

CITY OF MERCED
2025-2026 CITY COUNCIL APPROVED BUDGET
TAB 10

PUBLIC SAFETY	PAGE NO.
Fire Department	10-1
Fire Department Measure C, Fire	10-19
Fire Department Measure Y, Fire	10-24
Fire Department- Community Facilities District, Fire	10-27
Fire Department-Fire Station Capital Improvement Fund	10-32
Police- Operations	10-38
Police-Operations Measure C, Police	10-47
Police-Animal Control/Code Enforcement Substandard Housing	10-52
Police-Operations Measure Y, Police	10-54
Police Operations Community Facilities District, Police	10-57
Police Department-Police Station Capital Improvement Fund	10-61

FIRE DEPARTMENT
FUND NOS. 1000, 2030, 2003 & 4502
DIVISION NOS. 3000/3010

DESCRIPTION

The City of Merced Fire Department (MFD) focuses on protecting lives and property, responding to fire, medical emergencies to include basic life support and advanced life support, and other emergencies, while also advancing fire safety through prevention, investigation, and education programs.

VISION

The Merced Fire Department is a progressive organization unified in creating a safe and secure community.

MISSION

The Merced Fire Department's members will prevent, prepare for, and mitigate emergencies to protect the citizens of the City of Merced through exceptional service and visionary leadership.

GOALS & OBJECTIVES

Protect Lives and Property (General Fund)

- ***The MFD's primary mission is to protect the lives and property of City of Merced residents and visitors.***

Create the appropriate staffing model to fulfill the needs of the Merced Fire Department and best serve the community.

- ***Evaluate historical data compared to staffing, especially in light of the new advanced life support delivery model***
 - ***Analyze historical data compared to staffing***
 - ***Identify issues and gaps in present staffing model***
 - ***Compare analysis to industry standards and similar-structured organizations***
- ***Identify Recruitment and Retention Challenges***
 - ***Engage employees on current recruitment and retention programs***
 - ***Analyze staffing to determine trends around retention***
 - ***Evaluate effectiveness of current recruitment***

- *Propose recruitment and retention improvement Plan*
- *Develop an Appropriate Staffing Model*
 - *Evaluate workload across the MFD*
 - *Develop an implementation plan for an increase in paramedics*
 - *Ensure proposed staffing plan is designed for longevity to continue to meet the needs of the community*
 - *Present proposed staffing model to MFD*

Youth Programs

- *Educate and inspire youth to learn the skills and training needed to become a firefighter*
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Respond to Emergencies:

- *The MFD responds to a wide range of emergencies, including fires, medical emergencies, hazardous events, and natural disasters.*

Advance Fire Safety:

- *The MFD promotes fire safety through fire prevention, investigation, and education programs*

Minimize Damage:

- *The MFD strives to minimize damage to persons and property during emergencies.*

Reduce the Risk of Fire Incidents:

- *The MFD strives to reduce the risk associated with fire incidents.*

Promptly Respond to Emergencies:

- *The MFD aims to respond promptly to fires and other emergencies.*

Provide High-Quality Emergency Medical Service to Include Advanced Life Support Services:

FIRE DEPARTMENT

- ***The MFD strives to provide high-quality emergency and advanced life support services.***

Public Education:

- ***The MFD continually educates the public on fire safety, life safety, and disaster preparedness.***

Enforce Fire Safety Codes:

- ***The MFD enforces fire safety codes.***

Fire Prevention:

- ***The MFD is committed to fire prevention, investigation of fire causes, and the elimination of fire and life safety hazards.***

Focus on Vulnerable Populations:

- ***The MFD focuses on educating the City's most vulnerable populations about fire prevention and disaster response.***

Strategic Planning:

- ***The MFD utilizes strategic plans to guide its operations, safety of the public and MFD members, infrastructure, equipment, and technology.***

Incident Management Teams:

- ***The MFD uses Incident Management to respond to large-scale emergencies.***

Training and Equipment:

- ***The MFD continuously updates its training and equipment to meet the demands of a changing environment.***

Partnerships / Collaboration:

- ***The MFD collaborates with organizations such as: Mercy Hospital, UC Merced, Merced City School District, Merced Union High School District, Merced County Fire, Merced County EMS Agency, PG&E, Merced Irrigation District, Riggs Ambulance, and many other vital community partners.***

Staffing (General Fund)

- The fire department's most significant asset is the employee. To achieve this goal in developing our members to their highest potential, we will continually reevaluate and update job descriptions, revise training schedules, encourage growth through the ranks and prepare members for administrative leaderships. The introduction of paramedic trained Firefighter II, Fire Engineer II, and Fire Captain II will bring advanced life support to the community. This process begins with new recruits and extends through the most senior members of the organization. Keeping pace with current industry standards and delivering the best product to the community the Merced Fire Department is committed to proper staffing and training levels.
- To ensure that we have sufficient staff to meet the needs of the community and provide for their safety, we have applied for and been awarded an \$8.9 million grant through the Federal Emergency Management Agency (FEMA) to fund the hiring of 24 additional Firefighter I/II's in 2024. The operations and use of 4-person staffing has positively impact the firefighting response to the City of Merced. Increased staffing and "Effective Fire Force" has lead to better outcomes on fires, reduced damage, and increased savings in insurance costs.
- SAFER staffing allows MFD to fill the gap and reduce overtime for long-term vacancies and short-term vacation and sick occurrences.
- We are continually developing and modifying protocols to help protect both our personnel and the patients we respond to. We are closely monitoring patient volume to ensure that we manage scarce resources such as Personal Protective Equipment and medical supplies. Emergency Medical Service (EMS) delivery has been the cornerstone of emergency response within the City of Merced. The addition of advanced life support in north Merced has proved to provide great benefit to the community. In 2025 and 2026 we will expand advanced life support services to central and south Merced.
- We continue to evaluate recruitment and retention of qualified staff and implementation of industry "best practices".

