

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

**TAB 6**

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***MISSION***

The Mayor and Council Members will continue to work collaboratively as a team to represent all Merced residents, and their respective Districts, to create an atmosphere which:

- ◇ Encourages and fosters public input and involvement in the decision making process;
- ◇ Embraces diversity in the community;
- ◇ Exhibits tolerance of different opinions;
- ◇ Displays respect and concern on all issues;
- ◇ Demonstrates leadership by its actions;
- ◇ Pledges support or disagreement without being disagreeable in their best effort to keep Merced a city where good things happen;
- ◇ Ensures that all persons appearing before the City Council are treated fairly and equally;
- ◇ Complies with both the letter and spirit of the laws and policies affecting the operations of government;
- ◇ Are independent, impartial, and fair in their judgment and actions;
- ◇ Uses their public office for the public good, not for personal gain;
- ◇ Conducts public deliberations and processes openly, unless required by law to be confidential, in an atmosphere of respect and civility.

***GUIDING PRINCIPLES***

In addition to the adopted Mission, the City Council also adopted Guiding Principles for the Fiscal Year 2024-25:

- Building community is essential in supporting the health and wellness of residents within the City of Merced – an effort that the City Council is committed to across all service areas.

## CITY COUNCIL

- In every way possible, the City of Merced strives to provide equal access to all its residents and supports services and programs that promote inclusivity.
- Serving the residents of the City of Merced is paramount, with a goal of providing excellent customer service across all functions.
- Maintaining City property enhances the quality of life for all residents, the City will elevate the standard of maintenance across all public resources.

### ***2024-2025 BUDGET HIGHLIGHTS***

Approved budget highlights include continuation of the Merced Unity Project, widespread public outreach for various campaigns and events, MCAG annual membership dues, fees for LAFCO review of annexations, League of California Cities annual membership dues, advertisement of Town Hall meetings, travel and training allocations for the Mayor and each Council Member.

City Council

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Mayor & Council	7.00	7.00	7.00	7.00
Management Analyst	0.40	0.40	0.40	0.40
Administrative Asst I/II	0.00	0.00	0.40	0.40
Records Clerk I/II	0.40	0.40	0.00	0.00
	7.80	7.80	7.80	7.80

City Council

EXPENSES	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
Personnel Services	69,033	84,860	117,908	116,132	124,092	124,092
Supplies and Services	210,289	231,154	487,025	364,192	408,859	408,859
Acquisitions	0	0	0	9,500	0	0
Capital Outlay	29,825	9,500	353,675	353,675	353,675	353,675
<b>TOTAL</b>	<b>309,147</b>	<b>325,514</b>	<b>958,608</b>	<b>843,499</b>	<b>886,626</b>	<b>886,626</b>

FINANCING SOURCES	Actual	Actual	Final	Council
	2021-22	2022-23	Budget 2023-24	Approval 2024-25
Contributions	0	20,600	0	0
Admin Reimb-Low Mod Inc Housng	1,586	1,940	1,907	2,624
Admin Reimb-Veh Abatement Fund	13	12	12	15
Admin Reimb-Downtown Fund	71	99	147	0
Admin Reimb-Development Svcs	25,166	36,348	42,311	39,450
Admin Reimb-Maint Districts	4,450	4,764	5,062	874
Admin Reimb-Street Maintenance	10,196	14,802	23,004	19,519
Admin Reimb-Parks & Comm Svc	5,867	7,352	9,755	11,550
Admin Reimb-N Mercd Swr Refndg	30	36	42	96
Admin Reimb-Fahrens Pk DebtSvc	51	56	33	7
Admin Reimb-Liberty Pk DebtSvc	19	32	39	85
Admin Reimb-16th St Debt Svc	11	13	16	12
Admin Reimb-Bellevue Ranch W	79	83	93	145
Admin Reimb-Bellevue Ranch E	101	106	119	145
Admin Reimb-Wastewater System	50,596	52,480	66,737	65,832
Admin Reimb-Water System	36,537	38,246	47,792	47,683
Admin Reimb-Refuse System	38,653	45,067	57,084	61,019
Admin Reimb-Airport	3,249	3,974	4,406	5,012
Admin Reimb-Measure C-P.W	295	117	155	158
Admin Reimb-Bell Station Fac	84	90	98	92
Admin Reimb-Moraga Debt Svc	64	63	71	144
Admin Reimb-Workers Comp	2,683	3,473	4,626	5,011
Admin Reimb-Liability Ins	1,970	2,778	3,289	3,861
Admin Reimb-Unemployment Ins	358	484	657	643
Admin Reimb-Employee Benefits	10,197	12,137	14,808	14,383
Admin Reimb-Fleet Management	8,442	9,959	12,808	13,657
Admin Reimb-Facilities Maint	5,168	6,015	7,993	7,762
Admin Reimb-Support Services	7,109	8,750	11,173	9,226
Admin Reimb-Measure C-Fire	5,890	5,874	7,360	0
Admin Reimb-Measure C-PD	9,086	9,386	11,111	0
Admin Reimb-Parking Authority	1,409	1,534	1,971	1,990
Admin Reimb-Successor Agency	0	0	0	3,817
Admin Reimb-Meas C Pub Safety	0	0	0	18,279
Other Revenues	79,717	38,844	623,929	553,535
<b>TOTAL</b>	<b>309,147</b>	<b>325,514</b>	<b>958,608</b>	<b>886,626</b>

Fund No. 1000 - City Council  
 Division No. 0500

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	49,960	65,287	84,993	86,621	87,420	87,420
501003	Regular Overtime	0	20	0	164	164	164
501101	Bilingual Pay Program	108	0	0	0	0	0
502003	Earned Benefit	4,260	405	852	968	968	968
502004	Cash Back-Biweekly	0	0	0	928	0	0
504001	Social Security-OASDI	3,320	4,047	5,269	5,428	5,424	5,424
504002	Social Security-Medicare	776	947	1,233	1,270	1,269	1,269
505001	Retirement PERS Classic	1,365	2,557	3,071	3,266	3,266	3,266
505003	Retirement PERS New PEPR	0	0	1,620	1,590	1,665	1,665
505005	Retrmt Unfunded Acc Liab Misc	4,148	8,036	8,135	9,816	9,916	9,916
506101	Core Allowance	5,056	3,473	12,641	5,978	13,921	13,921
506102	Workers Compensation	40	88	94	103	79	79
	Personnel Services	69,033	84,860	117,908	116,132	124,092	124,092
511002	Telephone	3,193	2,901	4,293	4,293	4,293	4,293
511003	Postage & Mailing	171	2,967	286	286	286	286
511004	Printing	2,580	1,636	9,360	6,860	6,860	6,860
511005	Office Supplies	249	2,095	780	800	800	800
511006	Advertising	171	5,378	8,320	8,320	8,320	8,320
511007	Office Equip & Maintenance	0	150	0	300	300	300
511008	Electronic, Tech & Other Equip	0	0	0	500	500	500
511009	Software	0	0	0	200	200	200
511011	Certs,Memberships&Subscription	73,081	92,711	179,789	182,578	182,578	182,578
511012	Professional Services	89,114	51,690	183,770	42,423	42,423	42,423
511013	Operating Mats, Svcs&Supplies	0	0	0	6,000	6,000	6,000
511020	Training Expense	775	6,850	7,280	7,280	7,280	7,280
511021	Travel and Meetings	6,288	23,392	36,884	36,800	36,800	36,800
511038	Community Support	0	0	0	0	50,000	50,000
511301	Non-operating Mats & Supplies	1,042	3,012	5,356	5,356	5,356	5,356
547001	Dept Share of Insurance	2,236	2,973	3,385	5,393	5,393	5,393
547006	Facilities Maint Charge	10,692	9,503	10,598	11,081	10,115	10,115
547007	Computer Replacement Chrg	0	0	5,500	5,920	5,920	5,920
547009	Support Services	20,697	25,896	31,424	39,802	35,435	35,435
	Supplies and Services	210,289	231,154	487,025	364,192	408,859	408,859
590004	Software Capital Assets	0	0	0	9,500	0	0
	Acquisitions	0	0	0	9,500	0	0
591101	Construction in Progress	29,825	0	353,675	353,675	353,675	353,675
630307	Software Principal Expense	0	9,500	0	0	0	0
	Capital Outlay	29,825	9,500	353,675	353,675	353,675	353,675
	City Council	309,147	325,514	958,608	843,499	886,626	886,626

## CITY COUNCIL

- 511002 Monthly billing for cell phones and iPads.
- 511003 Postage for general Council correspondence and community funding contracts.
- 511004 Printing of business cards, envelopes, town hall flyers, and other printing expenses as needed.
- 511005 Miscellaneous office supplies and copy paper.
- 511006 Newspaper and radio advertising for Town Halls
- 511007 City Council's share of 3<sup>rd</sup> floor copier maintenance
- 511008 Purchase of cell phone chargers, USB cables, and like items under \$5,000.
- 511009 Zoom subscription used by I.T. for City Council business meetings.
- 511011 LAFCO operations, League of California dues, MCAG dues, Hispanic Chamber of Commerce dues.
- 511012 Support for video production, translation services, Council professional photos, and other professional services as needed.
- 511013 City Council professional photos, certificate covers
- 511020 Training for council members
- 511021 Hotel, meals, travel incidentals for council members; sponsorship tables, host one City/County dinner (unrecoverable expense); LCC policy committee meeting, One Voice legislative travel; dinner/snacks/drinks for city council meetings.
- 511038 Community Funding grants
- 511301 name plates, plaques, trophies, special occasion cards & flowers, city swag, other miscellaneous items as needed.
- 590004 Opengov.com for hosting and presenting budget and actual data.

