

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

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PERSONNEL
FUND NO. 7008
DIVISION NO. 4500

DESCRIPTION

The Personnel Department is responsible for ensuring that the City's system of recruitment, selection, hiring, labor negotiations, and employee relations is kept up-to-date and relevant to the organizational structure and purposes, and that it operates in compliance with personnel rules, regulations, and procedures. This involves studies and analysis of occupational data, job observation and employee and supervisor interviews to determine physical, mental, and training requirements of jobs. This information assists the Department to develop and maintain job descriptions and specifications, and lines of career movement. Department staff processes employment applications, payroll status changes, administers Federal and State Leave Laws, oversees selection procedures and monitors oral interview boards to ensure compliance with applicable laws and regulations.

MISSION

The mission of the Personnel Department is to ensure fair and impartial professional and technical support services in the overall administration of the City's personnel program.

GOALS

- Establish a culture and reputation of superior customer service
- Develop and maintain a program that affords staff development and retention
- Disseminate information to all City departments relating to statewide litigation, federal litigation, and legislation concerning personnel administration in the City of Merced
- Fill position vacancies created through various forms of turnover
- Conduct a review of current City policies and update as needed
- Evaluate City employee retention statistics and review options for potential compensation
- HR staff will attend trainings whenever available to learn the latest tools in recruitment to foster an environment that promotes diversity and inclusion

PERSONNEL

- Begin labor negotiations with the various employee labor groups.

OBJECTIVES

**PERFORMANCE
MEASUREMENTS/INDICATORS**

- | | |
|---|--|
| 1. Monitor all state and federal case law and legislation that could impact personnel administration in the City of Merced. | Distribution of Annual Labor Law Posters, legislative reports and new state and federal laws to appropriate departments. |
| 2. Update Policies and Personnel Rules and Procedures | Complete the update to the City policies to ensure they incorporate all labor law updates and continuing to update the Personnel Rules and Procedures. |
| 3. Employee Recognition | Continue to provide employee recognition with the annual Employee Service Awards and to seek opportunities for additional employee appreciation. |
| 4. Work closely with departments to fill the position vacancies created through turnover and new positions added in the midyear budget. | Continue to fill vacancies as they open up. Meet with departments to plan for any upcoming retirements. |

2024/2025 Budget Highlights

Recruitments are expected to remain steady during the 2024-25 fiscal year. The use of Neogov is continuing to provide benefits in terms of saving staff time, decreased postage costs, etc. Staff will continue to receive training that will ensure the City is complying with the changes in laws and regulations. Labor negotiations are expected to wrap up during the 24/25 budget year. Staff will devote a considerable amount of time to serving on the negotiating team. As time allow, the department will continue to update City-wide polices and continue updating the Personnel Rules and Procedures.

Personnel

PERSONNEL Classification	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Human Resources Mgr	0.70	0.70	0.70	0.70
Risk Analyst	0.10	0.10	0.10	0.10
Human Resources Analyst	1.00	1.00	1.00	1.00
HR Technician I/II/III	2.00	2.00	2.00	2.00
	3.80	3.80	3.80	3.80

Personnel

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Personnel Services	238,529	277,818	453,717	488,441	485,981	485,981
Supplies and Services	192,608	298,474	402,842	431,633	376,675	376,675
Acquisitions	3,071	4,213	0	0	24,040	24,040
TOTAL	434,208	580,505	856,559	920,074	886,696	886,696

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Cost Recovery	557	140	300	300
Support Services-Charges	749,961	778,991	787,082	779,177
Unclassified	664	0	0	0
Sale of Equipment	17	0	0	0
Interdept DSC-General Fund	49	49	49	49
Interdept DSC-Strt&Lght Maint	296	395	395	395
Interdept DSC-WWtr System	1,382	1,333	1,431	1,431
Interdept DSC-Water System	1,037	1,185	1,185	1,185
Interdept DSC-Refuse Ops	2,271	2,320	2,320	2,419
Interdept DSC-Fleet Management	197	197	197	197
Other Revenues	-322,223	-204,105	63,600	101,543
TOTAL	434,208	580,505	856,559	886,696

Fund No. 7008 - Personnel
Division No. 4500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
501001	Regular Salaries	128,348	149,112	275,406	282,834	280,547	280,547
501003	Regular Overtime	0	345	0	0	0	0
501101	Bilingual Pay Program	168	524	600	0	600	600
502001	Holiday Pay	0	268	0	0	0	0
502003	Earned Benefit	7,805	3,406	7,131	7,274	7,274	7,274
503002	Vehicle Allowance	580	0	0	0	0	0
504001	Social Security-OASDI	8,174	9,123	17,057	17,284	17,494	17,494
504002	Social Security-Medicare	1,916	2,134	3,989	4,042	4,092	4,092
505001	Retirement PERS Classic	8,776	6,101	7,529	8,006	8,006	8,006
505003	Retirement PERS New PEPR	2,528	6,664	17,953	18,496	18,282	18,282
505005	Retrmnt Unfunded Acc Liab Misc	40,584	44,494	44,185	53,576	52,869	52,869
506001	State Unemployment	0	0	0	156	156	156
506101	Core Allowance	33,845	43,062	67,332	84,000	84,000	84,000
506102	Workers Compensation	601	710	445	490	378	378
506110	Post Employment Benefits	5,204	11,875	12,090	12,283	12,283	12,283
	Personnel Services	238,529	277,818	453,717	488,441	485,981	485,981
511002	Telephone	1,091	2,441	1,763	1,798	1,798	1,798
511003	Postage & Mailing	649	557	1,092	1,114	1,114	1,114
511005	Office Supplies	9,012	8,537	11,232	11,457	11,457	11,457
511006	Advertising	2,473	1,105	10,132	10,335	10,335	10,335
511009	Software	0	0	0	9,250	0	0
511010	Rents & Leases	0	13,713	14,500	14,790	0	0
511011	Certs,Memberships&Subscription	4,901	1,494	2,733	3,533	3,533	3,533
511012	Professional Services	65,628	141,698	222,676	227,130	171,245	171,245
511013	Operating Mats, Svcs&Supplies	0	5,630	0	28,000	28,000	28,000
511020	Training Expense	125	5,886	9,427	9,616	9,616	9,616
511021	Travel and Meetings	593	4,103	3,528	6,068	6,068	6,068
511029	Contingency Reserve	0	0	5,949	0	35,409	35,409
511301	Non-operating Mats & Supplies	16,959	17,635	27,315	0	0	0
	Retro Fee	50	0	0	0	0	0
547001	Dept Share of Insurance	10,258	12,641	14,753	22,627	22,627	22,627
547006	Facilities Maint Charge	36,889	32,784	36,564	38,230	34,897	34,897
547007	Computer Replacement Chrg	0	9,100	0	3,904	3,904	3,904
	Supplies and Services	148,628	257,324	361,664	387,852	340,003	340,003
520500	Adm Exp-City Council	2,419	2,440	2,906	2,755	2,482	2,482
521000	Adm Exp-City Manager	7,567	7,295	7,483	7,634	6,751	6,751
521010	Adm Exp-City Clerk	5,316	3,787	3,499	4,091	3,170	3,170
521500	Adm Exp-City Attorney	2,291	4,346	3,142	3,724	1,533	1,533
522000	Adm Exp-Finance	23,959	21,047	21,770	23,084	20,538	20,538
522050	Adm Exp-Purchasing	2,428	2,235	2,378	2,493	2,198	2,198
	Administration	43,980	41,150	41,178	43,781	36,672	36,672
590004	Software Capital Assets	0	0	0	0	24,040	24,040
630021	Depreciation	3,071	3,071	0	0	0	0
630022	Software Amortization	0	1,142	0	0	0	0
	Acquisitions	3,071	4,213	0	0	24,040	24,040
	Personnel	434,208	580,505	856,559	920,074	886,696	886,696