Youth Programs (General Fund)

- One of the fire department's priorities is to continue to provide Merced City's youth with high-quality service. We are a proud community partner, and through our outreach programs and education initiatives for our youth, we will maintain strong and positive partnership with these future leaders of tomorrow.
- Fire department will continue to increase its participation in high school programs to increase community recruitment.
- The department will partner with the Parks and Recreation Department and accompany the block party trailer to teach neighborhoods about fire safety.

FIRE DEPARTMENT

- The Fire Department will explore the idea of developing a teen CERT program to reach the teenage population to develop their skills related to first aid and emergency response.

Future Planning for Infrastructure & Resources

- Improve delivery service by continued planning for the adding/relocating fire station(s), which will require a capital plan for rebuild/replacement, or addition of fire stations.
- Exercise the diversify of the fleet of apparatus to include equipment that can ably respond to difficult to access areas within the city and immediate surroundings which include the miles of strip parks, bike paths, and the UC Merced campus. A previously purchased type 6 fire engine and utility terrain vehicle (UTV) provide access in to difficult and dangerous areas to extinguish fires and effect rescues.
- Expand advanced life support EMS care to the central and southern areas of the community. We received an extension of our \$521,203 FEMA grant to provide Paramedic training. ALS equipment is needed to ensure that our paramedic trained Firefighter II's respond with the necessary equipment to improve the survivability of our citizens and visitors to our community.
- Continue the development and formalize partnerships for the Hawk Regional Training Center to serve the needs of the public safety community, the City of Merced workforce, and the community at-large. The Hawk Regional Training Center is a community project with participation and support from our partners at Merced College, Merced Unified High School District, and Merced City School District.

Downtown

- Provide efficient permitting, inspection, and public education to ensure a safe-built environment, promote fire prevention, and support emergency response to protect the citizens and visitors of our downtown district.

Regional Transportation

- The fire department will continue to partner with regional transportation providers in developing improved responses and a better understanding of transit-specific concerns as well as resources that transit might provide in the case of a community emergency.

Sustainability

- Fire department will continue to promote public awareness regarding flood prevention readiness, emergency alerts and preparedness; the importance of family disaster plans for floods; awareness of streams and drainage channels in

FIRE DEPARTMENT

nearby neighborhoods, locations of sandbags, and to provide timely information on road closures.

- Leverage available grant funding to support the growing needs of the community. The Department was awarded an \$8.9 million grant to fund 24 Firefighter I/II positions to be better able to respond to requests for emergency assistance. These Firefighter I/II positions will be the future leaders of the agency and will eventually staff Fire Station 56 once built.

Housing and the Unhoused

- Fire department will continue to deliver medical service to the homeless and ensure that homeless facilities meet fire and life safety standards for the safety of its residents.
- Fire department will continue to uniformly enforce illegal warming fires within the city limits to reduce the chances of catastrophic fires.

Quality of Life

- Continue to promote fire and safety education and awareness programs in neighborhood watch programs.
- Continue to provide comprehensive emergency and non-emergency services to its citizens.
- Fire department will more effectively educate the public about fire and life safety by creating opportunities for fire stations to open their doors to the community and attend events with the greatest proven impact.
- To continue to foster community involvement, understanding, and education of the department, the department will strive to increase departmental positive awareness about its Ride Along program.

Agency Partnerships

- Continue to partner with neighboring fire and EMS agencies to improve services and the level of service in a cost-efficient manner.
- Fire department will continue its collaborative efforts with UC Merced, Merced College and Merced Union High School District to provide opportunities leading to invaluable job skills for its students.
- Continue the cooperative relationship with Merced College's Fire Technology Program and Emergency Medical Care Program to provide an educated recruit base for the fire department.
- Strengthen community relationships to improve infrastructure and enhance resiliency during emergency events.

- Continue to partner with neighboring fire agency to ensure automatic aid and mutual aid services are refined to ensure all community members have access to adequate emergency services while ensuring agreements are fair and equitable.

Other Goals

- Develop the leadership abilities of all employees in the Department to accomplish our Vision and Mission.
- Provide the highest level of emergency response consistent with national standards, identified community needs, and expectations.
- Proactively improve life safety, minimize losses, and reduce the risks from fire through education, application of codes, and investigation.
- Provide challenging training and education that is current and effective, enabling the Department to accomplish its Mission.
- Prepare and maintain the documents, facilities, equipment, and trained personnel to effectively manage and support major incidents/disasters.
- Our core services require that we are always prepared to deliver an effective response and find a place where we can be more innovative.
- Continue to streamline our processes to allow us to be more fiscally sound and ensure we are always working towards meeting or surpassing expectations.

OBJECTIVES

1. Promote an environment of respect, trust, professionalism, and integrity.
2. Promote succession planning to ensure the sustainability of the organization with qualified internal candidates.
3. Aggressively research and identify alternative and stable

PERFORMANCE MEASUREMENT/INDICATORS

This will be accomplished through developing peer-to-peer relationships, professional development, and team building exercises. Ongoing

This will be accomplished through developing, training and mentoring personnel for the next level of succession. We will partner Firefighter I/II and Fire Engineer I/II with Fire Captain I/II (program coordinators) to have multiple members trained and knowledgeable in the programs we administer for seamless transitions when a member retires, promotes, or is injured. Fire Administration will work with all employees to reach this objective. Ongoing

We will continue to submit applications to secure grant funding for programs and equipment to meet the needs of

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| funding models to diversify funding sources. | <i>the department and community. Ongoing</i> |
| 4. Ensure the policies and procedures are valid, current, and applicable to meet projected needs of the department. | <i>Fire policies are scheduled for review over a 2-year plan. Ensure updates released from Lexipol are consistent with our departmental operations. Ongoing</i> |
| 5. Understand the gaps in operations and resources as identified in the Standards of Cover (SOC) and determine how best to proceed to improve the departments operations and services in the future. | <i>Full implementation of the recommendations contained in the SOC would involve a substantial investment in capital and operating costs. Therefore, to move towards this objective, the department will keep city council apprised of the fire department's performance and if funding becomes available, we will prioritize which recommendations should be acted upon first. Ongoing</i> |
| 6. Maintain our Strategic Plan and Action Tracker for 2023-2028 | <p><i>The Strategic Plan was accomplished through the creation of a Strategic Plan committee utilizing members of both the community, key stakeholders, members of the department, and department administration. The Strategic Plan was completed November 3rd, 2023, and adopted by council on November 6th, 2023.</i></p> <p><i>The Action Tracker will be ongoing to ensure all tasked are worked through and completed for success. Ongoing</i></p> |
| 7. Work towards improving the Fire Department dispatch component while continuing to provide the highest level of service to the community. | <i>This will be accomplished through a collaborative working relationship with the primary Public Safety Answering Point (PSAP) at the Police Department and Secondary PSAP with a CAD-to-CAD inputs. We will enhance our ability to support the Dispatch Center by assigning a fire department liaison to improve current communications. Ongoing</i> |

