

**CITY OF MERCED
2025-2026 CITY COUNCIL APPROVED BUDGET**

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

MISSION

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

DESCRIPTION

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

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

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

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

GOALS

1. **Leadership-** Increase youth & adult leadership in the field of Parks & Community Services
2. **Field & Facility Management** - increase utility and safety, reduce cost, and maintain highest value of services offered through facilities
3. **Recreational Opportunities-** Offer youth & adult sports that meet the needs and interests of the community
4. **Cost Reductions-** Increase sustainability of summer programs, leisure classes, and Zoo through new partnerships
5. **Quality of Life-** Increase the quality of parks, open space, and playgrounds through coordinated capital improvements, maintenance, and volunteer opportunities

OBJECTIVES & PERFORMANCE MEASUREMENTS

1) Leadership- Increase youth & adult leadership in the field of Parks & Community Services

- Strengthen leadership opportunity for members of Parks & Rec. Commission through revised recruitment, training, and participation practices.
 - Send 1 Recreation Commissioner with Staff to attend California Parks & Rec. Society Conference in Spring 2026.
- Build capacity of Youth Council to lead and advise the field of Parks & Community Services
 - Recruit and hire Youth Advisor to coordinate Youth Council participation with graduation requirements or HS ASB membership.

2) Field & Facility Management - increase utility, reduce cost, and maintain highest value of services offered through facilities

- Facility Contracts
 - Help Youth Serving Orgs in Rec. facilities reach more youth by assisting with marketing opportunities and programs through City platforms.
 - Reduce expense to Dept budget by reducing allocation in contracts for facility operations
 - Carryout quarterly reports for Parks Commission on youth service providers use of facilities
 - Inspect facility condition monthly to ensure workorders are carried out correctly and to document disrepair suffered through service delivery
- Safety at Facilities and Fields
 - Implement buddy system staffing whenever possible so staff are offsite in pairs.
 - Work with MCPD to install cameras at sites without them and ensure current cameras are in service and can be monitored by MCPD
 - Work with Public Works to assess, schedule or install replacement lighting at fields and facilities in need
 - Continue Coordination with Dart to ensure fields are available and offer friendly atmosphere for users

3) Recreational Opportunities- Offer youth & adult sports and outdoor recreation programs that meet the needs and interests of the community

- Ensure that sports are affordable by offering a variety of scholarship opportunities for participation
 - Offer scholarships for Swim lessons, Football, Baseball/Softball, and Basketball programs
- Collaborate with local sporting non-profits to expand the menu of options available for residents
 - Youth Sports Organizations & Others
- Coordinate with CBO, Government and Private organizations to maintain Outdoor Recreation programs
- Coordinate annual sports facility/field maintenance schedule with Public Works to ensure fields and facilities have appropriate lighting, available restrooms, and playable green grass

- 4) Cost Reductions- Increase sustainability of summer programs, leisure classes, and Zoo through new partnerships
- Explore interest in contracted vendors to offer Rec. Swim or Swim Lessons
 - Ensure Leisure Class Contracts maintain a minimum number of participants
 - Increase scheduled marketing of classes through social media or schools
 - Contract with MCSD to offer summer sports programs and Outdoor Recreation for MCSD students at various school sites
- 5) Quality of Life- Increase the utility of parks, open space, and playgrounds through coordinated capital improvements, maintenance, and volunteer opportunities
- Complete the PROS (Parks, Rec., & Open Space) Master Plan Update
 - Coordinate community support for installation of Fahrens Basin Nature Trail on Buena Vista Drive
 - Acquire funding for McNamara Turf replacement to maintain usefulness
 - Finish Merced Regional Sports Complex (CP42 south), General Vang Pao Park, and Applegate Zoo
 - Complete Joe Herb Field renovations, Applegate Park blacktop resurface, Fahrens Park parking lot expansion

Major Projects and Priorities for 25-26

- Complete Parks, Rec. & Open Space Master Plan
- Complete CP42 South, Phase 2- form Joint Power Authority
- Complete Merced Applegate Zoo Renovation
- Complete General Vang Pao Park, Phase 1- Aletha June Playground
- Acquire Funding to Renovate McNamara Turf



*Site rendering of Merced Regional Sports Complex- Pickleball, Basketball and Soccer Fields