ARPA City Council

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
<b>EXPENSES</b>						
Supplies and Services	14,500	985,547	695,611	557,948	557,948	557,948
Capital Outlay	8,576	24,848	732,533	732,517	732,517	732,517
<b>TOTAL</b>	23,076	1,010,395	1,428,144	1,290,465	1,290,465	1,290,465

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
<b>FINANCING SOURCES</b>				
Other Revenues	23,076	1,010,395	1,428,144	1,290,465
<b>TOTAL</b>	23,076	1,010,395	1,428,144	1,290,465



Fund No. 2011 - ARPA City Council  
 Division No. 0500

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
511301	Non-operating Mats & Supplies	14,500	985,547	695,611	557,948	557,948	557,948
	Supplies and Services	14,500	985,547	695,611	557,948	557,948	557,948
591101	Construction in Progress	8,576	24,848	732,533	732,517	732,517	0
	Capital Outlay	8,576	24,848	732,533	732,517	732,517	732,517
	ARPA City Council	23,076	1,010,395	1,428,144	1,290,465	1,290,465	1,290,465

Youth Council

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
<b>EXPENSES</b>						
Supplies and Services	9,676	6,468	13,275	16,528	13,275	13,275
<b>TOTAL</b>	9,676	6,468	13,275	16,528	13,275	13,275

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
<b>FINANCING SOURCES</b>				
Other Revenues	9,676	6,468	13,275	13,275
<b>TOTAL</b>	9,676	6,468	13,275	13,275

**Fund No. 1000 - Youth Council**  
**Division No. 0510**

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget	Request	Recom.	Approval
		2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
511005	Office Supplies	270	603	379	387	379	379
511010	Rents & Leases	0	0	428	0	428	428
511011	Certs,Memberships&Subscription	630	1,450	289	295	289	289
511012	Professional Services	0	0	2,433	2,482	2,433	2,433
511013	Operating Mats, Svcs&Supplies	0	1,235	0	3,423	3,365	3,365
511020	Training Expense	1,025	0	0	0	0	0
511021	Travel and Meetings	2,163	1,769	6,381	6,509	6,381	6,381
511301	Non-operating Mats & Supplies	5,588	1,411	3,365	3,432	0	0
	Supplies and Services	9,676	6,468	13,275	16,528	13,275	13,275
	Youth Council	9,676	6,468	13,275	16,528	13,275	13,275

**CITY MANAGER  
FUND NO. 1000  
DIVISION NO. 1000**

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***DESCRIPTION***

The City Manager serves as the Chief Administrative Officer of the City of Merced. The City Manager's Office is responsible for coordinating and allocating public resources through all City departments, carrying out programs, implementing policies established by the City Council, and ensuring that City Council's goals and priorities are met. The City Manager also serves as the City Clerk, the Executive Director of the Public Finance & Economic Development Authority and Parking Authority thereby overseeing the goals and projects of these entities.

***MISSION***

The City Manager ensures that the organizational values of the City are the foundation in which City business is conducted and how the budget is formulated. These values include an outlook directed to the future; an entrepreneurial, competitive approach to city services; recognition of the value of public investment and the importance of maintaining City assets; decision-making at the most appropriate level; and a system of accountability and efficiency through service delivery.

***GOALS***

- Serve the citizens of Merced by delivering core services, which exceeds expectations in efficiency, quality, and safety.
- Assist the City Council in their role as policymakers by providing clear, concise, accurate, and unbiased professional staff work.
- Lead the organization by establishing goals, objectives, and measurable standards for performance, and compensate employees accordingly.

***OBJECTIVES***

1. Continue to provide leadership to City staff.

***PERFORMANCE  
MEASUREMENTS/INDICATORS***

Encourage departments to effectively use public resources of the organization to meet Council's goals and priorities.

## CITY MANAGER

2. Develop and maintain positive labor relations, including the implementation of retention, recruitment, and succession plans to provide future opportunities for the City's labor force.

Provide ongoing training opportunities and seek out additional online training options for staff to ensure the growth of employee skills to meet the future demands for quality City services. Work in partnership with Human Resources and other departments to develop a positive working relationship with all bargaining units, and negotiations for new compensation plans.
3. Continue in a leadership role with the Merced County Association of Governments' Technical Review Board and serve as a resource for the One Voice Program.

Continue to provide leadership to address regional issues related to transportation, transit, and solid waste planning. Serve as a resource for the One Voice Program to develop a shared platform of projects and issues of regional significance, and advocate for legislation or policy changes that will benefit the region.
4. Continue public information and legislative advocacy functions as part of the City Manager's Office

Ongoing program of public information activities/releases regarding City activities and issues; includes developing newsletters for dissemination and continued public outreach. Update and maintain a legislative platform to advocate for resources to support City functions and operations.
5. Contribute to Government operational and infrastructure investments.

Provide leadership and coordination in the development of the Enterprise Resource System project and the development of the reinstatement of a vehicle and computer replacement program.
6. Public Safety
  - a. Enhance Community Engagement – Continue working with the consultant Policy Advisory Committee continued efforts (ongoing)

## CITY MANAGER

### Public Safety

*(continued from previous page)*

- b. Enhance Community Engagement – Policy Advisory Committee continued efforts (ongoing)
- c. Community Violence Prevention – CalVIP program
- d. Facility Planning
- e. Evaluation of the Police Central Station
- f. Fire Station – Will need to hire a consultant to design.
- g. Support the hiring and retention of qualified staff.

### 7. Economic Development & Downtown

- a. Downtown
  - i. City Investment – timing dependent on design and studies
    - 1. Bob Hart Square Extension (*one-time funding*)
    - 2. One Way Traffic Flow (*one-time funding*)
- b. Economic Development – (*ongoing*)
  - i. Business Friendly Culture – accommodating to new business development
  - ii. Community Engagement – inform community on process and new businesses
  - iii. Industrial/Tech Park – focused efforts on good-paying job creation
  - iv. Workforce Development – work with local partners to ensure local work force is trained and available for new jobs
  - v. Tourism – Continue working with stakeholders to form a Tourism Business Improvement District.

## CITY MANAGER

### 8. Parks & Recreation

- a. Recreation
  - i. Youth Investment – lead by youth input (funding)
  - ii. Provide greater access to alternative recreation options
  - iii. Improved Community Facility Coordination (non-city facilities)
  - iv. Encourage Community-wide tournaments
  - v. Offer scholarships for all recreational opportunities.
  - vi. Expand Youth Council role with the City Council
- b. Parks (timing dependent on funding)
  - i. Continue Applegate Zoo Improvements
  - ii. Continue Regional Playground Upgrades
  - iii. Continue Park Restroom Restorations
  - iv. Continue equipment repairs and upgrades
  - v. Finalize Ada Givens Pool Restoration
  - vi. Continue construction of CP #42

### 9. Housing & Homelessness

- a. Homelessness
  - i. Continue coordinated approach to offering housing and supportive services.
  - ii. Enhance public space management to ensure clean, safe access to public facilities.
  - iii. Evaluate alternative housing options to increase available beds.
- b. Housing
  - i. Continue to financially support all Affordable Housing projects through RFQ process
  - ii. Continue exploring Housing Trust funding options.

CITY MANAGER

Housing & Homelessness  
*(continued from previous page)*

- iii. Continue General Plan Update to incorporate Council direction on Housing polices, new State programs, SB 244, and South Merced Plan

10. Public Works & City Beautification

- a. Streets (Measure V, SB1, Measure C)
  - i. Repaving
  - ii. Sidewalks
  - iii. Quiet Zones
  - iv. Streetlights
- b. Sustainability
  - i. Explore Broadband partnerships
- c. Beautification
  - i. Continue Tree Trimming and replacement program
  - ii. Continue bike path maintenance
  - iii. Continue litter abatement programs
  - iv. Explore the creation of citywide CFD to increase resources for all.
- d. Public Art
  - i. Continue Open Calls for Projects

11. Merced Unity Project

- a. Continue to coordinate with partners a Youth Job Training Program – Summer training and job placement.
- b. Continue Community Violence Prevention – CalVIP
- c. Continue construction of Community Park 42 – Regional Sports Complex
- d. Investigate Community Broadband Access – Regional partnership on citywide network and access.
- e. Continue Applegate Zoo renovation.