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| 8. Update the City of Merced's Infection Control Plan. | <i>This will be accomplished through a review of the current plan, new standards, and state and federal laws. Ongoing</i> |
| 9. Maintain a comprehensive training program that is current in its content and delivery. Meet all required training by Cal-OSHA and other regulatory organizations. | <p><i>Continue to support other city departments by providing training in needed areas. Ongoing</i></p> <p><i>Review current minimum performance training standards, develop gap analyses, and create standards, methodologies, and procedures to address a consistent standard. Ongoing</i></p> |
| 10. Maintain a public education and safety program to create a fire safe and educated community. | <p><i>Provide Citizen Emergency Response Team (CERT) training. Ongoing</i></p> <p><i>Develop a TEEN CERT Program.</i></p> <p><i>Seek grant funding to support smoke and carbon monoxide installation program. Ongoing</i></p> |
| 11. Review research and development and leverage the use of evolving technology. | <p><i>The implementation of pre-fire planning technology to enhance efficiencies and improve the safety of our line personnel and citizens. Ongoing</i></p> <p><i>Develop a community CPR program to improve Sudden Cardiac Arrest outcomes. Ongoing</i></p> |
| 12. Provide training to City of Merced personnel consistent with National Incident Management System standards. Conduct training and simulations for City Staff on the Operations in the City Emergency Operations Center (EOC) | <i>This will be accomplished through simulated tabletop and functional emergency exercises in the EOC. Ongoing</i> |

13. Update the Disaster Council membership and conduct meetings as necessary to maintain the Emergency Operations Plan and Continuity of Operations Plan enabling City Staff to efficiently and effectively respond to events and incidents in the City.
- This will be accomplished by updating the membership names and clarification of roles and responsibilities by all City Staff. Ongoing*
14. Work with Development Services Department to streamline the field inspections on new businesses.
- MFD shall work towards developing a system to have the Fire Inspection and Final inspection conducted at the same time to reduce the number of visits by city staff to a business. Ongoing.*
15. Develop and maintain an adequate and appropriately trained support staff for non-emergency programs, including prevention, training, and administration.
- Evaluate potential department efficiencies to meet future and existing need. Ongoing*
- Ensure operations are in alignment with best practices and partner jurisdictions. Ongoing*
- Establish favorable policies and environment for retention and hiring of staff. Ongoing*
- Obtain financial resources to meet needs. Ongoing*
16. Foster a culture that emphasizes and enhances employee health and safety by promoting employee physical fitness and wellness and enhancing existing health and safety programs.
- Analyze the health and readiness of our members through safety and wellness education, injury prevention, fitness and nutrition. Ongoing*
- Assess the department's compliance with best practices and national standards for occupational health and safety and develop a plan to meet standards. Ongoing*
- Analyze and improve injury treatment timelines for our injured workers to return them to full-duty in a timely manner. Ongoing*

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| <p>17. Increase the classroom instruction and practical training of the department's members, thereby ensuring their safety and continuing to be the premiere firefighting agency in the County.</p> | <p><i>Augment training funds allotted to the department by partnering with Merced College and utilizing the Instructional Service Agreement (ISA). Ongoing</i></p> <p><i>Review training records, requests, and feedback annually. Ongoing</i></p> <p><i>Research and identify required training needed. Ongoing</i></p> <p><i>Identify and inventory current personnel training gaps. Ongoing</i></p> <p><i>Identify opportunities to enhance the current training program using outside resources. Ongoing</i></p> |
| <p>18. Explore the feasibility of integrating and expanding our emergency medical response capability with other service providers to ensure that the closest and most appropriate medical responder provides immediate service to the customer.</p> | <p><i>Expand Advanced Life Support (ALS) capabilities, which would be consistent in response to the volume of Emergency Medical calls received by the MFD. Ongoing</i></p> <p><i>Continue to collaborate with Merced College to continue participation in the paramedic program. Ongoing</i></p> |
| <p>19. Develop a comprehensive all hazard emergency management program to enhance the quality of life and protection of property in our community.</p> | <p><i>Increase our response to Hazardous Materials incidents by training 24 personnel to obtain the fundamentals necessary to initiate a Level A entry. Ongoing</i></p> |
| <p>20. Develop programs to acquire, maintain and replace equipment, facilities and vehicles.</p> | <p><i>Reduce repair costs and preserve the service life of apparatus through a program of regularly scheduled preventative maintenance service of all pumping and aerial apparatus performed by an ASE Level 3 certified mechanic in accordance with NFPA to reduce repair costs and preserve the service life of apparatus through a program of regularly scheduled preventive maintenance. Ongoing</i></p> <p><i>Identify external funding opportunities and pursue budgetary efficiencies</i></p> |

through public/private and non-profit partnerships. Ongoing

Collaborate with Fleet to develop an effective maintenance and repair program and a planned apparatus replacement program. Ongoing

21. Implement sustainability programs for the acquisition, maintenance and replacement of equipment, facilities, and vehicles.

Identify a projected Vehicle Replacement program. Ongoing

22. Recruit, develop and retain a Professional and Diverse Workforce.

Design preparatory programs to assist recruit candidates throughout the hiring process. Ongoing

Create a formalized employee development program to guide, counsel, and mentor members seeking professional development and growth. Ongoing.