Parks & Community Services

PERSONNEL

Number of Positions

	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Dir of Parks and Recreation	1.00	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00	2.00
Recreation Coordinator	3.00	3.00	3.00	3.00
Administrative Analyst	1.00	1.00	1.00	1.00
Rec Field & Facility Wrker	1.00	1.00	1.00	1.00
Lead Zookeeper	1.00	1.00	1.00	1.00
Zookeeper	2.00	2.00	1.00	2.00
	11.00	11.00	10.00	11.00

Parks and Community Services

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Personnel Services	1,230,654	1,411,198	1,852,189	2,146,234	1,963,533	2,028,618
Supplies and Services	605,450	820,046	1,306,721	1,350,560	1,228,991	1,228,991
Acquisitions	0	44,906	0	0	0	0
Other	8,214	9,584	8,814	9,130	9,130	9,130
TOTAL	1,844,319	2,285,734	3,167,724	3,505,924	3,201,654	3,266,739

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Other State Grants	120,168	190,236	107,313	58,733
Dance Fees	4,618	7,951	7,250	8,250
Tiny Tots Program	1,140	1,305	1,000	3,000
Fitness Fees	630	675	1,000	6,500
Pool Entrance Fees	1,368	2,556	1,500	2,700
Cost Recovery	5,833	23,905	0	0
Special Events	5,526	0	6,000	10,000
Swimming Lesson Fees	21,835	26,550	38,500	30,000
Sports Camps	190	5,245	3,000	0
Adult Basketball Fees	11,500	15,100	15,000	15,000
Adult Softball Fees	37,535	48,908	52,800	50,500
Youth Basketball	19,565	25,290	27,700	25,360
Youth Football	12,440	13,435	17,800	10,400
Youth Service	1,975	0	0	0
Zoo Entrance Fees	50,495	82,589	67,000	102,000
Tour Fees	0	224	150	1,000
Camp Fees	5,735	7,875	20,600	0
Concessions	-30	0	0	0
Unclassified	8,296	8,105	8,102	8,106
Building Rental	51,586	102,679	60,375	100,000
Pool Rental	41,425	0	4,500	4,500
Ballfield Rental	3,530	12,040	70,770	70,770
Senior Center Cleaning Fee	10,248	10,164	9,150	9,150
Investment Earnings	504	680	690	1,050
Contributions	49,463	54,052	77,500	127,029
Op Trsf-General Fund	1,214,415	1,330,486	1,619,353	1,707,088
Op Trsf-Meas "Y" Pk&ComSvc 20%	0	0	376,000	337,300
Op Trsf-Meas "Y" Disc. 20%	0	0	376,000	337,300
Op Trsf-CFD-Parks & Comm Svcs	150,066	175,526	196,853	224,497
Op Trsf-Youth Program Endow	0	0	0	505
Other Revenues	14,266	140,158	1,818	16,001
TOTAL	1,844,319	2,285,734	3,167,724	3,266,739

