

**CITY OF MERCED  
2024-2025 CITY COUNCIL APPROVED BUDGET**

**TAB 12**

| <b>PARKS AND COMMUNITY SERVICES</b>                 | <b>PAGE NO.</b> |
|---|-----------------|
| Parks & Community Services                          | 12-1            |
| Parks & Community Services, Measure Y               | 12-8            |
| Parks & Community Services Capital Improvement Fund | 12-16           |
| Park Reserve Fund                                   | 12-18           |
| Wahneta Hall Trust                                  | 12-21           |

**PARKS & COMMUNITY SERVICES**  
**FUND NOS. 1018, 2004 & 5000**  
**DIVISION NOS. 4000-4060**

---

**MISSION**

***To plan, facilitate, promote, maintain, and develop activities and facilities that enhance the quality of life in Merced.***

**DESCRIPTION**

The Parks & Community Services Department is responsible for providing year-round recreational opportunities for all ages, renting park facilities and fields, managing Youth Centers and Community Centers and operating Applegate Park Zoo.

Parks and recreational activities make life better by strengthening community connections and residents' sense of belonging. Cultural celebrations, special events, well-kept fields and facilities, as well as meaningful programs are each key factors in achieving these outcomes.

We work to foster social, educational, and physical development of for residents and visitors of all ages in Merced. Exciting programs and meaningful events help shape the culture of a community and add to the attraction of the area.

Staff maintain safe environments for recreation, design programs and services to improve quality of life, and partner with local agencies to diversify recreational opportunities. Strong recreational facilities and programming contribute to the physical, social, and economic health and vitality of the entire community.

**GOALS**

1. Develop new Parks Master Plan to guide the development of future parks and recreational facilities.
2. Move to a web-based registration service and payment platform for convenience of registration, payment, and reservation.
3. Offer reliable, safe, cost-efficient fields and facilities for year-round use by residents and visitors.
4. Increase community engagement and pride through hosting meaningful events and opportunities for volunteerism.
5. Provide sports and leisure classes for youth and adults that support the health, hobbies, and interests of the community.
6. Revise contracting policies for Youth & Community Centers to support meaningful service delivery while reducing cost of ownership.
7. Increase sustainability of community opportunities for educational and connection to nature
8. Begin construction of one vacant dedicated park in Bellevue Ranch development

# PARKS AND RECREATION

## OBJECTIVES

## Performance Measurements

1. Develop new Parks & Recreation Master Plan to guide the development, maintenance, and operation of parks and recreational facilities.
    - a. Acquire funding.
    - b. Identify stakeholders for the development of Parks Master Plan
    - c. Release Request for Proposals
    - d. Solidify Contractor with expertise in financial and service sustainability planning.
  2. Move to a web-based registration service and payment platform for convenience of registration, payment, and reservation.
    - a. Coordinate the purchase of recreation management software for registrations, payments, and scheduling.
    - b. Purchase the software and amenities required.
    - c. Identify and train staff as appropriate on use and implementation of recreation management software.
  3. Offer reliable, safe, cost-efficient fields and facilities for year-round use by residents and visitors.
    - a. Develop yearly facility and field maintenance schedule with Public Works Parks Team including rest periods, treatments, and schedules required.
    - b. Subcontract required care not covered by Public Works to renovate fields.
    - c. Develop yearly field reservation calendar and procedure for reserving fields including associated costs.
  4. Increase community engagement and pride through hosting meaningful events and opportunities for volunteerism.
    - a. Develop marketing strategies for analyzing resident interest in community events and entertainment.
    - b. Create events that showcase local talents.
    - c. Support ongoing cultural celebrations in the community.
    - d. Use Park Master Planning to develop a Friends of Merced Parks & Rec. coalition.
  5. Provide sports and leisure classes for youth and adults that support the health, hobbies, and interests of the community.
    - a. Analyze resident interest in sports and leisure offerings.
    - b. Inventory fields and facilities that can house activities to be offered.
    - c. Contract with instructors and organizations that can offer professional lessons and content in identified areas of interest.
    - d. Produce calendar of youth, adult, and senior offerings
  6. Revise contracting policies for Youth & Community Centers to support meaningful service delivery while reducing cost of ownership.
    - a. Move from lease agreements to service agreements that focus on service delivery.
    - b. Reduce expenses to City Parks & Community Services Department by revising contractual commitments to financially support vendors operational costs.
  7. Increase sustainability of community opportunities for educational and connection to nature
    - a. Establish partnerships with outside organizations that can support intentional animal acquisition, specified staff training, and facility expenses at Merced Applegate Zoo
    - b. Establish ZAA mentorship scope with Monterey Zoo
    - c. Send zookeepers to training required by ZAA accreditation.
    - d. Decrease costs through offering ongoing volunteer opportunities at Applegate Zoo
    - e. Increase revenues by developing animal adoption and exhibit sponsorship levels for Merced Applegate Zoo
    - f. Increase revenues through the Merced Applegate Zoo gift shop.
    - g. Acquire more grant funding to provide structured opportunity for mentorship, vocational training in recreation and connection to the natural environment.
    - h. Acquire energy efficient vehicles to reduce cost of fuel for outdoor programing.
  8. Begin construction of one vacant dedicated park space in Bellevue Ranch development
    - a. Develop probable costs of installing irrigation, drainage, soil amendments and seeding at Lester Yoshida and Charles Ogletree parks.
    - b. Release and Award Request for Proposal for General Vang Pao Park site plan including construction ready design of Aletha June Playground
      - i. Ensure RFP includes community workshops to generate focus of project being all inclusive and representative of the Hmong culture in Merced.
    - c. Release and award contract for construction of park and playground General Vang Pao Park
1. 2025 Parks & Recreation Master Plan developed and published on City website.
  2. Implement new recreation software that allows for online registration & payments.
  3. Complete one recreation field/facility renovation project with measure Y park funding. Increased revenues brought in from rented softball and soccer fields.
  4. Report on consumer satisfaction with community events Increase the number of community events supported by the Block Party Trailer
  5. Increased revenues from leisure classes as result of providing classes of interest to the community.
  6. Development of new Service Agreement contract for non-profits use of youth & community centers, with a focus on reducing Department expenses by 50%
  7. Develop and advertise educational events at Applegate Zoo for school field trips and private workshops/camps.  
  
