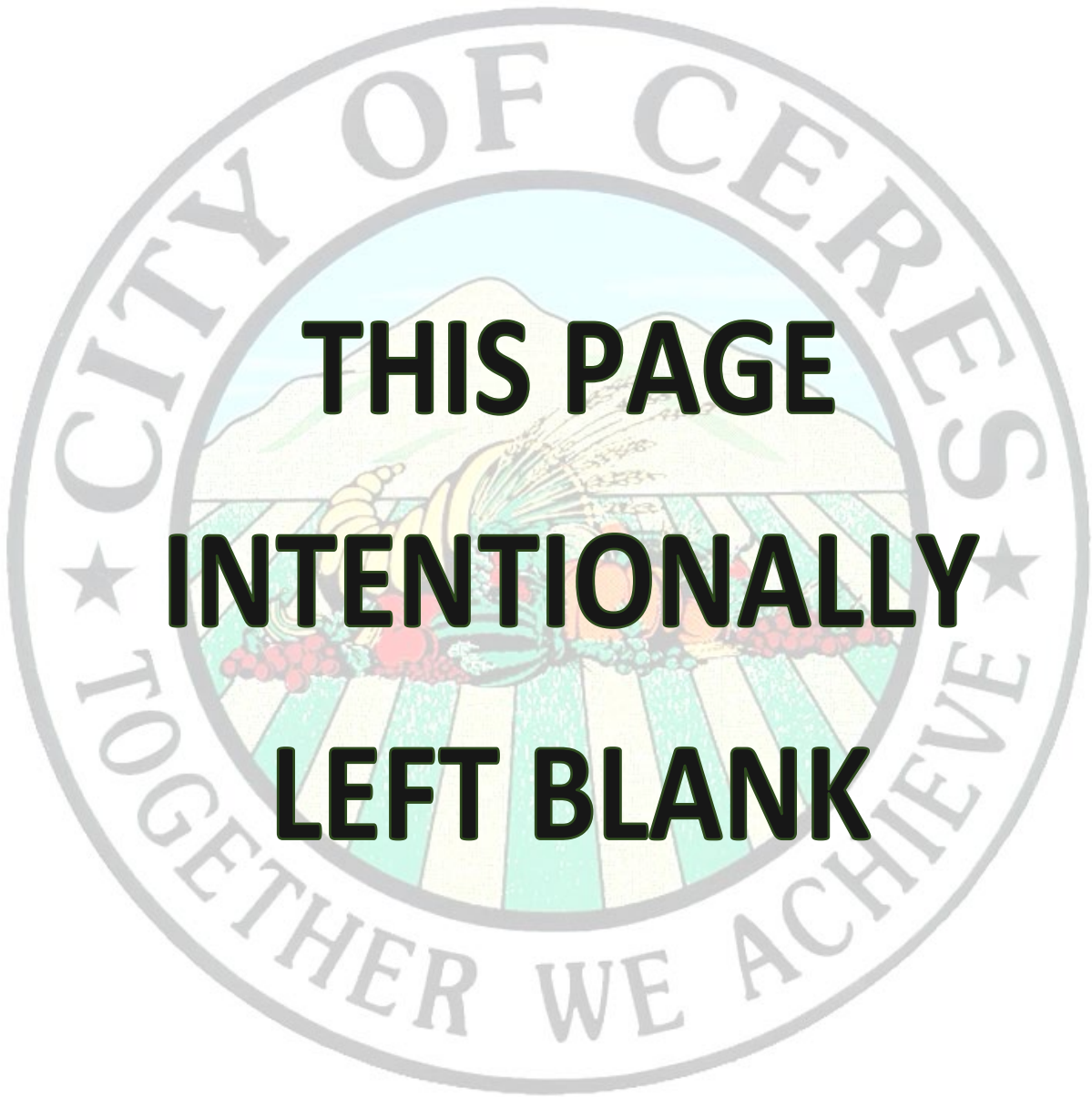




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 45 - DOWNTOWN REVITALIZATION**

<b>OPERATIONS &amp; MAINTENANCE</b>	UNAUDITED	UNAUDITED		
	ACTUAL	ACTUAL	PROJECTION	BUDGET
ACCT # - DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26
023400 - ELECTRICITY AND GAS	1,415	1,338	1,211	1,216
025000 - POSTAGE	-	36	-	-
026000 - ADVERTISING	75	60	75	-
029900 - CONTRACT SERVICES	14,560	18,200	20,020	24,000
030100 - OFFICE SUPPLIES	100	100	37	-
039900 - MATERIALS AND SUPPLIES	5,720	411	869	-
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>21,871</b>	<b>20,144</b>	<b>22,212</b>	<b>25,216</b>
<b>DEPARTMENT 45 - DOWNTOWN REVITALIZATION TOTAL</b>	<b>21,871</b>	<b>20,144</b>	<b>22,212</b>	<b>25,216</b>





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**CITY OF CERES**  
**FY 2025-26 ADOPTED 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, the department is continuously striving to meet the needs of the 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 Concerts in the park, Trunk or Treat, the Christmas Festival and Parade, 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.

Additionally, the Department launched the creation of a Night Market, providing an exciting new space for local vendors, entertainment, and community engagement during the evening hours. This initiative reflects a continuous effort to offer dynamic, inclusive programming that appeals to a wide range of residents.

**FUTURE GOALS**

The Recreation Department will continue the efforts to expand and diversify youth, adult, and family programs within the community, by establishing deeper collaboration with other City departments, outside agencies, community organizations and maintain coordination with Ceres Unified School District. This upcoming year, staff will continued

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 55 – RECREATION**

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. Additionally, the Department is developing cultural heritage celebrations, cook offs, and a community art show to further activate public spaces and foster local pride. Staff is also working on bringing back and refreshing existing events with new features and partnerships, as well as exploring the expansion of the recently launched Night Market to new locations.

To support these efforts, the Department will continue to review staffing levels to ensure personnel are meeting the growing needs of the community, increase staff development through ongoing training, and expand the use of the Civic Rec system to improve department functionality and customer experience.





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

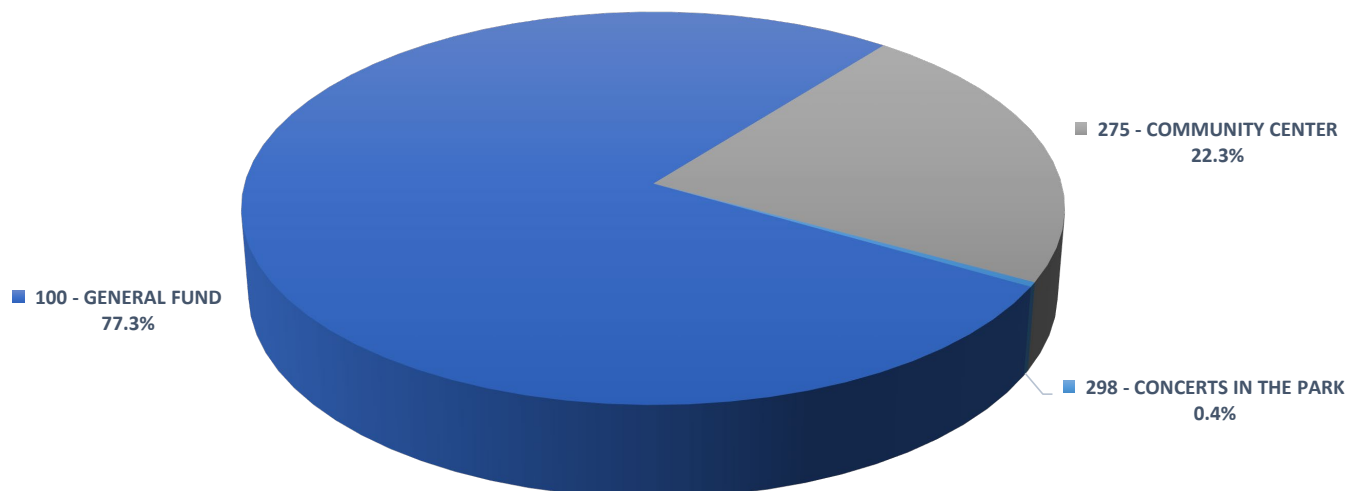
### DEPARTMENT 55 - RECREATION

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	604,410	647,914	675,254	689,894	0
OPERATIONS & MAINTENANCE	314,120	320,730	372,918	621,097	0
CAPITAL OUTLAY	14,713	69,105	-	-	0
<b>GRAND TOTAL</b>	<b>933,243</b>	<b>1,037,749</b>	<b>1,048,171</b>	<b>1,310,991</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	577,383	435,855	-	1,013,238	77.3%
275 - COMMUNITY CENTER	112,511	180,342	-	292,853	22.3%
298 - CONCERTS IN THE PARK	-	4,900	-	4,900	0.4%
<b>GRAND TOTAL</b>	<b>689,894</b>	<b>621,097</b>	<b>-</b>	<b>1,310,991</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 55 - RECREATION**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	273,117	277,449	291,600	306,184
011100 - OVERTIME	768	4,254	136	6,463
011700 - TEMPORARY EMPLOYEE SALARIES	138,446	179,305	185,163	172,170
012000 - UNEMPLOYMENT INSURANCE	-	-	1,605	-
012100 - SOCIAL SECURITY (FICA)	33,911	34,905	35,200	36,474
012200 - EMPLOYEE GROUP INSURANCE	76,600	74,601	78,300	82,944
012300 - RETIREMENT PLAN CHARGES	72,210	68,337	76,900	77,444
012400 - WORKER'S COMPENSATION	9,359	9,063	6,350	8,215
<b>PERSONNEL SERVICES TOTAL</b>	<b>604,410</b>	<b>647,914</b>	<b>675,254</b>	<b>689,894</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022200 - SUBSCRIPTIONS & MEMBERSHIPS	630	860	680	1,460
022600 - TRAINING	2,673	3,295	6,400	7,500
023400 - ELECTRICITY AND GAS	58,531	42,825	60,760	62,363
023600 - WATER	3,359	3,343	3,460	3,403
024800 - TELECOMMUNICATIONS	6,858	6,408	4,405	5,370
025000 - POSTAGE	144	217	165	180
025800 - TRAVEL, LODGING & MEALS	-	4,078	7,780	6,900
025900 - PROFESSIONAL DEVELOPMENT	742	1,331	919	750
026000 - ADVERTISING	-	-	1,103	1,500
026100 - TOT COMM GRANT PROGRAM	-	10,000	-	-
026400 - PROMOTIONAL ACTIVITIES	-	5,000	7,500	-
026500 - COMMUNITY SERVICES	27,864	24,326	30,024	22,500
027100 - ISF - IT ALLOCATION	49,202	51,351	38,192	117,308
029400 - ISF - BLDG MAINT ALLOCATION	-	-	-	76,478
029900 - CONTRACT SERVICES	121,806	138,509	161,793	148,900
030100 - OFFICE SUPPLIES	5,051	1,953	2,235	5,000
030200 - NON CAPITAL ASSET PURCHASES	-	-	15,000	2,500
030300 - JANITORIAL SUPPLIES	786	603	-	1,000
030700 - DUPLICATING SUPPLIES	-	-	5	5,517
031100 - RECREATIONAL SUPPLIES	20,328	4,309	14,821	20,500
031800 - WEARING AND SAFETY APPAREL	4,684	3,001	1,800	1,500
039900 - MATERIALS AND SUPPLIES	1,226	10,198	500	2,000
042000 - PUBLIC LIABILITY INSURANCE	10,236	9,122	15,375	128,468
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>314,120</b>	<b>320,730</b>	<b>372,918</b>	<b>621,097</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050300 - FURNITURE AND FURNISHINGS	14,713	69,105	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>14,713</b>	<b>69,105</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 55 - RECREATION TOTAL</b>	<b>933,243</b>	<b>1,037,749</b>	<b>1,048,171</b>	<b>1,310,991</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED 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.



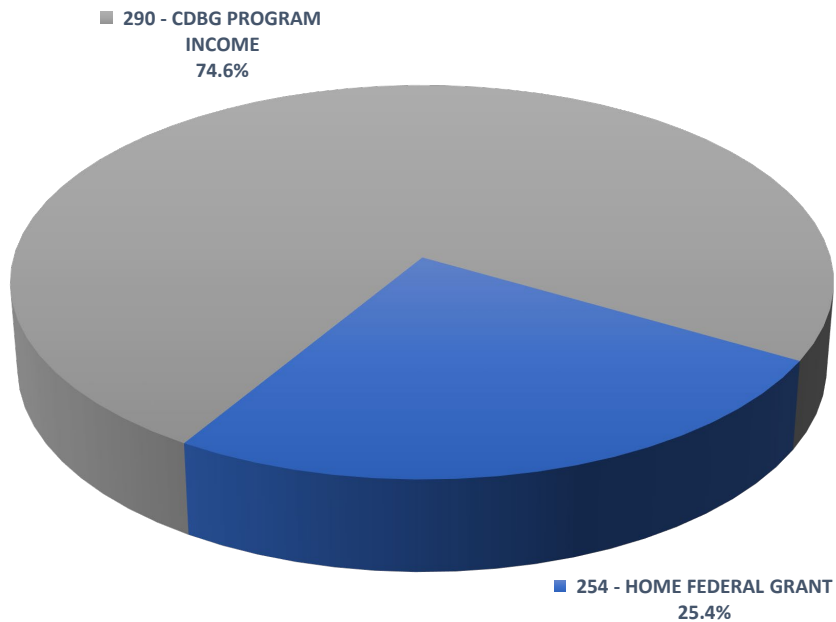
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 57 - HOUSING REHABILITATION**

**BUDGET SUMMARY**

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	-	-	-	-	0
OPERATIONS & MAINTENANCE	77,184	2,103	100	404,590	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>77,184</b>	<b>2,103</b>	<b>100</b>	<b>404,590</b>	<b>0</b>
	0	0	0	0	

**FUND BREAKDOWN**

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
254 - HOME FEDERAL GRANT	-	102,640	-	102,640	25.4%
290 - CDBG PROGRAM INCOME	-	301,950	-	301,950	74.6%
<b>GRAND TOTAL</b>	<b>-</b>	<b>404,590</b>	<b>-</b>	<b>404,590</b>	<b>100.0%</b>

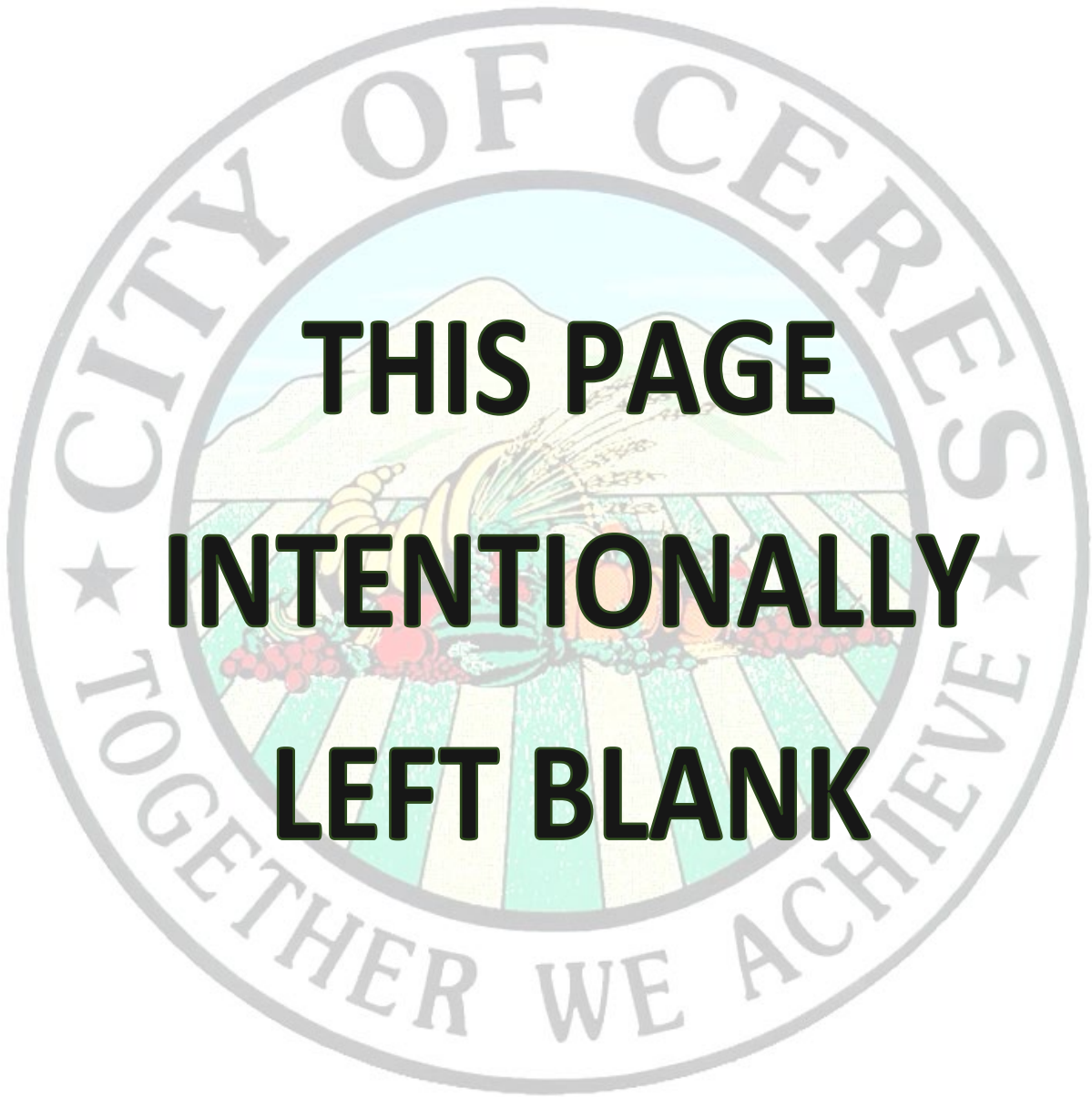




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 57 - HOUSING REHABILITATION**

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
029600 - ESCROW & CLOSING COSTS	57	20	100	-
029700 - CDBG HOUSING REHAB LOANS	-	-	-	404,590
029900 - CONTRACT SERVICES	77,126	2,083	-	-
030700 - DUPLICATING SUPPLIES	0	0	-	-
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>77,184</b>	<b>2,103</b>	<b>100</b>	<b>404,590</b>
<b>DEPARTMENT 57 - HOUSING REHABILITATION TOTAL</b>	<b>77,184</b>	<b>2,103</b>	<b>100</b>	<b>404,590</b>





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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 58 – CRA SUCCESSOR AGENCY**

Redevelopment and Economic  
Development Manager

**FTE:1**

**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 winddown 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 winddown the agency.