CITY MANAGER

Merced Unity Project  
(continued from previous page)

- f. Provide a Non-Profit Support through a Request for Proposal Process.
- g. Invest in Community Art Projects
- h. Provide Community Programs, Events, and Messaging.

12. Natural Disaster / Flood Response

- a. Conclude FEMA reimbursement project.
- b. Create pathway for coordinated services to residents.
- c. Evaluate regional prevention efforts with federal, state, and local partners.
- d. Evaluate local issues and system capacity enhancements.

**2024-2025 BUDGET HIGHLIGHTS**

The City Council's goals and priorities are the foundation for the direction of the City Manager's Office for fiscal year 2024-2025. The Deputy City Manager will provide direct support to the City Manager to further the City Council's goals and objectives, and is involved in the management of City operations, and the City Council priority projects. Also supporting the City Manager's Office are a Senior Management Analyst whose primary function is to serve as the Public Information Officer, and a Management Analyst. Both positions will focus on legislative advocacy grant coordination and responding to citizen inquiries. A Records Clerk I/II will provide lower-level administrative support to the City Manager's office.

City Manager

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Classification				
City Manager	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00
Sr Management Analyst	1.00	1.00	1.00	1.00
Management Analyst	0.60	0.60	0.60	0.60
Administrative Asst I/II	0.00	0.00	0.60	0.60
Records Clerk I/II	0.60	0.60	0.00	0.00
	4.20	4.20	4.20	4.20

City Manager

EXPENSES	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
Personnel Services	625,677	894,588	993,499	989,619	1,031,171	1,031,171
Supplies and Services	202,973	235,033	347,451	2,103,826	1,138,892	1,138,892
Acquisitions	1,894	8,203	0	0	0	0
Capital Outlay	0	0	2,148	2,148	0	0
<b>TOTAL</b>	<b>830,544</b>	<b>1,137,824</b>	<b>1,343,098</b>	<b>3,095,593</b>	<b>2,170,063</b>	<b>2,170,063</b>

FINANCING SOURCES	Actual	Actual	Final	Council
	2021-22	2022-23	Budget 2023-24	Approval 2024-25
Other State Grants	0	0	0	800,000
Sale of Equipment	47	0	0	0
Admin Reimb-Low Mod Inc Housng	4,961	5,801	4,910	7,137
Admin Reimb-Veh Abatement Fund	40	37	30	41
Admin Reimb-Downtown Fund	224	297	379	0
Admin Reimb-Development Svcs	78,739	108,688	108,949	107,302
Admin Reimb-Maint Districts	9,018	9,654	10,257	2,378
Admin Reimb-Street Maintenance	31,901	44,261	59,234	53,091
Admin Reimb-Parks & Comm Svc	18,357	21,985	25,120	31,416
Admin Reimb-N Mercd Swr Refndg	94	107	108	262
Admin Reimb-Fahrens Pk DebtSvc	160	167	85	19
Admin Reimb-Liberty Pk DebtSvc	61	97	100	231
Admin Reimb-16th St Debt Svc	35	40	41	32
Admin Reimb-Bellevue Ranch W	246	248	241	394
Admin Reimb-Bellevue Ranch E	315	316	306	393
Admin Reimb-Wastewater System	158,311	156,924	171,844	179,060
Admin Reimb-Water System	114,318	114,363	123,064	129,694
Admin Reimb-Refuse System	120,941	134,762	146,991	165,969
Admin Reimb-Airport	10,167	11,882	11,345	13,633
Admin Reimb-Measure C-P.W	923	349	400	431
Admin Reimb-Bell Station Fac	264	270	252	249
Admin Reimb-Moraga Debt Svc	200	187	183	391
Admin Reimb-Workers Comp	8,395	10,384	11,912	13,629
Admin Reimb-Liability Ins	6,162	8,306	8,469	10,500
Admin Reimb-Unemployment Ins	1,120	1,448	1,693	1,749
Admin Reimb-Employee Benefits	31,906	36,293	38,130	39,120
Admin Reimb-Fleet Management	26,414	29,781	32,980	37,146
Admin Reimb-Facilities Maint	16,169	17,985	20,582	21,112
Admin Reimb-Support Services	22,242	26,162	28,772	25,095
Admin Reimb-Housing Admin	8,143	8,143	8,143	8,143
Admin Reimb-Measure C-Fire	18,430	17,563	18,951	0
Admin Reimb-Measure C-PD	28,430	28,064	28,612	0
Admin Reimb-Parking Authority	4,408	4,587	5,075	5,412
Admin Reimb-Successor Agency	0	0	0	10,383
Admin Reimb-Meas C Pub Safety	0	0	0	49,718
Other Revenues	109,403	338,673	475,940	455,933
<b>TOTAL</b>	<b>830,544</b>	<b>1,137,824</b>	<b>1,343,098</b>	<b>2,170,063</b>

**Fund No. 1000 - City Manager**  
**Division No. 1000**

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	382,275	568,161	624,634	630,265	631,463	631,463
501002	Extra Help	0	16,685	27,385	0	29,427	29,427
501003	Regular Overtime	0	30	0	246	246	246
501101	Bilingual Pay Program	162	0	0	0	0	0
502002	Unused Sick Leave	1,178	3,638	4,241	4,591	4,591	4,591
502003	Earned Benefit	21,282	21,839	22,237	23,119	23,119	23,119
502004	Cash Back-Biweekly Allow	0	0	0	1,392	0	0
503002	Vehicle Allowance	11,177	15,629	18,864	19,296	19,296	19,296
504001	Social Security-OASDI	19,058	28,522	32,679	34,345	34,340	34,340
504002	Social Security-Medicare	5,847	8,884	9,902	9,692	10,118	10,118
504003	PTS Plan FICA Alternative	0	217	356	0	383	383
505001	Retirement PERS Classic	6,989	19,658	23,546	24,079	24,079	24,079
505002	Retirement PERS Lateral	19,484	20,076	22,386	22,488	22,488	22,488
505003	Retirement PERS New PEPR	7,053	8,105	11,933	12,489	12,601	12,601
505005	Retrmnt Unfunded Acc Liab Misc	70,557	96,634	100,337	119,388	118,999	118,999
506001	State Unemployment	0	4,868	2,250	0	0	0
506101	Core Allowance	49,314	51,013	66,599	61,454	73,369	73,369
506102	Workers Compensation	812	451	479	541	418	418
506110	Post Employment Benefits	30,489	30,178	25,671	26,234	26,234	26,234
	<b>Personnel Services</b>	<b>625,677</b>	<b>894,588</b>	<b>993,499</b>	<b>989,619</b>	<b>1,031,171</b>	<b>1,031,171</b>
511002	Telephone	5,027	4,828	4,203	3,524	3,524	3,524
511003	Postage & Mailing	226	-845	520	520	520	520
511004	Printing	16,417	16,983	22,360	22,360	22,360	22,360
511005	Office Supplies	4,864	2,750	4,680	4,790	4,790	4,790
511006	Advertising	0	0	2,600	2,000	2,000	2,000
511007	Office Equip & Maintenance	0	150	1,000	1,000	1,000	1,000
511008	Electronic, Tech & Other Equip	0	0	0	500	500	500
511009	Software	0	150	0	300	300	300
511011	Certs,Memberships&Subscription	6,929	6,132	11,823	11,267	11,267	11,267
511012	Professional Services	60,144	77,203	146,648	916,427	916,427	916,427
511013	Operating Mats, Svcs&Supplies	0	0	0	161	161	161
511019	Mileage	0	0	544	544	544	544
511020	Training Expense	1,125	3,675	5,513	5,513	5,513	5,513
511021	Travel and Meetings	4,280	12,068	13,455	12,018	12,018	12,018
511029	Contingency Reserve	0	0	0	955,000	0	0
511301	Non-operating Mats & Supplies	791	1,065	1,120	1,120	3,268	3,268
547001	Dept Share of Insurance	12,981	14,413	16,613	26,366	26,366	26,366
547006	Facilities Maint Charge	47,080	41,841	46,666	48,791	44,537	44,537
547007	Computer Replacement Chrg	0	0	3,037	5,195	5,195	5,195
547009	Support Services	43,109	54,620	66,669	86,430	78,602	78,602
	<b>Supplies and Services</b>	<b>202,973</b>	<b>235,033</b>	<b>347,451</b>	<b>2,103,826</b>	<b>1,138,892</b>	<b>1,138,892</b>
590001	Office Equip&Furniture CapAsst	1,894	8,203	0	0	0	0
	<b>Acquisitions</b>	<b>1,894</b>	<b>8,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
591101	Construction in Progress	0	0	2,148	2,148	0	0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>2,148</b>	<b>2,148</b>	<b>0</b>	<b>0</b>
	<b>City Manager</b>	<b>830,544</b>	<b>1,137,824</b>	<b>1,343,098</b>	<b>3,095,593</b>	<b>2,170,063</b>	<b>2,170,063</b>