Increased number of youths served through the outdoor recreation programs.
  8. Provide City Council probable cost of development of Lester Yoshida and Charles Ogletree Parks. Break ground on General Vang Pao Park

## PARKS AND RECREATION

### Community Services Division

*Absorb the loss in Revenue from Prop 64 Grant for 8 months to maintain staffing levels and ongoing implementation of outdoor recreation programming.*

Proposition 64 has funded the Outdoor Recreation efforts through Parks & Community Services for the last 3 years however the grant will sunset in November 2025. As a result, the projected revenues that the program is scheduled to use for this year will decrease significantly. In preparation for this loss in revenue the department has applied for other state funding, the Outdoor Equity Grant. This grant application process will take up to a year to fund the program. However, considering the projected state budget deficit, our department is requesting the consideration of increasing the Recreation budget to offset the loss in revenue for the outdoor recreation program until another funding stream can be acquired.

If the City Finance Officer does not suggest this additional funding, the department would offset the cost by redirecting funds budgeted for replacing the Community Services Truck that pulls the Block party Trailer to afford the loss in review from Prop 64. In addition, a portion of the budget for the Block party Trailer staffing would be reduced to cover the rest of the projected shortfall in revenues.

Projected loss in Revenue from Prop 64 Grant- \$80,000  
Reallocated funding encumbered for Community Services Vehicle- \$50,000  
Reallocated funding for staff & Supplies from Block Party Trailer- \$30,000

### Contracts & Facilities Division

*Softball Infield/ Outfield Renovation at Joe Herb Softball Fields through one time use of Measure Y funding*

Parks and Community Services recuperates some of the expense associated with program operation through sport field and facility rentals and must ensure that venues are operable and well maintained to cover those costs. Softball infields require grading to reduce puddling, leveling to reduce ball hop and associated injury, conditioning to reduce excessive watering, and rotation to allow for required aeration and compaction. Joe Herb softball fields are highly sought after for tournaments, recreational use, and occasional use by schools and have not been revitalized in over a decade. The outfields have never been releveled or reseeded causing persistent ground squirrel and red ant required treatments which has not been sustainable at the rate required.

Projected Cost- \$350,000 for infield and outfield renovations including all new sod and irrigation in addition to infield work required. Or \$60,000 for just the infields to be revitalized.

Parks & Community Services

| PERSONNEL                   | Number of Positions            |                                  |                               |                     |
|-----------------------------|--------------------------------|----------------------------------|-------------------------------|---------------------|
|                             | Funded in<br>Budget<br>2023-24 | Dept. Head<br>Request<br>2024-25 | City Mgr.<br>Recom<br>2024-25 | Council<br>Approval |
| Dir of Parks and Recreation | 1.00                           | 1.00                             | 1.00                          | 1.00                |
| Recreation Supervisor       | 2.00                           | 2.00                             | 2.00                          | 2.00                |
| Recreation Coordinator      | 3.00                           | 3.00                             | 3.00                          | 3.00                |
| Administrative Analyst      | 1.00                           | 1.00                             | 1.00                          | 1.00                |
| Park Worker I/II            | 1.00                           | 1.00                             | 1.00                          | 1.00                |
| Lead Zookeeper              | 1.00                           | 1.00                             | 1.00                          | 1.00                |
| Zookeeper                   | 2.00                           | 2.00                             | 2.00                          | 2.00                |
|                             | <b>11.00</b>                   | <b>11.00</b>                     | <b>11.00</b>                  | <b>11.00</b>        |

**Parks and Community Services**

| <b>EXPENSES</b>       | <b>Actual</b>    | <b>Actual</b>    | <b>Final</b>     | <b>Dept. Head</b> | <b>City Mgr.</b> | <b>Council</b>   |
|-----------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
|                       | <b>2021-22</b>   | <b>2022-23</b>   | <b>Budget</b>    | <b>Request</b>    | <b>Recom.</b>    | <b>Approval</b>  |
|                       |                  |                  | <b>2023-24</b>   | <b>2024-25</b>    | <b>2024-25</b>   | <b>2024-25</b>   |
| Personnel Services    | 982,782          | 1,230,654        | 1,569,113        | 1,900,944         | 1,852,189        | 1,852,189        |
| Supplies and Services | 587,851          | 605,450          | 937,208          | 1,459,176         | 1,306,721        | 1,306,721        |
| Acquisitions          | 0                | 0                | 49,906           | 255               | 0                | 0                |
| Other                 | 11,324           | 8,214            | 8,509            | 8,814             | 8,814            | 8,814            |
| <b>TOTAL</b>          | <b>1,581,957</b> | <b>1,844,318</b> | <b>2,564,736</b> | <b>3,369,189</b>  | <b>3,167,724</b> | <b>3,167,724</b> |