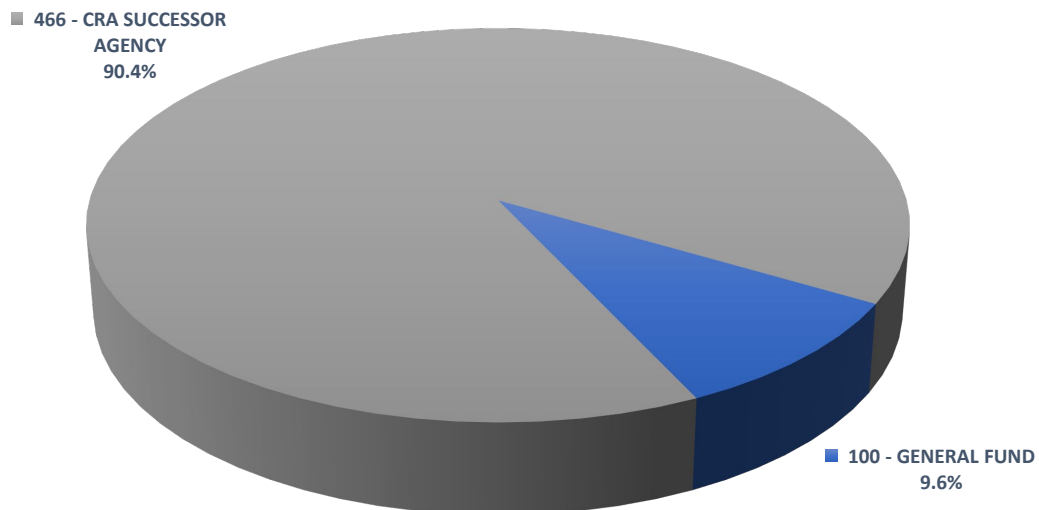
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 58 - CRA SUCCESSOR AGENCY**

**BUDGET SUMMARY**

	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
<b>EXPENDITURE DESCRIPTION</b>					
PERSONNEL SERVICES	174,858	181,247	250,000	230,983	0
OPERATIONS & MAINTENANCE	2,485,665	2,422,708	2,360,112	2,371,527	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>2,660,523</b>	<b>2,603,955</b>	<b>2,610,112</b>	<b>2,602,510</b>	0
	0	0	0	0	

**FUND BREAKDOWN**

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	230,983	19,017	-	250,000	9.6%
466 - CRA SUCCESSOR AGENCY	-	2,352,510	-	2,352,510	90.4%
<b>GRAND TOTAL</b>	<b>230,983</b>	<b>2,371,527</b>	<b>-</b>	<b>2,602,510</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 58 - CRA SUCCESSOR AGENCY**

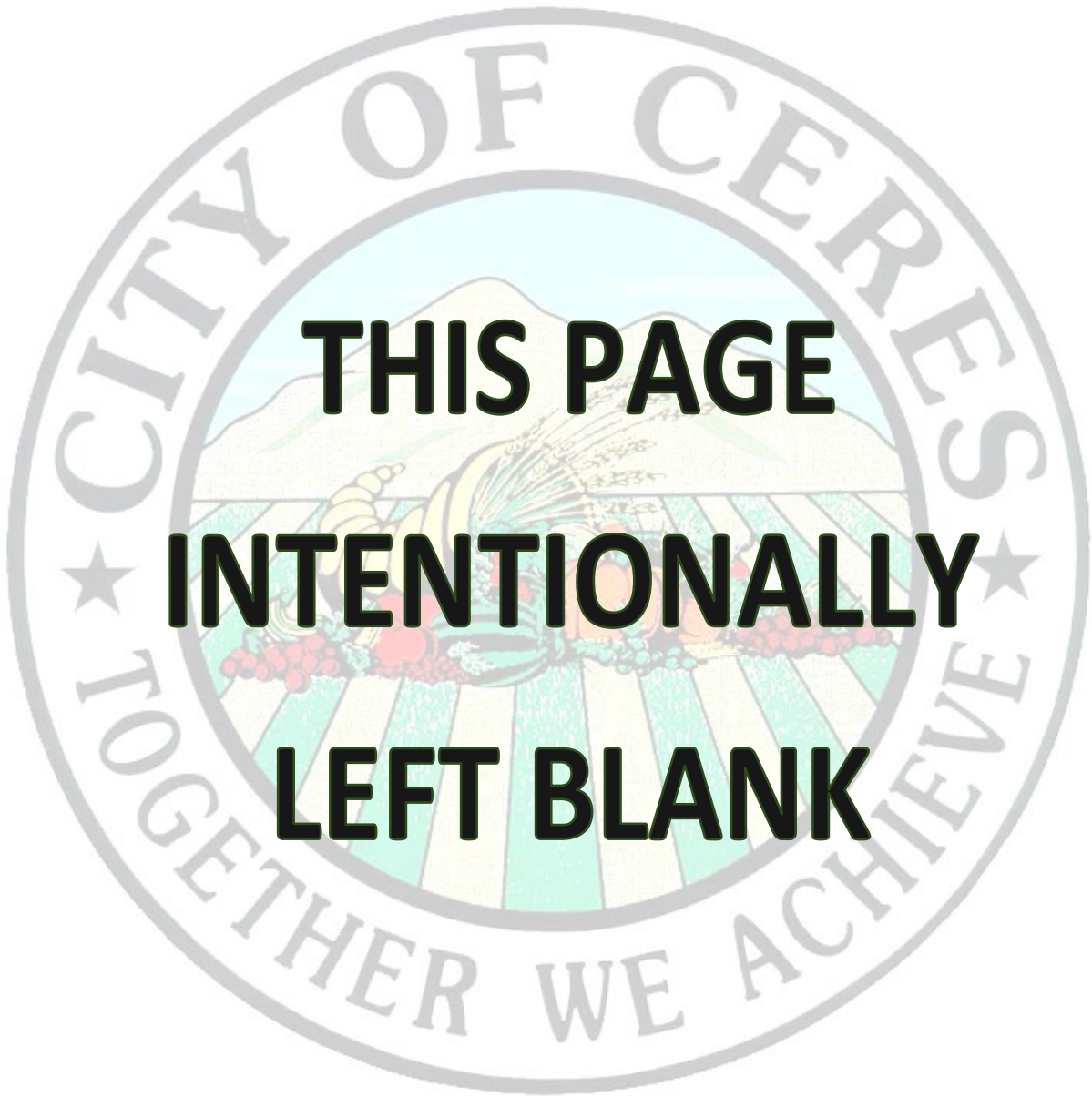
<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	132,603	127,622	203,996	152,099
012000 - UNEMPLOYMENT INSURANCE	88	4,153	-	-
012100 - SOCIAL SECURITY (FICA)	9,630	9,279	6,100	10,783
012200 - EMPLOYEE GROUP INSURANCE	7,518	12,767	17,200	23,702
012300 - RETIREMENT PLAN CHARGES	18,360	21,948	21,400	40,760
012400 - WORKER'S COMPENSATION	4,880	4,552	1,304	3,638
012900 - COMPENSATED ABSENCES	187	-	-	-
019900 - AUTOMOBILE ALLOWANCE	1,592	926	-	-
<b>PERSONNEL SERVICES TOTAL</b>	<b>174,858</b>	<b>181,247</b>	<b>250,000</b>	<b>230,983</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
021300 - EXPERT & CONSULTANT SERVICES	6,560	4,360	3,700	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	24,733	7,531	-	-
022600 - TRAINING	3,020	600	-	-
023400 - ELECTRICITY AND GAS	1,062	1,103	-	-
023600 - WATER	71	75	-	-
024800 - TELECOMMUNICATIONS	1,295	1,302	-	-
025000 - POSTAGE	6	5	-	-
025800 - TRAVEL, LODGING & MEALS	3,956	1,127	-	-
025900 - PROFESSIONAL DEVELOPMENT	174	-	750	656
026400 - PROMOTIONAL ACTIVITIES	2,500	2,500	-	-
027100 - ISF - IT ALLOCATION	-	-	-	7,633
029400 - ISF - BLDG MAINT ALLOCATION	10,762	13,558	-	-
029900 - CONTRACT SERVICES	69,715	24,813	11,935	9,435
030100 - OFFICE SUPPLIES	12	18	652	-
030700 - DUPLICATING SUPPLIES	26	9	-	-
042000 - PUBLIC LIABILITY INSURANCE	22,092	30,533	-	10,728
069160 - TRANSFER OUT	2,339,681	2,335,175	2,343,075	2,343,075
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>2,485,665</b>	<b>2,422,708</b>	<b>2,360,112</b>	<b>2,371,527</b>

<b>DEPARTMENT 58 - CRA SUCCESSOR AGENCY TOTAL</b>	<b>2,660,523</b>	<b>2,603,955</b>	<b>2,610,112</b>	<b>2,602,510</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 59 – SCRC SUCCESSOR AGENCY**

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**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 winddown 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 SCRC Successor Agency.

**FUTURE GOALS**

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

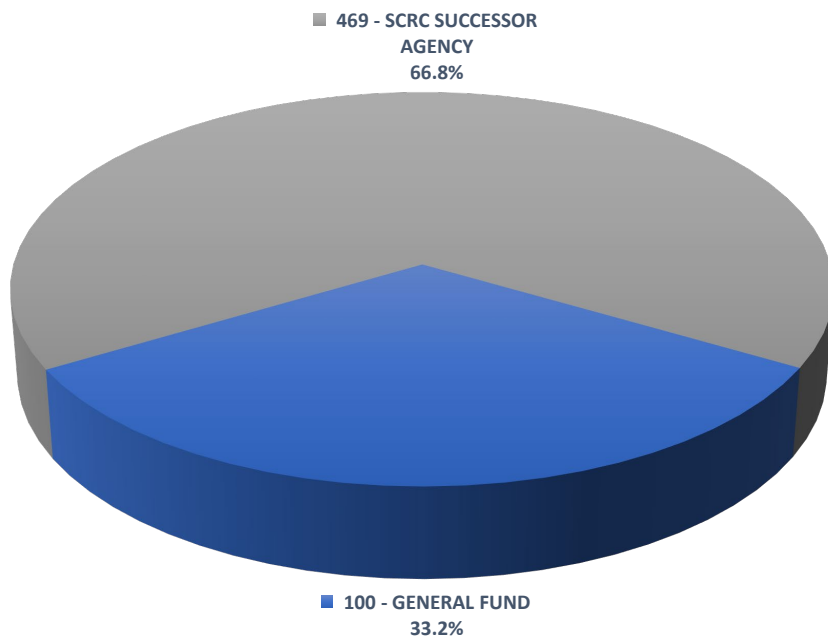


**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 59 - SCRC SUCCESSOR AGENCY**

<b>BUDGET SUMMARY</b>	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
<b>EXPENDITURE DESCRIPTION</b>					
PERSONNEL SERVICES	44,718	112,532	55,299	38,929	0
OPERATIONS & MAINTENANCE	123,994	115,981	112,986	128,465	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>168,712</b>	<b>228,513</b>	<b>168,285</b>	<b>167,394</b>	0
	0	0	0	0	

<b>FUND BREAKDOWN</b>	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
<b>FUND DESCRIPTION</b>					
100 - GENERAL FUND	38,929	16,626	-	55,555	33.2%
469 - SCRC SUCCESSOR AGENCY	-	111,839	-	111,839	66.8%
<b>GRAND TOTAL</b>	<b>38,929</b>	<b>128,465</b>	<b>-</b>	<b>167,394</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 59 - SCRC SUCCESSOR AGENCY**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
011000 - SALARIES AND WAGES	31,919	74,421	9,295	25,661
012000 - UNEMPLOYMENT INSURANCE	8	2,749	-	-
012100 - SOCIAL SECURITY (FICA)	2,475	5,500	6,100	1,778
012200 - EMPLOYEE GROUP INSURANCE	2,128	10,064	17,200	3,386
012300 - RETIREMENT PLAN CHARGES	8,189	16,422	21,400	6,892
012400 - WORKER'S COMPENSATION	-	3,191	1,304	1,213
019900 - AUTOMOBILE ALLOWANCE	-	185	-	-
<b>PERSONNEL SERVICES TOTAL</b>	<b>44,718</b>	<b>112,532</b>	<b>55,299</b>	<b>38,929</b>

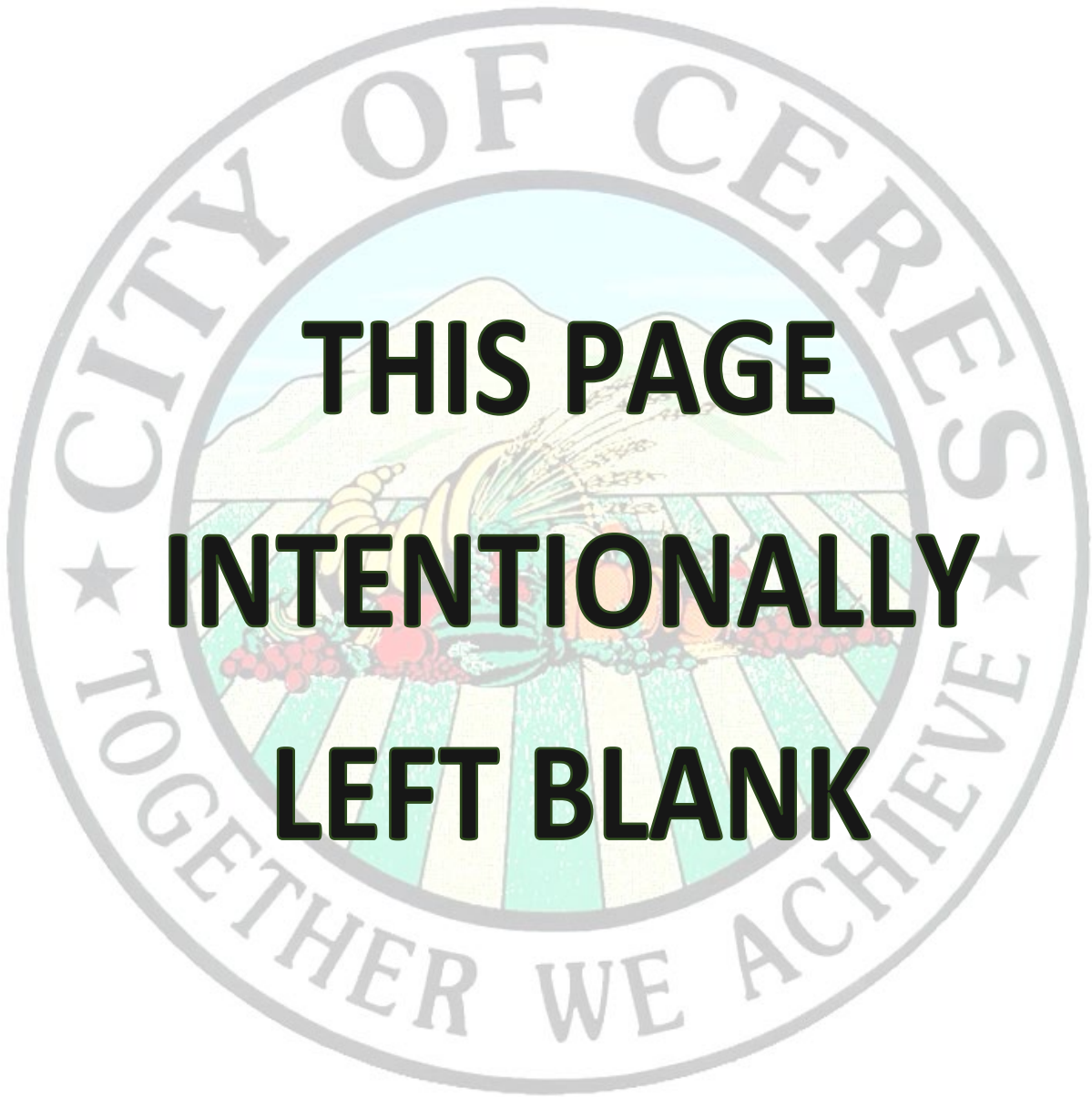
  

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
021300 - EXPERT & CONSULTANT SERVICES	3,190	3,190	3,265	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	1,809	-	9,624
022600 - TRAINING	-	-	-	2,280
024800 - TELECOMMUNICATIONS	-	840	-	-
025800 - TRAVEL, LODGING & MEALS	-	-	-	2,005
025900 - PROFESSIONAL DEVELOPMENT	106	-	750	94
027100 - ISF - IT ALLOCATION	-	-	-	1,090
029400 - ISF - BLDG MAINT ALLOCATION	-	13,558	-	-
029900 - CONTRACT SERVICES	13,580	5,675	500	3,190
030100 - OFFICE SUPPLIES	3	16	-	-
042000 - PUBLIC LIABILITY INSURANCE	-	3,333	-	1,533
069160 - TRANSFER OUT	107,115	87,560	108,471	108,649
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>123,994</b>	<b>115,981</b>	<b>112,986</b>	<b>128,465</b>

<b>DEPARTMENT 59 - SCRC SUCCESSOR AGENCY TOTAL</b>	<b>168,712</b>	<b>228,513</b>	<b>168,285</b>	<b>167,394</b>
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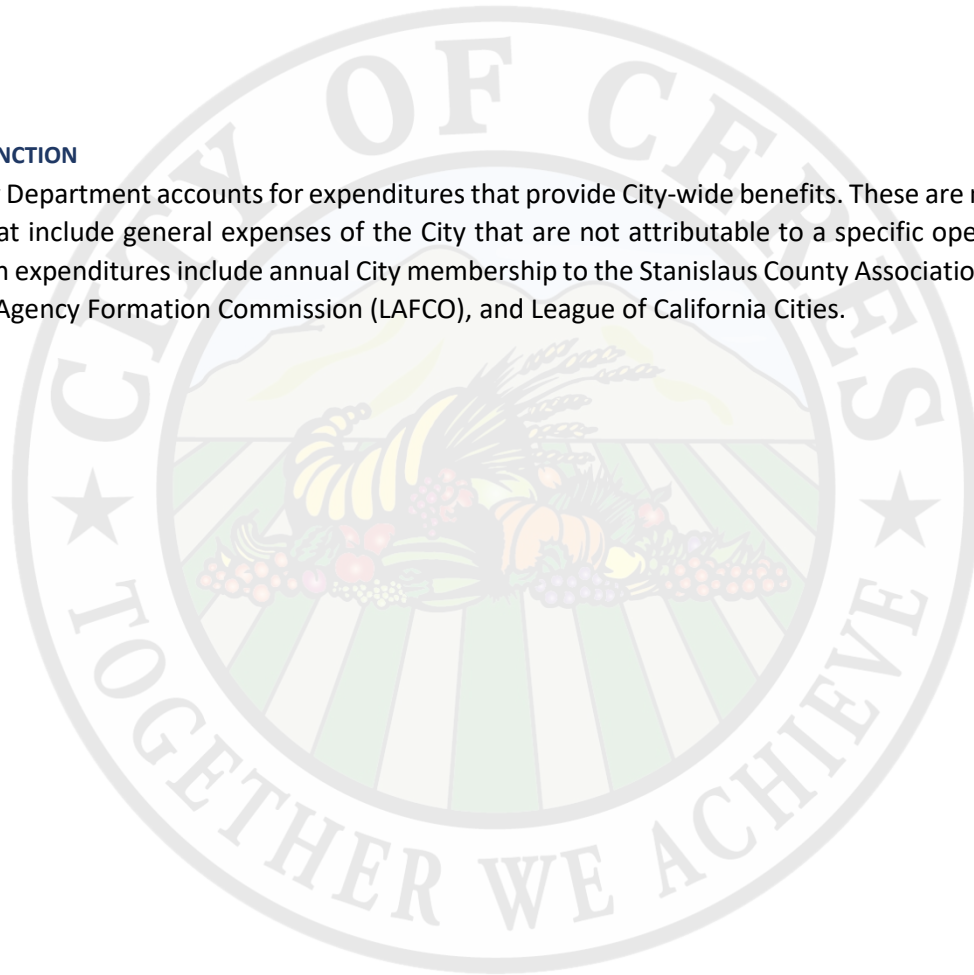
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 60 – GENERAL CITY**

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**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 2025-26 ADOPTED BUDGET