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
501001	Regular Salaries	607,660	633,076	758,915	847,268	800,688	849,185
501002	Extra Help	167,859	267,025	469,355	546,179	470,855	470,855
501003	Regular Overtime	10,634	17,333	3,440	3,440	3,440	3,440
501007	Call Back Time Worked	0	0	175	175	175	175
501101	Bilingual Pay Program	744	1,350	2,400	1,200	1,200	1,200
501107	Education Incentive Pay	1,799	3,610	3,600	3,600	6,000	6,000
501113	Stand By Pay	476	0	1,095	1,095	1,095	1,095
501121	Longevity Pay	0	0	0	10,444	10,444	10,444
502001	Holiday Pay	1,044	530	7,302	4,802	4,802	4,802
502003	Earned Benefit	17,574	15,382	21,868	26,760	20,079	20,079
502004	Cash Back-Biweekly Allow	1,518	0	0	0	0	0
503002	Vehicle Allowance	8,226	9,540	9,648	10,080	10,080	10,080
504001	Social Security-OASDI	37,526	39,208	46,974	53,202	50,154	53,458
504002	Social Security-Medicare	11,249	12,996	17,848	15,222	18,627	19,400
504003	PTS Plan FICA Alternative	2,225	3,441	6,048	7,113	6,134	6,134
505001	Retirement PERS Classic	9,651	7,731	7,831	8,502	8,502	8,502
505003	Retirement PERS New PEPRA	41,935	51,683	64,300	69,160	65,087	70,149
505005	Retrmnt Unfunded Acc Liab Misc	114,938	125,282	143,017	161,928	154,371	154,371
506001	State Unemployment	16,435	9,045	17,546	48,919	26,032	26,032
506101	Core Allowance	151,285	159,891	212,124	221,027	211,764	219,213
506102	Workers Compensation	17,924	43,910	41,896	87,299	75,185	75,185
506110	Post Employment Benefits	9,952	10,165	16,807	18,819	18,819	18,819
	Personnel Services	1,230,654	1,411,198	1,852,189	2,146,234	1,963,533	2,028,618
511001	Utilities	52,935	17,198	128,806	196,303	191,303	191,303
511002	Telephone	2,748	502	10,763	9,843	9,843	9,843
511003	Postage & Mailing	0	0	578	578	578	578
511004	Printing	0	0	6,701	3,507	3,507	3,507
511005	Office Supplies	4,687	1,397	3,060	3,060	3,060	3,060
511006	Advertising	1,107	0	5,347	4,398	500	500
511007	Office Equip & Maintenance	532	2,000	0	2,500	2,500	2,500
511008	Electronic, Tech & Other Equip	0	1,346	0	1,000	1,000	1,000
511009	Software	0	0	13,500	16,694	16,694	16,694
511010	Rents & Leases	348	0	1,244	1,385	12,385	12,385
511011	Certs,Memberships&Subscription	116	2,059	17,858	13,244	13,244	13,244
511012	Professional Services	59,975	59,039	95,918	25,399	18,000	18,000
511013	Operating Mats, Svcs&Supplies	22,093	114,203	264,251	269,354	224,033	224,033
511014	Equipment Ops & Maintenance	15	0	0	0	0	0
511016	Vehicle Supplies	0	50	0	0	0	0
511017	Safety Supplies	0	130	204	0	0	0
511018	Small Tools & Equipment	488	0	0	250	250	250
511019	Mileage	155	0	0	0	0	0
511020	Training Expense	400	3,474	9,955	9,000	0	0
511021	Travel and Meetings	5,855	16,788	10,000	10,955	2,000	2,000
511029	Contingency Reserve	0	0	8,102	8,106	8,106	8,106
511038	Community Support	1,600	4,000	0	8,000	8,000	8,000
511301	Non-operating Mats & Supplies	43,853	1,888	41,102	21,729	5,260	5,260
547001	Dept Share of Insurance	23,281	91,839	114,900	116,286	124,939	124,939
547004	Vehicle Operations	5,583	9,693	16,020	19,246	18,972	18,972
547005	Vehicle Replacement Fee	6,210	6,210	7,138	10,697	10,697	10,697
547006	Facilities Maint Charge	205,273	276,506	303,307	310,861	276,105	276,105
547009	Support Services	34,332	61,181	65,316	65,589	60,533	60,533
	Supplies and Services	471,586	669,501	1,124,070	1,127,984	1,011,509	1,011,509

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
520500	Adm Exp-City Council	7,352	9,755	11,550	16,208	12,574	12,574
521000	Adm Exp-City Manager	21,985	25,120	31,416	35,662	37,783	37,783
521010	Adm Exp-City Clerk	10,016	11,351	13,659	15,740	15,504	15,504
521500	Adm Exp-City Attorney	13,099	10,548	7,134	20,028	19,708	19,708
522000	Adm Exp-Finance	63,432	73,078	95,565	107,253	106,659	106,659
522050	Adm Exp-Purchasing	6,736	7,982	10,225	14,377	12,729	12,729
	Administrative	122,620	137,834	169,549	209,268	204,957	204,957
533000	Interdept DSC-Develop Svc	11,244	12,711	13,102	13,308	12,525	12,525
	Interdepartmental	11,244	12,711	13,102	13,308	12,525	12,525
590005	Vehicles	0	44,906	0	0	0	0
	Acquisitions	0	44,906	0	0	0	0
627007	Op Trsf-Facilities Maintenance	8,214	8,509	8,814	9,130	9,130	9,130
627009	Op Trsf-PC Maintenance & Repai	0	1,075	0	0	0	0
	Other	8,214	9,584	8,814	9,130	9,130	9,130
	Parks and Community Services	1,844,319	2,285,734	3,167,724	3,505,924	3,201,654	3,266,739