| <b>FINANCING SOURCES</b>       | <b>Actual</b>    | <b>Actual</b>    | <b>Final</b>     | <b>Council</b>   |
|--------------------------------|------------------|------------------|------------------|------------------|
|                                | <b>2021-22</b>   | <b>2022-23</b>   | <b>Budget</b>    | <b>Approval</b>  |
|                                |                  |                  | <b>2023-24</b>   | <b>2024-25</b>   |
| Other State Grants             | 28,960           | 120,168          | 336,043          | 107,313          |
| Dance Fees                     | 0                | 4,618            | 5,550            | 7,250            |
| Tiny Tots Program              | 1,261            | 1,140            | 1,000            | 1,000            |
| Fitness Fees                   | 490              | 630              | 10,650           | 1,000            |
| Pool Entrance Fees             | 206              | 1,368            | 1,000            | 1,500            |
| Other Current Serv Charge      | 0                | 0                | 3,000            | 0                |
| Cost Recovery                  | 6,690            | 5,833            | 8,200            | 0                |
| Special Events                 | 0                | 5,526            | 0                | 6,000            |
| Swimming Lesson Fees           | 29,060           | 21,835           | 74,625           | 38,500           |
| Sports Camps                   | 0                | 190              | 1,800            | 3,000            |
| Adult Basketball Fees          | 11,550           | 11,500           | 14,400           | 15,000           |
| Adult Softball Fees            | 28,271           | 37,535           | 54,500           | 52,800           |
| Youth Basketball               | 25,025           | 19,565           | 23,100           | 27,700           |
| Youth Football                 | 12,845           | 12,440           | 15,400           | 17,800           |
| Youth Service                  | 8,156            | 1,975            | 0                | 0                |
| Zoo Entrance Fees              | 57,217           | 50,495           | 59,000           | 67,000           |
| Tour Fees                      | 0                | 0                | 150              | 150              |
| Camp Fees                      | 0                | 5,735            | 17,600           | 20,600           |
| Merchandise Income             | 0                | 0                | 15,000           | 0                |
| Concessions                    | 0                | -30              | 0                | 0                |
| Unclassified                   | 8,322            | 8,296            | 8,102            | 8,102            |
| Building Rental                | 0                | 51,586           | 54,915           | 60,375           |
| Pool Rental                    | 88,662           | 41,425           | 20,550           | 4,500            |
| Ballfield Rental               | 2,770            | 3,530            | 10,250           | 70,770           |
| Senior Center Cleaning Fee     | 8,784            | 10,248           | 7,500            | 9,150            |
| Investment Earnings            | 27               | 504              | 0                | 690              |
| Contributions                  | 5,556            | 49,463           | 44,500           | 77,500           |
| Op Trsf-General Fund           | 1,335,600        | 1,214,415        | 1,440,542        | 1,619,353        |
| Op Trsf-Meas "Y" Pk&ComSvc 20% | 0                | 0                | 0                | 376,000          |
| Op Trsf-Meas "Y" Disc. 20%     | 0                | 0                | 0                | 376,000          |
| Op Trsf-Amer Rescue Plan Act   | 2,476            | 0                | 0                | 0                |
| Op Trsf-CFD-Parks & Comm Svcs  | 125,343          | 150,066          | 175,556          | 196,853          |
| Other Revenues                 | -205,314         | 14,265           | 161,803          | 1,818            |
| <b>TOTAL</b>                   | <b>1,581,957</b> | <b>1,844,318</b> | <b>2,564,736</b> | <b>3,167,724</b> |