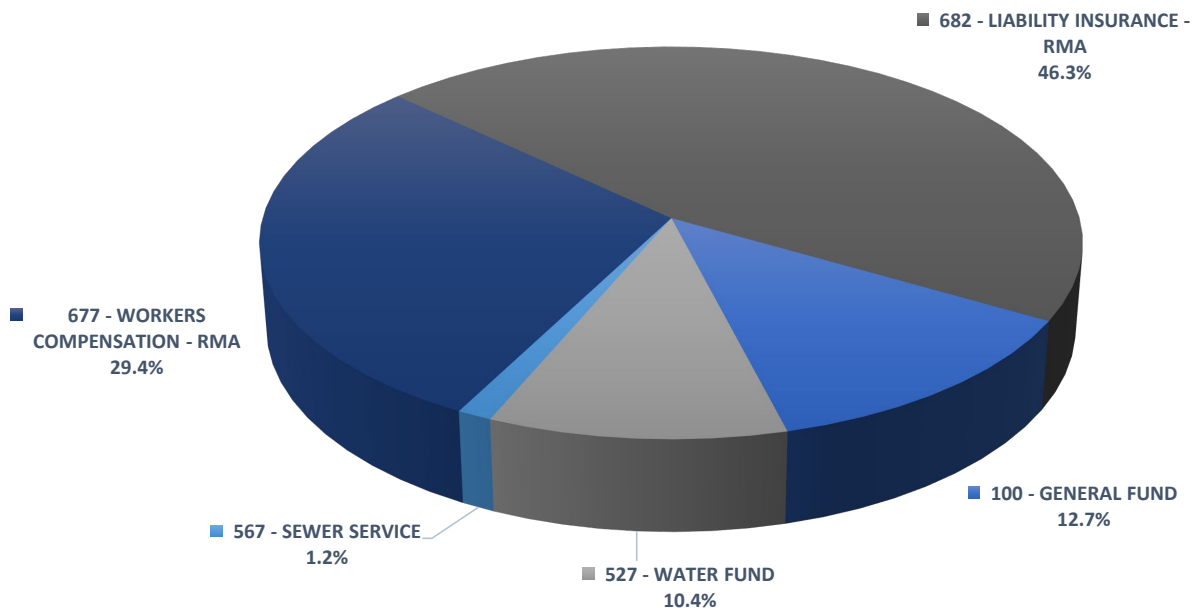
### DEPARTMENT 60 - GENERAL CITY

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	1,913,700	1,306,298	1,292,224	1,372,454	0
OPERATIONS & MAINTENANCE	2,688,426	3,022,035	3,801,162	3,296,661	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>4,602,125</b>	<b>4,328,333</b>	<b>5,093,386</b>	<b>4,669,115</b>	<b>0</b>
	0	0	0	0	

#### FUND BREAKDOWN

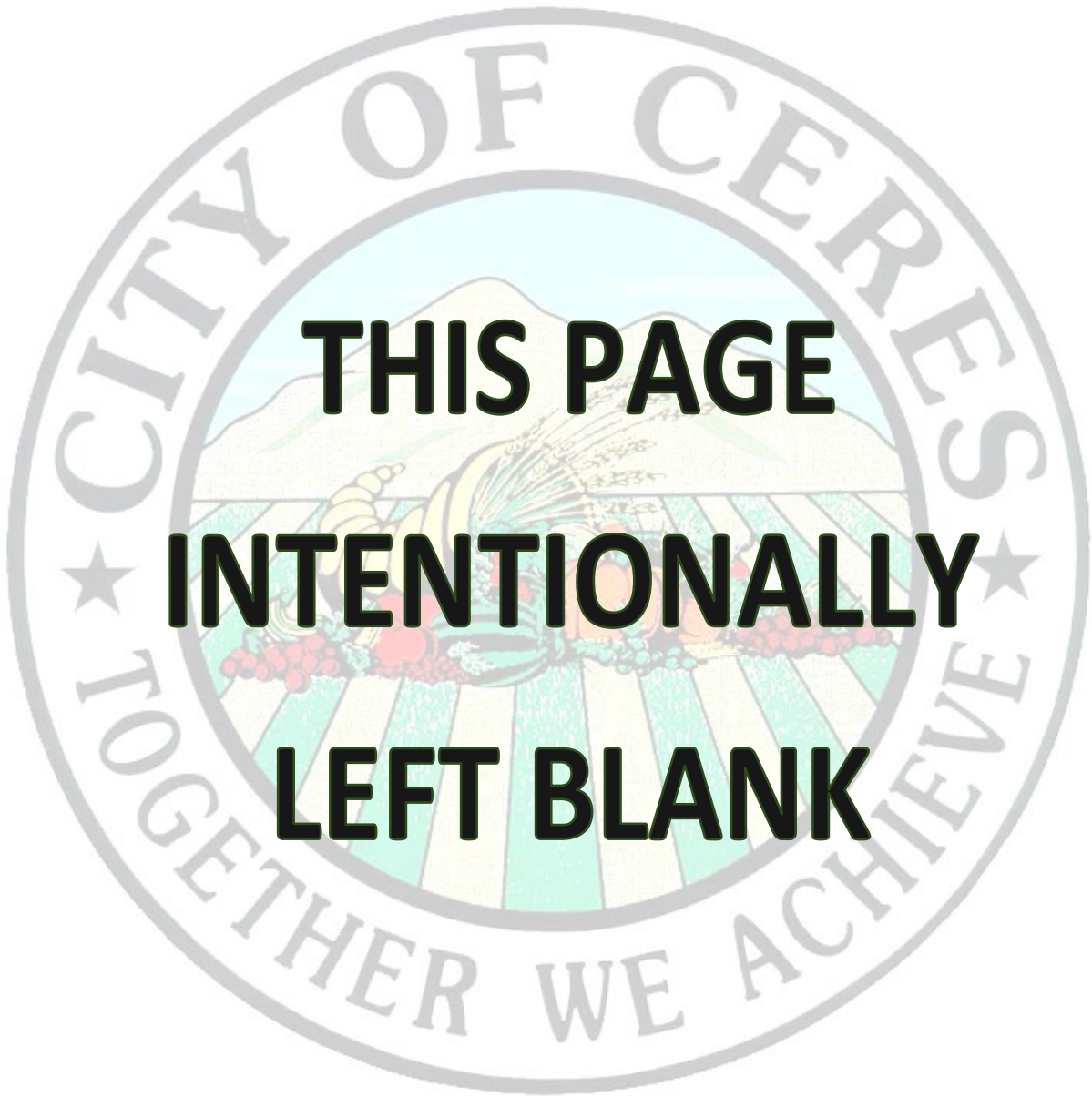
FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	-	591,055	-	591,055	12.7%
527 - WATER FUND	-	486,270	-	486,270	10.4%
567 - SEWER SERVICE	-	57,247	-	57,247	1.2%
677 - WORKERS COMPENSATION - RMA	1,372,454	-	-	1,372,454	29.4%
682 - LIABILITY INSURANCE - RMA	-	2,162,090	-	2,162,090	46.3%
<b>GRAND TOTAL</b>	<b>1,372,454</b>	<b>3,296,661</b>	<b>-</b>	<b>4,669,115</b>	<b>100.0%</b>





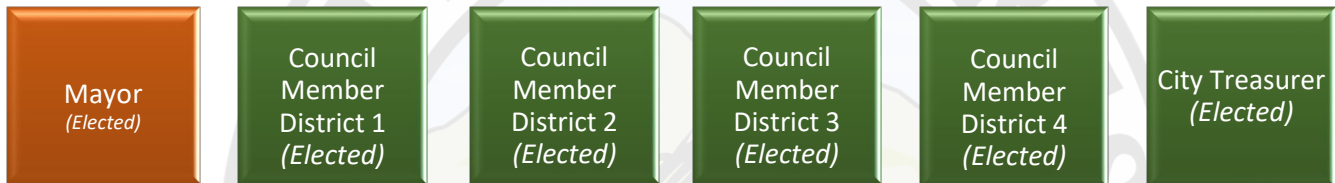
**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 60 - GENERAL CITY**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	633,000	-	-	-
012100 - SOCIAL SECURITY (FICA)	48,425	-	-	-
012400 - WORKER'S COMPENSATION	1,232,275	1,306,298	1,292,224	1,372,454
<b>PERSONNEL SERVICES TOTAL</b>	<b>1,913,700</b>	<b>1,306,298</b>	<b>1,292,224</b>	<b>1,372,454</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020100 - ACCOUNTING & AUDITING SERVICES	120	-	-	-
020900 - LEGAL SERVICES	345,191	243,217	396,630	352,840
021200 - GOVERNMENTAL PURPOSES	226	-	11,000	26,500
022200 - SUBSCRIPTIONS & MEMBERSHIPS	44,557	47,299	54,087	62,724
024800 - TELECOMMUNICATIONS	322	535	22,100	550
026400 - PROMOTIONAL ACTIVITIES	10,000	-	-	-
028100 - R & M - MECHANICAL OFFICE EQUIP	-	708	942	-
029900 - CONTRACT SERVICES	10,000	2,451	12,583	-
030700 - DUPLICATING SUPPLIES	-	569	6,315	-
039900 - MATERIALS AND SUPPLIES	-	-	5,840	-
042000 - PUBLIC LIABILITY INSURANCE	1,265,982	1,440,067	2,009,778	2,137,090
048500 - PROPERTY TAX	5,027	2,906	3,242	119
066200 - WESTPORT FIRE	48,744	49,240	-	-
069160 - TRANSFER OUT	958,257	1,235,043	1,278,645	716,839
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>2,688,426</b>	<b>3,022,035</b>	<b>3,801,162</b>	<b>3,296,661</b>
<b>DEPARTMENT 60 - GENERAL CITY TOTAL</b>	<b>4,602,125</b>	<b>4,328,333</b>	<b>5,093,386</b>	<b>4,669,115</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 63 – ELECTED OFFICIALS**



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**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 2025-26 ADOPTED BUDGET

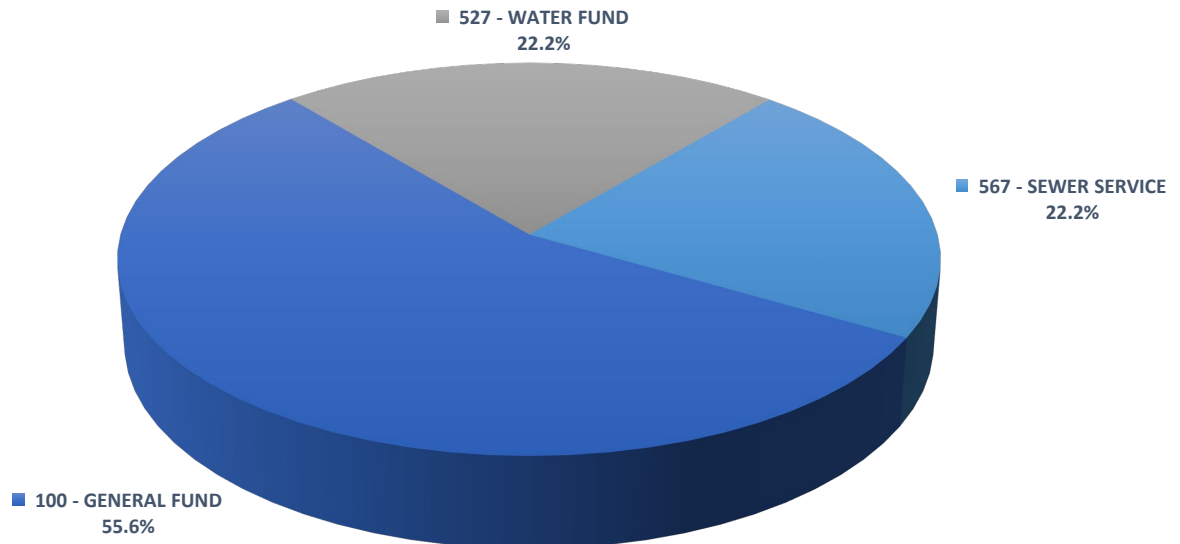
### DEPARTMENT 63 - ELECTED OFFICIALS

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	91,938	111,387	89,643	83,394	0
OPERATIONS & MAINTENANCE	69,746	69,722	52,814	138,895	0
CAPITAL OUTLAY	42,396	18,964	57,578	-	0
<b>GRAND TOTAL</b>	<b>204,080</b>	<b>200,073</b>	<b>200,035</b>	<b>222,289</b>	0

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	41,697	81,937	-	123,633	55.6%
527 - WATER FUND	20,848	28,479	-	49,328	22.2%
567 - SEWER SERVICE	20,848	28,479	-	49,328	22.2%
<b>GRAND TOTAL</b>	<b>83,394</b>	<b>138,895</b>	<b>-</b>	<b>222,289</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 63 - ELECTED OFFICIALS**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
011000 - SALARIES AND WAGES	29,361	32,778	35,600	32,490
012000 - UNEMPLOYMENT INSURANCE	32	-	-	-
012100 - SOCIAL SECURITY (FICA)	2,019	1,952	2,100	2,372
012200 - EMPLOYEE GROUP INSURANCE	60,255	76,408	51,200	47,563
012400 - WORKER'S COMPENSATION	271	249	743	969
<b>PERSONNEL SERVICES TOTAL</b>	<b>91,938</b>	<b>111,387</b>	<b>89,643</b>	<b>83,394</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
021200 - GOVERNMENTAL PURPOSES	4,890	1,484	4,650	9,650
022200 - SUBSCRIPTIONS & MEMBERSHIPS	1,244	1,076	1,192	1,311
022600 - TRAINING	5,990	5,100	794	2,000
023400 - ELECTRICITY AND GAS	8,473	6,841	6,718	6,959
023600 - WATER	906	958	964	955
024800 - TELECOMMUNICATIONS	4,675	4,118	3,538	4,620
025000 - POSTAGE	110	44	75	140
025800 - TRAVEL, LODGING & MEALS	7,842	3,337	4,160	3,300
025900 - PROFESSIONAL DEVELOPMENT	2,051	1,473	6,600	6,600
026500 - COMMUNITY SERVICES	-	-	-	25,000
027100 - ISF - IT ALLOCATION	5,507	5,735	4,265	18,253
029400 - ISF - BLDG MAINT ALLOCATION	11,241	14,330	4,502	7,511
029900 - CONTRACT SERVICES	10,575	21,040	10,780	31,000
030100 - OFFICE SUPPLIES	897	637	347	900
030700 - DUPLICATING SUPPLIES	3,753	2,275	1,233	1,101
042000 - PUBLIC LIABILITY INSURANCE	1,594	1,274	2,997	19,596
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>69,746</b>	<b>69,722</b>	<b>52,814</b>	<b>138,895</b>

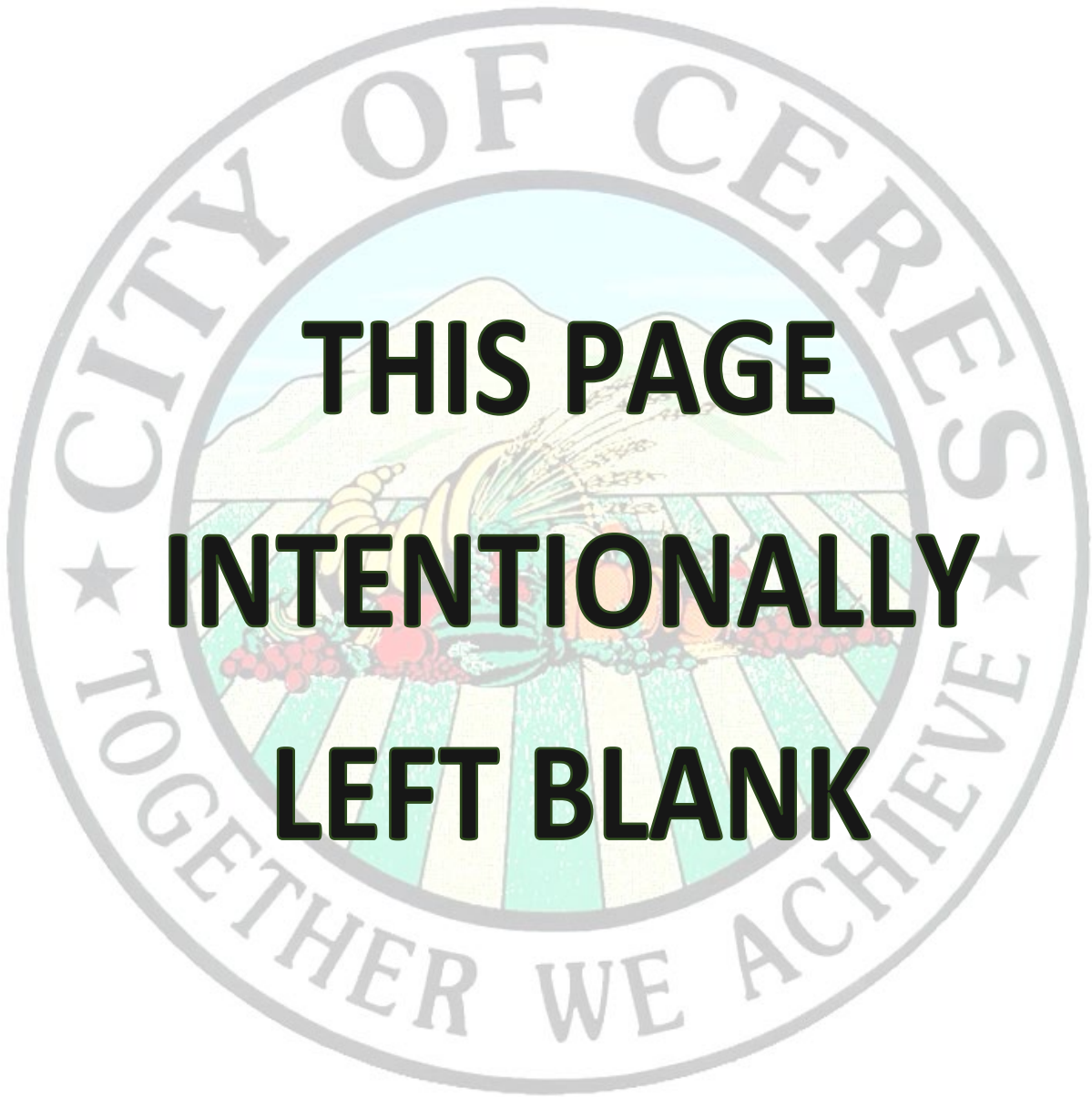
  

<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
050600 - AUDIO/VIDEO EQUIPMENT	-	-	57,578	-
051500 - COMMUNICATION EQUIPMENT	42,396	18,964	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>42,396</b>	<b>18,964</b>	<b>57,578</b>	<b>-</b>

<b>DEPARTMENT 63 - ELECTED OFFICIALS TOTAL</b>	<b>204,080</b>	<b>200,073</b>	<b>200,035</b>	<b>222,289</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 65 – CITY MANAGER**



City Manager  
*(CC Appointed)*

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**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.

Thoroughly researched and successfully increased user and regulatory fees. It is expected that development impact fees will also be increased before the end of Fiscal Year 2024-2025. Staff also renegotiated the school resource officer contract with Ceres Unified School District which resulted in cost savings for the City.

**FUTURE GOALS**

The City Manager is currently overseeing a comprehensive study aimed at reassessing and potentially increasing development impact. 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.