SUPPORT SERVICES – PERSONNEL

- 511006 Advertising for recruitments.
- 511012 Physical exams for new employees, public safety pre-employment physical exams, lease of exam materials for recruitments, disability hearing charges (administrative law judge), Assessment Centers.
- 511021 League of California Cities Employee Relations Institute, California Public Employees Labor Relations Conference (CALPELRA), International Personnel Managers Association (IPMA), Employee Risk Management Authority meetings, CalPERS Educational Forum, Western Regional and Central California meetings, and travel associated with training in Line 511020 below.
- 511020 Registration fees for conferences and meetings listed in Line 18-00 above.
- 511011 CALPELRA; IPMA; Jobs Available; Personnel Testing Council; and related publications and updates.
- 511013 Recruitment oral board and Personnel Board miscellaneous expenses, workplace posters and Employee Service Awards.

RISK MANAGEMENT AND SAFETY
FUND NOS. 7002, 7001, 7003 & 7008
DIVISION NOS. 4520, 4520, 4520, & 4500

DESCRIPTION

The City of Merced Risk Management and Safety program encompasses two operational divisions.

The Workers' Compensation Division administers the self-insured workers' compensation program, including preparation of reports for management, benefit approval and payment authorization, coordination with a third-party workers' compensation administrator, and coordination with the City Attorney's office in litigated claims. The workers' compensation self-insurance retention is \$350,000.

The Liability Insurance Division provides a mechanism through which the City purchases general liability, property and fire, boiler and machinery, fidelity, Public Official bonds, and airport liability. Expenses are allocated to departmental operating accounts and transferred into the liability insurance fund from which the expenses are paid. The general liability insurance is funded through the Central San Joaquin Valley Risk Management Authority (CSJVRMA). This is a risk sharing pool with a self-insurance retention of \$100,000 for general liability. City staff coordinates efforts with a third-party administrator. Employment practices coverage is also available under the CSJVRMA through the Employment Risk Management Authority (ERMA) with a self-insurance retention of \$100,000. The commercial property, fire, and boiler and machinery coverage is purchased through the Alliant Property Insurance Program. The commercial property and fire carry a \$25,000 deductible, and the boiler and machinery have a \$10,000 deductible. The fidelity coverage (crime/dishonesty employee bond) has a \$1 million limit per loss with a \$20,000 deductible. The City's airport is fully insured for \$25 million combined single limit per aircraft/per occurrence, with no deductible.

RISK MANAGEMENT AND SAFETY

INSURANCE ADMINISTRATION

The City of Merced Insurance Administration Division includes all personnel with assignments in the risk management area, as well as accompanying operational expenses.

MISSION

The mission of the Insurance Administration Division is to provide technical support for the administration of the insurance function.

GOALS

- ◇ Review and evaluate alternate methods of providing adequate insurance coverage in all areas of City needs.
- ◇ Administer a citywide wellness program.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

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|---|--|
| 1. Review insurance coverage obtained in all areas of City needs. | Meet with Broker of Record annually in month of May for all lines of coverage to ensure premium are cost effective in the insurance marketplace. |
| 2. Provide health education to all City employees. | Conduct a Health Fair each Fall in conjunction with annual open enrollment of employee benefits in October. |
| 3. Citywide Wellness Program. | Improve overall employee participation to at least 15% in various wellness and fitness related programs with the use of the Corporate Wellness Strategic Plan. |

Risk Management Administration

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Human Resources Mgr	0.30	0.30	0.30	0.30
Risk Analyst	0.90	0.90	0.90	0.90
HR Technician I/II/III	1.00	1.00	1.00	1.00
	2.20	2.20	2.20	2.20

Risk Management and Safety

EXPENSES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Personnel Services	178,105	255,195	287,823	306,808	306,578	306,578
Supplies and Services	76,969	77,876	90,953	104,833	96,248	96,248
TOTAL	255,074	333,071	378,776	411,641	402,826	402,826

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Unclassified	0	1,500	0	0
Support Services Charges	363,838	317,447	351,149	373,302
Other Revenues	-108,764	14,124	27,627	29,524
TOTAL	255,074	333,071	378,776	402,826