Develop minimum skill requirements and knowledge for acting positions. Ongoing

Identify the core competencies of all department positions to optimize skill sets. Ongoing

Identify and further enhance training collaboration opportunities with community and regional partners like US Fish & Wildlife, CAL FIRE, Merced County Sheriff's, Merced College, etc. Ongoing

23. Establish and fortify inter-agency training partnerships to develop a county-wide incident management team.

Ensure current facilities and equipment meet training needs or revise and procure based upon established research and analysis. Ongoing

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| 24. Research and develop Emergency Operations Center (EOC) training options and facilities to meet the needs of the present and future. | <i>Create a plan to keep the EOC facility useful, relevant, and modern for the next 10+ years. Ongoing</i> |
| 25. Maintain or improve upon the Class 2 rating through the Insurance Service Office (ISO). | <i>Ensure resources are strategically placed to minimize response times. Ongoing</i>

<i>Increase the effective firefighting force to incidents. Ongoing</i>

<i>Ensure records and resources meet the requirements. Ongoing</i>

<i>Improve firefighting training. Ongoing</i>

<i>Improve call center handling. Ongoing</i>

<i>Improve water distribution. Ongoing</i>

<i>Increase number of fire stations and line personnel. Ongoing</i> |

2025-2026 BUDGET HIGHLIGHTS

In the 2025-2026 budget year, to maintain our success, we must continue to be able to anticipate and adapt to changing internal and external conditions. Therefore, the MFD Strategic Plan was updated to assist us in improving our operational efficiencies and effectiveness by shaping, enhancing, and adapting to our changing environment all the while ensuring community input. This plan will be continually evaluated at both Chief's meeting and Company Officer classes, revised, and refined to ensure that a current five-year plan is always in place. Due to age of equipment and facilities, from fire hose to Firehouse, a continued emphasis on an equipment and facility replacement plans must be implemented to ensure that the department has the necessary resources to meet the City Council's priority of Public Safety. During FY24/25 facilities improvements began at Station 51, 52, and 53. A new plan for the Fire Prevention Bureau apparatus was put in place using grant funding for plug in hybrid vehicles.

During this fiscal year, the Department will continue to promote professionalism, efficiency, integrity, and safety to its members while providing excellent service to the citizens of Merced while being mindful of public health restrictions. Our primary focus was to promoting safety through prevention efforts. We worked with businesses during inspections and the permitting process to ensure a safe work environment for those working and shopping in our community. We will continue to work in conjunction with the school districts, educating the children in fire prevention measures through creative and interactive lesson plans. The Department will continue to reach out to the citizens of Merced, train them as CERT members, and install smoke alarms and carbon monoxide

alarms in their residences. We will provide emergency services efficiently and effectively. The Department will work diligently to provide the highest level of service while remaining fiscally responsible. The Department will continue to promote education and training to ensure its members are highly trained and in a state of readiness to meet the needs of the community.

Mid-year FY24/25 appropriations were utilized to shore up vital MFD equipment needs. Fire Station Alerting systems utilized by MPD dispatcher and MFD stations and personnel have been at end of life for many years and was replaced in 2025. MFD is installed modern, safe, and efficient Fire Station Alerting which dispatches units to incidents and track their "chute times", a metric which can be improved to improve overall response times and patient outcomes. Firefighter wellness and safety was also improved with the use of the new technology to reduce heart stress by strategically waking those resting. The system also provided for efficiencies in dispatch by providing automated dispatching of resources.

To continue to properly plan for the future, a Strategic Plan was developed delineating the goals and objectives of the department to align with the city's priorities for the next 5 years.

Fire

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Fire Chief	1.00	1.00	1.00	1.00
Fire Deputy Chief	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00
Fire Battalion Chief - 56/40	5.00	5.00	5.00	5.00
Fire Captain I/II	14.14	14.14	14.14	14.14
Fire Fighter/Engineer I/II	51.04	51.04	51.04	50.04
Fire Inspector I/II	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00
Administrative Asst I/II	1.00	1.00	1.00	1.00
	77.18	77.18	77.18	76.18

Fire

	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	10,994,642	12,223,188	15,132,806	18,545,052	17,971,727	17,971,727
Supplies and Services	1,635,702	1,846,443	2,531,962	2,718,193	2,227,597	2,227,597
Acquisitions	479,016	1,005,270	52,539	127,758	127,758	127,758
Debt Service	13,924	28,254	0	0	0	0
Capital Outlay	100,846	20,900	9,605	9,605	9,605	9,605
TOTAL	13,224,130	15,124,055	17,726,912	21,400,608	20,336,687	20,336,687

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Other Federal Grants	118,635	1,566,586	3,627,393	3,517,493
Other State Grants	0	6,757	0	0
Other Grants	0	24,973	0	0
State OES Reimbursements	497,112	87,195	0	0
Fire Prevention Charge	274,192	242,231	407,455	347,168
Fees for Copies	0	25	0	0
Medical First Responder	33,162	26,472	28,500	24,487
Administrative Review Fee	21,575	5,865	21,575	10,000
Special Fire Prot Service	-10,664	-48,946	21600	343,857
Cost Recovery	0	24,796	0	0
Weed and Lot Cleaning	0	2,703	0	0
Unclassified	600	1,463	1,300	1,773
Admin Reimb-CFD Public Safety	167,405	175,735	0	0
Admin Reimb-Measure C	312,367	327,911	337,865	313,055
Admin Reimb-CFD Fire	0	0	181,069	167,773
Interdept DSC-Dev Svcs	69,383	75,644	76,772	80,601
Interdept DSC-Water System	418,448	431,001	439,621	448,414
Tuition Revenue	0	0	66,667	40,000
Other Rentals	836	-1,250	15,000	15,000
Other Revenues	11,321,079	12,174,894	12,502,095	15,027,066
TOTAL	13,224,130	15,124,055	17,726,912	20,336,687