## CITY MANAGER

- 511002 Monthly billing for cell phones, iPads, and fax machine.
- 511003 Postage for general and legislative correspondence
- 511004 Printing for quarterly newsletter, business cards, and budget books.
- 511005 Miscellaneous office supplies and copy paper.
- 511006 Advertising for various requests for proposals, such as community art projects.
- 511007 City Manager's share of maintenance for 3<sup>rd</sup> floor copier.
- 511008 Purchase of cell phones, laptops, USB cables, and other electronic devices under \$5,000.
- 511009 Zoom subscription for Deputy City Manager and Senior Management Analyst.
- 511011 International City Management Association; Sun-Star subscription, miscellaneous publications, and PC licensing
- 511012 High Speed Rail Consultant, Legislative Advocacy Services, and employee recognition services.
- 511013 Monthly Alarm Monitoring.
- 511019 Mileage reimbursement
- 511020 Training for City Manager and staff, registration for LCC Annual Conference, Manager's Department and Executive meeting, and CAPIO conference.
- 511021 League of California Cities (LCC) Annual Conference; LCC City Managers Department meeting, Central Valley Division meetings; International City/County Management Association Conference (ICMA); MCAG Technical Review Board; One Voice; CAPIO; CAPIO annual conference, and City/County meetings
- 511301 Employee recognition awards, water, miscellaneous supplies for office.

Fund No. 2011 - ARPA City Manager  
 Division No. 1000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget	Request	Recom.	Approval
				2023-24	2024-25	2024-25	2024-25
501002	Extra Help	8,304	15,781	0	0	0	0
504002	Social Security-Medicare	120	229	0	0	0	0
504003	PTS Plan FICA Alternative	108	205	0	0	0	0
	Personnel Services	8,532	16,215	0	0	0	0
511006	Advertising	33,916	0	0	0	0	0
511301	Non-operating Mats & Supplies	0	697,449	0	0	0	0
	Supplies and Services	33,916	697,449	0	0	0	0
	ARPA City Manager	42,448	713,664	0	0	0	0

ARPA City Manager

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
<b>EXPENSES</b>						
Personnel Services	8,532	16,215	0	0	0	0
Supplies and Services	33,916	697,449	0	0	0	0
<b>TOTAL</b>	<b>42,448</b>	<b>713,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
<b>FINANCING SOURCES</b>				
Other Revenues	42,448	713,664	0	0
<b>TOTAL</b>	<b>42,448</b>	<b>713,664</b>	<b>0</b>	<b>0</b>

Office of Neighborhood Safety

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Peer Support Specialist	4.00	4.00	4.00	4.00 *
	4.00	4.00	4.00	4.00

\*One (1) unfunded position



Office of Neighborhood Safety

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
<b>EXPENSES</b>						
Personnel Services	0	18,149	318,645	279,225	195,696	195,696
Supplies and Services	0	88	168,996	214,229	210,666	210,666
<b>TOTAL</b>	<b>0</b>	<b>18,237</b>	<b>487,641</b>	<b>493,454</b>	<b>406,362</b>	<b>406,362</b>

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
<b>FINANCING SOURCES</b>				
Other State Grants	0	18,237	330,097	298,378
Other Revenues	0	0	157,544	107,984
<b>TOTAL</b>	<b>0</b>	<b>18,237</b>	<b>487,641</b>	<b>406,362</b>

**Fund No. 1000 - Office of Neighborhood Safety**  
**Division No. 1020**

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	0	13,251	164,322	168,351	127,271	127,271
501003	Regular Overtime	0	0	0	473	473	473
504001	Social Security-OASDI	0	788	10,188	10,108	7,561	7,561
504002	Social Security-Medicare	0	184	2,383	2,364	1,768	1,768
505003	Retirement PERS New PEPRA	0	1,172	15,660	15,775	11,925	11,925
505005	Retrmnt Unfunded Acc Liab Misc	0	0	27,154	31,890	23,984	23,984
506101	Core Allowance	0	2,754	98,470	49,748	22,416	22,416
506102	Workers Compensation	0	0	468	516	298	298
	Personnel Services	0	18,149	318,645	279,225	195,696	195,696
511002	Telephone	0	0	3,984	3,984	3,984	3,984
511005	Office Supplies	0	88	10,000	10,000	10,000	10,000
511008	Electronic, Tech & Other Equip	0	0	0	2,000	2,000	2,000
511011	Certs,Memberships&Subscription	0	0	0	7,140	7,140	7,140
511012	Professional Services	0	0	12,500	56,800	56,800	56,800
511013	Operating Mats, Svcs&Supplies	0	0	0	2,000	2,000	2,000
511020	Training Expense	0	0	17,500	10,000	10,000	10,000
511021	Travel and Meetings	0	0	17,500	10,860	10,860	10,860
511038	Community Support	0	0	84,000	84,000	84,000	84,000
547001	Dept Share of Insurance	0	0	11,824	15,460	15,460	15,460
547009	Support Services	0	0	11,688	11,985	8,422	8,422
	Supplies and Services	0	88	168,996	214,229	210,666	210,666
	Office of Neighborhood Safety	0	18,237	487,641	493,454	406,362	406,362

**CITY CLERK  
FUND NO. 1000  
DIVISION NO. 1010**

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***DESCRIPTION***

The City Clerk's Office promotes open government by managing and storing official records and providing citizens with easy access to the City Council decision-making process. In addition to maintaining accurate and complete data of all matters and business pertaining to the City, the Division is responsible for staff support to the City Council, including the preparation and posting of agendas, clerking of all City Council meetings, indexing actions and documents, and preparing a detailed and accurate record of proceedings. The Division also coordinates City boards and commissions, providing consultation to support staff, noticing vacancies, managing citizen appointments, coordinating ethics training and administering oaths. The City Clerk's Office supports all departments with the processing of contracts, agreements and deeds by ensuring they are complete, executed, certified, distributed and properly maintained. The Division processes legal summons and subpoenas, and provides election services including election initiation, responding to candidates, citizen and media inquiries, mandatory campaign statement filing, and follow-up activities. The Clerk's Office receives, tracks, and appropriately responds to Public Records Act requests and maintains all compliance with the act as required by statute.

***MISSION***

To build trust and confidence in local government, foster civic education and participation through effective facilitation of the legislative process, and transparent, accountable stewardship of public information and official records.

***GOALS***

- ◇ Enhance and Promote Openness, Accessibility and Transparency
- ◇ Promote Civic Education and Participation
- ◇ Encourage and Support Studious Management of Records and Archives
- ◇ Maintain Compliance with Legal Mandates
- ◇ Foster Leadership and Professionalism

***OBJECTIVES***

1. Continue to work with Departments on responding to PRA's in a timely manner

***PERFORMANCE  
MEASUREMENTS/INDICATORS***

- Open Communication and follow up and educating on the PRA Laws

## CITY CLERK

2. Develop and mentor Boards and Commission Clerks on the proper way to finalizing agendas and to clerk meetings
  - Develop a training program with training material and to schedule trainings for each Board and Commission Clerk
3. Develop a PRA Policy
  - Work with the CA's Office to establish a solid PRA Policy
4. Managing and Storing Board and Commission Minutes
  - Ensuring Board and Commission Clerks provides the Clerk's Office with original B&C minutes
5. Retention Schedule
  - Should have an updated Retention Schedule by June

### ***2024-2025 BUDGET HIGHLIGHTS***

The continued training focus for 2024-25 will be on the Assistant City Clerk achieving the designation of Certified Municipal Clerk (1 point away) and the Deputy City Clerk to start training to work towards the designation of Certified Municipal Clerk. The budget also allows for training and travel to various City Clerk's Association of California meetings and conferences to continually expand the knowledge of the office.