**Fund No. 1018 - Parks and Community Services**  
**Division Nos. 4000-4060**

| ACCT. NO. | ACCOUNT DESCRIPTION            | Actual  | Actual    | Final             | Dept. Head         | City Mgr.         | Council             |
|-----------|--------------------------------|---------|-----------|-------------------|--------------------|-------------------|---------------------|
|           |                                | 2021-22 | 2022-23   | Budget<br>2023-24 | Request<br>2024-25 | Recom.<br>2024-25 | Approval<br>2024-25 |
| 501001    | Regular Salaries               | 442,961 | 607,660   | 767,103           | 758,915            | 758,915           | 758,915             |
| 501002    | Extra Help                     | 171,785 | 167,859   | 233,659           | 506,175            | 469,355           | 469,355             |
| 501003    | Regular Overtime               | 8,558   | 10,634    | 3,433             | 3,440              | 3,440             | 3,440               |
| 501007    | Call Back Time Worked          | 0       | 0         | 182               | 175                | 175               | 175                 |
| 501101    | Bilingual Pay Program          | 600     | 744       | 600               | 1,200              | 2,400             | 2,400               |
| 501107    | Education Incentive Pay        | 1,905   | 1,799     | 1,200             | 3,600              | 3,600             | 3,600               |
| 501113    | Stand By Pay                   | 0       | 476       | 1,095             | 1,095              | 1,095             | 1,095               |
| 502001    | Holiday Pay                    | 1,554   | 1,044     | 7,845             | 7,302              | 7,302             | 7,302               |
| 502002    | Unused Sick Leave              | 1,178   | 0         | 0                 | 0                  | 0                 | 0                   |
| 502003    | Earned Benefit                 | 16,654  | 17,574    | 18,245            | 21,868             | 21,868            | 21,868              |
| 502004    | Cash Back-Biweekly Allow       | 1,798   | 1,518     | 1,981             | 0                  | 0                 | 0                   |
| 503002    | Vehicle Allowance              | 5,431   | 8,226     | 9,432             | 9,648              | 9,648             | 9,648               |
| 504001    | Social Security-OASDI          | 27,287  | 37,526    | 47,766            | 46,615             | 46,974            | 46,974              |
| 504002    | Social Security-Medicare       | 9,083   | 11,249    | 14,573            | 18,311             | 17,848            | 17,848              |
| 504003    | PTS Plan FICA Alternative      | 2,264   | 2,225     | 3,050             | 6,582              | 6,048             | 6,048               |
| 505001    | Retirement PERS Classic        | 13,621  | 9,651     | 13,386            | 7,831              | 7,831             | 7,831               |
| 505003    | Retirement PERS New PEPR       | 25,131  | 41,935    | 58,979            | 63,884             | 64,300            | 64,300              |
| 505005    | Retrmnt Unfunded Acc Liab Misc | 99,812  | 114,938   | 125,282           | 143,757            | 143,017           | 143,017             |
| 506001    | State Unemployment             | 13,602  | 16,435    | 9,045             | 17,546             | 17,546            | 17,546              |
| 506101    | Core Allowance                 | 117,004 | 151,285   | 200,732           | 212,124            | 212,124           | 212,124             |
| 506102    | Workers Compensation           | 12,514  | 17,924    | 41,360            | 54,069             | 41,896            | 41,896              |
| 506110    | Post Employment Benefits       | 10,040  | 9,952     | 10,165            | 16,807             | 16,807            | 16,807              |
|           | Personnel Services             | 982,782 | 1,230,654 | 1,569,113         | 1,900,944          | 1,852,189         | 1,852,189           |
| 511001    | Utilities                      | 47,958  | 52,935    | 6,087             | 128,806            | 128,806           | 128,806             |
| 511002    | Telephone                      | 6,281   | 2,748     | 1,228             | 10,763             | 10,763            | 10,763              |
| 511003    | Postage & Mailing              | 661     | 0         | 0                 | 578                | 578               | 578                 |
| 511004    | Printing                       | 0       | 0         | 0                 | 6,701              | 6,701             | 6,701               |
| 511005    | Office Supplies                | 1,970   | 4,687     | 14,000            | 5,060              | 3,060             | 3,060               |
| 511006    | Advertising                    | 963     | 1,107     | 0                 | 6,183              | 5,347             | 5,347               |
| 511007    | Office Equip & Maintenance     | 0       | 532       | 0                 | 0                  | 0                 | 0                   |
| 511009    | Software                       | 0       | 0         | 0                 | 13,500             | 13,500            | 13,500              |
| 511010    | Rents & Leases                 | 1,794   | 348       | 394               | 1,244              | 1,244             | 1,244               |
| 511011    | Certs,Memberships&Subscription | 5,980   | 116       | 3,711             | 17,858             | 17,858            | 17,858              |
| 511012    | Professional Services          | 38,137  | 59,975    | 183,294           | 138,418            | 95,918            | 95,918              |
| 511013    | Operating Mats, Svcs&Supplies  | 0       | 22,093    | 156               | 273,996            | 264,251           | 264,251             |
| 511014    | Equipment Ops & Maintenance    | 0       | 15        | 0                 | 0                  | 0                 | 0                   |
| 511017    | Safety Supplies                | 200     | 0         | 200               | 204                | 204               | 204                 |
| 511018    | Small Tools & Equipment        | 0       | 488       | 0                 | 0                  | 0                 | 0                   |
| 511019    | Mileage                        | 0       | 155       | 150               | 153                | 0                 | 0                   |
| 511020    | Training Expense               | 3,754   | 400       | 6,000             | 10,000             | 9,955             | 9,955               |
| 511021    | Travel and Meetings            | 4,148   | 5,855     | 48,032            | 24,000             | 10,000            | 10,000              |
| 511029    | Contingency Reserve            | 0       | 0         | 8,102             | 8,102              | 8,102             | 8,102               |
| 511038    | Community Support              | 0       | 1,600     | 24,000            | 8,000              | 0                 | 0                   |
| 511301    | Non-operating Mats & Supplies  | 49,363  | 43,853    | 55,004            | 46,102             | 41,102            | 41,102              |
| 547001    | Dept Share of Insurance        | 52,342  | 23,281    | 82,715            | 114,900            | 114,900           | 114,900             |
|           | Retro Fee Expense              | 50      | 0         | 0                 | 0                  | 0                 | 0                   |
| 547004    | Vehicle Operations             | 3,365   | 5,583     | 9,693             | 16,020             | 16,020            | 16,020              |
| 547005    | Vehicle Replacement Fee        | 0       | 6,210     | 6,210             | 7,138              | 7,138             | 7,138               |
| 547006    | Facilities Maint Charge        | 216,161 | 205,273   | 276,506           | 337,579            | 303,307           | 303,307             |
| 547009    | Support Services               | 42,164  | 34,332    | 61,181            | 71,548             | 65,316            | 65,316              |
|           | Supplies and Services          | 475,291 | 471,586   | 786,663           | 1,246,853          | 1,124,070         | 1,124,070           |

**Fund No. 1018 - Parks and Community Services**  
**Division Nos. 4000-4060**

| <b>ACCT. NO.</b> | <b>ACCOUNT DESCRIPTION</b>     | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|------------------|--------------------------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| 520500           | Adm Exp-City Council           | 5,867                     | 7,352                     | 9,755                               | 12,607                                    | 11,550                                  | 11,550                                  |
| 521000           | Adm Exp-City Manager           | 18,357                    | 21,985                    | 25,120                              | 34,927                                    | 31,416                                  | 31,416                                  |
| 521010           | Adm Exp-City Clerk             | 8,010                     | 10,016                    | 11,351                              | 17,645                                    | 13,659                                  | 13,659                                  |
| 521500           | Adm Exp-City Attorney          | 5,557                     | 13,099                    | 10,548                              | 17,037                                    | 7,134                                   | 7,134                                   |
| 522000           | Adm Exp-Finance                | 58,119                    | 63,432                    | 73,078                              | 105,598                                   | 95,565                                  | 95,565                                  |
| 522050           | Adm Exp-Purchasing             | 5,890                     | 6,736                     | 7,982                               | 11,405                                    | 10,225                                  | 10,225                                  |
|                  | Administrative                 | 101,800                   | 122,620                   | 137,834                             | 199,219                                   | 169,549                                 | 169,549                                 |
| 533000           | Interdept DSC-Develop Svc      | 10,760                    | 11,244                    | 12,711                              | 13,104                                    | 13,102                                  | 13,102                                  |
|                  | Interdepartmental              | 10,760                    | 11,244                    | 12,711                              | 13,104                                    | 13,102                                  | 13,102                                  |
| 590001           | Office Equip&Furniture CapAsst | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| 590002           | Operating Equip Capital Assets | 0                         | 0                         | 49,906                              | 255                                       | 0                                       | 0                                       |
| 590003           | Electronic, Tech & Other Equip | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| 590005           | Vehicles                       | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
|                  | Acquisitions                   | 0                         | 0                         | 49,906                              | 255                                       | 0                                       | 0                                       |
| 627007           | Op Trsf-Facilities Maintenance | 10,342                    | 8,214                     | 8,509                               | 8,814                                     | 8,814                                   | 8,814                                   |
| 627009           | Op Trsf-PC Maintenance & Repai | 982                       | 0                         | 0                                   | 0   | 0                                       | 0                                       |
|                  | Other                          | 11,324                    | 8,214                     | 8,509                               | 8,814                                     | 8,814                                   | 8,814                                   |
|                  | Parks and Community Services   | 1,581,957                 | 1,844,318                 | 2,564,736                           | 3,369,189                                 | 3,167,724                               | 3,167,724                               |