Fund No. 1000 - Fire
Division Nos. 3000-3010

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	4,779,582	5,453,202	6,838,859	7,740,975	7,647,638	7,647,638
501002	Extra Help	0	11,172	29,504	117,370	0	0
501003	Regular Overtime	164,384	83,403	313,407	432,505	427,718	427,718
501004	Overtime Station Staffing	1,127,471	1,299,355	1,094,300	1,406,669	1,266,002	1,266,002
501006	OES Contingency	263,370	72,763	0	0	0	0
501100	Acting Pay	2,913	3,566	4,415	26,153	26,153	26,153
501107	Education Incentive Pay	113,636	109,487	151,028	223,118	219,424	219,424
501114	Swat/Bomb/HzdMtls Pay	15,169	14,038	12,960	40,918	44,946	44,946
501121	Longevity Pay	0	41	0	198,473	198,473	198,473
501122	Emergency Medical Tech Pay	0	0	0	186,431	183,597	183,597
501123	Apparatus Operator Pay	0	0	0	54,233	28,297	28,297
502001	Holiday Pay	226,472	253,225	346,122	558,722	551,162	551,162
502002	Unused Sick Leave	18,205	18,360	30,178	31,260	15,195	15,195
502003	Earned Benefit	9,059	35,356	42,115	154,859	154,859	154,859
503001	Clothing Allowance	54,411	57,302	75,780	0	639,461	639,461
504001	Social Security-OASDI	380,593	417,618	533,540	650,529	149,888	149,888
504002	Social Security-Medicare	91,114	98,625	125,209	154,176	0	0
504003	PTS Plan FICA Alternative	0	148	384	1,526	0	0
505001	Retirement PERS Classic	674,676	762,254	725,799	815,833	815,833	815,833
505002	Retirement PERS Lateral	43,198	42,881	50,034	18,872	18,872	18,872
505003	Retirement PERS New PEPR	159,749	299,455	583,601	782,875	758,880	758,880
505005	Retrmnt Unfunded Acc Liab Misc	59,047	60,151	69,933	76,627	77,525	77,525
505006	Retrmnt Unfunded Acc Liab Sfty	1,214,678	1,189,745	1,747,102	1,874,580	1,868,428	1,868,428
505007	Retirement Health Savings	0	1,447	0	89,111	91,885	91,885
506101	Core Allowance	906,759	1,019,947	1,391,223	1,475,175	1,436,247	1,436,247
506102	Workers Compensation	430,463	665,114	726,023	1,173,425	1,090,607	1,090,607
506110	Post Employment Benefits	259,693	254,533	241,290	260,637	260,637	260,637
	Personnel Services	10,994,642	12,223,188	15,132,806	18,545,052	17,971,727	17,971,727
511001	Utilities	142,955	149,897	240,512	315,512	158,928	158,928
511002	Telephone	17,392	18,854	23,040	21,817	21,817	21,817
511003	Postage & Mailing	1,644	1,917	2,433	2,433	2,433	2,433
511004	Printing	0	0	2,232	0	0	0
511005	Office Supplies	4,251	6,881	16,564	6,760	0	0
511006	Advertising	0	3,837	546	0	0	0
511007	Office Equip & Maintenance	3,664	6,225	8,980	12,964	0	0
511008	Electronic, Tech & Other Equip	216	15,068	25,129	25,049	0	0
511009	Software	0	10,317	11,010	8,362	0	0
511011	Certs,Memberships&Subscription	93,466	41,379	94,964	192,516	113,565	113,565
511012	Professional Services	18,966	24,238	111,869	106,098	106,098	106,098
511013	Operating Mats, Svcs&Supplies	39,177	56,912	134,592	165,602	165,602	165,602
511014	Equipment Ops & Maintenance	82,942	83,136	148,386	156,432	6,432	6,432
511016	Vehicle Supplies & Maintenance	5,408	11,901	37,133	15,145	15,145	15,145
511017	Safety Supplies	97,013	309,034	219,894	233,978	169,513	169,513
511018	Small Tools & Equipment	7	2,776	20,971	16,158	16,158	16,158
511020	Training Expense	57,651	39,815	80,642	68,518	65,388	65,388
511021	Travel and Meetings	20,905	14,100	19,437	54,356	51,186	51,186
511041	Chemicals	0	360	1,633	702	702	702
511301	Non-operating Mats & Supplies	20,769	67,773	18,800	21,333	0	0
547001	Dept Share of Insurance	162,072	213,427	382,749	388,263	452,069	452,069
547004	Vehicle Operations	494,257	463,016	555,021	534,947	527,331	527,331
547005	Vehicle Replacement Fee	100,000	0	0	0	0	0
547007	Computer Replacement Chrg	12,200	6,100	0	0	0	0
547009	Support Services	260,747	299,480	375,425	371,248	355,230	355,230

Fund No. 1000 - Fire
Division Nos. 3000-3010

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
	Supplies and Services	1,635,702	1,846,443	2,531,962	2,718,193	2,227,597	2,227,597
590002	Operating Equip Capital Assets	436,202	913,982	0	60,000	60,000	60,000
590003	Electronic, Tech & Other Equip	21,217	0	0	0	0	0
590004	Software Capital Assets	21,597	55,936	52,539	67,758	67,758	67,758
590005	Vehicles	0	35,352	0	0	0	0
	Acquisitions	479,016	1,005,270	52,539	127,758	127,758	127,758
630306	Software Interest Expense	369	2,208	0	0	0	0
630307	Software Principal Expense	13,555	26,046	0	0	0	0
	Debt Service	13,924	28,254	0	0	0	0
590007	Building Improvements	0	20,900	0	0	0	0
591101	Construction in Progress	100,846	0	9,605	9,605	9,605	9,605
	Capital Outlay	100,846	20,900	9,605	9,605	9,605	9,605
	Fire	13,224,132	15,124,055	17,726,912	21,400,608	20,336,687	20,336,687

**MEASURE “C” FUND-PUBLIC SAFETY, FIRE
FUND NOs. 2001 & 2030
DIVISION NO. 3000**

PROGRAM

Measure C Fund accounts for one-half cent new transactions and use taxes effective July 1, 2024. The Measure was approved by area voters. Division 3000 is used for the Fire Department related expenditures from the revenues.