Fund No. 7008 - Risk Management and Safety
Division No. 4520

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
501001	Regular Salaries	90,621	145,346	164,799	171,030	171,030	171,030
501003	Regular Overtime	97	217	0	0	0	0
502003	Earned Benefit	3,302	2,509	3,019	3,079	3,079	3,079
503002	Vehicle Allowance	249	0	0	0	0	0
504001	Social SecurityOASDI	5,389	8,600	9,741	9,950	9,950	9,950
504002	Social SecurityMedicare	1,267	2,011	2,278	2,327	2,327	2,327
505001	Retirement PERS Classic	820	2,615	3,227	3,431	3,431	3,431
505003	Retirement PERS New PEPR	6,848	9,819	12,021	12,595	12,595	12,595
505005	Retrmnt Unfunded Acc Liab Misc	27,266	25,361	26,440	32,397	32,231	32,231
506001	State Unemployment	0	0	308	0	0	0
506101	Core Allowance	30,293	46,796	54,159	60,129	60,129	60,129
506102	Workers Compensation	350	367	258	284	220	220
506110	Post Employment Benefits	11,603	11,554	11,573	11,586	11,586	11,586
	Personnel Services	178,105	255,195	287,823	306,808	306,578	306,578
511002	Telephone	29	26	385	393	0	0
511003	Postage & Mailing	534	405	908	926	926	926
511005	Office Supplies	100	169	256	261	261	261
511011	Certs,Memberships&Subscription	1,315	1,258	1,583	2,792	2,792	2,792
511020	Training Expense	0	0	42	43	0	0
511021	Travel and Meetings	0	612	1,134	1,157	1,157	1,157
511301	Nonoperating Mats & Supplies	0	150	7,586	7,738	7,738	7,738
547001	Dept Share of Insurance	9,656	10,166	11,095	18,859	18,859	18,859
547006	Facilities Maint Charge	48,116	42,761	47,693	49,865	45,517	45,517
	Supplies and Services	59,750	55,547	70,682	82,034	77,250	77,250
520500	Adm ExpCity Council	996	1,339	1,435	1,443	1,294	1,294
521000	Adm ExpCity Manager	3,117	4,003	3,696	3,997	3,521	3,521
521010	Adm ExpCity Clerk	1,294	1,824	1,660	2,017	1,528	1,528
521500	Adm ExpCity Attorney	944	2,385	1,552	1,950	799	799
522000	Adm ExpFinance	9,868	11,551	10,753	12,087	10,710	10,710
522050	Adm ExpPurchasing	1,000	1,227	1,175	1,305	1,146	1,146
	Administrative	17,219	22,329	20,271	22,799	18,998	18,998
	Risk Management and Safety	255,074	333,071	378,776	411,641	402,826	402,826

RISK MANAGEMENT ADMINISTRATION

- 511012 Safety posters, hearing and vision tests, Hepatitis B vaccinating, lumbar corsets, wrist braces, and other ergonomic supplies/equipment.
- 511021 Quarterly claims reviews with Workers' Compensation Administration, Worker's Compensation training sessions, CSJVRMA Annual Retreat, and Annual Conference of Public Agency Risk Managers (PRIMA/PARMA), and miscellaneous meetings.
- 511020 Registration fees for PRIMA/PARMA Annual Conference, CSJVRMA, and various Worker's Compensation and computer training sessions.
- 511011 Public Risk Insurance Managers Association (PRIMA); Public Agencies Management Association (PARMA); Council of Self-Insured Public Agencies; General Industry Safety Order; ADA Monthly & Annual Updates.

WORKERS' COMPENSATION

MISSION

The mission of the Workers' Compensation Division is to provide professional and technical support for the administration of the self-insured workers' compensation program.

GOALS

- ◇ Ensure employees receive the best medical care and treatment while working to get the employee back to work and released to fully duty as soon as possible.
- ◇ Ensure that the City is receiving the most competitive workers' compensation excess insurance coverage and premium levels that can be obtained in the open market.
- ◇ Maintain a high quality of service to employees and ensure that price and service levels are competitive for third party administration.
- ◇ Process all claims in a timely manner. Provide aid and support to City Employees throughout the Workers Compensation process.
- ◇ Prevent accidents/reduce personal injury/occupational injury by maintaining an Injury and Illness Prevention Program.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

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| 1. In-house administration of claims and employee training. | Reduction in the number of active files by effective claims administration and supervision/manager training. |
| 2. Review the work product of the third-party claim's administrator. | Meet quarterly with the third-party administrator to monitor litigated and non-litigated claims and insure there are no violations of regulations. |

Worker's Compensation

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Supplies and Services	2,771,924	3,308,889	3,612,019	4,149,813	4,146,765	4,146,765
TOTAL	2,771,924	3,308,889	3,612,019	4,149,813	4,146,765	4,146,765

	Actual	Actual	Final	Council
	2021-22	2022-23	Budget	Approval
FINANCING SOURCES	2021-22	2022-23	2023-24	2024-25
Workers' Compensation Revenue	2,403,534	3,000,715	3,243,495	3,468,583
Investment Earnings	270	380	0	0
Unclassified	1,565	-4,586	0	0
PERS Refund	1,151	0	59,645	126,560
Reimburse Workers Comp Claims	44,150	305,828	0	0
Op Trsf-General Fund	202,000	270,000	0	0
Other Revenues	119,254	-263,448	308,879	551,622
TOTAL	2,771,924	3,308,889	3,612,019	4,146,765

Fund No. 7002 - Worker's Compensation
Division No. 4520

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
511012	Professional Services	224,948	435,236	282,408	547,626	547,626	547,626
	Legal	111,126	0	182,160	0	0	0
511029	Contingency Reserve	0	0	189,021	200,000	204,479	204,479
511030	Medical Payments	1,097,372	1,019,468	1,112,760	1,295,486	1,295,486	1,295,486
511031	Permanent Disability	507,173	991,268	779,100	818,055	818,055	818,055
511032	Workers' Comp Umbrella Cov	666,301	671,756	810,347	937,767	937,767	937,767
511036	Retirement Disability Advance	1,151	10,666	59,645	126,560	126,560	126,560
547009	Support Services	3,730	4,894	5,638	6,671	4,926	4,926
	Supplies and Services	2,611,801	3,133,288	3,421,079	3,932,165	3,934,899	3,934,899
520500	Adm Exp-City Council	2,683	3,473	4,626	5,018	5,011	5,011
521000	Adm Exp-City Manager	8,395	10,384	11,912	13,902	13,629	13,629
521010	Adm Exp-City Clerk	4,058	4,743	6,391	8,792	7,693	7,693
521500	Adm Exp-City Attorney	2,541	6,187	5,002	6,781	3,095	3,095
522000	Adm Exp-Finance	26,580	29,960	34,655	42,029	41,458	41,458
522050	Adm Exp-Purchasing	2,694	3,181	3,785	4,540	4,436	4,436
	Administrative	46,951	57,928	66,371	81,062	75,322	75,322
531000	Interdept DSC-General Fund	113,172	117,673	124,569	136,586	136,544	136,544
	Interdepartmental	113,172	117,673	124,569	136,586	136,544	136,544
	Worker's Compensation	2,771,924	3,308,889	3,612,019	4,149,813	4,146,765	4,146,765

INSURANCE: WORKERS' COMPENSATION

- 511012 Administrative contract with Tristar Risk Management and for review of medical bills.
- 511030 Medical payments to physicians, surgeons, chiropractors, psychologists, etc., for treatment resulting from a work injury as defined by Labor Code Section 4600.
- 511031 Permanent disability payments for work injuries that result in a medically documented permanent limitation as defined in Labor Code Sections 4658-4663.
- 511012 Miscellaneous case costs (records costs, subpoenas, investigation, etc.).
- 511032 Excess Worker's Compensation policy to cover losses in excess of \$350,000 self-insured retention (LAWCX), California user funding assessment and California insurance fraud investigation assessment, injury benefits trust fund, and uninsured employer benefits fund.
- 511029 Contingency for unanticipated claims and reserve for claims both reported and unreported.
- 511036 Advance payments to CalPERS for public safety disability retirements.