MEASURE “Y” 20% FUND-PARKS & RECREATION
FUND NO. 2004
DIVISION NOS. 4000-4060 & 6010

PROGRAM

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

Measure "Y" Parks and Recreation

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES			2024-25	2025-26	2025-26	2025-26
Personnel Services	298,461	245,684	0	0	0	0
Supplies and Services	330,155	341,500	535	0	0	0
Acquisitions	36,932	4,915	0	0	0	0
Capital Outlay	127,205	231,272	71,700	0	0	0
Other	0	15,291	399,984	385,646	385,646	385,646
TOTAL	792,753	838,662	472,219	385,646	385,646	385,646

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES			2024-25	2025-26
Unclassified	1,082	0	0	0
Measure Y Sales Tax	304,733	367,248	376,000	337,300
Investment Earnings	8,411	1,242	5,350	440
Op Trsf-General Fund	12,858	88	0	0
Op Trsf-Meas "Y" Disc. 40%	265,927	1,682,924	71,700	183
Other Revenues	199,741	-1,212,839	19,169	47,723
TOTAL	792,753	838,662	472,219	385,646

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
501002	Extra Help	264,370	225,038	0	0	0	0
501003	Regular Overtime	2,689	3,458	0	0	0	0
504002	Social Security-Medicare	3,805	3,328	0	0	0	0
504003	PTS Plan FICA Alternative	3,403	2,973	0	0	0	0
506001	State Unemployment	24,194	10,084	0	0	0	0
506102	Workers Compensation	0	804	0	0	0	0
	Personnel Services	298,461	245,684	0	0	0	0
511001	Utilities	52,860	104,288	0	0	0	0
511002	Telephone	7,488	9,328	0	0	0	0
511003	Postage & Mailing	495	522	0	0	0	0
511004	Printing	105	0	0	0	0	0
511005	Office Supplies	1,988	556	0	0	0	0
511006	Advertising	86	7,323	0	0	0	0
511007	Office Equip & Maintenance	0	1,463	0	0	0	0
511008	Electronic, Tech & Other Equip	0	88	0	0	0	0
511009	Software	0	3,869	0	0	0	0
511010	Rents & Leases	1,332	1,020	0	0	0	0
511011	Certs,Memberships&Subscription	7,294	7,117	535	0	0	0
511012	Professional Services	78,599	12,304	0	0	0	0
511013	Operating Mats, Svcs&Supplies	38,644	176,553	0	0	0	0
511014	Equipment Ops & Maintenance	4,122	3,038	0	0	0	0
511017	Safety Supplies	0	141	0	0	0	0
511018	Small Tools & Equipment	0	2,013	0	0	0	0
511020	Training Expense	2,945	770	0	0	0	0
511021	Travel and Meetings	6,721	2,370	0	0	0	0
511038	Community Support	0	7,955	0	0	0	0
511301	Non-operating Mats & Supplies	43,951	780	0	0	0	0
547001	Dept Share of Insurance	45,621	0	0	0	0	0
547006	Facilities Maint Charge	26,048	0	0	0	0	0
547009	Support Services	11,856	0	0	0	0	0
	Supplies and Services	330,155	341,500	535	0	0	0
590002	Operating Equip Capital Assets	36,932	0	0	0	0	0
590005	Vehicles	0	4,915	0	0	0	0
	Acquisitions	36,932	4,915	0	0	0	0
591002	CIP Improvements-Buildings	0	231,272	71,700	0	0	0
591101	Construction in Progress	127,205	0	0	0	0	0
	Capital Outlay	127,205	231,272	71,700	0	0	0
621000	Op Trsf-General Fund	0	15,291	23,984	48,346	48,346	48,346
621018	Op Trsf-Parks & Community Svc	0	0	376,000	337,300	337,300	337,300
	Other	0	15,291	399,984	385,646	385,646	385,646
	Measure "Y" Parks and Recreation	792,753	838,662	472,219	385,646	385,646	385,646

PARKS AND COMMUNITY SERVICES

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

PARKS AND COMMUNITY SERVICES (Continued)

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

FUND NOS. 1018 & 2004
DIVISION NOS. 4000, 4010, 4020, 4030, 4040, 4050, 4060

PARKS AND COMMUNITY SERVICES (Continued)