Measure "C" Fire

PERSONNEL				
Classification	Number of Positions			
	Funded in Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom 2025-26	Council Approval 2025-26
Fire Captain I/II	3.80	3.80	3.80	3.80
Fire Fighter/Engineer I/II	6.50	6.50	6.50	7.50
	10.30	10.30	10.30	11.30

Measure "C" Fire

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approval
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Personnel Services	2,036,117	2,140,437	2,252,615	2,549,200	2,576,306	2,719,446
Supplies and Services	643,202	833,578	919,120	927,984	1,010,597	1,010,597
Acquisitions	918,000	255,328	12,627	22,319	222,319	222,319
Debt Service	9,089	9,543	0	0	0	0
Capital Outlay	0	0	235,000	235,000	235,000	235,000
Other	22,486	28,673	13,981	5,459	5,459	5,459
TOTAL	3,628,894	3,267,559	3,433,343	3,739,962	4,049,681	4,192,821

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approval
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
General Sales and Use Tax	3,461,469	3,200,375	3,104,980	3,104,980
State OES Reimbursements	75,092	67,151	0	0
Unclassified	0	33	0	0
Other Revenues	92,333	0	328,363	1,087,841
TOTAL	3,628,894	3,267,559	3,433,343	4,192,821

Fund Nos. 2001/2030 - Measure "C" Fire
Division No. 3000

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 Approval 2025-26
501001	Regular Salaries	894,192	937,461	994,352	1,054,286	1,054,286	1,135,579
501002	Extra Help	0	0	0	0	32,828	32,828
501003	Regular Overtime	21,005	14,245	9,154	7,876	7,876	7,876
501004	Overtime Station Staffing	264,122	268,814	300,000	293,874	293,874	293,874
501006	OES Contingency	47,975	43,268	0	0	0	0
501100	Acting Pay	1,472	886	979	27,156	27,156	27,156
501107	Education Incentive Pay	24,839	26,431	28,679	40,368	40,368	41,587
501114	Swat/Bomb/HzdMtls Pay	2,160	2,174	2,160	2,968	2,968	2,968
501121	Longevity Pay	0	0	0	35,489	35,489	35,489
501122	Emergency Medical Tech Pay	0	0	0	31,629	31,629	34,067
501123	Apparatus Operator Pay	0	0	0	11,131	11,131	11,131
502001	Holiday Pay	50,209	54,047	57,373	84,342	84,342	90,845
502002	Unused Sick Leave	737	2,242	7,018	6,383	6,383	6,383
502003	Earned Benefit	870	9,247	6,239	11,521	11,521	11,521
503001	Clothing Allowance	11,804	10,319	10,814	0	0	0
504001	Social Security-OASDI	77,081	80,093	83,532	95,433	95,433	101,103
504002	Social Security-Medicare	18,088	18,761	19,536	22,319	22,796	24,122
504003	PTS Plan FICA Alternative	0	0	0	0	427	427
505001	Retirement PERS Classic	126,207	145,664	125,808	145,880	145,880	145,880
505003	Retirement PERS New PEPRA	45,915	57,035	79,838	85,346	85,346	102,237
505006	Retrmnt Unfunded Acc Liab Sfty	241,634	242,737	268,599	269,256	268,855	268,855
505007	Retirement Health Savings	0	288	0	15,091	16,006	16,920
506101	Core Allowance	176,762	192,339	219,437	224,981	223,113	249,999
506102	Workers Compensation	31,045	34,386	32,340	77,067	71,795	71,795
506110	Post Employment Benefits	0	0	6,757	6,804	6,804	6,804
	Personnel	2,036,117	2,140,437	2,252,615	2,549,200	2,576,306	2,719,446
511001	Utilities	38,551	54,337	75,826	68,821	68,821	68,821
511002	Telephone	4,966	4,241	5,537	7,186	7,186	7,186
511003	Postage & Mailing	0	258	585	1,068	1,068	1,068
511004	Printing	0	487	536	0	0	0
511005	Office Supplies	0	64	3,856	2,227	8,987	8,987
511007	Office Equip & Maintenance	382	1,171	2,158	4,270	17,234	17,234
511008	Electronic, Tech & Other Equip	313	56	7,675	8,251	33,300	33,300
511009	Software	0	0	2,646	2,754	11,116	11,116
511011	Certs,Memberships&Subscription	10,404	13,767	15,967	49,316	49,316	49,316
511012	Professional Services	2,006	92,109	26,885	29,108	29,108	29,108
511013	Operating Mats, Svcs&Supplies	26,571	77,214	50,371	54,549	54,549	54,549
511014	Equipment Ops & Maintenance	8,339	15,828	54,888	51,529	51,529	51,529
511016	Vehicle Supplies & Maintenance	0	6,130	8,924	4,989	4,989	4,989
511017	Safety Supplies	15,590	25,256	100,912	73,605	73,605	73,605
511018	Small Tools & Equipment	407	476	1,435	5,322	5,322	5,322
511020	Training Expense	1,041	2,544	6,324	10,311	10,311	10,311
511021	Travel and Meetings	3,903	1,395	3,837	10,440	10,440	10,440
511041	Chemicals	0	469	367	231	231	231
511301	Non-operating Mats & Supplies	2,675	22,285	11,728	5,872	27,205	27,205
547001	Dept Share of Insurance	28,512	30,895	41,205	40,718	48,984	48,984
547004	Vehicle Operations	16,488	7,170	8,489	6,413	6,322	6,322
547007	Computer Replacement Chrg	21,793	0	0	0	0	0
547009	Support Services	50,938	45,581	44,449	57,598	55,702	55,702
	Supplies and Services	232,879	401,733	474,600	494,578	575,325	575,325