**MEASURE “Y” 20% FUND-PARKS & RECREATION**  
**FUND NO. 2004**  
**DIVISION NOS. 4000-4050 & 6010**

---

***PROGRAM***

Measure Y Parks & Recreation 20% Fund accounts for taxes associated with commercial cannabis business within the City limits. Measure Y was approved by area voters on June 5, 2018. This fund is used for the Parks & Recreation related expenditures from 20% revenues plus any amount of the 40% discretionary revenues as directed by City Council. Related expenditures consist of equipment and supplies to support parks & recreation.

Measure "Y" Parks and Recreation

| <b>EXPENSES</b>       | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|-----------------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| Personnel Services    | 223,650                   | 298,461                   | 270,905                             | 0   | 0                                       | 0                                       |
| Supplies and Services | 263,538                   | 330,155                   | 387,067                             | 535                                       | 535                                     | 535                                     |
| Acquisitions          | 14,943                    | 36,932                    | 250                                 | 0   | 0                                       | 0                                       |
| Capital Outlay        | 942                       | 127,205                   | 0                                   | 0   | 71,700                                  | 71,700                                  |
| Other                 | 0                         | 0                         | 0                                   | 23,984                                    | 399,984                                 | 399,984                                 |
| <b>TOTAL</b>          | <b>503,073</b>            | <b>792,753</b>            | <b>658,222</b>                      | <b>24,519</b>                             | <b>472,219</b>                          | <b>472,219</b>                          |

| <b>FINANCING SOURCES</b>     | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|------------------------------|---------------------------|---------------------------|-------------------------------------|---|
| Unclassified                 | 0                         | 1,082                     | 0                                   | 0                                       |
| Measure Y Sales Tax          | 475,481                   | 304,733                   | 373,760                             | 376,000                                 |
| Investment Earnings          | 17,553                    | 8,411                     | 8,850                               | 5,350                                   |
| Op Trsf-General Fund         | 0                         | 12,858                    | 0                                   | 0                                       |
| Op Trsf-Meas "Y" Disc. 40%   | 331,645                   | 265,927                   | 275,612                             | 71,700                                  |
| Op Trsf-Amer Rescue Plan Act | 188                       | 0                         | 0                                   | 0                                       |
| Other Revenues               | -321,794                  | 199,742                   | 0                                   | 19,169                                  |
| <b>TOTAL</b>                 | <b>503,073</b>            | <b>792,753</b>            | <b>658,222</b>                      | <b>472,219</b>                          |

**Fund No. 2004 - Measure "Y" Parks and Recreation**  
**Division Nos. 4000-4050**

| ACCT. NO. | ACCOUNT DESCRIPTION              | Actual  | Actual  | Final             | Dept. Head         | City Mgr.         | Council             |
|-----------|----------------------------------|---------|---------|-------------------|--------------------|-------------------|---------------------|
|           |                                  | 2021-22 | 2022-23 | Budget<br>2023-24 | Request<br>2024-25 | Recom.<br>2024-25 | Approval<br>2024-25 |
| 501002    | Extra Help                       | 206,945 | 264,370 | 252,143           | 0                  | 0                 | 0                   |
| 501003    | Regular Overtime                 | 2,198   | 2,689   | 1,000             | 0                  | 0                 | 0                   |
| 504002    | Social Security-Medicare         | 2,965   | 3,805   | 3,671             | 0                  | 0                 | 0                   |
| 504003    | PTS Plan FICA Alternative        | 2,717   | 3,403   | 3,291             | 0                  | 0                 | 0                   |
| 506001    | State Unemployment               | 8,825   | 24,194  | 10,084            | 0                  | 0                 | 0                   |
| 506102    | Workers Compensation             | 0       | 0       | 716               | 0                  | 0                 | 0                   |
|           | Personnel Services               | 223,650 | 298,461 | 270,905           | 0                  | 0                 | 0                   |
| 511001    | Utilities                        | 47,427  | 52,860  | 117,388           | 0                  | 0                 | 0                   |
| 511002    | Telephone                        | 1,943   | 7,488   | 10,018            | 0                  | 0                 | 0                   |
| 511003    | Postage & Mailing                | 0       | 495     | 567               | 0                  | 0                 | 0                   |
| 511004    | Printing                         | 0       | 105     | 0                 | 0                  | 0                 | 0                   |
| 511005    | Office Supplies                  | 1,893   | 1,988   | 3,000             | 0                  | 0                 | 0                   |
| 511006    | Advertising                      | 432     | 86      | 8,390             | 0                  | 0                 | 0                   |
| 511010    | Rents & Leases                   | 221     | 1,332   | 503               | 0                  | 0                 | 0                   |
| 511011    | Certs,Memberships&Subscription   | 1,894   | 7,294   | 5,783             | 535                | 535               | 0                   |
| 511012    | Professional Services            | 64,330  | 78,599  | 93,472            | 0                  | 0                 | 0                   |
| 511013    | Operating Mats, Svcs&Supplies    | 27,776  | 38,644  | 34,844            | 0                  | 0                 | 0                   |
| 511014    | Equipment Ops & Maintenance      | 0       | 4,122   | 4,252             | 0                  | 0                 | 0                   |
| 511020    | Training Expense                 | 204     | 2,945   | 1,000             | 0                  | 0                 | 0                   |
| 511021    | Travel and Meetings              | 94      | 6,721   | 1,000             | 0                  | 0                 | 0                   |
| 511301    | Non-operating Mats & Supplies    | 102,706 | 43,951  | 106,850           | 0                  | 0                 | 0                   |
| 547001    | Dept Share of Insurance          | 0       | 45,621  | 0                 | 0                  | 0                 | 0                   |
| 547006    | Facilities Maint Charge          | 14,618  | 26,048  | 0                 | 0                  | 0                 | 0                   |
| 547009    | Support Services                 | 0       | 11,856  | 0                 | 0                  | 0                 | 0                   |
|           | Supplies and Services            | 263,538 | 330,155 | 387,067           | 535                | 535               | 535                 |
| 590002    | Operating Equip Capital Assets   | 14,943  | 36,932  | 250               | 0                  | 0                 | 0                   |
|           | Acquisitions                     | 14,943  | 36,932  | 250               | 0                  | 0                 | 0                   |
| 591002    | CIP Improvements-Buildings       | 0       | 0       | 0                 | 0                  | 71,700            | 71,700              |
| 591101    | Construction in Progress         | 942     | 127,205 | 0                 | 0                  | 0                 | 0                   |
|           | Capital Outlay                   | 942     | 127,205 | 0                 | 0                  | 71,700            | 71,700              |
| 621000    | Op Trsf-General Fund             | 0       | 0       | 25,984            | 23,984             | 23,984            | 23,984              |
| 621018    | Op Trsf-Parks & Community Svc    | 0       | 0       | 0                 | 0                  | 376,000           | 376,000             |
|           | Other                            | 0       | 0       | 25,984            | 23,984             | 399,984           | 399,984             |
|           | Measure "Y" Parks and Recreation | 503,073 | 792,753 | 684,206           | 24,519             | 472,219           | 472,219             |