City Clerk

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Assistant City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Records Clerk I/II or	0.00	0.00	0.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00

City Clerk

EXPENSES	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
Personnel Services	267,632	252,856	334,377	352,821	352,541	352,541
Supplies and Services	136,167	210,405	189,705	288,783	291,285	291,285
Acquisitions	0	7,992	0	0	0	0
<b>TOTAL</b>	<b>403,799</b>	<b>471,253</b>	<b>524,082</b>	<b>641,604</b>	<b>643,826</b>	<b>643,826</b>

FINANCING SOURCES	Actual	Actual	Final	Council
	2021-22	2022-23	Budget 2023-24	Approval 2024-25
Fees for Copies	65	204	140	140
Unclassified	60	470	0	0
Admin Reimb-Low Mod Inc Housng	2,060	2,642	2,205	3,098
Admin Reimb-Veh Abatement Fund	17	17	14	18
Admin Reimb-Downtown Fund	106	135	171	0
Admin Reimb-Development Svcs	43,439	53,406	52,973	51,528
Admin Reimb-Maint Districts	3,640	3,896	4,139	1,032
Admin Reimb-Street Maintenance	13,244	20,159	26,605	23,043
Admin Reimb-Parks & Comm Svc	8,010	10,016	11,351	13,659
Admin Reimb-N Mercd Swr Refndg	39	49	49	114
Admin Reimb-Fahrens Pk DebtSvc	66	76	38	8
Admin Reimb-Liberty Pk DebtSvc	25	44	45	100
Admin Reimb-16th St Debt Svc	15	18	18	14
Admin Reimb-Bellevue Ranch W	102	113	108	171
Admin Reimb-Bellevue Ranch E	131	144	138	171
Admin Reimb-Wastewater System	65,938	71,516	77,275	78,073
Admin Reimb-Water System	47,674	52,127	55,366	56,647
Admin Reimb-Refuse System	50,424	61,422	66,113	72,392
Admin Reimb-Airport	4,221	5,413	5,095	5,917
Admin Reimb-Measure C-P.W	383	159	180	187
Admin Reimb-Bell Station Fac	110	123	113	108
Admin Reimb-Moraga Debt Svc	83	85	82	170
Admin Reimb-Workers Comp	4,058	4,743	6,391	7,693
Admin Reimb-Liability Ins	2,558	3,783	3,804	4,558
Admin Reimb-Unemployment Ins	465	660	760	759
Admin Reimb-Employee Benefits	13,246	16,531	17,126	16,980
Admin Reimb-Fleet Management	10,966	13,565	14,813	16,123
Admin Reimb-Facilities Maint	6,712	8,193	9,244	9,163
Admin Reimb-Support Services	11,430	12,382	13,092	11,180
Admin Reimb-Housing Admin	7,550	5,173	5,784	6,310
Admin Reimb-Measure C-Fire	7,651	8,000	8,512	0
Admin Reimb-Measure C-PD	11,803	12,783	12,851	0
Admin Reimb-Parking Authority	1,830	2,090	2,279	2,349
Admin Reimb-Successor Agency	0	0	0	4,507
Admin Reimb-Meas C Pub Safety	0	0	0	21,580
Other Revenues	85,678	101,116	127,208	236,034
<b>TOTAL</b>	<b>403,799</b>	<b>471,253</b>	<b>524,082</b>	<b>643,826</b>

Fund No. 1000 - City Clerk  
Division No. 1010

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	152,211	142,161	192,605	197,520	197,520	197,520
501002	Extra Help	0	3,925	0	0	0	0
501003	Regular Overtime	58	299	0	600	600	600
501101	Bilingual Pay Program	0	196	600	600	600	600
502003	Earned Benefit	6,704	2,424	4,388	4,476	4,476	4,476
504001	Social Security-OASDI	9,403	8,685	11,943	11,835	11,835	11,835
504002	Social Security-Medicare	2,214	2,088	2,793	2,768	2,768	2,768
504003	PTS Plan FICA Alternative	0	51	0	0	0	0
505003	Retirement PERS New PEPRA	13,364	12,226	18,088	18,508	18,508	18,508
505005	Retrmnt Unfunded Acc Liab Misc	28,439	31,359	31,365	37,415	37,223	37,223
506001	State Unemployment	0	0	0	0	0	0
506101	Core Allowance	39,326	33,702	56,220	62,135	62,135	62,135
506102	Workers Compensation	300	330	351	387	299	299
506110	Post Employment Benefits	15,613	15,410	16,024	16,577	16,577	16,577
	Personnel Services	267,632	252,856	334,377	352,821	352,541	352,541
511002	Telephone	277	730	861	700	700	700
511003	Postage & Mailing	214	456	476	486	486	486
511004	Printing	0	81	218	222	222	222
511005	Office Supplies	1,496	1,318	4,216	8,766	8,766	8,766
511006	Advertising	1,792	687	2,626	4,000	4,000	4,000
511007	Office Equip & Maintenance	11,987	12,274	11,780	4,062	4,062	4,062
511010	Rents & Leases	3,860	4,375	4,500	4,590	4,590	4,590
511011	Certs,Memberships&Subscription	2,166	1,719	12,263	3,646	13,646	13,646
511012	Professional Services	44,465	72,890	19,000	111,000	111,000	111,000
511013	Operating Mats, Svcs&Supplies	0	1,504	0	0	0	0
511019	Mileage	0	0	50	51	51	51
511020	Training Expense	500	700	5,684	5,798	5,798	5,798
511021	Travel and Meetings	932	260	4,034	4,115	4,115	4,115
511301	Non-operating Mats & Supplies	0	100	0	200	200	200
547001	Dept Share of Insurance	9,353	9,856	11,490	17,701	17,701	17,701
	Retro Fee Expense	100	0	0	0	0	0
547004	Vehicle Operations	1,582	6,393	4,502	3,220	3,220	3,220
547006	Facilities Maint Charge	25,127	22,331	24,906	26,041	23,770	23,770
547009	Support Services	32,316	74,731	83,099	94,185	88,958	88,958
	Supplies and Services	136,167	210,405	189,705	288,783	291,285	291,285
630306	Software Interest Expense	0	137	0	0	0	0
630307	Software Principal Expense	0	7,855	0	0	0	0
	Acquisitions	0	7,992	0	0	0	0
	City Clerk	403,799	471,253	524,082	641,604	643,826	643,826

## CITY CLERK

- 511003 Public hearing notices, Public Records Request Responses, Fair Political Practices Commission (FPPC) mailings, City Council agendas/minutes, and other miscellaneous mailings
- 511006 Advertising for legal notices, public hearing notices, commission vacancy notices, financial reports, required grant publications, and publication of special hearings, publication of municipal election notices
- 511012 Annual Municipal Code Supplements (includes Website maintenance), Public Records software, acquisition of document management system
- 511021 City Clerks Association of California (CCAC) annual meeting, City Clerks Association of California (CCAC) general meetings, League of California Cities (LCC) City Clerks New Law and Election seminar, Technical Track for City Clerks training, miscellaneous records management training, and travel associated with training in Line 511020
- 511020 City Clerks Association of California (CCAC), Master Municipal Clerk Academy (MMCA), Municipal Management Association of Northern California (MMANC), records management training, League of California Cities (LCC) City Clerks, and City Clerk Technical Track registration fees for meetings and training sessions in Line 511021
- 511010 Postage machine lease
- 511007 Total photocopier-related costs for 1<sup>st</sup> and 2<sup>nd</sup> of the Civic Center
- 511011 City Clerks Association (CCAC); International Institute of Municipal Clerks (IIMC) and miscellaneous publications



***DESCRIPTION***

The City Attorney is appointed by the City Council and acts as legal advisor and counsel for legal issues involving the City, the Public Financing and Economic Development Authority (PFEDA), the Parking Authority, the Successor Agency to the Redevelopment Agency (Successor Agency), and their committees and commissions. The City Attorney represents the City Council, City Manager, City administrative staff, PFEDA, the Parking Authority, the Successor Agency, and others as required to represent the City in litigation and to direct the City's legal service so that policies are established, and programs are maintained within the guidelines established by city, state, and federal laws.

***MISSION***

The City Attorney's office is committed to providing excellent legal services consistent with the highest professional and ethical standards, with the goal of protecting and advancing the City's interests in serving the people of Merced.

***GOALS***

- A. Focus on enforcement of the municipal code to improve the public health, safety, and welfare in the City with a specific focus on substandard/dangerous buildings and abandoned properties utilizing the various administrative enforcement tools available.
- B. Focus on providing legal support regarding ballot measure(s), proposed revenue measures, and economic development.
- C. Focus on the criminal citations process to reduce prosecution through the court system.
- D. Focus on review of organization policies and procedures to ensure internal consistency and compliance with city, state, and federal laws.
- E. Provide Boards and Commissions and assigned City staff with support and training on public meeting procedures and conduct.
- F. Provide all City departments with the necessary legal support to accomplish the Mayor and City Council's FY 24/25 goals and priorities.
- G. Assist with organizational development and promote professional development to serve the City's needs.

***OBJECTIVES***

- A. Support Code Enforcement and the Code Enforcement Task Force in bringing substandard/dangerous and vacant buildings and dwellings into compliance thus eliminating hazardous conditions, improving the housing stock, and reducing blight within the City.

## CITY ATTORNEY

- B. Support the City Council, the City Manager's Office, and the Finance Officer in developing and enhancing revenue; prepare necessary documents for any proposed ballot measure(s) or revenue measures.
- C. Support the Police Department through the Administrative Citations process to encourage code compliance, reduce criminal prosecution through the court system, and to generate revenue from collection of fines.
- D. Provide legal support and services to all City departments necessary to assist in achieving the City Council's policy goals and priorities for FY 24/25.
- E. Provide ongoing training for all Boards and Commissions and assigned City staff on public hearing procedures and conduct.
- F. Assist with Personnel Rules and personnel related administrative policies update and revision.
- G. Encourage attorney and support staff participation in professional and education programs and organizations.

### ***2024-2025 BUDGET HIGHLIGHTS***

- Preserves core staffing.
- Maintains the ability to provide core, critical services.
- Professional staff taking on responsibilities to preserve critical support staffing.
- Budget focuses on supporting key City Council and organizational priorities.