Staff hope to conduct a study on fire service needs for the city. Continue to actively work on retention and recruitment of qualified police officers. A survey assessing the needs of Ceres residents is underway and anticipated to be completed in the first part of fiscal year 2025-2026.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

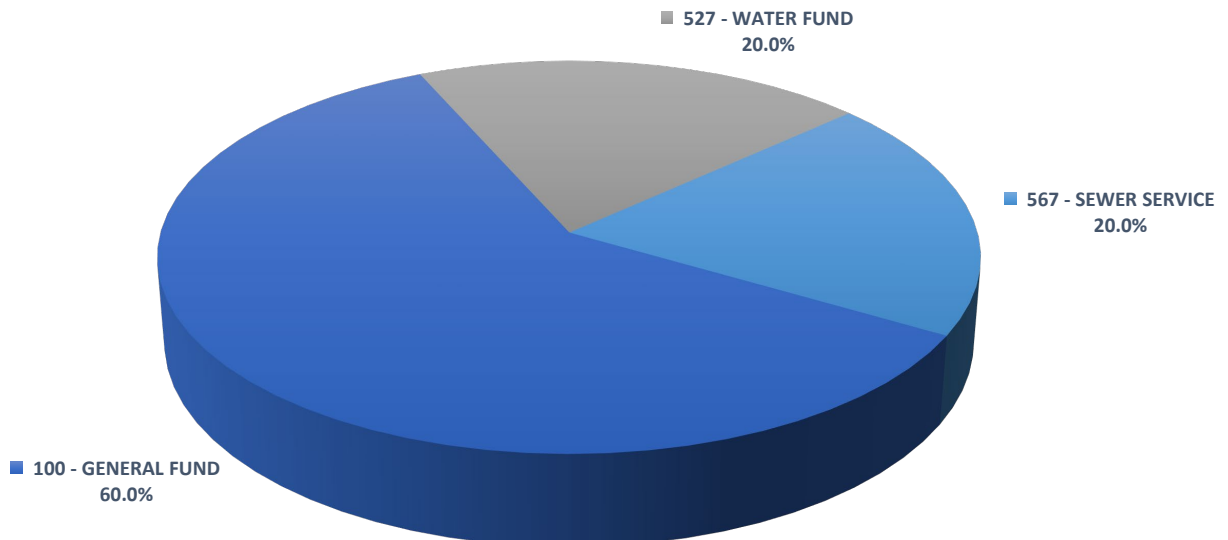
### DEPARTMENT 65 - CITY MANAGER

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	359,584	204,015	264,173	271,780	0
OPERATIONS & MAINTENANCE	78,036	87,431	64,457	59,087	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>437,620</b>	<b>291,446</b>	<b>328,630</b>	<b>330,867</b>	0

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	163,068	35,404	-	198,473	60.0%
527 - WATER FUND	54,356	11,841	-	66,197	20.0%
567 - SEWER SERVICE	54,356	11,841	-	66,197	20.0%
<b>GRAND TOTAL</b>	<b>271,780</b>	<b>59,087</b>	<b>-</b>	<b>330,867</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 65 - CITY MANAGER**

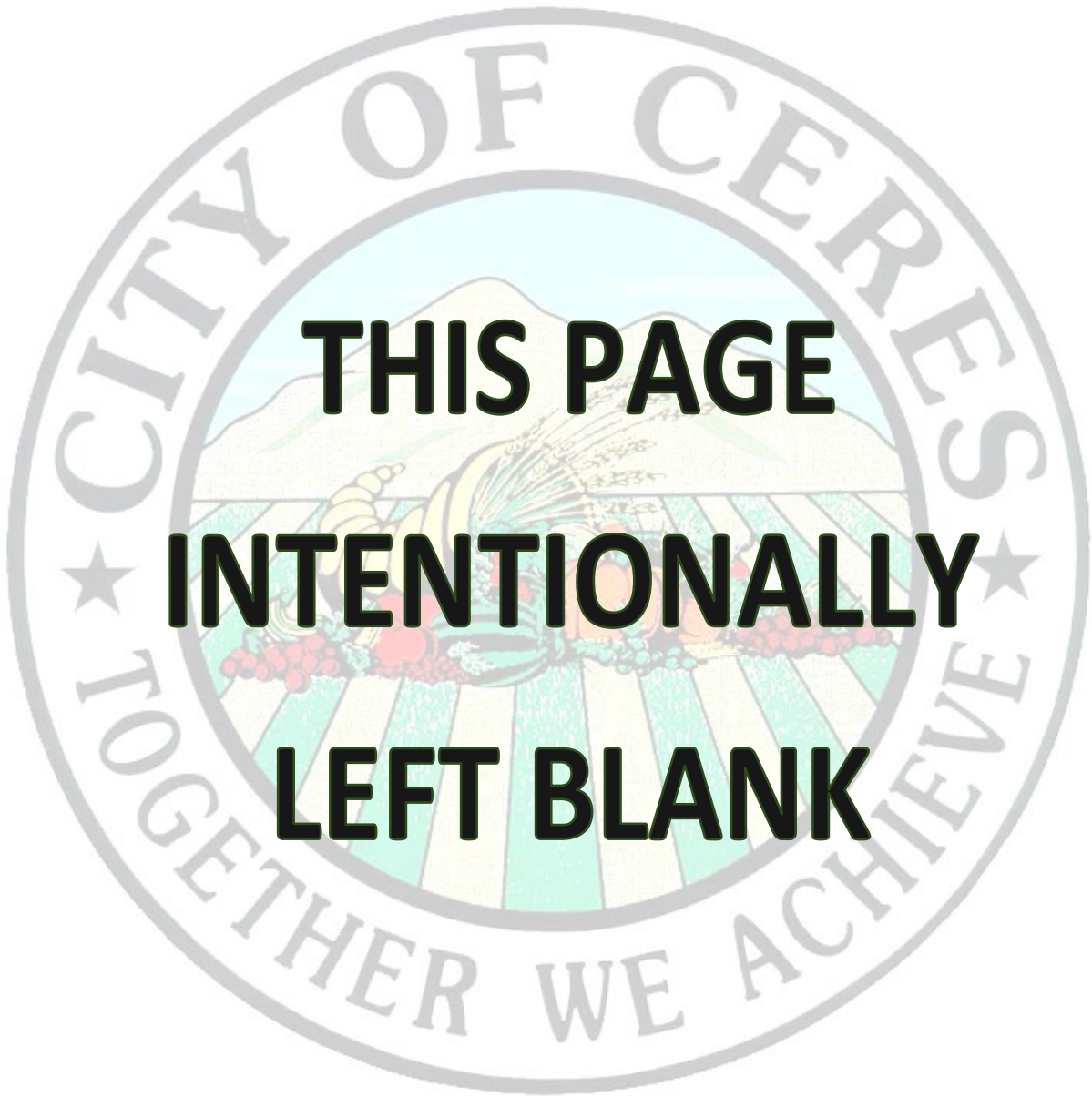
<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	280,427	174,124	239,400	243,595
012000 - UNEMPLOYMENT INSURANCE	479	-	-	-
012100 - SOCIAL SECURITY (FICA)	17,787	13,608	12,500	14,708
012200 - EMPLOYEE GROUP INSURANCE	2,811	1,476	2,900	2,250
012300 - RETIREMENT PLAN CHARGES	40,870	3,189	-	-
012400 - WORKER'S COMPENSATION	8,507	7,935	4,573	6,426
019900 - AUTOMOBILE ALLOWANCE	8,702	3,684	4,800	4,800
<b>PERSONNEL SERVICES TOTAL</b>	<b>359,584</b>	<b>204,015</b>	<b>264,173</b>	<b>271,780</b>

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022200 - SUBSCRIPTIONS & MEMBERSHIPS	-	-	128	455
022600 - TRAINING	1,408	2,050	2,151	3,150
023400 - ELECTRICITY AND GAS	1,664	1,408	1,581	1,626
023600 - WATER	150	172	162	160
024800 - TELECOMMUNICATIONS	1,770	1,859	1,508	1,530
025800 - TRAVEL, LODGING & MEALS	2,635	3,420	5,670	4,450
025900 - PROFESSIONAL DEVELOPMENT	971	-	1,800	900
027100 - ISF - IT ALLOCATION	44,552	46,395	34,506	6,749
029400 - ISF - BLDG MAINT ALLOCATION	21,525	27,116	10,967	23,182
029900 - CONTRACT SERVICES	-	-	440	-
030100 - OFFICE SUPPLIES	475	273	500	500
030700 - DUPLICATING SUPPLIES	151	6	11	1,101
042000 - PUBLIC LIABILITY INSURANCE	2,735	4,732	5,033	15,284
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>78,036</b>	<b>87,431</b>	<b>64,457</b>	<b>59,087</b>

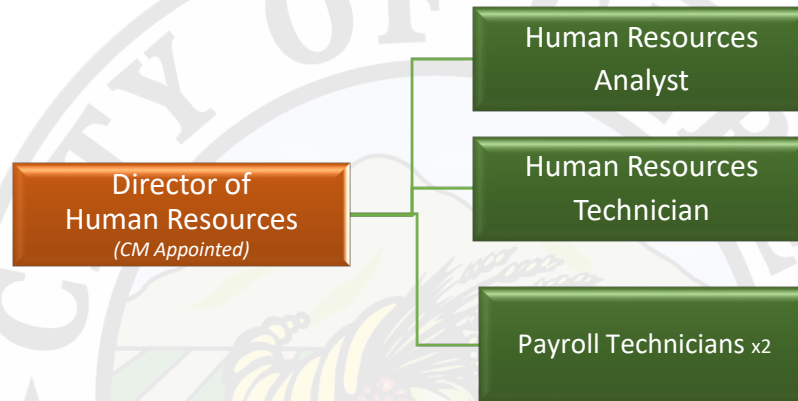
  

<b>DEPARTMENT 65 - CITY MANAGER TOTAL</b>	<b>437,620</b>	<b>291,446</b>	<b>328,630</b>	<b>330,867</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 66 – HUMAN RESOURCES**



**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 successfully negotiated agreements with all five bargaining groups, establishing a uniform one-year term. Additionally, we completed the transition from the unsupported Eden platform to the Tyler Munis system for payroll processing, significantly enhancing system reliability and ensuring long-term sustainability. In alignment with state regulations, the Department of Transportation policy was updated, and training was provided to all affected supervisors to ensure compliance. To promote positive organizational culture, the Employee Recognition program was enhanced, supporting employee engagement and workplace morale. As part of our commitment to workplace safety, first aid kits and automated external defibrillators (AEDs) were installed in all facilities, ensuring prompt response capabilities in the event of a medical emergency.

**FUTURE GOALS**

The Human Resources Department will meet and confer with all bargaining units as all five memorandums of understanding are set to expire on June 30, 2025. We continue to revise and update the Personnel Rules to ensure ongoing compliance with evolving state and federal regulations.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

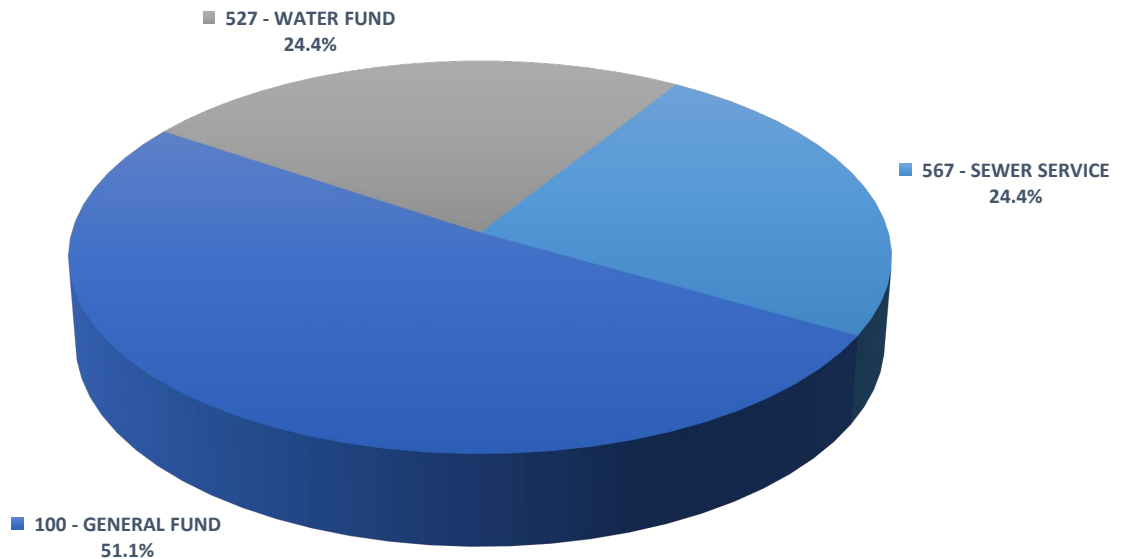
### DEPARTMENT 66 - HUMAN RESOURCES

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	455,926	502,592	769,055	757,703	0
OPERATIONS & MAINTENANCE	161,832	211,898	276,412	464,813	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>617,758</b>	<b>714,491</b>	<b>1,045,467</b>	<b>1,222,516</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	378,851	246,121	-	624,973	51.1%
527 - WATER FUND	189,426	109,336	-	298,762	24.4%
567 - SEWER SERVICE	189,426	109,356	-	298,782	24.4%
<b>GRAND TOTAL</b>	<b>757,703</b>	<b>464,813</b>	<b>-</b>	<b>1,222,516</b>	<b>100.0%</b>







**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 66 - HUMAN RESOURCES**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	277,914	320,128	466,300	482,790
011100 - OVERTIME	1,717	-	4,500	3,974
011700 - TEMPORARY EMPLOYEE SALARIES	12,809	13,407	41,300	-
012100 - SOCIAL SECURITY (FICA)	23,250	25,087	35,200	34,643
012200 - EMPLOYEE GROUP INSURANCE	47,470	46,620	86,400	93,081
012300 - RETIREMENT PLAN CHARGES	89,800	94,445	132,900	140,084
012400 - WORKER'S COMPENSATION	2,965	2,905	2,455	3,130
<b>PERSONNEL SERVICES TOTAL</b>	<b>455,926</b>	<b>502,592</b>	<b>769,055</b>	<b>757,703</b>

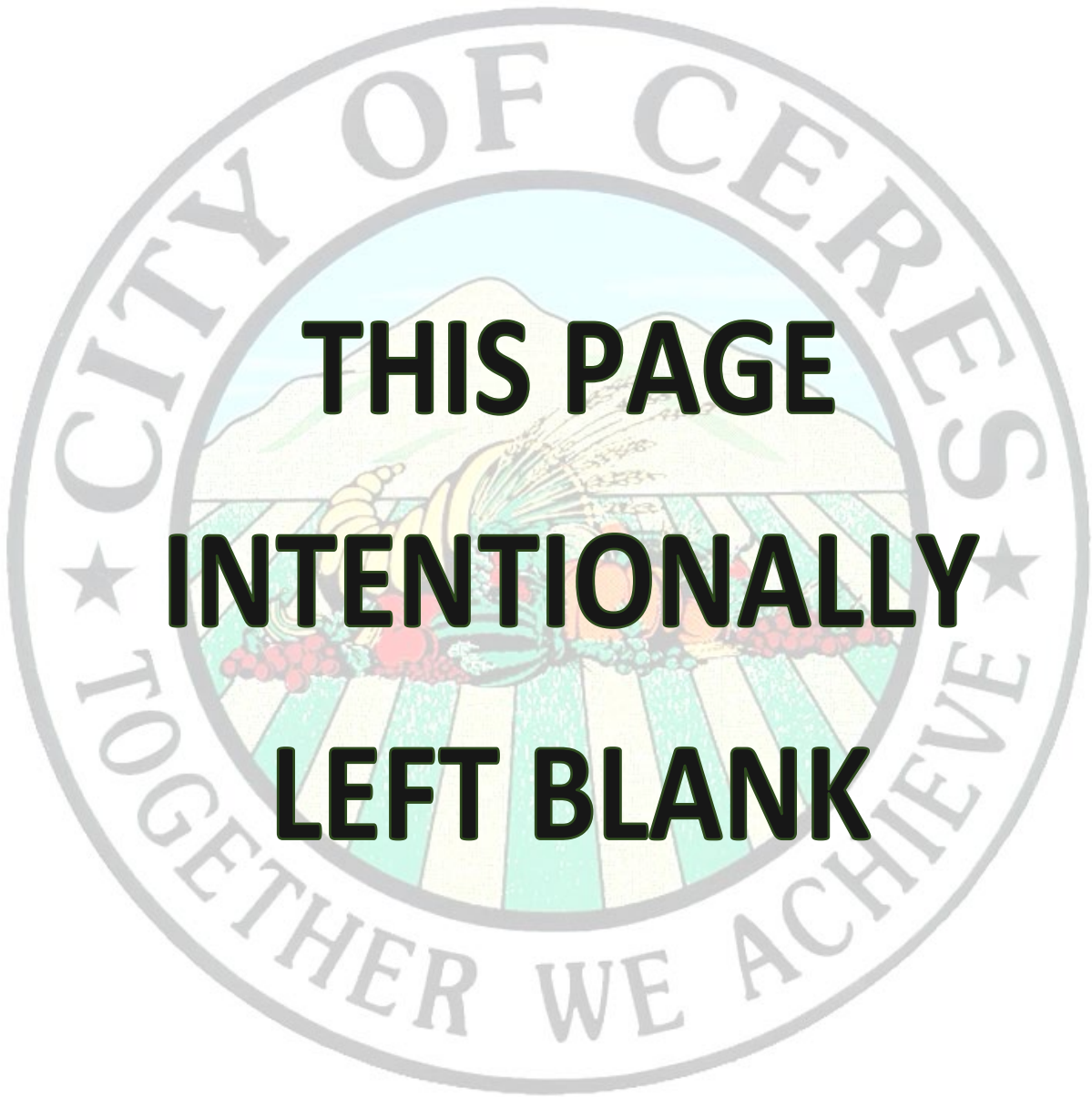
  

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020500 - MEDICAL SERVICES	14,341	20,681	13,810	56,300
021300 - EXPERT & CONSULTANT SERVICES	6,128	2,886	54,063	80,000
021400 - PENALTIES & INTEREST	-	-	3,198	-
021700 - INVESTIGATIVE SERVICES	1,056	1,024	1,500	3,270
022200 - SUBSCRIPTIONS & MEMBERSHIPS	6,017	4,972	5,705	9,524
022600 - TRAINING	5,723	8,841	34,959	37,500
023000 - PRINTING AND BINDING	72	-	-	200
023400 - ELECTRICITY AND GAS	1,490	1,129	2,617	2,608
023600 - WATER	176	172	162	160
024800 - TELECOMMUNICATIONS	2,092	1,884	1,945	2,610
025000 - POSTAGE	221	484	241	495
025800 - TRAVEL, LODGING & MEALS	8,762	10,693	9,245	10,000
025900 - PROFESSIONAL DEVELOPMENT	900	1,719	981	900
026000 - ADVERTISING	494	5,041	200	1,376
026200 - EMPLOYEE RECOGNITION	5,570	7,556	8,400	12,500
026300 - EMPLOYEE SAFETY PROGRAM	12,600	12,600	9,750	15,631
027100 - ISF - IT ALLOCATION	38,574	42,006	31,242	58,806
029400 - ISF - BLDG MAINT ALLOCATION	21,525	27,116	10,967	23,182
029900 - CONTRACT SERVICES	19,688	46,035	55,934	89,498
030100 - OFFICE SUPPLIES	2,384	3,810	2,774	6,000
030700 - DUPLICATING SUPPLIES	1,471	1,481	935	1,292
031800 - WEARING AND SAFETY APPAREL	59	-	-	-
039900 - MATERIALS AND SUPPLIES	5,312	3,608	16,368	12,530
042000 - PUBLIC LIABILITY INSURANCE	7,176	8,159	11,416	40,431
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>161,832</b>	<b>211,898</b>	<b>276,412</b>	<b>464,813</b>

<b>DEPARTMENT 66 - HUMAN RESOURCES TOTAL</b>	<b>617,758</b>	<b>714,491</b>	<b>1,045,467</b>	<b>1,222,516</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 67 – CITY CLERK**

City Clerk  
(CM Appointed)

Deputy  
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 is 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**

Completed a General Municipal election in November 2024 where new and existing council members were onboarded. Staff within the Clerk's Office completed a large records management project.