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

590005 Purchase of vehicles greater than \$5,000

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

FOOTNOTE:

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

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

ARPA Parks & Community Services

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES			2024-25	2025-26	2025-26	2025-26
Supplies and Services	60,089	874,526	1,336,800	0	0	0
Capital Outlay	352,716	4,613,699	1,930,437	0	0	0
TOTAL	412,805	5,488,225	3,267,237	0	0	0

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES			2024-25	2025-26
Other Revenues	352,716	5,488,225	3,267,237	0
TOTAL	352,716	5,488,225	3,267,237	0

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

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	60,089	874,526	1,336,800	0	0	0
	Supplies and Services	60,089	874,526	1,336,800	0	0	0
591001	CIP Buildings	0	113,947	50,447	0	0	0
591002	CIP Improvements-Buildings	0	372,443	3,490	0	0	0
591003	CIP Infrastructure	0	568,828	0	0	0	0
591006	CIP Improvements Land	0	3,439,065	0	0	0	0
591101	Construction in Progress	352,716	119,416	1,876,500	0	0	0
	Capital Outlay	352,716	4,613,699	1,930,437	0	0	0
	ARPA Parks & Community Svcs	412,805	5,488,225	3,267,237	0	0	0

Parks and Community Services Capital Improvement Fund

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Capital Outlay	601,732	164,653	845,651	2,109,374	2,425,614	2,425,614
TOTAL	601,732	164,653	845,651	2,109,374	2,425,614	2,425,614

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Other Federal Grants	0	0	0	1,098,181
Cost Recovery	664,300	0	0	292,077
Investment Earnings	6,989	2,852	5,540	4,920
Op Trsf-General Fund	114,999	37,902	40,376	375
Op Trsf-Fac Parks City 50%	0	0	650,000	807,921
Other Revenues	-184,556	123,899	149,735	222,140
TOTAL	601,732	164,653	845,651	2,425,614

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
591002	CIP Improvements-Buildings	14,999	45,902	0	323,212	439,444	439,444
591006	CIP Improvements-Land	0	12,907	677,000	1,705,966	1,905,966	1,905,966
591101	Construction in Progress	586,733	105,845	168,651	80,196	80,204	80,204
	Capital Outlay	601,732	164,653	845,651	2,109,374	2,425,614	2,425,614
	Parks and Community Services Capital Improvement Fund	601,732	164,653	845,651	2,109,374	2,425,614	2,425,614

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

PROGRAM

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

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

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

Park Reserve Fund

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Capital Outlay	142,748	687,205	2,114,256	1,735,889	1,735,889	1,735,889
TOTAL	142,748	687,205	2,114,256	1,735,889	1,735,889	1,735,889

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Other State Grants	0	0	700,000	700,000
Park Zone #1	12,298	21,758	0	7,095
Park Zone #3	1,419	473	0	0
Park Zone #4	15,950	23,956	0	0
Park Zone #5	0	60,040	0	0
Local Funding	0	346,930	0	0
Op Trsf-General Fund	0	0	727	0
Investment Earnings	27,045	22,206	31,570	21,220
Other Revenues	86,036	211,842	1,381,959	1,007,574
TOTAL	142,748	687,205	2,114,256	1,735,889

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
591003	CIP Infrastructure	0	15,391	100,108	65,173	65,173	65,173
591006	CIP Improvements-Land	0	349,860	1,955,000	1,598,726	1,598,726	1,598,726
591101	Construction in Progress	142,748	321,955	59,148	71,990	71,990	71,990
	Capital Outlay	142,748	687,205	2,114,256	1,735,889	1,735,889	1,735,889
	Park Reserve Fund	142,748	687,205	2,114,256	1,735,889	1,735,889	1,735,889

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

PROGRAM

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

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

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

Wahneta Hall Trust

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	0	5,976	6,716	5,766	5,766	5,766
TOTAL	0	5,976	6,716	5,766	5,766	5,766

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Investment Earnings	2,394	2,916	3,520	4,370
Other Revenues	-2,394	3,060	3,196	1,396
TOTAL	0	5,976	6,716	5,766

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511301	Non-Operating Mats & Supplies	0	5,976	6,716	5,766	5,766	5,766
	Supplies and Services	0	5,976	6,716	5,766	5,766	5,766
	Wahneta Hall Trust	0	5,976	6,716	5,766	5,766	5,766