City Attorney

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
City Attorney	1.00	1.00	1.00	1.00
Chief Deputy City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Paralegal Office Admin	1.00	1.00	1.00	1.00
Legal Administrative Asst	1.00	1.00	1.00	1.00
	5.00	5.00	5.00	5.00

City Attorney

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
<b>EXPENSES</b>						
Personnel Services	569,019	341,254	928,603	988,205	973,032	973,032
Supplies and Services	529,239	1,195,136	727,901	756,061	353,791	353,791
Debt Service	0	13,620	0	0	0	0
<b>TOTAL</b>	<b>1,098,258</b>	<b>1,550,010</b>	<b>1,656,504</b>	<b>1,744,266</b>	<b>1,326,823</b>	<b>1,326,823</b>

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
<b>FINANCING SOURCES</b>				
Unclassified	2,744	21	0	0
Cost Recovery	0	5,919	0	0
Admin Reimb-Low Mod Inc Housng	1,502	3,456	2,062	1,621
Admin Reimb-Veh Abatement Fund	12	22	13	9
Admin Reimb-Downtown Fund	68	177	159	0
Admin Reimb-Development Svcs	23,835	64,758	45,749	24,365
Admin Reimb-Maint Districts	2,087	2,234	2,373	539
Admin Reimb-Street Maintenance	9,657	26,372	24,873	12,056
Admin Reimb-Parks & Comm Svc	5,557	13,099	10,548	7,134
Admin Reimb-N Mercd Swr Refndg	29	64	45	60
Admin Reimb-Fahrens Pk DebtSvc	48	99	36	4
Admin Reimb-Liberty Pk DebtSvc	18	58	42	52
Admin Reimb-16th St Debt Svc	11	24	17	7
Admin Reimb-Bellevue Ranch W	74	148	101	90
Admin Reimb-Bellevue Ranch E	95	188	129	89
Admin Reimb-Wastewater System	47,923	93,499	72,159	40,660
Admin Reimb-Water System	34,605	68,140	51,675	29,451
Admin Reimb-Refuse System	36,610	80,295	61,723	37,688
Admin Reimb-Airport	3,078	7,079	4,764	3,096
Admin Reimb-Measure C-P.W	279	208	168	98
Admin Reimb-Bell Station Fac	80	161	106	57
Admin Reimb-Moraga Debt Svc	60	112	77	89
Admin Reimb-Workers Comp	2,541	6,187	5,002	3,095
Admin Reimb-Liability Ins	1,865	4,949	3,556	2,384
Admin Reimb-Unemployment Ins	339	863	711	397
Admin Reimb-Employee Benefits	9,658	21,624	16,011	8,883
Admin Reimb-Fleet Management	7,996	17,744	13,849	8,435
Admin Reimb-Facilities Maint	4,895	10,716	8,642	4,794
Admin Reimb-Support Services	6,734	15,587	12,081	5,698
Admin Reimb-Housing Admin	1,363	1,363	1,363	1,363
Admin Reimb-Measure C-Fire	5,579	10,464	7,958	0
Admin Reimb-Measure C-PD	8,606	16,721	12,014	0
Admin Reimb-Parking Authority	1,334	2,733	2,131	1,229
Admin Reimb-Successor Agency	0	0	0	2,358
Admin Reimb-Measure C Pub Safety	0	0	0	11,290
Interdept DSC-Dev Svcs	181,940	191,839	259,897	266,641
Interdept DSC-WWtr System	106,531	109,977	144,991	128,844
Interdept DSC-Water System	101,867	106,197	142,248	118,158
Interdept DSC-Refuse Ops	46,835	48,722	69,534	58,248
Interdept DSC-Workers Comp Ins	113,172	117,673	124,569	136,544
Interdept DSC-Liability Ins	165,410	175,607	215,961	180,622
Interdept DSC-Housing Admin	0	0	25,000	25,000
Other Revenues	163,221	324,911	314,167	205,675
<b>TOTAL</b>	<b>1,098,258</b>	<b>1,550,010</b>	<b>1,656,504</b>	<b>1,326,823</b>

**Fund No. 1000 - City Attorney**

**Division No. 1500**

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	340,269	170,798	614,284	641,140	643,466	643,466
502003	Earned Benefit	19,388	0	1,710	6,268	6,268	6,268
502004	Cash Back-Biweekly Allow	0	1,721	0	0	2,320	2,320
503002	Vehicle Allowance	-413	681	9,432	9,648	9,648	9,648
504001	Social Security-OASDI	21,225	10,263	33,628	34,991	35,267	35,267
504002	Social Security-Medicare	5,008	2,400	8,946	9,417	9,481	9,481
505001	Retirement PERS Classic	12,338	13,063	14,657	7,948	8,345	8,345
505002	Retirement PERS Lateral	619	0	0	0	0	0
505003	Retirement PERS New PEPRA	17,037	1,576	35,185	43,224	43,045	43,045
505005	Retrmnt Unfunded Acc Liab Misc	93,965	101,881	98,554	121,448	121,261	121,261
506101	Core Allowance	53,427	32,766	105,924	107,150	87,291	87,291
506102	Workers Compensation	952	968	942	1,445	1,114	1,114
506110	Post Employment Benefits	5,204	5,137	5,341	5,526	5,526	5,526
	Personnel Services	569,019	341,254	928,603	988,205	973,032	973,032
511002	Telephone	723	671	584	760	760	760
511003	Postage & Mailing	82	16	327	300	300	300
511004	Printing	0	0	0	200	200	200
511005	Office Supplies	5,040	2,996	4,886	4,984	4,984	4,984
511007	Office Equip & Maintenance	0	0	845	862	862	862
511011	Certs,Memberships&Subscription	21,177	41,207	39,034	44,094	44,094	44,094
511012	Professional Services	389,682	1,040,916	543,992	543,492	2,297	2,297
511013	Operating Mats, Svcs&Supplies	0	0	0	500	500	500
511020	Training Expense	3,240	0	8,753	8,928	8,928	8,928
511021	Travel and Meetings	2,586	0	9,482	9,672	9,672	9,672
511042	Outside Legal Services	0	0	0	0	150,000	150,000
511301	Non-operating Mats & Supplies	177	327	325	332	332	332
547001	Dept Share of Insurance	16,448	17,270	19,984	31,062	31,062	31,062
	Retro Fee Expense	50	0	0	0	0	0
547006	Facilities Maint Charge	54,532	48,463	54,052	56,514	51,586	51,586
547007	Computer Replacement Chrg	0	3,300	0	402	402	402
547009	Support Services	35,502	39,970	45,637	53,959	47,812	47,812
	Supplies and Services	529,239	1,195,136	727,901	756,061	353,791	353,791
630307	Software Principal Expense	0	13,620	0	0	0	0
	Debt Service	0	13,620	0	0	0	0
	City Attorney	1,098,258	1,550,010	1,656,504	1,744,266	1,326,823	1,326,823

## CITY ATTORNEY

- 511007 Maintenance and repair of two office printers. Other office equipment operations and maintenance as needed.
- 511011 Memberships: State Bar of California, Merced County Bar Association; Merced County Legal Professionals Association  
Subscriptions: WEST Online Legal Research; LexisNexis Matthew Bender publications; CA Deering Codes; Longtin's Land Use Publication; The Rutter Group publications; Continuing Education of the Bar (CEB); Solano Press publications; Daily Legal Journal newspaper; PACER (online research-Court records)
- 511012 Miscellaneous legal costs (court transcripts, legal services not directly related to workers' compensation and insurance legal/liability cases, process service, recorder's office fees).
- 511020 League of California Cities (LCC) Annual Conference and Committee meetings; LCC City Attorneys Spring Conference; Land Use Issues; LCW Public Sector Employment Law Conference; Municipal Law Institute; State Bar Mandatory Continuing Legal Education for Attorneys; Continuing Education training programs for support staff.
- 511021 League of California Cities (LCC) Annual Conference; LCC City Attorneys Spring Conference; Land Use Issues; LCW Public Sector Employment Law Conference; Police Liability Issues; Municipal Law Institute; Mandatory Continuing Education training programs for support staff, as well as travel associated with training outlined in Line 20-00 below.
- 511042 Outside consultants and/or other specialized litigation costs not otherwise classified. Administrative Citation Program Hearing Officer. (Costs directly related to workers' compensation
- 511301 Special litigation costs and services not otherwise classified.

**FINANCE**  
**FUND NO. 1000**  
**DIVISION NO. 2000 & 2050**

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***DESCRIPTION***

The Finance Department collects and disburses all funds, performs all treasury functions, maintains the general and subsidiary accounting systems, prepares financial and management reports, provides centralized purchasing and central stores, maintains, and reviews all internal control policies, and compiles budget revenue and expense estimates.