**FUTURE GOALS**

Staff hopes to seek out ways to modernize various functions of the Clerk's Office. Some ideas are to upgrade to a digital display for all Brown Act compliant meetings. In addition, staff hopes to implement NetFile, which will allow for electronic submission of all Statements of Economic Interest Forms (Form 700) and campaign statements required by the Fair Political Practices Commission for electeds and candidates.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

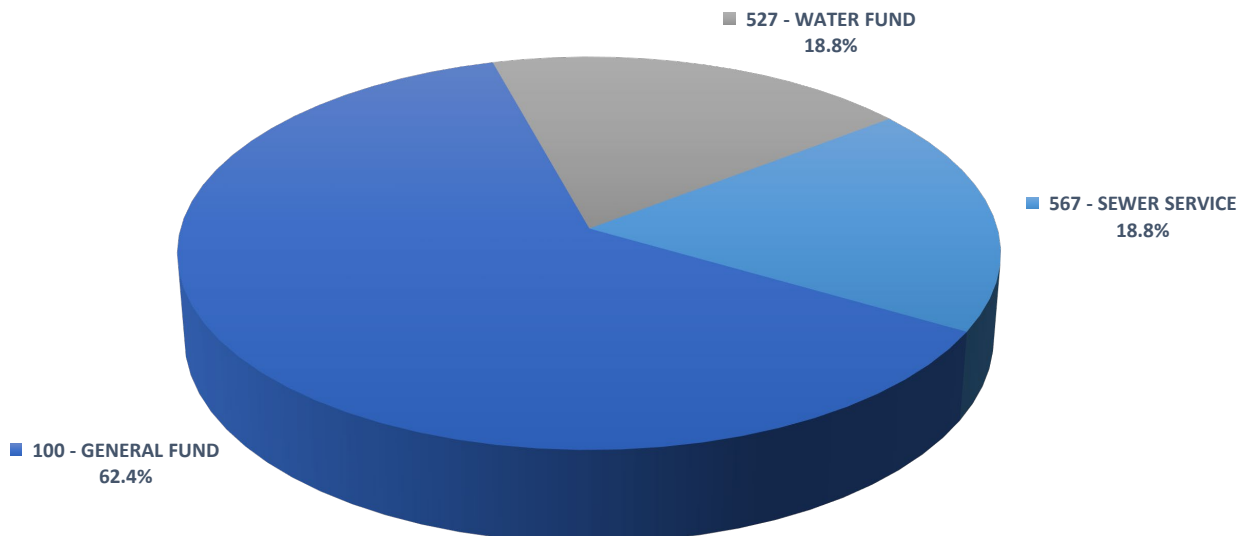
### DEPARTMENT 67 - CITY CLERK

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	279,570	287,033	352,270	375,155	0
OPERATIONS & MAINTENANCE	40,599	23,734	173,417	124,428	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>320,169</b>	<b>310,767</b>	<b>525,687</b>	<b>499,583</b>	0

#### FUND BREAKDOWN

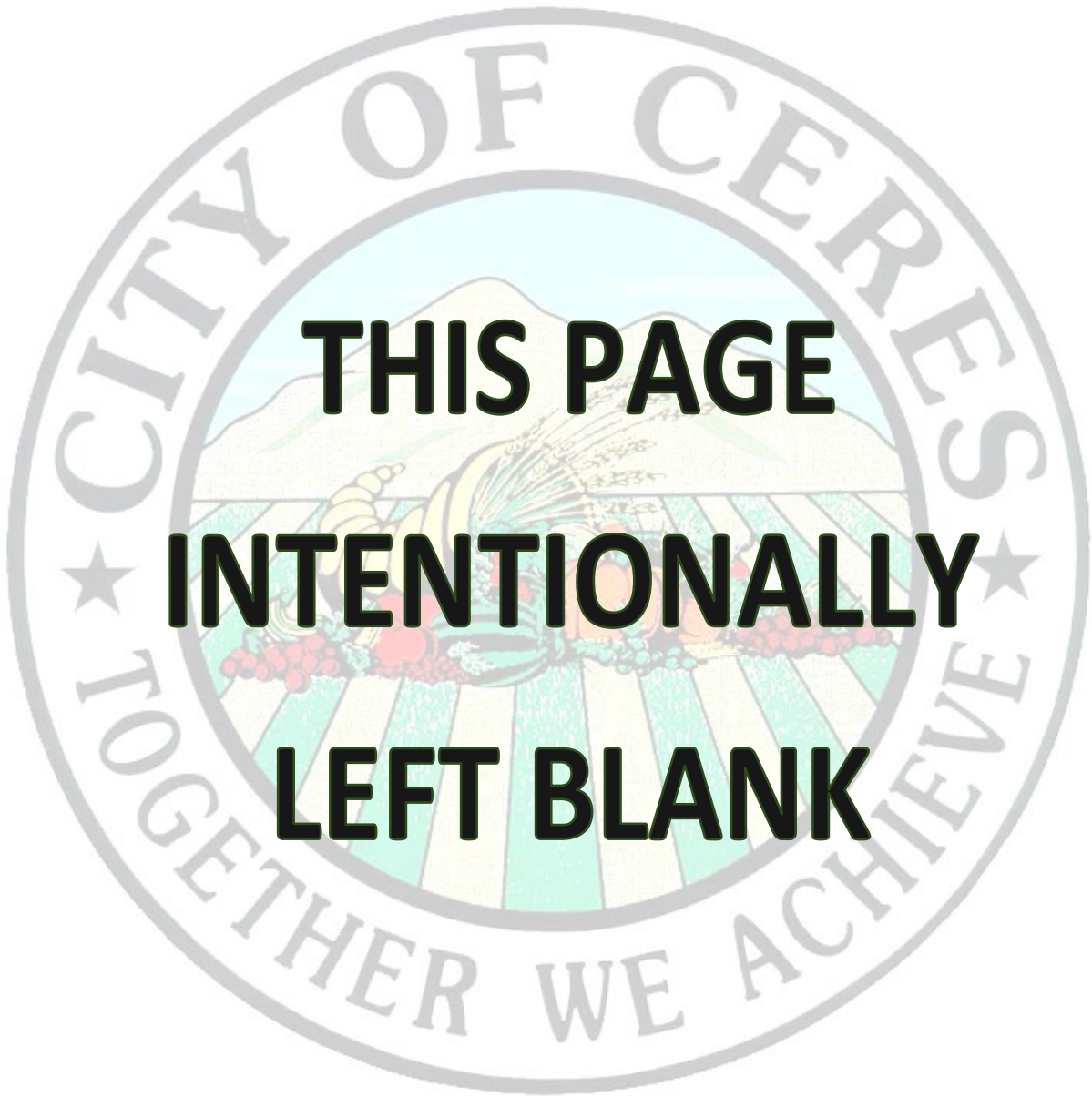
FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	225,089	86,609	-	311,698	62.4%
527 - WATER FUND	75,033	18,910	-	93,943	18.8%
567 - SEWER SERVICE	75,033	18,910	-	93,943	18.8%
<b>GRAND TOTAL</b>	<b>375,155</b>	<b>124,428</b>	<b>-</b>	<b>499,583</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 67 - CITY CLERK**

	UNAUDITED	UNAUDITED		
	ACTUAL	ACTUAL	PROJECTION	BUDGET
<b>PERSONNEL SERVICES</b>				
ACCT # - DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26
011000 - SALARIES AND WAGES	170,713	178,198	222,000	232,591
012100 - SOCIAL SECURITY (FICA)	13,440	13,297	16,500	16,952
012200 - EMPLOYEE GROUP INSURANCE	40,023	39,842	42,900	46,376
012300 - RETIREMENT PLAN CHARGES	53,434	54,180	69,800	73,206
012400 - WORKER'S COMPENSATION	1,961	1,516	1,070	6,030
<b>PERSONNEL SERVICES TOTAL</b>	<b>279,570</b>	<b>287,033</b>	<b>352,270</b>	<b>375,155</b>
	UNAUDITED	UNAUDITED		
	ACTUAL	ACTUAL	PROJECTION	BUDGET
<b>OPERATIONS &amp; MAINTENANCE</b>				
ACCT # - DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26
021900 - ELECTION SERVICES & MATERIALS	21,324	535	87,893	30,000
022200 - SUBSCRIPTIONS & MEMBERSHIPS	1,832	3,548	7,898	7,957
022600 - TRAINING	3,304	1,821	4,868	5,702
023400 - ELECTRICITY AND GAS	586	286	2,141	2,110
024800 - TELECOMMUNICATIONS	1,236	1,551	2,200	2,330
025000 - POSTAGE	13	-	7	300
025800 - TRAVEL, LODGING & MEALS	2,690	5,790	4,141	9,851
025900 - PROFESSIONAL DEVELOPMENT	1,227	-	1,500	750
026000 - ADVERTISING	477	840	2,400	2,400
027100 - ISF - IT ALLOCATION	4,130	3,226	2,399	35,548
029900 - CONTRACT SERVICES	53	53	47,936	9,000
030100 - OFFICE SUPPLIES	416	433	4,941	1,000
030700 - DUPLICATING SUPPLIES	-	-	452	-
042000 - PUBLIC LIABILITY INSURANCE	3,311	5,652	4,640	17,480
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>40,599</b>	<b>23,734</b>	<b>173,417</b>	<b>124,428</b>
<b>DEPARTMENT 67 - CITY CLERK TOTAL</b>	<b>320,169</b>	<b>310,767</b>	<b>525,687</b>	<b>499,583</b>



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**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 building 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.

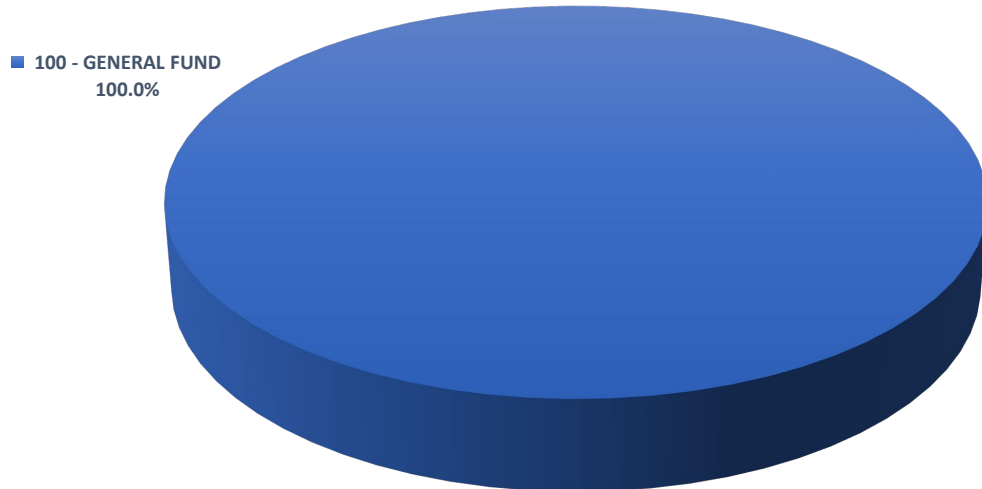


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 70 - BUILDING

<b>BUDGET SUMMARY</b>		UNAUDITED	UNAUDITED	PROJECTION	BUDGET	
EXPENDITURE DESCRIPTION		ACTUAL	ACTUAL			
		FY 22-23	FY 23-24	FY 24-25	FY 25-26	
PERSONNEL SERVICES		79,653	89,437	93,595	96,459	0
OPERATIONS & MAINTENANCE		382,830	273,520	168,528	278,421	0
CAPITAL OUTLAY		-	-	-	-	0
<b>GRAND TOTAL</b>		<b>462,483</b>	<b>362,956</b>	<b>262,123</b>	<b>374,879</b>	0
		0	0	0	0	
<b>FUND BREAKDOWN</b>		PERSONNEL	OPERATIONS &	CAPITAL		
FUND DESCRIPTION		SERVICES	MAINTENANCE	OUTLAY	TOTAL	%
100 - GENERAL FUND		96,459	278,421	-	374,879	100.0%
<b>GRAND TOTAL</b>		<b>96,459</b>	<b>278,421</b>	<b>-</b>	<b>374,879</b>	<b>100.0%</b>

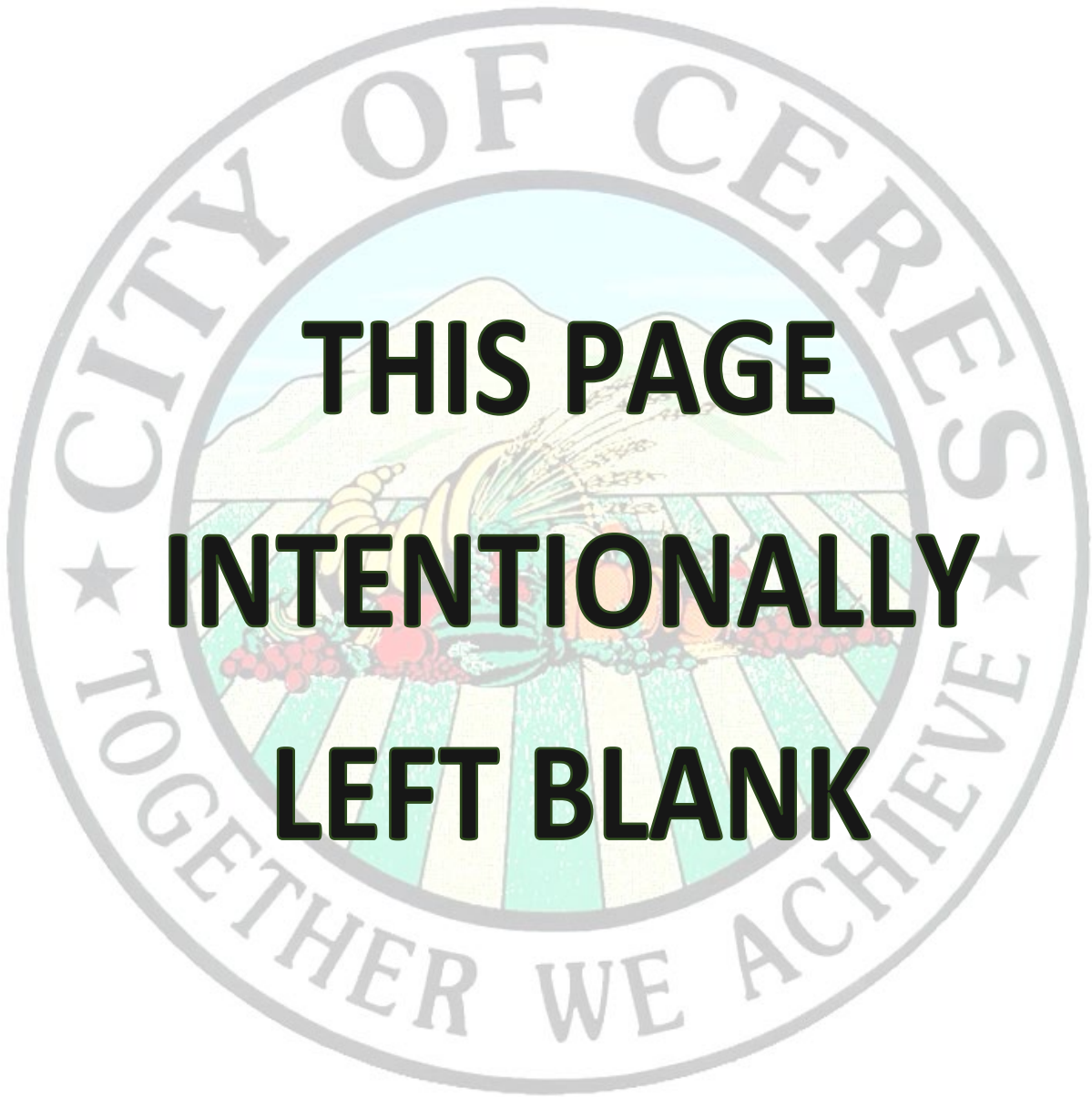




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 70 - BUILDING**

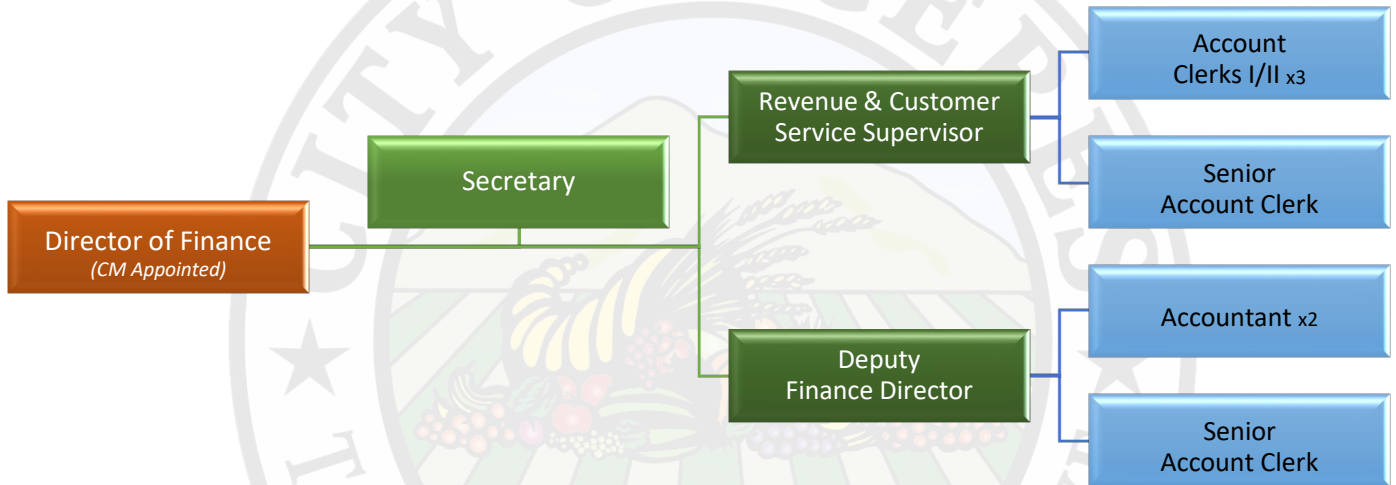
<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	43,015	52,444	56,000	57,828
011100 - OVERTIME	758	-	-	-
012100 - SOCIAL SECURITY (FICA)	3,490	3,905	4,100	4,337
012200 - EMPLOYEE GROUP INSURANCE	20,040	19,287	18,400	19,200
012300 - RETIREMENT PLAN CHARGES	11,835	13,294	14,800	14,707
012400 - WORKER'S COMPENSATION	516	506	295	387
<b>PERSONNEL SERVICES TOTAL</b>	<b>79,653</b>	<b>89,437</b>	<b>93,595</b>	<b>96,459</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
022600 - TRAINING	920	-	-	200
023400 - ELECTRICITY AND GAS	1,581	1,234	1,411	1,413
023600 - WATER	255	270	253	249
024800 - TELECOMMUNICATIONS	951	983	1,800	2,040
025000 - POSTAGE	1	2	-	10
025800 - TRAVEL, LODGING & MEALS	71	-	-	250
027100 - ISF - IT ALLOCATION	1,907	2,019	1,502	5,357
029400 - ISF - BLDG MAINT ALLOCATION	6,077	5,978	5,272	9,752
029900 - CONTRACT SERVICES	364,855	255,911	150,600	250,915
030100 - OFFICE SUPPLIES	685	750	400	787
030700 - DUPLICATING SUPPLIES	885	554	1,344	1,321
042000 - PUBLIC LIABILITY INSURANCE	4,643	5,820	5,947	6,126
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>382,830</b>	<b>273,520</b>	<b>168,528</b>	<b>278,421</b>
<b>DEPARTMENT 70 - BUILDING TOTAL</b>	<b>462,483</b>	<b>362,956</b>	<b>262,123</b>	<b>374,879</b>





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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 73 – FINANCE**



**FTE:11**

**DEPARTMENT FUNCTION**

The Finance Department is responsible for the prudent stewardship and management of the City's financial resources. Its core functions encompass both the daily administration of fiscal operations and long term financial planning to ensure the City's financial stability and sustainability. Key responsibilities include overseeing general accounting activities, managing accounts payables, preparing the annual budget and financial statements, and ensuring compliance with state and federal reporting requirements. The department also handles grant reporting and delivers a range of customer service functions, including the administration of utility billing services.