RISK MANAGEMENT AND SAFETY

LIABILITY

MISSION

The mission of the Liability Insurance Division is to provide adequate insurance coverage and establish risk management practices to reduce liability exposure where possible.

GOALS

- ◇ Improve risk management practices to reduce liability exposure when possible.
- ◇ Ensure that the services of the third-party claim's administrator meet the City's needs and the needs and requirements of the liability excess insurance carrier.

OBJECTIVES

1. Review work product of the third-party claim's administrator for efficiency and reliable claims administration.
2. Review effectiveness and cost-savings for liability claims filed against the City of Merced and improve efforts of cost recovery for property damages and workers' compensation claims, when applicable.
3. Review effectiveness and cost-reduction efforts for employment practices claims.
4. Review effectiveness and cost savings for property insurance and boiler and machinery coverage.

PERFORMANCE MEASUREMENTS/INDICATORS

Meet and review claims on a quarterly basis with the third-party administrator to monitor effectiveness, and reduction in litigation.

10% reduction in liability claims and increase in cost savings through training provided by continued membership and coverage through the Central San Joaquin Valley Risk Management Authority. Quarterly review with Insurance Department staff to monitor efficiency and effectiveness of in-house subrogation demands.

Elimination or reduction in claims for unlawful employment practices through training provided by continued membership and coverage through the Employment Risk Management Authority (ERMA) offered through the CSJVRMA.

Monitor current and new City acquisitions annually in March to insure proper coverage.

Insurance: Liability

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
EXPENSES	2021-22	2022-23	Budget	Request	Recom.	Approval
			2023-24	2024-25	2024-25	2024-25
Supplies and Services	2,723,307	3,327,560	4,378,762	5,616,695	5,617,695	5,617,695
Capital Outlay	9,502	9,456	0	0	0	0
Other	706,170	738,434	775,515	772,594	772,594	772,594
TOTAL	3,438,979	4,075,450	5,154,277	6,389,289	6,390,289	6,390,289

	Actual	Actual	Final	Council
FINANCING SOURCES	2021-22	2022-23	Budget	Approval
			2023-24	2024-25
Cost Recovery	0	0	848,527	837,427
Liability Insurance Revenue	2,732,484	2,757,900	3,378,951	4,937,874
Investment Earnings	22,846	16,248	9,670	21,040
Unclassified	245,096	59,922	0	0
Damage Claims	30,408	-3,817	50,000	50,000
Reimb. Special Events Ins	3,000	0	0	0
Op Trsf-General Fund	554,621	1,691,416	0	0
Other Revenues	-149,476	-446,218	867,129	543,948
TOTAL	3,438,979	4,075,450	5,154,277	6,390,289

Fund No. 7001 - Insurance: Liability
Division No. 4520

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	0	13,485	0	599,453	599,453	599,453
	Legal	0	0	599,453	0	0	0
511022	Subrogation Claims	28,859	747	50,000	50,000	50,000	50,000
511033	General Liability Insurance	2,454,234	3,050,634	3,367,650	4,486,887	4,537,953	4,537,953
511034	Reserve for Self Insurance	0	0	58,488	200,000	152,242	152,242
547009	Support Services	40,762	40,762	40,762	40,762	40,762	40,762
	Supplies and Services	2,523,855	3,105,628	4,116,353	5,377,102	5,380,410	5,380,410
520500	Adm Exp-City Council	1,970	2,778	3,289	3,819	3,861	3,861
521000	Adm Exp-City Manager	6,162	8,306	8,469	10,581	10,500	10,500
521010	Adm Exp-City Clerk	2,558	3,783	3,804	5,339	4,558	4,558
521500	Adm Exp-City Attorney	1,865	4,949	3,556	5,162	2,384	2,384
522000	Adm Exp-Finance	19,510	23,964	24,639	31,989	31,942	31,942
522050	Adm Exp-Purchasing	1,977	2,545	2,691	3,455	3,418	3,418
	Administrative	34,042	46,325	46,448	60,345	56,663	56,663
531000	Interdept DSC-General Fund	165,410	175,607	215,961	179,248	180,622	180,622
	Interdepartmental	165,410	175,607	215,961	179,248	180,622	180,622
630021	Depreciation	9,502	9,456	0	0	0	0
	Acquisitions	9,502	9,456	0	0	0	0
621000	Op Trsf-General Fund	706,170	738,434	775,515	772,594	772,594	772,594
	Other	706,170	738,434	775,515	772,594	772,594	772,594
	Insurance: Liability	3,438,979	4,075,450	5,154,277	6,389,289	6,390,289	6,390,289

INSURANCE: LIABILITY

- 511012 Case-driven costs incurred by City Attorney for litigation related to PCE issues and general liability; Personnel Board outside legal costs

- 511033 Insurance Premiums:
 - Pooled Excess Liability (CSJVRMA and ERMA)
 - Property and Boiler and Machinery
 - Fidelity
 - Public Officials Bond
 - Airport Liability

- 511034 Reserves for payment of present and future out-of-court and court-mandated settlements and general liability claims

- 511022 Subrogation Claim Expense

RISK MANAGEMENT AND SAFETY

UNEMPLOYMENT INSURANCE

MISSION

The mission of the Unemployment Insurance Division is to provide benefits to employees who have left the City services and qualify for unemployment compensation.

GOALS

- ◇ Maintain adequate financial reserves to protect the City against any unknown and unpredictable monetary demands on this fund in any given fiscal year.
- ◇ Ensure that former employees are qualified to receive benefits.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|---|
| 1. Monitor all unemployment claim pay-outs to ensure the accuracy of charges being made against the City's self-funded account by the State of California EDD office. | Payments only made to approved claims. |
| 2. Investigate and challenge unauthorized filings. | No payments to unauthorized past-employees. |

2024-2025 BUDGET HIGHLIGHTS

The Insurance Division continues to review safety and workers' compensation programs as outlined in the Injury and Illness Prevention Program (IIPP) to ensure the organization is in compliance with state and federal regulations.

The Insurance Division will continue to work with our group health insurance carrier (Anthem) to increase employee awareness and participation in the corporate wellness program.