***MISSION***

The Finance Department executes the responsibilities and obligations of fiscal administration for the City in the capacity granted in the City Charter. Those essential duties require all departmental staff to serve the public interest with professional standards, which promotes and affirms the public's trust in the performance of the financial affairs of the City and related Agencies.

***GOAL***

- ◇ Effectively and efficiently administer the financial affairs of the City and related Agencies.

<b><i>OBJECTIVES</i></b>	<b><i>PERFORMANCE MEASUREMENTS/INDICATORS</i></b>
1. Provide support for fulfilling the City Council Policy Priorities.	On going
2. Provide support to the City Manager to pursue cost recovery for the flood emergency impacts.	Finance will work with FEMA as well all impacted departments to coordinate and submit requests for cost recovery up to 100% reimbursement.
3. Update and implement the necessary financial policies to insure fiduciary soundness and transparency.	On going
4. Assist in the implementation of a citywide Enterprise Resource Planning system.	Finance will work in partnership with the Information Technology Department to continue to implement the approved Tyler Technology citywide Enterprise Resource Planning system over the next two to three years.

## FINANCE

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| 5. Assist in establishing a plan and or policy for use of Measure Y (Cannabis Tax) funding.  | Finance in partnership with the City Manager's office will develop and recommend a plan or policy to the City Council for how Measure Y funding should be used.          |
| 6. Provide a recommendation to the City Council for implementing a biennial budget process.  | Finance will work with the City Manager's office to provide the City Council with recommendations on how to implement a biennial budget process for the City of Merced.  |
| 7. Assist in the administration of the American Rescue Plan Act based on the plan approved by City Council in correlation with COVID-19 impacts.     | Finance will work with the City Manager's office and all Departments to administer, track, and report on funding provided to the City from the American Rescue Plan Act. |
| 8. Provide support to establish a local Tourism Based Improvement District (TBID) and explore and Enhanced Infrastructure Financing District (EIFD). | Finance will work with the City Manager's office, Economic Development Department, outside consultants to explore and/or implement a plan to establish these districts.  |
| 9. Provide support for labor negotiations for all bargaining groups.   | Finance will work with the City Council, City Manager, and the labor negotiating to provide financial updates and cost analysis for labor requests.                      |



**2024-2025 BUDGET HIGHLIGHTS**

The Finance Department began the implementation of the new Tyler Technology software in November of 2020. To date we gone live with Financials, Open Finance (online transparency tool) EAM (public works facilities, fleet and work order modules), and Inventory. In Fiscal Year 24-25, we are scheduled to go live with EPL (building and permitting), HRM (human resources and payroll), and VSS (vendor access). Bids and Utility Billing will be implemented last in Fiscal Year 25-26. The project continues to require a significant amount of resources. During the next fiscal year due to continued implementation, Finance has determined it needs two extra help positions to assist in backfilling as well as an increase to overtime during the year. The costs are included in the Finance budget. During Fiscal Year 23-24 Mid-Year review, the City Council approved the addition of an Accountant I/II, due to additional workload in the areas of grants, tracking, monitoring, and financial reporting.

Finance

PERSONNEL Classification	Number of Positions			
	2024 Funded in Budget	2025 Dept. Head Request	2025 City Mgr. Recom	2025 Council Approval
Finance Officer	1.00	1.00	1.00	1.00
Deputy Finance Officer	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00
Accountant I/II	4.00	4.00	4.00	4.00
Payroll Supervisor	1.00	1.00	1.00	1.00
Payroll Technician I/II	2.00	2.00	2.00	2.00
Rev & Cust Serv Supervisor	1.00	1.00	1.00	1.00
Accounting Technician	5.00	5.00	5.00	5.00
Account Clerk I/II/III	6.00	6.00	6.00	6.00
Purchasing Supervisor	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
	25.00	25.00	25.00	25.00

Finance / Purchasing

EXPENSES	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
Personnel Services	2,620,408	2,921,318	3,135,320	3,316,219	3,304,932	3,304,932
Supplies and Services	1,036,087	1,198,433	1,386,543	1,639,031	1,537,786	1,537,786
Debt Service	2,204,890	2,263,103	2,408,553	1,422,594	1,422,594	1,422,594
Capital Outlay	105,856	3,990	0	0	0	0
Other	18	0	0	0	0	0
<b>TOTAL</b>	<b>5,967,259</b>	<b>6,386,844</b>	<b>6,930,416</b>	<b>6,377,844</b>	<b>6,265,312</b>	<b>6,265,312</b>

FINANCING SOURCES	Actual	Actual	Final	Council
	2021-22	2022-23	Budget 2023-24	Approval 2024-25
Fees for Copies	245	180	220	220
Dept. Retro Fees	0	5,650	0	4,800
Garnishments Handling Fees	0	921	0	800
Cash Short And Over	0	20	0	100
Unclassified	0	27,916	0	16,000
Admin Reimb-Low Mod Inc Hsg	17,300	18,514	15,845	24,033
Admin Reimb-Veh Abatement Fd	141	118	98	136
Admin Reimb-Downtown Fund	780	948	1,223	0
Admin Reimb-Development Svcs	274,556	346,897	351,567	361,332
Admin Reimb-Maint Districts	34,390	36,815	39,114	8,010
Admin Reimb-Street Maint.	111,237	141,267	191,142	178,780
Admin Reimb-Parks & Comm Svc	64,009	70,168	81,060	105,790
Admin Reimb-N Mercd Swr Refndg	329	341	349	883
Admin Reimb-Fahrens Pk Debt	558	532	273	62
Admin Reimb-Liberty Pk Debt	211	310	324	777
Admin Reimb-16th St Debt Svc	123	128	131	110
Admin Reimb-Bellevue Ranch W	857	791	776	1,328
Admin Reimb-Bellevue Ranch E	1,098	1,008	988	1,325
Admin Reimb-Wastewater Sys	552,017	500,848	554,523	602,973
Admin Reimb-Water System	398,614	365,008	397,114	436,737
Admin Reimb-Refuse System	421,701	430,117	474,326	558,891
Admin Reimb-Airport	35,450	37,921	36,608	45,909
Admin Reimb-Measure C P.W.	3,219	1,113	1,292	1,451
Admin Reimb-Bell Station Fac	921	862	813	839
Admin Reimb-Moraga Debt Svc	696	597	591	1,315
Admin Reimb-Workers Comp	29,274	33,141	38,440	45,894
Admin Reimb-Liability Ins	21,487	26,509	27,330	35,360
Admin Reimb-Unemployment Ins	3,906	4,621	5,462	5,890
Admin Reimb-Employee Benefits	111,253	115,836	123,044	131,736
Admin Reimb-Fleet Management	92,103	95,050	106,424	125,088
Admin Reimb-Facilities Maint	56,379	57,404	66,414	71,094
Admin Reimb-Support Services	77,556	83,500	92,847	84,507
Admin Reimb-Housing Admin	31,325	31,325	31,325	31,325
Admin Reimb-Measure C Fire	64,262	56,055	61,153	0
Admin Reimb-Measure C PD	99,132	89,573	92,327	0
Admin Reimb-Parking Authority	15,369	14,639	16,376	18,224
Admin Reimb-Meas C Pub Safety	0	0	0	167,421
Admin Reimb-PBID-Downtown	0	0	0	2,000
Admin Reimb-Successor Agency	0	0	0	34,965
Interdept DSC-General Fund	1,560	1,452	1,606	0
Interdept DSC-Fac-PWCorpYd Cty	0	2,419	3,229	3,335

<b>FINANCING SOURCES</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Final Budget 2023-24</b>	<b>Council Approval 2024-25</b>
Interdept DSC-Fac-PWCorpYd Dev	0	2,419	3,229	3,335
Interdept DSC-Fac-InfoTech Cty	0	2,419	3,229	3,335
Interdept DSC-Fac-InfoTech Dev	0	2,419	3,229	3,335
Interdept DSC-Fac-Admin Fee	0	16,931	19,440	20,028
Interdept DSC-Dev Svcs	47,262	50,793	58,193	60,049
Interdept DSC-BellevueRnchE DS	1,712	1,850	2,004	2,050
Interdept DSC-Fac-RdwysCty 50%	4,726	2,419	0	0
Interdept DSC-Fac-TrSigCty 50%	4,726	2,419	0	0
Interdept DSC-Fac-Fire Cty 50%	4,726	2,419	3,229	3,335
Interdept DSC-Facs-PD Cty 50%	4,726	2,419	3,229	3,335
Interdept DSC-Fac-Pk Cty 50%	4,726	2,419	3,229	3,335
Interdept DSC-BellevueRnchW DS	2,244	2,424	2,626	2,686
Interdept DSC-CommFac Dist All	42,611	45,764	52,749	54,483
Interdept DSC-Moraga Debt Svc	697	753	815	834
Interdept DSC-WWtr System	138,328	136,712	159,475	157,746
Interdept DSC-Water System	138,328	136,711	159,474	157,746
Interdept DSC-Refuse Ops	136,768	135,259	157,869	157,746
Interdept DSC-Fac-TransFee Dev	0	0	3,229	3,335
Interdept DSC-Fac-TransFeeCity	0	0	3,229	3,335
Interdept DSC-Fac-RdwysDev 50%	4,726	2,419	0	0
Interdept DSC-Fac-TrSigDev 50%	4,726	2,419	0	0
Interdept DSC-Fac-PD Dev 50%	4,726	2,419	3,229	3,335
Interdept DSC-Fac-Fire Dev 50%	4,726	2,419	3,229	3,335
Interdept DSC-Fac-Pk Dev 50%	4,726	2,419	3,229	3,335
Other Revenues	<u>2,889,991</u>	<u>3,227,686</u>	<u>3,467,898</u>	<u>2,505,819</u>
<b>TOTAL</b>	<b>5,967,259</b>	<b>6,386,844</b>	<b>6,930,416</b>	<b>6,265,312</b>