## **PARKS AND COMMUNITY SERVICES**

- 501002 Extra help for USDA mandated staffing levels at Applegate Park Zoo, facility rentals, programs, ball field maintenance and sports oversight
- 511001 Includes utility costs for recreation centers, Merced Senior Community Center, Rossotti Ed-Zoo-Cation Center, Ballfield Lights Costs, and Applegate Park Zoo
- 511002 Includes admin staff desk phones, staff cell phones, recreation center and Senior Center office phones, alarm lines, internet services for Senior Center and Zoo
- 511003 Postage for program mailers, letters to customers, and additional department mailings
- 511004 Printing of special event and recreation program brochures, business cards, evaluation forms and educational materials
- 511005 Office supplies for department functions
- 511006 Radio, banner, and school advertising of department programs
- 511007 Maintenance for computer equipment, copy machines, audiovisual equipment, and PC software
- 511008 Electronic, technology, and other equipment purchases for department
- 511009 Software for department use, including RecTrac and WebTrac
- 511010 Rents and leases of security alarms, gyms for basketball and volleyball, buildings, shelters, and commercial storage units
- 511011 CPRS annual memberships, PC licensing, Zoom membership, Canva membership subscription, CERVIS Tech Subscription, ESJ Water Coalition, and required USDA, California Department of Fish and Game license fees for annual zoo permits and fees
- 511012 Annual agreement for Veterinarian Services at Merced Applegate Zoo

**PARKS AND COMMUNITY SERVICES (Continued)**

- 511013 Supplies for special events, receptions, youth and adult sports, swimming, summer recreation and camp, volunteers, zoo camps, pool supplies and chemicals, food for zoo animals, supplies for zoo gift shop, Boys and Girls Club of Merced lease agreement payments, sports officials' agreement, health permits, and leisure class instructor payments. All department administration, zoo, facilities, recreation, aquatics, youth and adult sports, and My City Mentoring Program materials and supplies are funded in this account.
- 511014 Equipment operations and maintenance, costs to operate or maintain city equipment and machinery, not vehicles
- 511015 Vehicle fuel, gas and diesel used for city operations
- 511016 Vehicle supplies and maintenance, costs to maintain city vehicles such as oil filters, lubricants, hoses, etc.
- 511017 Safety supplies for ballfields, zoo, sports, and facilities' staff
- 511019 Mileage for miscellaneous meetings
- 511020 California Park and Recreation Society Administrators Institutes, annual conference, continuing education, and other miscellaneous training fees
- 511021 All travel and meetings to California Parks and Recreation Society (CPRS) State Conference and other relative trainings
- 511029 Contingency reserve for unanticipated program start-up or expansion
- 511301 Certificates, items of recognition/giveaways, water/coffee service, and other supplies and services not required by law
- 590001 Office furniture purchase and installation, greater than \$5,000 (capital assets)
- 590002 Operating Equipment used in the ordinary course of business, greater than \$5,000 (capital assets)
- 590003 Electronic, Technology, and other equipment, such as cell phones, tablets, laptops, cases or protective equipment for electronic devices, hardware, radios, and walkie-talkies greater than \$5,000

**PARKS AND COMMUNITY SERVICES (Continued)**

590004 Software Capital Assets used for the purchase of software licenses greater than \$5,000

590005 Purchase of vehicles greater than \$5,000

591XXX Capital Improvement Project accounts, including land improvement, building improvements, land capital assets, CIP buildings, CIP improvements-building, CIP infrastructure, CIP machinery & equipment, CIP vehicles, CIP improvements – land, CIP land, CIP software, Construction in progress

*FOOTNOTE:*

Funds 1018 and 2004 includes Parks and Community Services administration, programs, facilities, and the Zoo.

Fund 5000 was established to account for capital improvements, formerly included in Fund 1018.