Insurance: Unemployment

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	55,421	75,516	469,939	469,720	469,720	469,720
TOTAL	55,421	75,516	469,939	469,720	469,720	469,720

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Unemployment Insurance Fees	0	109,573	0	99,907
Investment Earnings	0	5,960	0	7,110
Other Revenues	55,421	-40,017	469,939	362,703
TOTAL	55,421	75,516	469,939	469,720

**Fund No. 7003 - Insurance: Unemployment
Division No. 4500**

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
511028	Unemployment	48,791	66,817	303,758	276,692	276,692	276,692
511029	Contingency Reserve	0	0	156,165	184,247	183,032	183,032
547009	Support Services	442	623	733	419	558	558
	Supplies and Services	49,233	67,440	460,656	461,358	460,282	460,282
520500	Adm Exp-City Council	358	484	657	529	643	643
521000	Adm Exp-City Manager	1,120	1,448	1,693	1,466	1,749	1,749
521010	Adm Exp-City Clerk	465	660	760	740	759	759
521500	Adm Exp-City Attorney	339	863	711	715	397	397
522000	Adm Exp-Finance	3,547	4,177	4,924	4,433	5,321	5,321
522050	Adm Exp-Purchasing	359	444	538	479	569	569
	Administrative	6,188	8,076	9,283	8,362	9,438	9,438
	Insurance: Unemployment	55,421	75,516	469,939	469,720	469,720	469,720

FUND NO. 7003
DIVISION NO. 4500

INSURANCE: UNEMPLOYMENT

511028 Unemployment insurance

**EMPLOYEE BENEFITS
FUND NO. 7004
DIVISION NO. 4500**

DESCRIPTION

The Employee Benefits budget provides the mechanism through which the City pays the cost of health, long-term disability, life, dental and vision insurance for all eligible employees. Monies are budgeted in departmental operating accounts and then transferred during the year into the Employee Benefit fund from which benefit payments are actually made.

The City Council has established an Employee Benefits Committee. The Committee is advisory to the City Council on health and welfare issues and is comprised of representatives from each of the City's bargaining units and unrepresented management.

MISSION

The mission of the Employee Benefits Division is to provide negotiated benefits to City employees while recognizing cost containment needs.

GOAL

- ◇ Review and evaluate employee benefit cafeteria plan and Section 125 tax deferred plan and make changes/enhancements as needed going forward.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|--|
| 1. Continue to provide city-wide cafeteria and Section 125 tax deferred plan for employee benefits. | Re-evaluate on an ongoing basis the employee benefit cafeteria plan and Section 125 tax deferred plan and make changes/enhancements when indicated. |
| 2. Establish and maintain an adequate reserve fund. | At the end of the fiscal year, June 30, 2024, an adequate reserve fund will be available for year-to-year stability within the self-insured employee benefits program. |

EMPLOYEE BENEFITS

2024-2025 BUDGET HIGHLIGHTS

There are no anticipated significant changes in program direction, expenditures, or revenues contingent upon fiscal stability. Group medical benefits for active, temporary, and retired employee will meet Affordable Care Act requirements.

Employee Benefits

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Personnel Services	281,174	279,929	315,341	315,475	315,475	315,475
Supplies and Services	10,279,182	10,860,695	13,066,433	14,851,407	14,520,283	14,520,283
TOTAL	10,560,357	11,140,624	13,381,774	15,166,882	14,835,758	14,835,758

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Group Health	6,783,967	7,268,482	8,803,955	9,929,798
Group Life Insurance Fees	23,307	24,493	68,273	70,191
Disability Insurance Fees	53,626	57,899	99,302	103,779
Vision Care Fees	39,641	41,760	65,735	64,488
Dental Care Fees	483,947	510,115	793,759	810,498
Post Employment Fees	1,469,948	1,494,515	1,465,611	1,458,508
Core Plan Pre-tax EE Share	1,426,026	1,597,289	1,705,910	2,131,460
CORE-Life	71,065	79,354	81,041	83,018
Flexible Spending Medical	74,170	77,256	80,885	78,980
Flex Spending Dependent Care	9,529	13,093	17,273	5,251
Investment Earnings	621	108	0	0
Unclassified	33,697	0	0	0
Other Revenues	90,812	-23,740	200,030	99,787
TOTAL	10,560,357	11,140,624	13,381,774	14,835,758

Fund No. 7004 - Employee Benefits
Division No. 4500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
502003	Earned Benefit	263,161	261,346	292,931	293,056	293,056	293,056
504001	Social Security-OASDI	14,348	14,876	18,162	18,170	18,170	18,170
504002	Social Security-Medicare	3,665	3,707	4,248	4,249	4,249	4,249
	Personnel Services	281,174	279,929	315,341	315,475	315,475	315,475
511012	Professional Services	23,931	31,597	61,200	39,700	39,700	39,700
511023	Group Health Insurance	7,722,030	8,162,073	9,973,075	11,903,910	11,505,524	11,505,524
511024	Dental & Vision Benefits	626,098	737,530	859,494	902,676	874,986	874,986
511025	Group Life Insurance	80,616	84,410	68,273	70,387	70,191	70,191
511026	Short & Long Term Disability	96,721	101,370	99,302	104,236	103,779	103,779
511027	Flexible Spending	0	86,765	0	84,231	84,231	84,231
	Flexible Spending-Medical	46,152	0	80,885	0	0	0
	Flexible Spending-DepCare	1,000	0	17,273	0	0	0
511029	Contingency Reserve	0	0	182,813	3,246	121,906	121,906
511037	Group Health Insurance Retiree	1,469,983	1,411,501	1,465,611	1,459,445	1,458,508	1,458,508
547009	Support Services	36,392	43,028	49,388	56,547	50,356	50,356
	Supplies and Services	10,102,922	10,658,274	12,857,314	14,624,378	14,309,181	14,309,181
520500	Adm Exp-City Council	10,197	12,137	14,808	14,369	14,383	14,383
521000	Adm Exp-City Manager	31,906	36,293	38,130	39,809	39,120	39,120
521010	Adm Exp-City Clerk	13,246	16,531	17,126	20,085	16,980	16,980
521500	Adm Exp-City Attorney	9,658	21,624	16,011	19,419	8,883	8,883
522000	Adm Exp-Finance	101,016	104,716	110,927	120,347	119,002	119,002
522050	Adm Exp-Purchasing	10,237	11,120	12,117	13,000	12,734	12,734
	Administrative	176,260	202,421	209,119	227,029	211,102	211,102
	Employee Benefits	10,560,357	11,140,624	13,381,774	15,166,882	14,835,758	14,835,758

EMPLOYEE BENEFITS

- 511023 Group health premiums to Anthem Blue Cross of California.
- 511025 Group life insurance premiums.
- 511026 Long-term disability premiums.
- 511024 Claims payment for self-insured dental and fully-insured vision programs.
- 511029 Amount held in contingency as reserve for retention.