**RECENT ACCOMPLISHMENTS**

The Finance Department's Utility Billing Division successfully returned to full operational capacity following the launch of a new utility billing system. This system upgrade significantly enhanced billing accuracy, customer communication, and overall service efficiency. Key accomplishments from the division include:

- Timely distribution of utility bills with clear due dates and an updated bill format, including enhanced messaging on the back of the bill for improved customer communication
- Processed 655 business license applications and renewals
- Completed 49,510 cashiering transactions over the calendar year
- Generated 156,995 utility bills
- Issued 2,360 pink notices for delinquent accounts
- Delivered 958 door hangers as part of the delinquency notification process
- Executed 303 service shut-offs for non-payment

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 73 – FINANCE**

The Accounting Division also continued to play an essential role in supporting City operations by maintaining accurate financial records and ensuring sound fiscal oversight. Key achievements include:

- Issued 3,195 accounts payable checks
- Processed 39 purchase orders
- Reviewed and approved 2,674 purchase card transactions
- Processed 5,426 vendor invoices for payment
- Generated 43 general bills to recover costs for services provided by various City departments
- Entered and processed 412 journal entries into the general ledger, ensuring timely and accurate financial reporting
- Implemented monthly financial reporting to support fiscal transparency and performance tracking

These accomplishments reflect the Finance Department's ongoing commitment to operational excellence, financial accountability, and responsive customer service.

**FUTURE GOALS**

The Finance Department is committed to advancing its operations through strategic initiatives that promote efficiency, regulatory compliance, and superior service delivery. As part of its ongoing efforts toward continuous improvement, the department has outlined several priority goals for the upcoming period.

A top priority is the full implementation of the Project Accounting module, which will significantly enhance the department's ability to track, manage, and report on capital improvement projects. This system will provide greater transparency, more accurate budgeting, and improved oversight of project expenditures, ultimately supporting better decision-making and fiscal accountability.

In an effort to improve customer service and streamline internal operations, the department plans to transition to a new business license provider. This change is expected to optimize the processing of business licenses, reduce turnaround times, and provide more responsive and accessible support to taxpayers. The goal is to make the business licensing experience more efficient and user friendly for the community.

The department plans to review and update its existing accounting and finance policies. Many of these policies have become outdated and require realignment with current regulatory standards, industry best practices, and the evolving operational needs of the organization. This initiative will ensure that internal procedures remain robust, compliant, and conducive to a well governed financial environment.

These initiatives underscore the Finance Department's dedication to innovation, accountability, and continuous service enhancement. By focusing on these key areas, the department aims to strengthen its financial infrastructure and better serve both internal stakeholders and the community.



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

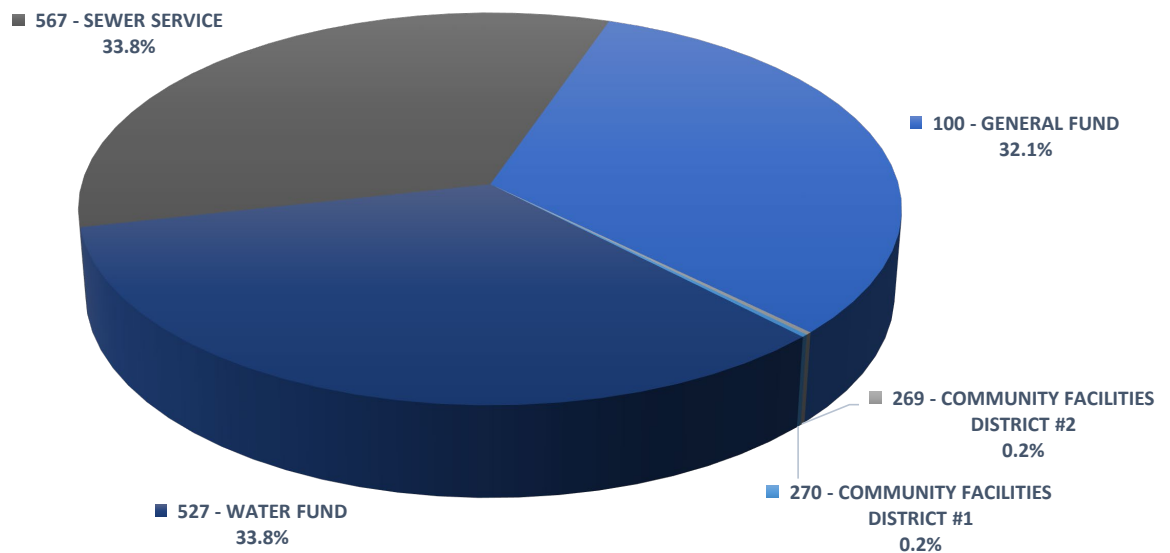
### DEPARTMENT 73 - FINANCE

#### BUDGET SUMMARY

	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
EXPENDITURE DESCRIPTION					
PERSONNEL SERVICES	1,417,252	1,326,703	1,163,509	1,220,707	0
OPERATIONS & MAINTENANCE	834,094	723,836	897,209	1,108,103	0
CAPITAL OUTLAY	195	244	-	-	0
<b>GRAND TOTAL</b>	<b>2,251,541</b>	<b>2,050,783</b>	<b>2,060,718</b>	<b>2,328,810</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	315,942	430,577	-	746,520	32.1%
269 - COMMUNITY FACILITIES DISTRICT #2	5,000	-	-	5,000	0.2%
270 - COMMUNITY FACILITIES DISTRICT #1	5,000	-	-	5,000	0.2%
527 - WATER FUND	447,382	338,763	-	786,145	33.8%
567 - SEWER SERVICE	447,382	338,763	-	786,145	33.8%
<b>GRAND TOTAL</b>	<b>1,220,707</b>	<b>1,108,103</b>	<b>-</b>	<b>2,328,810</b>	<b>100.0%</b>

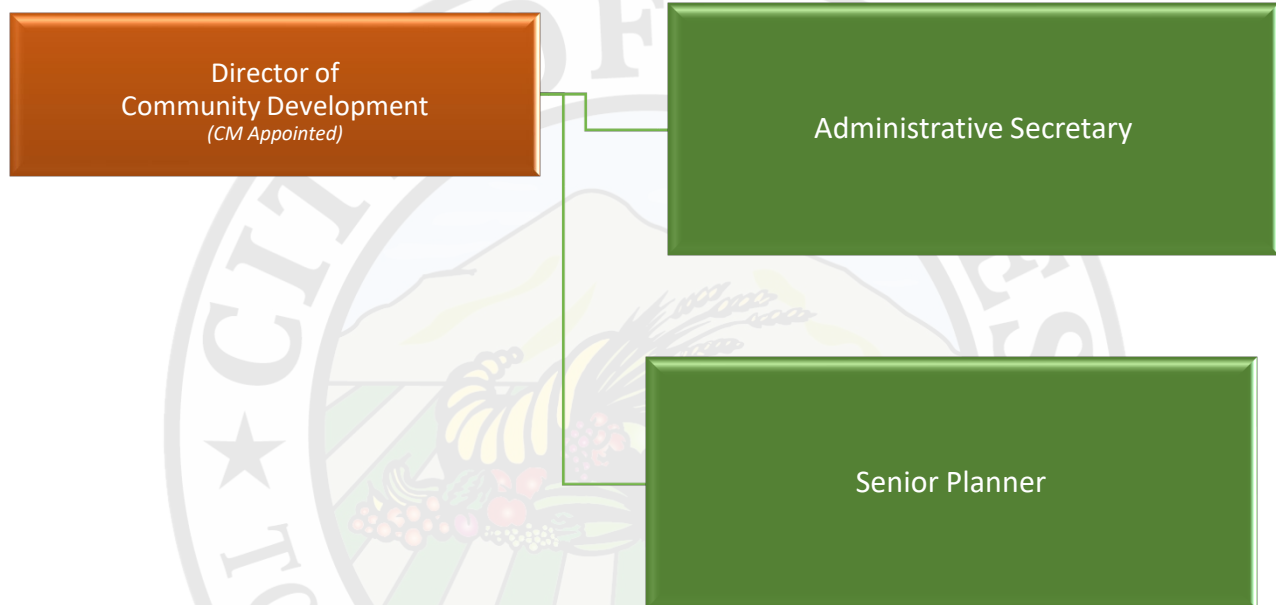




**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 73 - FINANCE**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
011000 - SALARIES AND WAGES	840,419	813,060	733,914	754,616
011100 - OVERTIME	7,648	5,901	1,800	7,014
011700 - TEMPORARY EMPLOYEE SALARIES	-	2,737	1,201	-
012000 - UNEMPLOYMENT INSURANCE	-	20,969	26,218	-
012100 - SOCIAL SECURITY (FICA)	66,107	59,280	53,500	56,468
012200 - EMPLOYEE GROUP INSURANCE	246,891	220,853	145,900	185,909
012300 - RETIREMENT PLAN CHARGES	247,465	194,242	194,100	200,875
012400 - WORKER'S COMPENSATION	8,722	8,284	4,476	13,424
019900 - AUTOMOBILE ALLOWANCE	-	1,378	2,400	2,400
<b>PERSONNEL SERVICES TOTAL</b>	<b>1,417,252</b>	<b>1,326,703</b>	<b>1,163,509</b>	<b>1,220,707</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
020100 - ACCOUNTING & AUDITING SERVICES	307,374	257,582	511,600	498,147
021500 - MISCELLANEOUS	16	242	213	-
022200 - SUBSCRIPTIONS & MEMBERSHIPS	100,585	901	455	1,215
022600 - TRAINING	4,378	1,539	4,784	11,295
023000 - PRINTING AND BINDING	13,795	16,813	12,856	21,830
023400 - ELECTRICITY AND GAS	4,820	3,617	4,442	4,509
023600 - WATER	754	797	749	737
024800 - TELECOMMUNICATIONS	2,656	2,031	1,937	2,720
025000 - POSTAGE	71,383	61,088	58,417	85,230
025800 - TRAVEL, LODGING & MEALS	5,339	1,621	9,820	18,525
025900 - PROFESSIONAL DEVELOPMENT	2,391	529	2,771	1,650
026000 - ADVERTISING	-	-	-	726
026800 - ISF - FLEET ALLOCATION	3,153	3,552	1,554	2,087
027100 - ISF - IT ALLOCATION	65,813	70,424	52,377	114,136
029400 - ISF - BLDG MAINT ALLOCATION	43,050	54,234	21,934	46,363
029900 - CONTRACT SERVICES	180,617	212,741	174,298	211,053
030100 - OFFICE SUPPLIES	7,823	8,264	5,505	10,800
030700 - DUPLICATING SUPPLIES	1,515	691	1,893	5,516
039900 - MATERIALS AND SUPPLIES	-	-	662	-
042000 - PUBLIC LIABILITY INSURANCE	18,630	26,927	30,732	71,563
069160 - TRANSFER OUT	-	242	211	-
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>834,094</b>	<b>723,836</b>	<b>897,209</b>	<b>1,108,103</b>
<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
<b>ACCT # - DESCRIPTION</b>				
050300 - FURNITURE AND FURNISHINGS	195	244	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>195</b>	<b>244</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT 73 - FINANCE TOTAL</b>	<b>2,251,541</b>	<b>2,050,783</b>	<b>2,060,718</b>	<b>2,328,810</b>

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 75 – PLANNING**



**FTE:3**

**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 the 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 2025-26 ADOPTED BUDGET

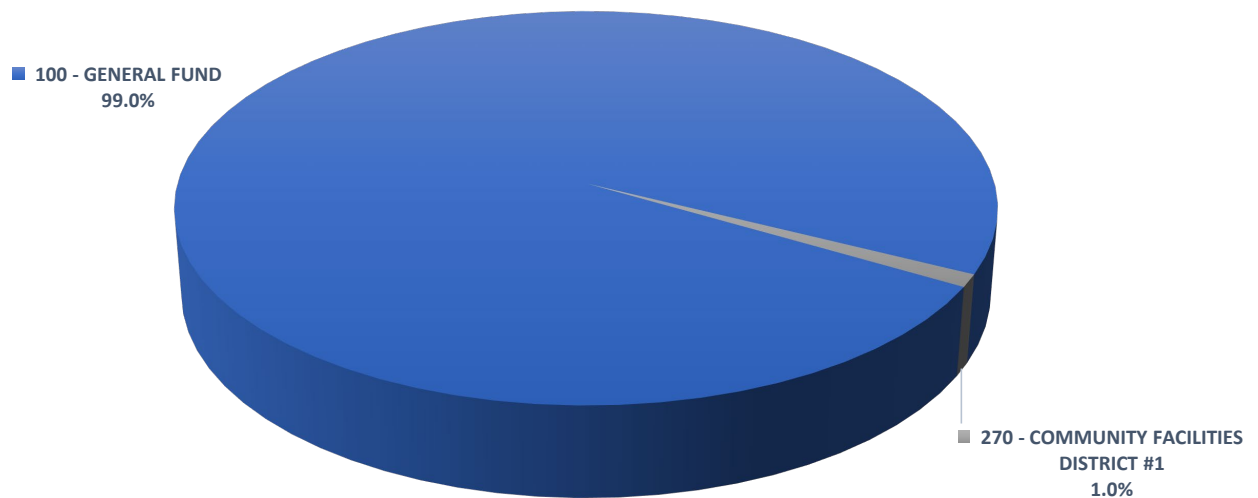
### DEPARTMENT 75 - PLANNING

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
PERSONNEL SERVICES	553,480	546,850	425,864	233,908	0
OPERATIONS & MAINTENANCE	225,300	361,182	391,193	154,185	0
CAPITAL OUTLAY	-	-	-	-	0
<b>GRAND TOTAL</b>	<b>778,781</b>	<b>908,033</b>	<b>817,056</b>	<b>388,093</b>	<b>0</b>

#### FUND BREAKDOWN

FUND DESCRIPTION	PERSONNEL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	TOTAL	%
100 - GENERAL FUND	233,908	150,185	-	384,093	99.0%
270 - COMMUNITY FACILITIES DISTRICT #1	-	4,000	-	4,000	1.0%
<b>GRAND TOTAL</b>	<b>233,908</b>	<b>154,185</b>	<b>-</b>	<b>388,093</b>	<b>100.0%</b>





**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 75 - PLANNING**

<b>PERSONNEL SERVICES</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
011000 - SALARIES AND WAGES	355,603	374,410	266,000	127,093
011100 - OVERTIME	1,333	943	146	1,769
012000 - UNEMPLOYMENT INSURANCE	10	-	6,750	-
012100 - SOCIAL SECURITY (FICA)	27,411	27,198	19,900	12,055
012200 - EMPLOYEE GROUP INSURANCE	65,376	67,963	58,800	46,200
012300 - RETIREMENT PLAN CHARGES	92,140	72,697	69,000	45,768
012400 - WORKER'S COMPENSATION	6,548	2,830	1,668	1,022
012900 - COMPENSATED ABSENCES	4,742	-	-	-
019900 - AUTOMOBILE ALLOWANCE	318	810	3,600	-
<b>PERSONNEL SERVICES TOTAL</b>	<b>553,480</b>	<b>546,850</b>	<b>425,864</b>	<b>233,908</b>

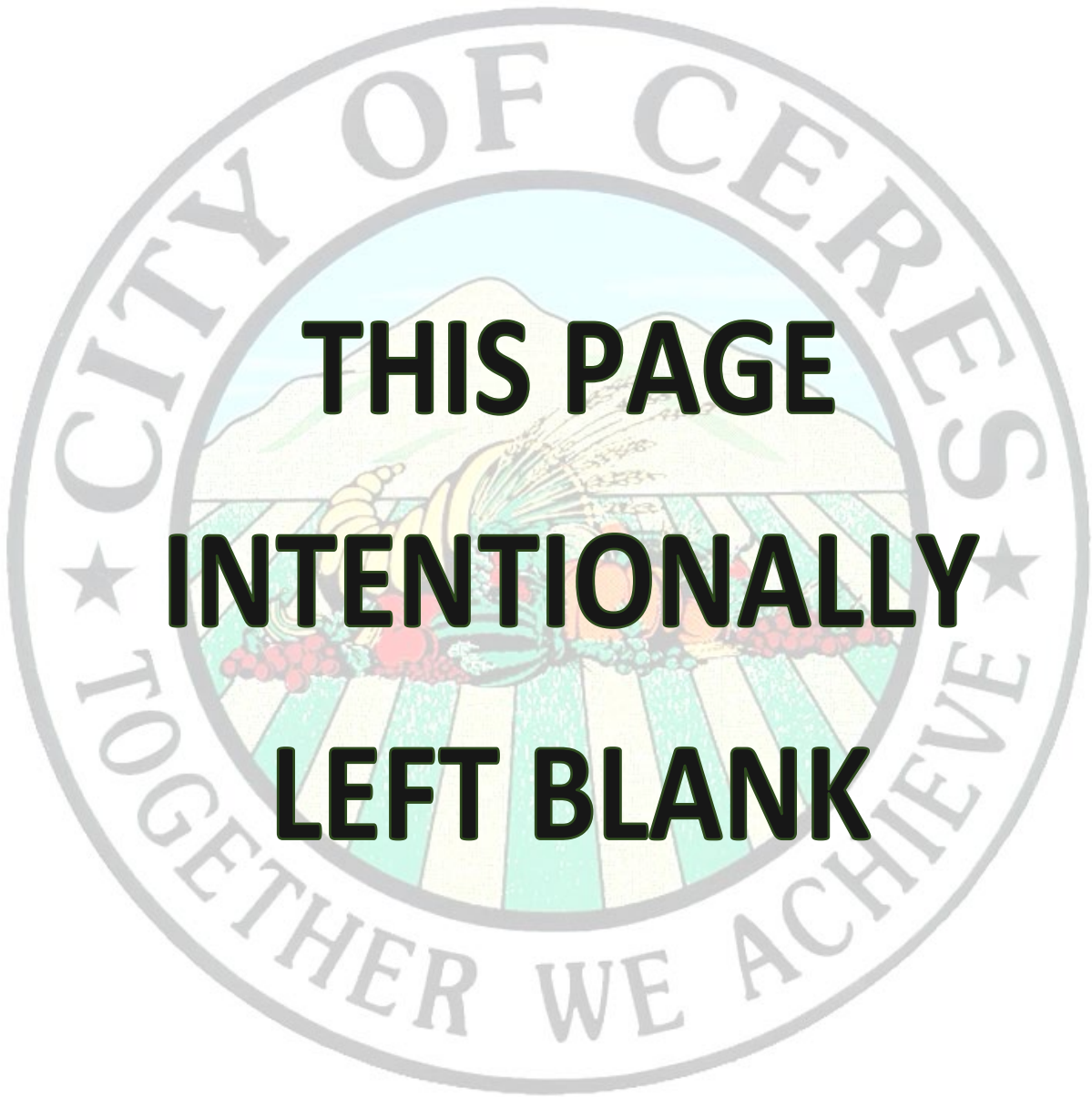
  

<b>OPERATIONS &amp; MAINTENANCE</b>	<b>UNAUDITED ACTUAL</b>	<b>UNAUDITED ACTUAL</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b>ACCT # - DESCRIPTION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
020200 - PERSONNEL CONTRACTS & SERVICES	4,800	4,800	4,800	4,800
022200 - SUBSCRIPTIONS & MEMBERSHIPS	6,909	528	9,060	955
022600 - TRAINING	831	-	3,700	4,075
023400 - ELECTRICITY AND GAS	4,713	4,098	5,052	5,101
023600 - WATER	544	576	547	531
024800 - TELECOMMUNICATIONS	3,000	1,936	2,400	2,660
025000 - POSTAGE	996	950	1,522	1,250
025800 - TRAVEL, LODGING & MEALS	3	-	5,215	3,285
025900 - PROFESSIONAL DEVELOPMENT	-	-	1,800	-
026000 - ADVERTISING	3,332	2,709	4,395	5,385
026800 - ISF - FLEET ALLOCATION	15,663	12,047	7,653	730
027100 - ISF - IT ALLOCATION	32,292	34,191	25,429	23,172
029400 - ISF - BLDG MAINT ALLOCATION	22,916	11,955	10,350	19,504
029900 - CONTRACT SERVICES	115,174	274,158	261,316	64,915
030100 - OFFICE SUPPLIES	1,749	1,890	2,210	2,210
030700 - DUPLICATING SUPPLIES	1,812	1,899	1,709	1,321
042000 - PUBLIC LIABILITY INSURANCE	10,567	9,446	44,034	14,291
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>225,300</b>	<b>361,182</b>	<b>391,193</b>	<b>154,185</b>

<b>DEPARTMENT 75 - PLANNING TOTAL</b>	<b>778,781</b>	<b>908,033</b>	<b>817,056</b>	<b>388,093</b>
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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 95 – CAPITAL IMPROVEMENT PROGRAM & DEBT SERVICE**

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**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. The department also supports and manages public right-of-way (streets, water, sewer, lift stations, traffic signals, and roundabouts) projects, traffic calming, school crossings, and more.