Fund No. 1000 - Finance/Purchasing  
Division Nos. 2000-2050

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	1,505,451	1,661,932	1,771,458	1,864,650	1,864,650	1,864,650
501002	Extra Help	88,190	115,141	187,989	115,056	115,056	115,056
501003	Regular Overtime	9,995	46,448	12,000	27,000	27,000	27,000
501101	Bilingual Pay Program	1,200	1,606	2,400	2,400	3,000	3,000
501107	Education Incentive Pay	8,044	9,761	9,600	10,800	10,800	10,800
501113	Stand By Pay	0	73	0	0	0	0
502002	Unused Sick Leave	0	752	790	2,600	2,600	2,600
502003	Earned Benefit	44,074	59,828	54,597	45,971	45,971	45,971
502004	Cash Back-Biweekly Allow	1,643	2,395	1,829	2,320	2,320	2,320
503002	Vehicle Allowance	8,274	8,226	9,432	9,648	9,648	9,648
504001	Social Security-OASDI	90,854	103,631	109,355	115,211	115,248	115,248
504002	Social Security-Medicare	23,157	26,558	28,693	28,855	28,864	28,864
504003	PTS Plan FICA Alternative	1,144	1,515	2,444	1,496	1,496	1,496
505001	Retirement PERS Classic	58,104	60,481	68,614	68,476	68,476	68,476
505002	Retirement PERS Lateral	6,325	7,089	8,067	8,170	8,170	8,170
505003	Retirement PERS New PEPRA	68,203	75,806	90,521	99,085	99,085	99,085
505005	Retrmnt Unfunded Acc Liab Misc	260,564	280,452	288,342	353,211	351,393	351,393
506001	State Unemployment	12,215	19,246	12,314	0	0	0
506101	Core Allowance	320,303	325,273	362,063	445,538	445,538	445,538
506102	Workers Compensation	34,810	37,759	36,555	45,359	35,244	35,244
506110	Post Employment Benefits	77,858	77,346	78,257	70,373	70,373	70,373
	<b>Personnel Services</b>	<b>2,620,408</b>	<b>2,921,318</b>	<b>3,135,320</b>	<b>3,316,219</b>	<b>3,304,932</b>	<b>3,304,932</b>
511001	Utilities	4,822	5,996	6,017	7,704	7,704	7,704
511002	Telephone	3,767	3,684	3,495	3,444	3,444	3,444
511003	Postage & Mailing	17,178	20,171	24,626	20,373	20,373	20,373
511004	Printing	8,730	11,351	10,083	11,579	11,579	11,579
511005	Office Supplies	18,034	35,620	16,071	9,987	9,987	9,987
511006	Advertising	233	350	400	408	408	408
511007	Office Equip & Maintenance	3,297	1,495	2,464	7,136	7,136	7,136
511009	Software	0	0	0	25,000	25,000	25,000
511010	Rents & Leases	348	348	369	0	0	0
511011	Certs,Memberships&Subscription	13,878	13,095	17,327	22,004	19,444	19,444
511012	Professional Services	255,844	300,521	371,511	342,433	342,433	342,433
511013	Operating Mats, Svcs&Supplies	0	1,920	0	26,985	26,985	26,985
511017	Safety Supplies	307	300	260	265	265	265
511020	Training Expense	642	7,065	8,470	10,965	10,965	10,965
511021	Travel and Meetings	290	11,890	14,763	13,027	13,027	13,027
511301	Non-operating Mats & Supplies	2,477	25,839	395	403	403	403
547001	Dept Share of Insurance	73,091	77,186	91,196	139,740	139,740	139,740
	Retro Fee Expense	650	0	0	0	0	0
547004	Vehicle Operations	774	2,812	1,789	15,674	15,674	15,674
547006	Facilities Maint Charge	195,943	176,739	201,484	212,432	193,565	193,565
547007	Computer Replacement Chrg	7,233	0	17,750	20,051	20,051	20,051
547009	Support Services	428,549	502,051	598,073	749,421	669,603	669,603
	<b>Supplies and Services</b>	<b>1,036,087</b>	<b>1,198,433</b>	<b>1,386,543</b>	<b>1,639,031</b>	<b>1,537,786</b>	<b>1,537,786</b>
630307	Software Principal Expense	0	4,625	0	0	0	0
600001	Principal Bonds	755,000	840,000	925,000	0	0	0
600002	Principal City Loans	0	0	99,170	99,685	99,685	99,685
600003	Principal Loans	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
600101	Interest Bonds	148,579	104,064	54,538	0	0	0

**Fund No. 1000 - Finance/Purchasing**  
**Division Nos. 2000-2050**

<b>ACCT. NO.</b>	<b>ACCOUNT DESCRIPTION</b>	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Final Budget 2023-24</b>	<b>Dept. Head Request 2024-25</b>	<b>City Mgr. Recom. 2024-25</b>	<b>Council Approval 2024-25</b>
600102	Interest City Loans	48,759	61,914	76,345	72,909	72,909	72,909
600301	Agent Fees Bond	2,552	2,500	3,500	0	0	0
	Debt Service	2,204,890	2,263,103	2,408,553	1,422,594	1,422,594	1,422,594
591101	Construction in Progress	105,856	3,990	0	0	0	0
	Capital Outlay	105,856	3,990	0	0	0	0
511300	Stores Inventory Adjust	18	0	0	0	0	0
	Other	18	0	0	0	0	0
	Finance/Purchasing	5,967,259	6,386,844	6,930,416	6,377,844	6,265,312	6,265,312

ARPA Finance

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
<b>EXPENSES</b>						
Personnel Services	0	16,043	0	0	0	0
TOTAL	0	16,043	0	0	0	0

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
<b>FINANCING SOURCES</b>				
Other Revenues	0	16,043	0	0
TOTAL	0	16,043	0	0

Fund No. 2011 - ARPA Finance  
 Division No. 2000

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
501002	Extra Help	0	15,613	0	0	0	0
504002	Social Security-Medicare	0	227	0	0	0	0
504003	PTS Plan FICA Alternative	0	203	0	0	0	0
	Personnel Services	0	16,043	0	0	0	0
	ARPA Finance	0	16,043	0	0	0	0



## FINANCE/PURCHASING

- 511001 Includes utilities for central warehouse
- 511003 Mailing of business license information and billings, financial statements, correspondence, vendor payments, annual tax statements (W-2, 1098,1099), accounts receivable invoices, collection notices, and purchase orders
- 511004 Printing of business licenses and statements, accounts receivable statements, annual financial report, accounts payable checks, payroll checks, annual tax statements (W-2, 1098 &1099), business envelopes and purchase orders
- 511007 Maintenance for check protector, document perforator, copiers, encoder/endorser, currency counter, laser printers and fax machines
- 511011 Memberships:  
CSMFO; State of California Department of Consumer Affairs; American Institute of California Public Accountants; California State Society of Certified Public Accountants; California Public Parking Association; California Municipal Revenue and Tax Association; California Municipal Treasurers Association; CPA license renewals, CAPPO; National Association of Purchasing Managers, and Microsoft users licensing
- Subscriptions:  
GAAP/GASB Update; Payroll Management and Tax Guides; Merced Sun-Star; State Tax Guides, and Guidance for Government Engagements
- 511012 Assessment roll updates; sales tax consultant; credit information services; General Fund portion of audit; collection service; State Controller Report preparation; Banking and Merchant Card Services; Safekeeping Services; ACH fees for Utility Billing; Electronic Consumer Collection fees; investment advisory services

**FINANCE/PURCHASING (Continued)**

- 511013 Annual burglar alarm service, customer service expenses, and miscellaneous repairs to equipment.
- 511020 CAPPO seminars; continuing professional education requirements for certified staff; and registration costs associated with meetings outlined in 511021 below.
- 511021 Travel for California Society of Municipal Finance Officers (CSMFO); Central Valley Chapter of California Society of Municipal Finance Officers; League of California Cities; California Municipal Treasurers Association; CalPers; California Association of Public Purchasing Officers (CAPPO); and travel costs associated with training in 511020 above.

FOOTNOTE: Figures represent combined total of Finance and Purchasing divisions.