INFORMATION TECHNOLOGY
FUND NO. 7008
DIVISION NO. 4700-4740

DESCRIPTION

The function of the Information Technology Department is to provide the City with technological support to enhance its mission and to support the City's strategic goals. The department strives to improve City services through the use of technology to bring as many governmental services to the community as possible while making internal staff more effective and productive.

MISSION

To serve our community by exploring, implementing and supporting effective and innovative use of technology through teamwork, collaboration, innovation, and accountability to our departmental partners and to improve the quality of life for the residents of Merced.

Our service delivery objective is to provide the leadership and vision necessary to carry out the City's strategic goals by utilizing sound project management practices to plan, implement, secure and support the IT systems and networks throughout the City of Merced while providing high quality service to our customers.

GOALS

- ◇ Focus on services to the community with technology improvements including online services and field operations improvements.
- ◇ Plan and implement projects in an enterprise manner.
- ◇ Maintain the city's network and aging business systems at a satisfactory level, within budgetary levels, and support our customers' ability to serve the community effectively.
- ◇ Maintain strong vendor relationships to ensure the City's business systems are stable, secure, compliant, supported and cost effective.
- ◇ Bring government services to the community through the use of Internet, smartphone apps, Geographical Information services, and phone services.

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

Application Projects

A1: Phase 3 of the new Enterprise Resource Planning (ERP) software. Phase 3 includes Community Development, and Code Enforcement.

Phase 3 started in FY23/24 and is anticipated to complete in Q1 FY24/25.

A2: Phase 4 of the new Enterprise Resource Planning (ERP) software. Phase 4 include Human Resources, Payroll, and Basic Time and Attendance.

Phase 4 is scheduled started in FY23/24 and is anticipated to complete in Q3Q4 of FY24/25

A3: Phase 5 of the new Enterprise Resource Planning (ERP) software. Phase 5 include Advanced time and attendance scheduling.

This project will start in FY24/25.

A4: Phase 6 of the new Enterprise Resource Planning (ERP) software. Phase 6 includes Utility Billing

This project will start in FY24/25.

A5: Upgrade to City Public Records Application

This Project is anticipated to complete in Q3 FY24/25.

GIS Projects

G1: Enhance Precision of underground infrastructure location proof of concept utilizing GNSS technology and GIS Software.

This project is anticipated to be complete the end of Q4 of FY24/25.

G2: Implement an enhanced addressing and street centerline update procedure between Development Services and GIS leveraging existing GIS solutions.

This project is anticipated to be complete the end of Q4 of FY24/25.

Service Projects

S1: Turn on additional features and services as part of Office 365 strategy to allow greater collaboration and sharing of information between departments and external business partners.

This project is anticipated to be complete the end of Q4 of FY23/24.

Technology Infrastructure Project

T1: Replacement of Council Chamber Audio Video Technology

This project is anticipated to be complete the end of Q2 of FY24/25.

T2: Replacement of Storage Area Network System.

This project is anticipated to be complete the end of Q3 of FY24/25.

T3: Upgrade Windows Computers to New version of Windows

This project is anticipated to be complete the end of Q2 of FY24/25.

T4: Enhance Privilege Identity Management Cyber Security Systems

This project is anticipated to be complete the end of Q4 of FY24/25.

T5: Replacement of Information Technology Backup Generator and Automatic Power Transfer System

This project started in FY23/24 and is anticipated to complete in Q2 FY24/25.

Community Technology Project

C1: Community Broadband partnership program with the County of Merced (ARPA funding)

This project will be on-going through all of FY24/25.

C2: Upgrade and migration to new domain for city website from cityofmerced.org to cityofmerced.gov

This project started in FY23/24 and is anticipated to be complete the end of Q3 of FY24/25

C3: Explore a proof of concept for Public Record accessibility portal for residents. No Funding tied to this request may might required a mid-year budget appropriation for solution implementation.

This project will be on-going through all of FY24/25.

2024-2025 BUDGET HIGHLIGHTS

In the 2024/25 fiscal year, the implementation of phases 3 and 4 of the ERP system replacement will be completed, becoming fully operational for City staff. These phases are expected to yield benefits for both internal and external customers.

Information Technology - Administration

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Dir of Info Technology	1.00	1.00	1.00	1.00
Info Technology Manager	1.00	1.00	1.00	1.00
Software Analyst I/II/III	3.00	3.00	3.00	3.00
Systems Engineer I/II	3.00	3.00	3.00	3.00
Systems Technician I/II/III	2.00	2.00	2.00	2.00
GIS Coordinator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
	12.00	12.00	12.00	12.00

Information Technology

EXPENSES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Personnel Services	1,343,022	1,592,353	1,823,124	1,903,240	1,915,635	1,915,635
Supplies and Services	1,157,412	258,147	1,605,654	886,412	837,835	837,835
Acquisitions	253,354	1,911,661	253,020	2,020,346	1,746,754	1,746,754
Capital Outlay	868,175	1,038,290	1,858,291	1,763,404	1,763,404	1,763,404
Debt Service	0	34,815	0	0	0	0
TOTAL	3,621,963	4,835,266	5,540,089	6,573,402	6,263,628	6,263,628

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Support Services Charge	2,450,144	3,005,959	3,568,020	3,990,117
Interdept DSC-Strt&Lght Maint	0	3,317	3,453	5,305
Interdept DSC-WWtr System	52,446	63,029	65,613	67,196
Interdept DSC-Water System	63,489	74,640	75,974	74,268
Interdept DSC-Refuse Ops	16,562	18,245	17,267	17,683
Interdept DSC-PublicWorks Adm	2,760	3,317	3,453	3,537
Interdept DSC-Fleet Management	2,760	3,317	3,453	3,537
Interdept DSC-Fac Maintenance	0	0	3,453	5,305
Investment Earnings	59,071	47,380	52,030	64,170
Op Trsf-General Fund	262,025	523,890	336,890	205,879
Op Trsf-Meas C	44,281	56,933	56,933	34,792
Op Trsf-Vehicle Abatement Fund	673	866	866	529
Op Trsf-Amer Rescue Plan Act	11,383	1,229	0	0
Op Trsf-Housing Administration	18,998	24,426	24,426	14,927
Op Trsf-Development Services	32,297	41,524	41,524	25,376
Op Trsf-Strt&Light Maintenance	17,092	21,975	21,975	13,429
Op Trsf-Bell Station Facility	884	1,137	1,137	695
Op Trsf-Wastewater System	90,403	116,233	116,233	71,031
Op Trsf-Water System Ops	68,161	87,636	87,636	53,555
Op Trsf-Refuse Operations	95,198	122,396	122,396	74,798
Op Trsf-Airport Operations	3,710	4,770	4,770	2,915
Op Trsf-Public Works Admin	12,858	16,532	16,532	10,103
Op Trsf-Fleet Management	25,714	33,061	33,061	20,204
Op Trsf-Parking Auth Gen Fund	0	5,353	0	3,271
Other Revenues	291,054	558,101	882,994	1,501,006
TOTAL	3,621,963	4,835,266	5,540,089	6,263,628