**KEY RESPONSIBILITIES**

- Administer and manage the city's capital improvement program (CIP).
- Oversee project design, consultant coordination, and construction inspection.
- Manage budgeting and financial planning for capital projects and related debt service.
- Collaborate with regional, state, and federal agencies on joint infrastructure projects.
- Conduct public outreach and promote community awareness of major infrastructure initiatives.
- Ensure projects align with the city's general plan, master plans, and engineering standards.
- Deliver infrastructure improvements for water, sewer, storm drainage, streets, traffic systems, parks, and public facilities.

**RECENT ACCOMPLISHMENTS**

Over the past year, the CIP and Debt Service Division successfully delivered several high-impact capital projects, including:

- Completion of Ochoa Park and the Fire Training Tower
- Renovation of the Whitmore Gazebo
- Morgan Road Storm Drain Improvements
- Phase 1 of the Hatch Road Water Transmission Main
- Richland Sewer Replacement Project

The department also provided engineering design oversight for the Service/Mitchell Interchange Project and is currently managing the design review and environmental compliance process under the National Environmental Policy Act (NEPA) for this significant regional transportation improvement.

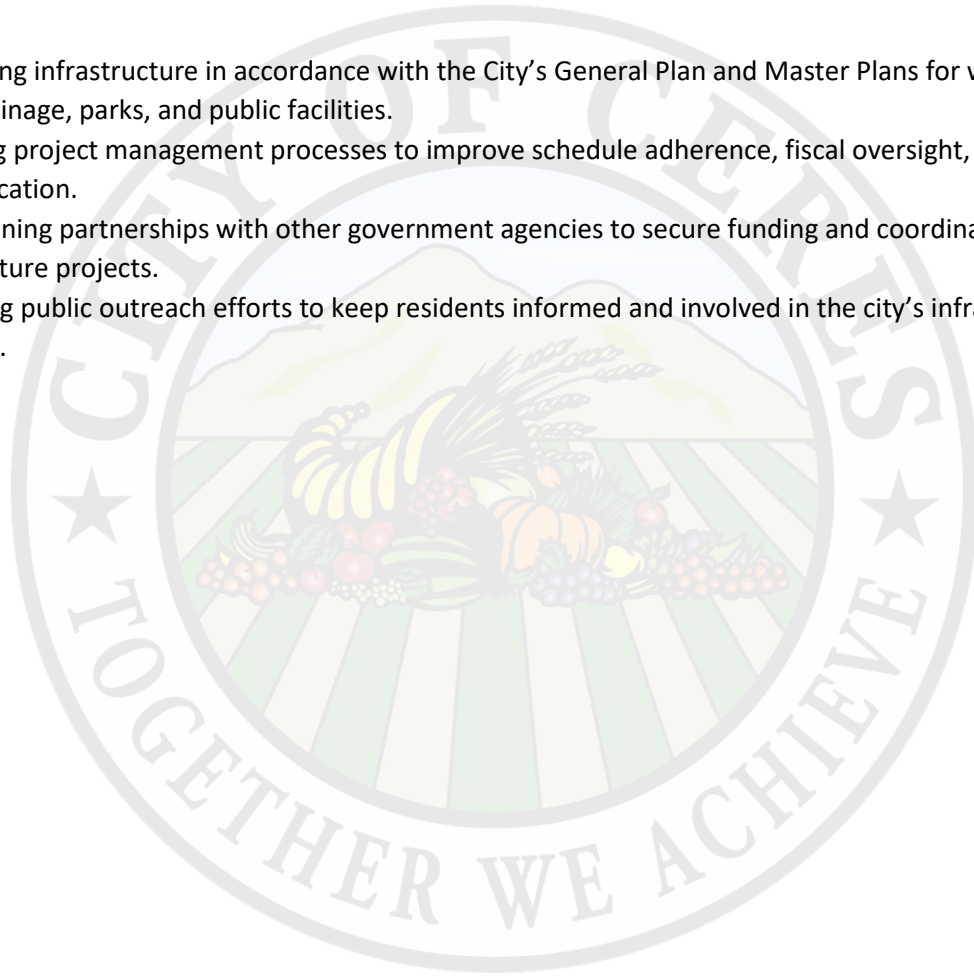
**FUTURE GOALS**

In the coming year, the CIP and Debt Service Division will continue prioritizing infrastructure investment and asset preservation to support sustainable community growth. Key goals include:

- Advancing major transportation, water, and sewer projects while ensuring third-party design schedules and milestones are met.

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**DEPARTMENT 95 – CAPITAL IMPROVEMENT PROGRAM & DEBT SERVICE**

- Maintaining infrastructure in accordance with the City’s General Plan and Master Plans for water, sewer, storm drainage, parks, and public facilities.
- Enhancing project management processes to improve schedule adherence, fiscal oversight, and public communication.
- Strengthening partnerships with other government agencies to secure funding and coordinate large-scale infrastructure projects.
- Continuing public outreach efforts to keep residents informed and involved in the city’s infrastructure initiatives.





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

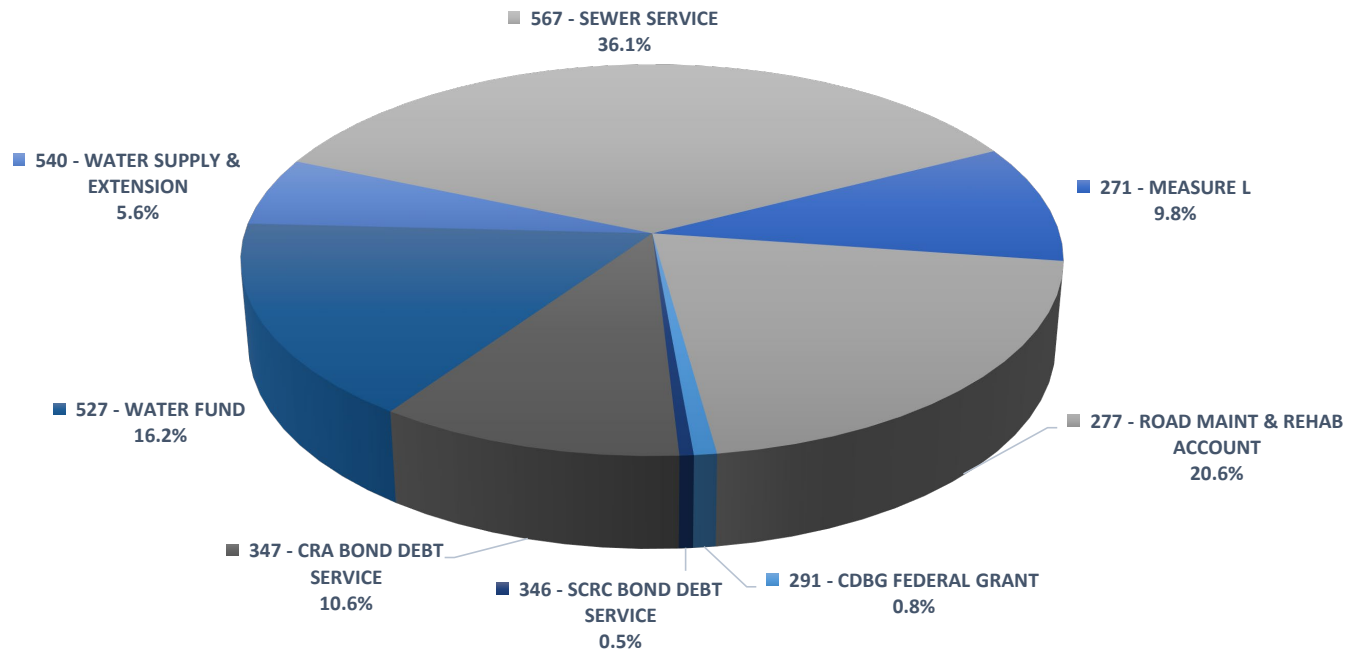
### DEPARTMENT 95 - CIP & DEBT SERVICE

#### BUDGET SUMMARY

EXPENDITURE DESCRIPTION	UNAUDITED ACTUAL FY 22-23	UNAUDITED ACTUAL FY 23-24	PROJECTION FY 24-25	BUDGET FY 25-26	
CAPITAL OUTLAY	2,022,492	2,087,832	-	-	0
CAPITAL IMPROVEMENT PROJECTS	31,757,563	20,771,444	11,898,293	19,504,000	0
DEBT SERVICE	3,005,184	2,835,384	2,281,557	2,695,404	0
		-			
<b>GRAND TOTAL</b>	<b>36,785,239</b>	<b>25,694,660</b>	<b>14,179,850</b>	<b>22,199,404</b>	<b>0</b>
	0	0	0	0	

#### FUND BREAKDOWN

FUND DESCRIPTION	CAPITAL OUTLAY	CAPITAL IMP- MAINTENANCE	CAPITAL OUTLAY & DEBT SERVICE	TOTAL	%
271 - MEASURE L	-	2,165,000	-	2,165,000	9.8%
277 - ROAD MAINT & REHAB ACCOUNT	-	4,564,000	-	4,564,000	20.6%
291 - CDBG FEDERAL GRANT	-	175,000	-	175,000	0.8%
346 - SCRC BOND DEBT SERVICE	-	-	108,649	108,649	0.5%
347 - CRA BOND DEBT SERVICE	-	-	2,343,075	2,343,075	10.6%
527 - WATER FUND	-	3,500,000	89,140	3,589,140	16.2%
540 - WATER SUPPLY & EXTENSION	-	1,250,000	-	1,250,000	5.6%
567 - SEWER SERVICE	-	7,850,000	154,540	8,004,540	36.1%
<b>GRAND TOTAL</b>	<b>-</b>	<b>19,504,000</b>	<b>2,695,404</b>	<b>22,199,404</b>	<b>100.0%</b>





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### DEPARTMENT 95 - CIP & DEBT SERVICE

<b>CAPITAL OUTLAY</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
059000 - DEPRECIATION EXPENSE	2,022,492	2,087,832	-	-
<b>CAPITAL OUTLAY TOTAL</b>	<b>2,022,492</b>	<b>2,087,832</b>	<b>-</b>	<b>-</b>

<b>DEBT SERVICE</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
043500 - COST OF ISSUANCE	439,391	273,110	258,592	243,680
599400 - ERCDC LED STREET LIGHT LOAN	118,979	118,979	154	-
742600 - 2000 TAX ALLOCATION BOND	107,115	108,120	90,399	108,649
743000 - 2006 TAX ALLOCATION BOND CRA	1,756,600	1,754,200	1,451,300	1,759,100
743300 - CRA 2015 TAX ALLOC BOND	583,100	580,975	481,113	583,975
<b>DEBT SERVICE TOTAL</b>	<b>3,005,184</b>	<b>2,835,384</b>	<b>2,281,557</b>	<b>2,695,404</b>

<b>CAPITAL IMPROVEMENT PROJECTS</b>	<b>UNAUDITED ACTUAL FY 22-23</b>	<b>UNAUDITED ACTUAL FY 23-24</b>	<b>PROJECTION FY 24-25</b>	<b>BUDGET FY 25-26</b>
ACCT # - DESCRIPTION				
132300 - STORM DRAIN MASTER PLAN	6,028	43,213	38,555	-
132600 - RIVER BLUFF TANK DESIGN/ENVIRO	32,283	38,766	662	-
150500 - GENERAL PLAN UPDATE & EIR	4,015	5,143	-	-
151500 - SERVICE/MITCHELL IMPROVEMENTS	711,155	609,061	34,068	-
160200 - LOWER RIVERBLUFF-PH I	3,086	11,701	6,459	-
160600 - ITS SIGNAL SYNCH-PH III	101,206	-	-	-
160900 - ITS SIGNAL SYNCH-PH IV	151,068	-	-	-
161200 - SRVC/MITCHELL STREET PROJ	129,805	-	-	-
161800 - UPGRADE STORM LIFT STATION	26,529	-	-	-
170400 - EASTGATE PARK DESIGN	-	-	4,537	-
174900 - ACE STATION IMPROVEMENTS	144	-	-	-
176400 - TRAFFIC SIGNAL TIMING OPTIMAZA	13,442	-	-	-
200100 - PH1 FS/3 TRAINING FACILITY SIT	10,390	2,211	6,757	-
200400 - CDBG PROJECT	-	37,678	-	-
200600 - ATP SRTS MORGAN CORRIDOR (PE)	8,010	-	-	-
200900 - SWR & STRM DRAIN L/S UPGRADES	72,427	-	-	-
201300 - IRRIGATION SYSTEM IMP/WTR CONS	345	-	-	-
800500 - CAPITAL PROJECTS	30,487,631	20,023,672	11,807,256	19,504,000
<b>CAPITAL IMPROVEMENT PROJECT TOTAL</b>	<b>31,757,563</b>	<b>20,771,444</b>	<b>11,898,293</b>	<b>19,504,000</b>

<b>DEPARTMENT 95 - CIP &amp; DEBT SERVICE TOTAL</b>	<b>36,785,239</b>	<b>25,694,660</b>	<b>14,179,850</b>	<b>22,199,404</b>
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# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### 5-YEAR CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Projects	Funding Source	Account No.	Project Number	Five Year Program - New Funding Projected FY 2025-26 thru 2030-2031						Estimated Cost Beyond 2030-2031	
				Carry-over from 2024-2025 (June 4, 2025)	1 2025-2026	2 2026-2027	3 2027-2028 (Estimated)	4 2029-2030 (Estimated)	5 2030-2031 (Estimated)		
GENERAL FUND											
Security Improvements	General Fund	10095-800500	2539	5,584							
AMERICAN RESCUE PLAN ACT FUND											
Ochoa Park Irrigation, Sod, and Landscape	ARPA	21995-800500	PW2221	33,002							
Whitmore Park Gazebo	APRA	21995-800500	2517	339,969							
EASTGATE STORM DRAIN BENEFIT											
Lower Riverbluff - Phase 1	ESDB	24895-160200	1602	48,028							
STREET EXPANSION FUND											
Service / Mitchell Interchange Improvements	SEF	25195-800500	2530	532,170							
NEIGHBORHOOD PARKS											
Lower Riverbluff - Phase 1	Neighborhood Parks	25395-160200	1602	68,271							
Smyrna Park	Neighborhood Parks	25395-800500	PRK2301	-							
Ochoa Park Irrigation, Sod, and Landscape	Neighborhood Parks	25395-800500	PW2221	-							
Phase IVA Design Lower River B	Neighborhood Parks	25395-501900	5019	6,184							
FEDERAL TRANSPORTATION FUNDING											
Service / Mitchell Interchange Improvements		26895-800500	2530	100,000							
Hatch / Eastgate Bike Path	ATP	26895-800500	ENG2203			290,941					
STBG Whitmore, Morgan to Crows Landing	STBG	26895-800500	ENG2204			527,460					
CMAQ Bike Lane Corridors (074)	CMAQ	26895-800500	ENG2226	10,134		354,147					
HSIP Mitchell Road Corridor Improvements	HSIP	26895-800500	ENG2228	16,666		391,500					
HSIP Signalized Intersection Improvements	HSIP	26895-800500	ENG2229	38,681		547,380					
Smyrna Park	CACG	26895-800500	PRK2301	65,495		2,436,997					
Moffett Road Rehabilitation	STBG	26895-800500	2407	13,573							
Central & Hackett Pedestrian Safety Corridor	ATP	26895-800500	2519			2,495,000					
MEASURE "L" LOCAL ROADS											
Service / Mitchell Interchange Improvements	Measure L Regional	27195-151500	2530	3,115,779							
Hatch / Eastgate Bike Path	Measure L	27195-800500	ENG2203	59,836							
Morgan Road Improvements	Measure L	27195-800500	2408	421,276							
HSIP Mitchell Road Corridor Improvements	Measure L	27195-800500	ENG2228	5,902							
HSIP Signalized Intersection Improvements	Measure L	27195-800500	ENG2229	13,483							
General Street Assessment and Planning	Measure L	27195-800500	ENG2303	63,955							
Traffic Operations System Upgrades and Improvements	Measure L	27195-800500	2414	124,263	400,000						
Eastgate Concrete ADA Evaluation	Measure L	27195-800500	2416	431,815							