Fund Nos. 2001/2030 - Measure "C" Fire
Division No. 3000

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 Approval 2025-26
520500	Adm Exp-City Council	5,874	7,360	7,267	9,425	7,498	7,498
521000	Adm Exp-City Manager	17,563	18,951	19,765	20,737	22,530	22,530
521010	Adm Exp-City Clerk	8,000	8,512	8,579	9,153	9,245	9,245
521500	Adm Exp-City Attorney	10,464	7,958	4,488	11,646	11,752	11,752
522000	Adm Exp-Finance	50,674	55,131	60,123	62,366	63,602	63,602
522050	Adm Exp-Purchasing	5,381	6,022	6,433	8,360	7,590	7,590
523000	Adm Exp-Fire Admin	312,367	327,911	337,865	311,719	313,055	313,055
	Administrative	410,323	431,845	444,520	433,406	435,272	435,272
590002	Operating Equip Capital Assets	918,000	28,606	0	0	0	0
590003	Software Capital Assets	0	225,617	0	0	0	0
590004	Software Capital Assets	0	1,105	12,627	22,319	22,319	22,319
591005	CIP Vehicles	0	0	0	0	200,000	200,000
	Acquisitions	918,000	255,328	12,627	22,319	222,319	222,319
630306	Software Interest Expense	286	220	0	0	0	0
630307	Software Principal Expense	8,803	9,323	0	0	0	0
	Debt Service	9,089	9,543	0	0	0	0
591002	CIP Improvement	0	0	235,000	235,000	235,000	235,000
	Capital Outlay	0	0	235,000	235,000	235,000	235,000
627007	Op Trsf-Facilities Maintenance	519	538	557	577	577	577
627008	Op Trsf-Support Services	21,967	21,967	13,424	4,882	4,882	4,882
627009	Op Trsf-PC Maintenance & Repair	0	6,168	0	0	0	0
	Other	22,486	28,673	13,981	5,459	5,459	5,459
	Measure "C" Fire	3,628,894	3,267,559	3,433,343	3,739,962	4,049,681	4,192,821

**MEASURE “Y” 20% FUND-PUBLIC SAFETY, FIRE
FUND NO. 2003
DIVISION NO. 3000**

PROGRAM

Measure Y Fire 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 Fire Department 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 fire department.

Measure "Y" Fire

	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	212,404	48,516	0	0	189,000	189,000
Acquisitions	161,058	253,843	20,000	0	200,000	200,000
Capital Outlay	81,807	44,378	326,585	325,000	309,067	309,067
TOTAL	455,269	346,737	346,585	325,000	698,067	698,067

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Measure Y Sales Tax	304,734	367,248	376,000	337,300
Investment Earnings	9,664	10,741	11,870	16,220
Other Revenues	140,871	-31,252	-41,285	344,547
TOTAL	455,269	346,737	346,585	698,067

Fund No. 2003 - Measure "Y" Fire

Division No. 3000

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
511002	Telephone	1,799	0	0	0	0	0
511004	Printing	0	586	0	0	0	0
511008	Electronic, Tech & Other Equip	0	9,197	0	0	0	0
511012	Professional Services	55,399	0	0	0	0	0
511013	Operating Mats, Svcs&Supplies	19,804	20,440	0	0	0	0
511014	Equipment Ops & Maintenance	33,597	1,713	0	0	171,000	171,000
511017	Safety Supplies	1,057	0	0	0	18,000	18,000
511018	Small Tools & Equipment	0	13,462	0	0	0	0
511301	Non-operating Mats & Supplies	748	3,118	0	0	0	0
547004	Vehicle Operations	100,000	0	0	0	0	0
	Supplies and Services	212,404	48,516	0	0	189,000	189,000
590002	Operating Equip Capital Assets	161,058	113,827	20,000	0	0	0
590005	Vehicles	0	140,016	0	0	0	0
591005	CIP Vehicles	0	0	0	0	200,000	200,000
	Acquisitions	161,058	253,843	20,000	0	200,000	200,000
591002	CIP Improvements-Buildings	0	0	325,000	325,000	309,067	309,067
591101	Construction in Progress	81,807	44,378	1,585	0	0	0
	Capital Outlay	81,807	44,378	326,585	325,000	309,067	309,067
	Measure "Y" Fire	455,269	346,737	346,585	325,000	698,067	698,067

COMMUNITY FACILITIES DISTRICT
FUND NOS. 4500-4504, 4510-4559
DIVISION NOS. 3000, 5020, 3510, 6010, 6105

PROGRAM

In January 2004, the City Council adopted Resolution No. 2004-3, establishing Community Facilities District (CFD) 2003-2 (Services) and authorized levy of a Special Tax.

Fund 4500 is used to account for the cost of annexing developments into the CFD, and Fund 4501 is used to account for the costs to administer the districts. Funding comes from developers upon request to annex.

Funds 4502, 4503, 4504 and 4510-4559 are used to account for certain authorized public services, including fire and police protection, parks maintenance, landscaping, storm drain, and flood control, that are likely to benefit the property. Funding comes from the annual special tax apportioned among the lots or parcels within the district.

Staffing details directly associated with Funds 4502, 4503 and 4504 are displayed with Fire, Police and Parks Maintenance--the primary funding sources for those departments.

CFD-Public Safety Fire

PERSONNEL

Number of Positions

	Funded in	Dept. Head	City Mgr.	Council
	Budget	Request	Recom	Approval
Classification	2024-25	2025-26	2025-26	2025-26
Fire Captain I/II	0.06	0.06	0.06	0.06
Fire Fighter/Engineer I/II	5.46	5.46	5.46	5.46
	5.52	5.52	5.52	5.52

CFD - Public Safety Fire

	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	772,868	940,439	927,364	1,042,319	1,044,034	1,044,034
Supplies and Services	194,126	262,228	352,181	350,811	335,896	329,403
TOTAL	966,994	1,202,667	1,279,545	1,393,130	1,379,930	1,373,437