Fund No. 7008 - Information Technology
Division Nos. 4700-4740

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
501001	Regular Salaries	796,825	969,747	1,129,174	1,106,210	1,109,177	1,109,177
501002	Extra Help	19,533	22,793	24,538	50,762	50,762	50,762
501003	Regular Overtime	22,007	21,550	23,216	23,216	23,216	23,216
501101	Bilingual Pay Program	0	392	1,200	1,200	600	600
501107	Education Incentive Pay	798	1,113	1,200	0	0	0
501113	Stand By Pay	37,175	38,609	37,610	38,360	38,360	38,360
502002	Unused Sick Leave	0	0	0	0	1,000	1,000
502003	Earned Benefit	9,820	11,578	19,244	16,766	16,766	16,766
503002	Vehicle Allowance	8,274	8,226	9,432	9,648	9,648	9,648
504001	Social Security-OASDI	52,123	62,852	73,794	71,174	71,674	71,674
504002	Social Security-Medicare	12,491	15,131	17,614	17,382	17,498	17,498
504003	PTS Plan FICA Alternative	253	296	319	660	660	660
505001	Retirement PERS Classic	42,515	43,517	49,256	42,256	44,053	44,053
505003	Retirement PERS New PEPRA	27,098	39,552	55,903	61,396	59,877	59,877
505005	Retrmnt Unfunded Acc Liab Misc	148,503	181,973	182,148	209,544	209,024	209,024
506001	State Unemployment	2,881	0	623	14,279	14,279	14,279
506101	Core Allowance	130,464	146,075	172,450	220,159	229,807	229,807
506102	Workers Compensation	17,017	13,860	9,897	4,348	3,354	3,354
506110	Post Employment Benefits	15,245	15,089	15,506	15,880	15,880	15,880
	Personnel Services	1,343,022	1,592,353	1,823,124	1,903,240	1,915,635	1,915,635
511001	Utilities	22,248	18,787	31,624	33,408	33,408	33,408
511002	Telephone	18,015	23,956	26,032	43,855	43,855	43,855
511003	Postage & Mailing	450	392	400	400	400	400
511004	Printing	0	0	0	600	600	600
511005	Office Supplies	3,004	5,487	4,400	4,750	4,750	4,750
511006	Advertising	0	0	300	300	300	300
511007	Office Equip & Maintenance	283,781	200,659	234,163	100	100	100
511008	Electronic, Tech & Other Equip	0	37,259	0	31,610	31,610	31,610
511009	Software	0	18,169	0	25,789	25,789	25,789
511010	Rents & Leases	0	0	797	875	875	875
511011	Certs,Memberships&Subscription	396,428	-610,055	656,051	18,631	17,756	17,756
511012	Professional Services	175,140	255,549	302,919	293,913	273,913	273,913
511013	Operating Mats, Svcs&Supplies	0	20,529	0	102,083	102,083	102,083
511014	Equipment Ops & Maintenance	0	31	0	0	0	0
511017	Safety Supplies	0	5	0	350	350	350
511018	Small Tools & Equipment	0	286	0	200	200	200
511020	Training Expense	7,718	12,093	16,219	15,800	15,800	15,800
511021	Travel and Meetings	2,417	5,546	13,215	14,100	14,100	14,100
511301	Non-operating Mats & Supplies	9,392	6,454	12,760	835	835	835
547001	Dept Share of Insurance	29,061	35,191	42,303	61,979	61,979	61,979
547004	Vehicle Operations	3,695	4,872	3,977	9,936	9,936	9,936
547006	Facilities Maint Charge	70,591	62,885	70,184	73,790	67,247	67,247
547007	Computer Replacement Chrg	71,600	77,150	93,794	51,913	51,913	51,913
	Supplies and Services	1,093,540	175,245	1,509,138	785,217	757,799	757,799
520500	Adm Exp-City Council	3,694	4,971	6,832	6,401	5,450	5,450
521000	Adm Exp-City Manager	11,558	14,864	17,593	17,734	14,823	14,823
521010	Adm Exp-City Clerk	4,820	6,771	7,933	8,995	6,482	6,482
521500	Adm Exp-City Attorney	3,499	8,856	7,387	8,651	3,366	3,366
522000	Adm Exp-Finance	36,593	42,886	51,181	53,623	45,090	45,090
522050	Adm Exp-Purchasing	3,708	4,554	5,590	5,791	4,825	4,825
	Administration	63,872	82,902	96,516	101,195	80,036	80,036

Fund No. 7008 - Information Technology
Division Nos. 4700-4740

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
590001	Office Equip&Furniture CapAsst	131,249	184,364	253,020	258,080	0	0
590003	Electronic, Tech & Other Equip	0	29,269	0	550,000	550,000	550,000
590004	Software Capital Assets	0	56,551	0	1,212,266	1,196,754	1,196,754
630021	Depreciation	122,105	100,881	0	0	0	0
630022	Software Amortization	0	1,540,596	0	0	0	0
	Acquisitions	253,354	1,911,661	253,020	2,020,346	1,746,754	1,746,754
591101	Construction in Progress	868,175	1,038,290	1,858,291	1,763,404	1,763,404	1,763,404
	Capital Outlay	868,175	1,038,290	1,858,291	1,763,404	1,763,404	1,763,404
630306	Software Interest Expense	0	34,815	0	0	0	0
	Debt Service	0	34,815	0	0	0	0
	Information Technology	3,621,963	4,835,266	5,540,089	6,573,402	6,263,628	6,263,628

ARPA Information Technology

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	0	28,356	0	0	0	0
Capital Outlay	0	0	1,080,970	1,051,020	1,051,020	1,051,020
TOTAL	0	28,356	1,080,970	1,051,020	1,051,020	1,051,020

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Other Revenues	0	28,356	1,080,970	1,051,020
TOTAL	0	28,356	1,080,970	1,051,020