ARPA Parks & Community Services

|                       | Actual<br>2021-22 | Actual<br>2022-23 | Final<br>Budget<br>2023-24 | Dept. Head<br>Request<br>2024-25 | City Mgr.<br>Recom.<br>2024-25 | Council<br>Approval<br>2024-25 |
|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| <b>EXPENSES</b>       |                   |                   |                            |                                  |                                |                                |
| Supplies and Services | 0                 | 60,089            | 1,818,000                  | 1,259,000                        | 1,336,800                      | 1,336,800                      |
| Capital Outlay        | 174,920           | 352,716           | 10,121,689                 | 1,930,437                        | 1,930,437                      | 1,930,437                      |
| <b>TOTAL</b>          | <b>174,920</b>    | <b>412,805</b>    | <b>11,939,689</b>          | <b>3,189,437</b>                 | <b>3,267,237</b>               | <b>3,267,237</b>               |

|                          | Actual<br>2021-22 | Actual<br>2022-23 | Final<br>Budget<br>2023-24 | Council<br>Approval<br>2024-25 |
|--------------------------|-------------------|-------------------|----------------------------|--------------------------------|
| <b>FINANCING SOURCES</b> |                   |                   |                            |                                |
| Other Revenues           | 174,920           | 412,805           | 11,939,689                 | 3,267,237                      |
| <b>TOTAL</b>             | <b>174,920</b>    | <b>412,805</b>    | <b>11,939,689</b>          | <b>3,267,237</b>               |

**Fund No. 2011 - ARPA Parks & Community Services**  
**Division No. 4000-4020**

| <b>ACCT. NO.</b> | <b>ACCOUNT DESCRIPTION</b>     | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|------------------|--------------------------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| 511011           | Certs,Memberships&Subscription | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| 511301           | Non-operating Mats & Supplies  | 0                         | 60,089                    | 1,818,000                           | 1,259,000                                 | 1,336,800                               | 1,336,800                               |
|                  | Supplies and Services          | 0                         | 60,089                    | 1,818,000                           | 1,259,000                                 | 1,336,800                               | 1,336,800                               |
| 591001           | CIP Buildings                  | 0                         | 0                         | 0                                   | 50,447                                    | 50,447                                  | 50,447                                  |
| 591002           | CIP Improvements-Buildings     | 0                         | 0                         | 0                                   | 3,490                                     | 3,490                                   | 3,490                                   |
| 591101           | Construction in Progress       | 174,920                   | 352,716                   | 10,121,689                          | 1,876,500                                 | 1,876,500                               | 1,876,500                               |
|                  | Capital Outlay                 | 174,920                   | 352,716                   | 10,121,689                          | 1,930,437                                 | 1,930,437                               | 1,930,437                               |
|                  | ARPA Parks & Community Svcs    | 174,920                   | 412,805                   | 11,939,689                          | 3,189,437                                 | 3,267,237                               | 3,267,237                               |



Parks and Community Services Capital Improvement Fund

| <b>EXPENSES</b> | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|-----------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| Capital Outlay  | 91,098                    | 601,732                   | 169,658                             | 195,651                                   | 845,651                                 | 845,651                                 |
| <b>TOTAL</b>    | <b>91,098</b>             | <b>601,732</b>            | <b>169,658</b>                      | <b>195,651</b>                            | <b>845,651</b>                          | <b>845,651</b>                          |

| <b>FINANCING SOURCES</b>      | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|-------------------------------|---------------------------|---------------------------|-------------------------------------|---|
| Cost Recovery                 | 0                         | 664,300                   | 0                                   | 0                                       |
| Investment Earnings           | 3,846                     | 6,989                     | 5,480                               | 5,540                                   |
| Op Trsf-General Fund          | 0                         | 114,999                   | 114,244                             | 40,376                                  |
| Op Trsf-Revenue Stabilization | 34,880                    | 0                         | 0                                   | 0                                       |
| Op Trsf-Fac Parks City 50%    | 0                         | 0                         | 0                                   | 650,000                                 |
| Other Revenues                | 52,372                    | -184,556                  | 49,934                              | 149,735                                 |
| <b>TOTAL</b>                  | <b>91,098</b>             | <b>601,732</b>            | <b>169,658</b>                      | <b>845,651</b>                          |

**Fund No. 5000 - Parks and Community Services Capital Improvement Fund**  
**Division No. 4000**

| <b>ACCT. NO.</b> | <b>ACCOUNT DESCRIPTION</b>                               | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|------------------|--|---------------------------|---------------------------|-------------------------------------|---|---|---|
| 591002           | CIP Improvements-Buildings                               | 0                         | 14,999                    | 0                                   | 0   | 0                                       | 0                                       |
| 591006           | CIP Improvements-Land                                    | 0                         | 0                         | 0                                   | 27,000                                    | 677,000                                 | 677,000                                 |
| 591101           | Construction in Progress                                 | 91,098                    | 586,733                   | 169,658                             | 168,651                                   | 168,651                                 | 168,651                                 |
|                  | Capital Outlay   | 91,098                    | 601,732                   | 169,658                             | 195,651                                   | 845,651                                 | 845,651                                 |
|                  | Parks and Community Services<br>Capital Improvement Fund | 91,098                    | 601,732                   | 169,658                             | 195,651                                   | 845,651                                 | 845,651                                 |

**PARK RESERVE FUND  
FUND NO. 5001  
DIVISION NO. 4020**

---

***PROGRAM***

In accordance with the Merced Municipal Code, as a condition of approval of a final subdivision map or parcel map, a developer must dedicate land; pay a fee in lieu thereof, or both, at the option of the City, for neighborhood and Community Park or recreational purposes.

All in-lieu fees collected are deposited into this fund and may only be used for the purpose of acquiring necessary land and developing new or rehabilitating existing park or recreational facilities reasonably related to serving the subdivision.

The Development Services Department has completed an update to the Open Space Master Plan. This Plan is a significant tool in making decisions regarding when and where facilities are constructed.