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### 5-YEAR CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Projects	Funding Source	Account No.	Project Number	Five Year Program - New Funding Projected FY 2025-26 thru 2030-2031						Estimated Cost Beyond 2030-2031
				Carry-over from 2024-2025 (June 4, 2025)	1 2025-2026	2 2026-2027	3 2027-2028 (Estimated)	4 2029-2030 (Estimated)	5 2030-2031 (Estimated)	
MEASURE "L" LOCAL ROADS CON'T										
Traffic Signal Timing Optimization	Measure L	27195-800500	2418	59,886						
Fruitridge Gardens Pavement Resurfacing	Measure L	27195-800500	2512	376,979						
Northridge Heights Pavement Resurfacing	Measure L	27195-800500	2513	474,380						
Peachwood Estates Pavement Resurfacing	Measure L	27195-800500	2514	499,785						
Central & Hackett Pedestrian Safety Corridor	Measure L	27195-800500	2519	117,000						
Crows Landing Road Rehabilitation	Measure L	27195-800501	2520	1,000,000						
Richland Avenue Sidewalk	Measure L	27195-800500	2522	399,943						
Downtown Rehabilitation	Measure L	27195-800500	2528	947,525	1,000,000		5,000,000			
Transit Center	Measure L	27195-800500	Future						1,000,000	
Richland Avenue Reconstruction, Hatch to Herndon	Measure L	27195-800500	2536	132,500				3,000,000		
Central Avenue Reconstruction, Davis to Promenade	Measure L	27195-800500	2534	144,975					2,000,000	
Central Avenue Reconstruction, Railroad to Pine	Measure L	27195-800500	2535	47,921				2,000,000		
Speed Study	Measure L	27195-800500	Future		65,000					
Lu Ran Estates 1&2 Pavement Resurfacing	Measure L	27195-800500	Future		700,000					
Lynley Manor 1&2 Pavement Resurfacing	Measure L	27195-800500	Future			1,200,000				
Northridge Pavement Resurfacing	Measure L	27195-800500	Future					1,500,000		
STANCOG NON-MOTORIZED										
CMAQ Bike Lane Corridors (074)	StanCOG Non-Motor	27495-800500	ENG2226							
ROAD MAINTENANCE AND REHABILITATION PROGRAM										
STBG Whitmore, Morgan to Crows Landing	SB1	27795-800500	ENG2204	23,051	1,500,000					
Moffett Road Rehabilitation	SB1	27795-800500	2407	1,758	750,000					
Crows Landing Road Rehabilitation	SB1	27795-800500	2520	1,400,823	2,314,000					
COMMUNITY DEVELOPMENT BLOCK GRANT										
CDBG Project	CDBG	29195-200400	2004	-						
Morrow Village Sidewalk Improvements	CDBG	29195-800500	2406	-	175,000					
RECREATION FACILITY DEVELOPMENT										
Whitmore Park Gazebo	RFD	29795-800500	2517	-						
SURFACE WATER CAPITAL FUND										
Surface Water Treatment Facility	SRF WTR	42895-800500	WTR2123	-						



# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### 5-YEAR CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Projects	Funding Source	Account No.	Project Number	Five Year Program - New Funding Projected FY 2025-26 thru 2030-2031						Estimated Cost Beyond 2030-2031
				Carry-over from 2024-2025 (June 4, 2025)	1 2025-2026	2 2026-2027	3 2027-2028 (Estimated)	4 2029-2030 (Estimated)	5 2030-2031 (Estimated)	
PUBLIC FACILITY FEES										
Update PFF Fees	PFF	49995-161100	1611	50,000						
Security Improvements	PFF	49995-800500	2539	46,787						
PFF Update	PFF	49995-176300	1763	80,000						
Fire Station 3 Traning Facility Phase 1	PFF	49995-200100	2001	2,096						
Infrastructure Masterplans and Studies	PFF	49995-800500	2412	2,622						
Fire Training Facility Phase 2	PFF	49995-800500	2521	18,703						
Corp Yard Facility Improvements	PFF	49995-800500	2523	717,237						
Transit Center Parking Structure	PFF	49995-800500	Future							13,000,000
Transit Center	PFF	49995-800500	Future							1,000,000
WATER FUND										
Urban Water Management Plan Update	Water	52795-201100	2011	75,000						
Well 22 Wellhead Treatment	Water	52795-800500	WTR2211	416,251						
Public Works Water Department Rockefeller Site	Water	52795-800500	2402	1,800,000						
Water Main Hatch Road - Phase 1	Water	52795-800500	2409	107,457						
Infrastructure Masterplans and Studies	Water	52795-800500	2412	-						
Well 41 Tie In	Water	52795-800501	2518	12,100	750,000					
Corp Yard Facility Improvements	Water	52795-800500	2523	400,000						
6th Street, Parkside, Woodacres Water Mains	Water	52795-800500	2524	899,150						
Water Main Hatch Road - Phase 2	Water	52795-800500	2525	1,284,123	1,250,000					
Water Main Hatch Road - Phase 3	Water	52795-800500	Future				1,250,000			
Well 14 Replacement	Water	52795-800500	Future							4,250,000
Well 23 Replacement	Water	52795-800500	Future							4,250,000
Well 42&27 Blend & GAC Vessels	Water	52795-800500	2529	81,600	1,500,000					
Well 32 Replacement	Water	52795-800500	Future							4,250,000
SRWA Phase 2 Expansion	Water	52795-800500	Future							8,000,000
River Bluff Pump Station Expansion	Water	52795-800500	Future							400,000
1 MG Storage Tank	Water	52795-800500	Future							2,000,000
1 MG Storage Tank Pump Station	Water	52795-800500	Future							1,500,000
SRWA South Transmission Main	Water	52795-800500	Future							6,500,000





# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### 5-YEAR CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Projects	Funding Source	Account No.	Project Number	Five Year Program - New Funding Projected FY 2025-26 thru 2030-2031						Estimated Cost Beyond 2030-2031
				Carry-over from 2024-2025 (June 4, 2025)	1 2025-2026	2 2026-2027	3 2027-2028 (Estimated)	4 2029-2030 (Estimated)	5 2030-2031 (Estimated)	
WATER QUALITY SINKING FUND										
Well Head Treatment FY21	WQSF	52895-800500	WTR2118	-						
Blaker Pumping Station Improvements	WQSF	52895-800500	WTR2119	-						
WATER SUPPLY AND EXTENSION										
Water System Improvements	WSE	54095-201500	2015	-						
Infrastructure Masterplans and Studies	WSE	54095-800500	2412	-						
6th Street, Parkside, Woodacres Water Mains	WSE	54095-800500	2524	109,096						
Water Main Hatch Road - Phase 2	WSE	54095-800500	2525	400,000	1,250,000					
Water Main Hatch Road - Phase 3	WSE	54095-800500	Future				1,250,000			
Well 14 Replacement	WSE	54095-800500	Future						3,290,000	
Well 23 Replacement	WSE	54095-800500	Future							3,290,000
Well 32 Replacement	WSE	54095-800500	Future							3,290,000
SRWA Phase 2 Expansion	WSE	54095-800500	Future							8,000,000
River Bluff Pump Station Expansion	WSE	54095-800500	Future							400,000
1 MG Storage Tank	WSE	54095-800500	Future							2,000,000
1 MG Storage Tank Pump Station	WSE	54095-800500	Future							1,500,000
SRWA South Transmission Main	WSE	54095-800500	Future							6,500,000
SEWER MAIN LINE FUND										
Infrastructure Masterplans and Studies	SML	55095-800500	2412	5,954						
Crows Landing Road Rehabilitation	SML	55095-800501	2520	340,869						
North Ceres Pump Station and Force Main	SML	55095-800500	Future							6,500,000
North Ceres 24" Downstream Upsizing	SML	55095-800500	Future							4,000,000
WWTP Tertiary Effluent	SML	55095-800500	Future							20,000,000
SEWER SERVICE LINE FUND										
Storm Drain Master Plan	Sewer	56795-132300	1323	-						
General Plan Update and EIR	Sewer	56795-150500	1505	-						
Upgrade Storm Lift Station	Sewer	56795-161800	1618	-						
Install Meter / Valves / Controls	Sewer	56795-171200	1712	-						
Plant Upgrades	Sewer	56795-172600	1726	-						
Export Pipe Line Maintenance	Sewer	56795-173100	1731	-						
Fowler East Lift Station	Sewer	56795-173300	1733	-						
Richland Market Lift Station	Sewer	56795-173500	1735	-						

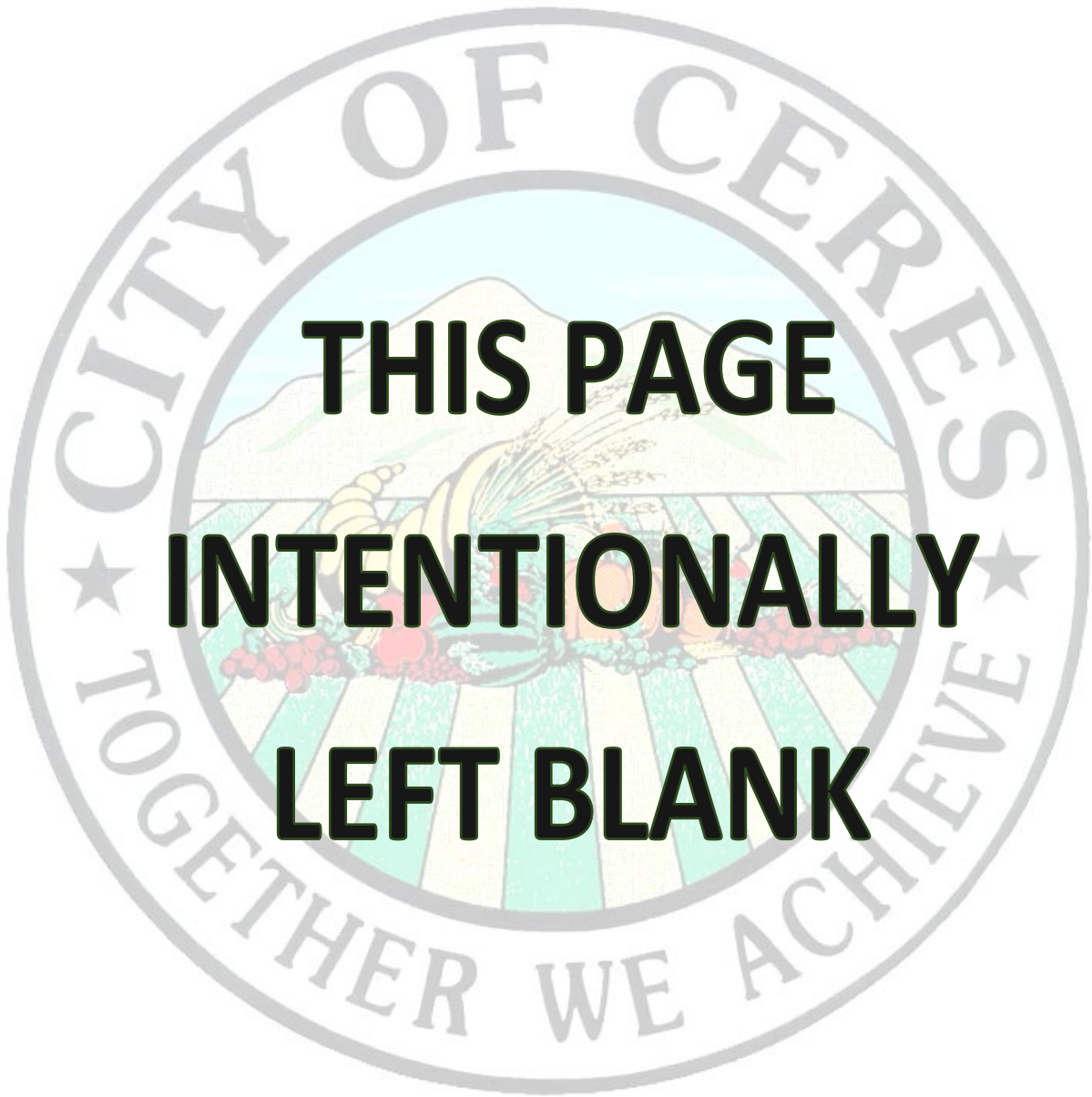


# CITY OF CERES

## FY 2025-26 ADOPTED BUDGET

### 5-YEAR CAPITAL IMPROVEMENT PROJECTS

Capital Improvement Projects	Funding Source	Account No.	Project Number	Five Year Program - New Funding Projected FY 2025-26 thru 2030-2031						Estimated Cost Beyond 2030-2031
				Carry-over from 2024-2025 (June 4, 2025)	1 2025-2026	2 2026-2027	3 2027-2028 (Estimated)	4 2029-2030 (Estimated)	5 2030-2031 (Estimated)	
SEWER SERVICE LINE FUND CON'T										
WWTP Upgrades	Sewer	56795-200700	2007	-						
Costa Field L/S Remove/Replacement Wet Well	Sewer	56795-800500	2533	1,150,000						
WWTP Administration Upgrades and Improvements	Sewer	56795-800500	2401	550,000						
Moffett Road Rehabilitation	Sewer	56795-800500	2407	1,540,563						
Service Road and Morgan Road Storm Drain Improvements	Sewer	56795-800500	2408	224,663						
Infrastructure Masterplans and Studies	Sewer	56795-800500	2412	2,552						
Richland Sanitary Sewer	Sewer	56795-800500	2417	46,414						
WWTP Tertiary Improvements	SML	56795-800500	2510		5,000,000					80,000,000
Lucchessi Lane Sewer Replacement	Sewer	56795-800500	2516	878,335						
Walgreens Lift Station	Sewer	56795-402800	4028	-						
Corp Yard Facility Improvements	Sewer	56795-800500	2523	399,190						
Don Pedro Lift Station Improvements	Sewer	56795-800500	2526	732,859						
Roeding Heights Lift Station Improvements	Sewer	56795-800500	2527	732,895						
North Ceres Pump Station and Force Main	Sewer	56795-800500	Future							6,500,000
North Ceres 24" Downstream Upsizing	Sewer	56795-800500	Future							4,000,000
WWTP Tertiary Effluent	Sewer	56795-800500	Future							15,000,000
Pine Street Sewer Trunk Line Upgrade Phase - 1	Sewer	56795-800500			2,000,000					
El Camino & 4th St. Storm Drain Repair	Storm	56795-800500			350,000					
City Hall Sewer Lateral Rehab	Sewer	56795-800500			500,000					
STANCOG DIAL A RIDE										
ACE Station Improvements	SDAR	57195-174900	1749	-						
TOTAL: CITY FUNDS				24,247,107	19,504,000	8,243,425	7,500,000	6,500,000	6,290,000	206,130,000



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**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**GLOSSARY OF BUDGET TERMS**

**ALLOCATED COSTS** – The City of Ceres allocates the cost of electricity, gas, water, telecommunications, postage, building maintenance, IT, fleet, and duplicating supplies based on an analysis of square footage, usage, headcount, and/or 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 four assessment districts, Westpointe, Landscape & Lighting, Community Facilities District 1 and Community Facilities District 2.

**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 and improvements, with an individual value of \$100,000 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)** – 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, typically associated with capital projects. Council authorization is required to transfer the necessary amount to the appropriate expenditure account.

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**GLOSSARY OF BUDGET TERMS**

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

**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 two Enterprise Funds, water and sewer.

**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.

**CITY OF CERES**  
**FY 2025-26 ADOPTED BUDGET**  
**GLOSSARY OF BUDGET TERMS**

**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, Information Technology, Building Maintenance, Vehicle Maintenance and Replacement back to the departments based on usage, square footage, personnel costs, or actual cost.

**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.

**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.

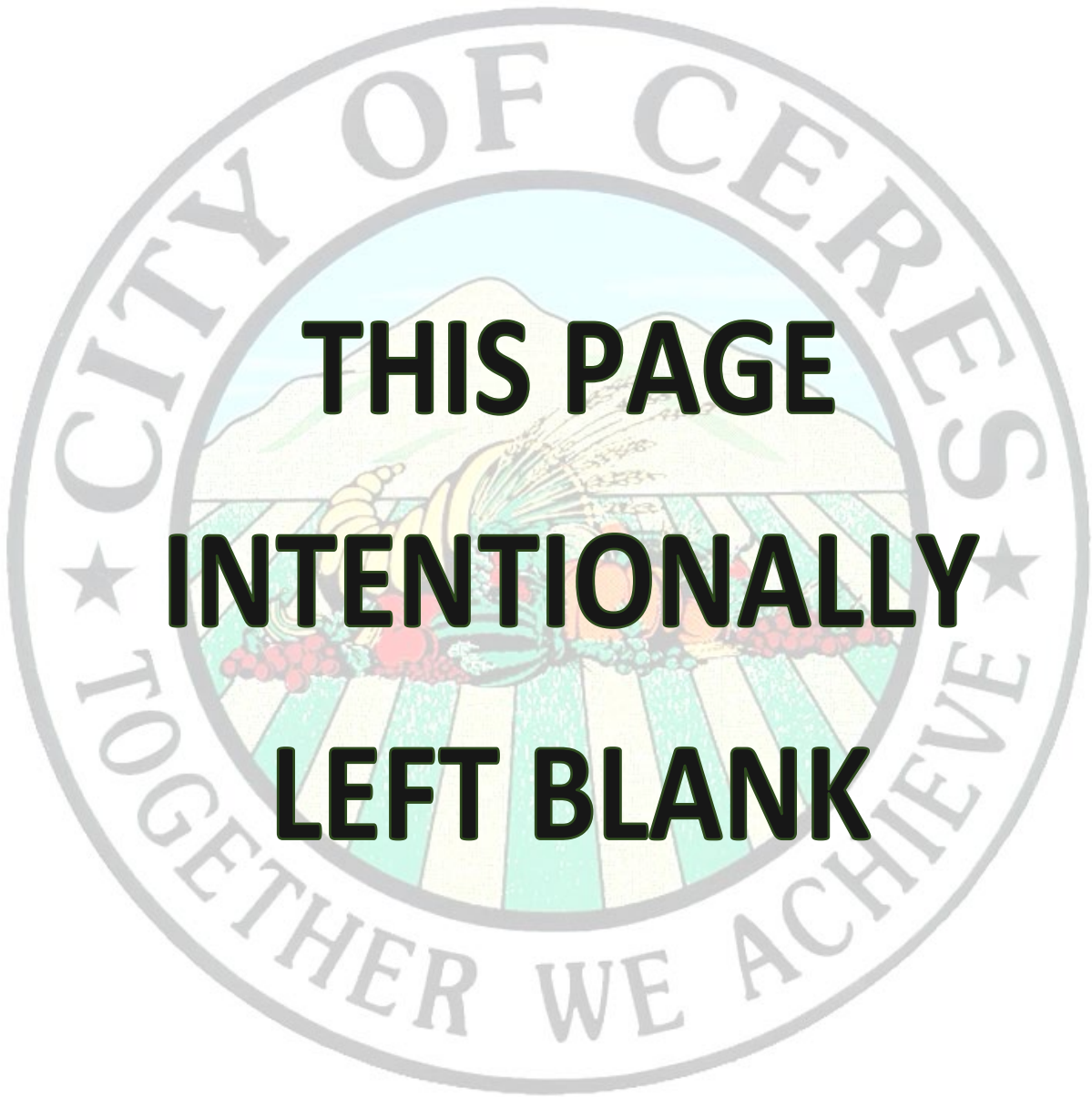
**OPERATING BUDGET** – The portion of the budget that pertains to daily operations providing basic governmental services.

**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.

**STRUCTURAL DEFICIT** – Refers to ongoing operating revenues that are lower than ongoing operating expenses. This imbalance is not the result of one-time events like a recession, emergency spending or capital projects, but rather a long term, underlying budgetary shortfall.





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**CITY OF CERES**  
**FY 2025-26 ADOPTED 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 one extended stay hotel, WoodSpring Suites.

**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 2025-26 ADOPTED 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** – Fees collected by the City to recover the costs of regulatory services that benefit specific users. These fees apply to activities that require City approval to ensure public safety and compliance with local regulations. Examples include permits for building, plumbing, electrical work, encroachments, 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, and 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 and are further restricted to engineering cost and administrative expense.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** – A federal funding program that provides grants to eligible local governments to support housing and community development initiatives. While cities must ensure their projects align with federal program goals, they have the flexibility to determine their own priorities and select specific projects.

**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 / 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 2025-26 ADOPTED 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 in to 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.