Fund No. 2011 - ARPA Information Technology
Division No. 4700

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511011	Certs,Memberships&Subscription	0	28,356	0	0	0	0
	Supplies and Services	0	28,356	0	0	0	0
591101	Construction in Progress	0	0	1,080,970	1,051,020	1,051,020	1,051,020
	Capital Outlay	0	0	1,080,970	1,051,020	1,051,020	1,051,020
	ARPA Information Technology	0	28,356	1,080,970	1,051,020	1,051,020	1,051,020

INFORMATION TECHNOLOGY

- 511001 Internet services for All City Departments.
- 511002 Landline phone services for all City departments, Cell phone service for Information Technology Departments, Backup lines.
- 511012 Professional assistance with implementation of networking, Internet access, website design, and systems integration/database support and Cybersecurity.
- 511009 Software under \$5,000 each used by City Departments.
- 511010 Memberships for Municipal Information Technology Associations.
- 511012 Professional Services for I.T. projects, Cyber Security Services and GIS Services.
- 511013 Maintenance of technology solutions: Network/routing, Field mobility solutions, Server Hardware. and Ariel Photography services for GIS. batteries, cabling, small equipment, Audio Video equipment, consumables, USA Alerts for fiber optics underground.
- 511020 Training for Information Technology Department.
- 511021 Travel associated with conferences and training in line 511020.
- 590004 Software greater \$5,000 for City Department: Tyler ERP, Merced Connect, Email, Granicus, Websites, AS/400, IVR, Public Records Software, Community Development Software. Cybersecurity Software, Backup software, Electronic signatures.

**TECHNOLOGY REPLACEMENT AND MAINTENANCE
FUND NO. 7009
DIVISION NO. 4700**

PROGRAM

The Technology Replacement and Maintenance Fund is designed to support the upgrade of obsolete, malfunctioning, or outdated technology. Over time, as technology has become more integral to operations, the range of devices eligible for replacement through this fund has expanded. Items that qualify for replacement include PCs, large-scale printers, servers, storage devices, networking infrastructure, telephone systems, CCTV systems, and more.

In 2008, The Technology Replacement and Maintenance Fund, was frozen to general fund departments due to austerity measures. Enterprise fund departments continued to contribute to the fund.

This year the Technology Replacement and Maintenance Fund is proposed to receiving funding to replace PC computers that do not meet the hardware requirements for cybersecurity software required for regulatory requirements. No other technology is proposed for replacement for general fund departments using these funds.

Technology Replacement and Maintenance

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	84,815	162,647	311,908	15,912	15,912	15,912
Acquisitions	54,423	304,791	758,133	1,237,372	1,237,372	1,237,372
Capital Outlay	29,137	0	0	0	0	
TOTAL	168,375	467,438	1,070,041	1,253,284	1,253,284	1,253,284

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Software License Reimbursement	0	255,920	296,308	399,573
Computer Replacement Charge	398,853	265,822	142,381	114,989
Investment Earnings	15,629	13,793	15,710	16,590
Op Trsf-General Fund	3,550	2,382	0	0
Op Trsf-Parks & Comm Svcs	982	0	0	0
Op Trsf-Development Services	1,016	0	0	0
Op Trsf-Strt&Light Maintenance	0	305	0	0
Op Trsf-Wastewater System	508	0	0	0
Op Trsf-Refuse Operations	0	271	0	0
Op Trsf-Public Works Admin	538	271	0	0
Op Trsf-Fleet Management	0	271	0	0
Op Trsf-Facilities Maintenance	0	528	0	0
Op Trsf-Support Services	289	2,362	0	0
Other Revenues	-252,990	-74,487	615,642	722,132
TOTAL	168,375	467,438	1,070,041	1,253,284

Fund No. 7009 - Technology Replacement and Maintenance
Division No. 4700

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511007	Office Equip & Maintenance	18,877	8,303	15,600	0	0	0
511008	Electronic, Tech & Other Equip	0	0	0	15,912	15,912	15,912
511009	Software	0	289	0	0	0	0
511011	Certs, Memberships & Subscription	65,938	154,055	296,308	0	0	0
	Supplies and Services	84,815	162,647	311,908	15,912	15,912	15,912
590001	Office Equip & Furniture CapAsst	54,423	61,774	758,133	837,799	837,799	837,799
590004	Software Capital Assets	0	32,100	0	399,573	399,573	399,573
630021	Depreciation	29,137	16,957	0	0	0	0
630022	Software Amortization	0	180,499	0	0	0	0
630306	Software Interest Expense	0	13,461	0	0	0	0
	Acquisitions	83,560	304,791	758,133	1,237,372	1,237,372	1,237,372
	Technology Repl. and Maint.	168,375	467,438	1,070,041	1,253,284	1,253,284	1,253,284

PEG ACCESS FEE
FUND NO. 3004
ACCOUNT NO. 4730

PROGRAM

Used to account for funds received for Public, Education and Governmental (PEG) access paid as part of the state franchise agreements with local cable providers. Provide for funding for capital assets for Audio/Video and video production of events that are broadcast on the P.E.G. Channels.

Public Educational and Governmental Access Fee

EXPENSES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Supplies and Services	0	0	0	20,800	20,800	20,800
Acquisitions	17,500	17,500	20,500	272,000	272,000	272,000
Capital Outlay	32,382	12,280	727,155	489,233	489,233	489,233
TOTAL	49,882	29,780	747,655	782,033	782,033	782,033

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
PEG Access	114,208	103,860	107,135	100,000
Investment Earnings	11,130	9,116	9,310	12,680
Other Revenues	-75,456	-83,196	631,210	669,353
TOTAL	49,882	29,780	747,655	782,033

Fund No. 3004 - Public Educational and Governmental Access Fee
 Division No. 4730

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511008	Electronic, Tech & Other Equip	0	0	0	0	0	0
511012	Professional Services	0	0	0	20,800	20,800	20,800
	Supplies and Services	0	0	0	20,800	20,800	20,800
590001	Office Equip&Furniture CapAsst	17,500	17,500	20,500	0	0	0
590002	Operating Equip Capital Assets	0	0	0	0	0	0
590003	Electronic, Tech & Other Equip	0	0	0	272,000	272,000	272,000
590004	Software Capital Assets	0	0	0	0	0	0
	Acquisitions	17,500	17,500	20,500	272,000	272,000	272,000
591004	CIP Machinery & Equip	0	0	0	0	0	0
591101	Construction in Progress	32,382	12,280	727,155	489,233	489,233	489,233
	Capital Outlay	32,382	12,280	727,155	489,233	489,233	489,233
	PEG Access Fee	49,882	29,780	747,655	782,033	782,033	782,033