**Park Reserve Fund**

| <b>EXPENSES</b> | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|-----------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| Capital Outlay  | 0                         | 142,748                   | 1,892,659                           | 2,109,999                                 | 2,114,256                               | 2,114,256                               |
| Other           | 65,659                    | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| <b>TOTAL</b>    | <b>65,659</b>             | <b>142,748</b>            | <b>1,892,659</b>                    | <b>2,109,999</b>                          | <b>2,114,256</b>                        | <b>2,114,256</b>                        |

| <b>FINANCING SOURCES</b> | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|--------------------------|---------------------------|---------------------------|-------------------------------------|---|
| Other State Grants       | 0                         | 0                         | 0                                   | 700,000                                 |
| State Park Bond Act      | 0                         | 0                         | 177,952                             | 0                                       |
| Park Zone #1             | 51,557                    | 12,298                    | 0                                   | 0                                       |
| Park Zone #2             | 946                       | 0                         | 0                                   | 0                                       |
| Park Zone #3             | 20,339                    | 1,419                     | 0                                   | 0                                       |
| Park Zone #4             | 160,928                   | 15,950                    | 0                                   | 0                                       |
| Park Zone #5             | 65,194                    | 0                         | 0                                   | 0                                       |
| Rent of Facilities       | 735                       | 0                         | 0                                   | 0                                       |
| Op Trsf-General Fund     | 0                         | 0                         | 727                                 | 727                                     |
| Investment Earnings      | 34,455                    | 27,045                    | 30,230                              | 31,570                                  |
| Other Revenues           | -268,495                  | 86,036                    | 1,683,750                           | 1,381,959                               |
| <b>TOTAL</b>             | <b>65,659</b>             | <b>142,748</b>            | <b>1,892,659</b>                    | <b>2,114,256</b>                        |

**Fund No. 5001 - Park Reserve Fund**  
**Division Nos. 4000-4020**

| <b>ACCT. NO.</b> | <b>ACCOUNT DESCRIPTION</b> | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|------------------|----------------------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| 591003           | CIP Infrastructure         | 0                         | 0                         | 0                                   | 100,108                                   | 100,108                                 | 100,108                                 |
| 591006           | CIP Improvements-Land      | 0                         | 0                         | 0                                   | 1,505,000                                 | 1,955,000                               | 1,955,000                               |
| 591101           | Construction in Progress   | 0                         | 142,748                   | 1,892,659                           | 504,891                                   | 59,148                                  | 59,148                                  |
|                  | Capital Outlay             | 0                         | 142,748                   | 1,892,659                           | 2,109,999                                 | 2,114,256                               | 2,114,256                               |
| 623504           | Op Trsf-Fac Parks City 50% | 34,143                    | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| 623509           | Op Trsf-Fac Parks Dev 50%  | 31,516                    | 0                         | 0                                   | 0   | 0                                       | 0                                       |
|                  | Other                      | 65,659                    | 0                         | 0                                   | 0   | 0                                       | 0                                       |
|                  | Park Reserve Fund          | 65,659                    | 142,748                   | 1,892,659                           | 2,109,999                                 | 2,114,256                               | 2,114,256                               |

**WAHNETA HALL TRUST FUND**  
**FUND NO. 8504**  
**DIVISION NO. 4000**

---

***PROGRAM***

The City Council was named trustee for funds bequeathed by Wahnetta Hall for two specific purposes:

1. The operation of a train in Applegate Park; or
2. Public concerts in Applegate Park.

An administrative policy has been established regulating the annual disbursement of trust income to qualified applicants. The amount of the annual distribution is all interest earnings in excess of the original principal amount of \$167,278.

Wahneta Hall Trust

|                       | Actual<br>2021-22 | Actual<br>2022-23 | Final<br>Budget<br>2023-24 | Dept. Head<br>Request<br>2024-25 | City Mgr.<br>Recom.<br>2024-25 | Council<br>Approval<br>2024-25 |
|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| <b>EXPENSES</b>       |                   |                   |                            |                                  |                                |                                |
| Supplies and Services | 4,621             | 0                 | 6,259                      | 6,716                            | 6,716                          | 6,716                          |
| <b>TOTAL</b>          | 4,621             | 0                 | 6,259                      | 6,716                            | 6,716                          | 6,716                          |

|                          | Actual<br>2021-22 | Actual<br>2022-23 | Final<br>Budget<br>2023-24 | Council<br>Approval<br>2024-25 |
|--------------------------|-------------------|-------------------|----------------------------|--------------------------------|
| <b>FINANCING SOURCES</b> |                   |                   |                            |                                |
| Investment Earnings      | 0                 | 2,394             | 0                          | 3,520                          |
| Other Revenues           | 4,621             | -2,394            | 6,259                      | 3,196                          |
| <b>TOTAL</b>             | 4,621             | 0                 | 6,259                      | 6,716                          |

**Fund No. 8504 - Wahneta Hall Trust**  
**Division No. 4000**

| <b>ACCT. NO.</b> | <b>ACCOUNT DESCRIPTION</b>    | <b>Actual<br/>2021-22</b> | <b>Actual<br/>2022-23</b> | <b>Final<br/>Budget<br/>2023-24</b> | <b>Dept. Head<br/>Request<br/>2024-25</b> | <b>City Mgr.<br/>Recom.<br/>2024-25</b> | <b>Council<br/>Approval<br/>2024-25</b> |
|------------------|-------------------------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| 511301           | Non-Operating Mats & Supplies | 4,621                     | 0                         | 6,259                               | 6,716                                     | 6,716                                   | 6,716                                   |
|                  | Supplies and Services         | 4,621                     | 0                         | 6,259                               | 6,716                                     | 6,716                                   | 6,716                                   |
|                  | Wahneta Hall Trust            | 4,621                     | 0                         | 6,259                               | 6,716                                     | 6,716                                   | 6,716                                   |