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
State OES Reimbursements	2,163	32,618	0	0
CFD IA Tax-Bellevue Ranch East	171,574	180,706	185,106	190,119
CFD IA Tax-Compass Pointe	57,016	60,050	62,006	63,873
CFD IA Tax-Sandcastle	56,334	59,334	60,912	62,562
CFD IA Tax-Bright Development	35,182	37,055	38,115	39,148
CFD IA Tax-Merced Renaissance	27,966	29,455	30,273	45,329
CFD IA Tax-Big Valley	1,176	1,238	1,277	1,311
CFD IA Tax-Bellevue Ranch West	167,484	195,386	189,482	225,521
CFD IA Tax-University Park	21,934	23,101	23,890	24,538
CFD IA Tax-Tuscany	15,568	16,396	16,778	17,232
CFD IA Tax-Provence	35,424	37,310	38,298	39,335
CFD IA Tax-Alfarata Ranch	2,024	2,132	2,189	2,248
CFD IA Tax-Franco	36,365	38,300	39,574	40,646
CFD IA Tax-Cottages	10,839	11,416	11,672	13,674
CFD IA Tax-Tuscany East	7,932	8,279	8,747	8,985
CFD IA Tax-Hartley Crossing	4,707	4,957	5,103	5,241
CFD IA Tax-Crossing@River Oaks	2,362	2,487	2,551	3,932
CFD IA Tax-Mohammed Apts	4,388	4,622	4,769	4,899
CFD IA Tax-Sunnyview Apts	17,752	18,697	19,282	19,811
CFD IA Tax-University Park II	21,633	22,785	23,326	23,960
CFD IA Tax-Moraga	88,054	92,741	94,759	97,339
CFD IA Tax-Mission Ranch	13,799	16,838	18,587	20,965
CFD IA Tax-Cypress Terrace 6&7	20,511	30,209	44,100	45,300
CFD IA Tax-Cypress Terrace E	16,845	17,741	18,405	18,906
CFD IA Tax-Meadows	12,177	12,825	13,120	13,478
CFD IA Tax-Lantana Estates	10,102	19,507	28,792	29,763
CFD IA Tax-Meadows #2	2,029	2,138	2,187	2,246
CFD IA Tax-Paseo	1,010	4,254	4,374	6,739
CFD IA Tax-Highland Park	10,652	11,219	11,480	11,793
CFD IA Tax-Mansionette Estate	3,167	3,512	3,645	3,744
CFD IA Tax-Compass Pointe Apts	15,218	16,028	16,483	16,932
CFD IA Tax-Merced Station	42,530	44,793	46,359	47,620
CFD IA Tax-Merced Gateway Park	0	34,257	34,341	35,274
CFD IA Tax-Stone Ridge South	16,277	28,573	29,157	29,951
CFD IA Tax-Compass Pointe II	0	0	21,978	22,575
CFD IA Tax-Stone Ridge SouthAp	0	0	3,554	3,285
CFD IA Tax-Sage Creek	0	0	1,822	14,601
CFD IA Tax-The Hub	0	33,762	34,340	35,274
Investment Earnings	728	617	0	0
Op Trsf-CFD Services Deposits	336	354	364	374
Other Revenues	13,736	46,975	88,348	84,914
TOTAL	966,994	1,202,667	1,279,545	1,373,437

Fund No. 4502 - CFD - Public Safety Fire
Division No. 3000

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	341,230	415,642	428,493	474,643	474,643	474,643
501003	Regular Overtime	6,726	5,577	2,620	1,329	1,329	1,329
501004	Overtime Station Staffing	89,276	122,262	97,411	81,456	81,456	81,456
501006	OES Contingency	6,741	20,074	0	0	0	0
501100	Acting Pay	646	1,626	2,507	1,294	1,294	1,294
501107	Education Incentive Pay	12,517	4,388	9,167	7,966	10,494	10,494
501121	Longevity Pay	0	0	0	285	285	285
501122	Emergency Medical Tech Pay	0	0	0	14,239	14,239	14,239
501123	Apparatus Operator Pay	0	0	0	14,805	14,805	14,805
502001	Holiday Pay	19,567	23,891	24,724	37,971	37,971	37,971
502003	Earned Benefit	4,294	54	3,043	4,927	4,927	4,927
503001	Clothing Allowance	4,779	5,717	5,795	0	0	0
504001	Social Security-OASDI	28,699	35,815	33,756	38,304	38,459	38,459
504002	Social Security-Medicare	6,716	8,376	7,895	8,958	8,994	8,994
505001	Retirement PERS Classic	18,499	1,561	1,356	1,553	1,553	1,553
505003	Retirement PERS New PEPR	47,615	85,749	86,000	99,996	100,463	100,463
505006	Retrmnt Unfunded Acc Liab Sfty	108,701	106,231	115,746	121,220	121,040	121,040
505007	Retirement Health Savings	0	90	0	4,922	6,365	6,365
506101	Core Allowance	67,978	83,003	91,292	99,460	98,655	98,655
506102	Workers Compensation	8,884	20,383	17,559	28,991	27,062	27,062
	Personnel	772,868	940,439	927,364	1,042,319	1,044,034	1,044,034
511001	Utilities	1,620	16,639	21,700	20,022	20,022	20,022
511002	Telephone	298	502	1,585	2,091	2,091	2,091
511003	Postage & Mailing	0	31	167	102	102	102
511004	Printing	0	0	154	0	0	0
511005	Office Supplies	0	0	1,103	648	648	648
511007	Office Equip & Maintenance	0	0	618	1,242	1,242	1,242
511008	Electronic, Tech & Other Equip	0	0	2,196	2,400	2,400	2,400
511009	Software	0	3,410	757	801	801	801
511011	Certs,Memberships&Subscription	1,384	2,517	6,481	15,457	15,457	15,457
511012	Professional Services	0	0	7,694	8,468	8,468	8,468
511013	Operating Mats, Svcs&Supplies	0	5,462	14,415	15,870	15,870	15,870
511014	Equipment Ops & Maintenance	0	0	15,708	14,991	14,991	14,991
511016	Vehicle Supplies & Maintenance	0	0	2,554	1,451	1,451	1,451
511017	Safety Supplies	0	4,995	28,879	22,422	22,422	22,422
511018	Small Tools & Equipment	0	0	411	1,548	1,548	1,548
511020	Training Expense	0	0	1,809	3,000	3,000	3,000
511021	Travel and Meetings	0	141	1,098	3,037	3,037	3,037
511029	Contingency Reserve	0	0	19,166	19,166	0	0
511041	Chemicals	0	0	0	67	67	67
511301	Non-operating Mats & Supplies	50	15,138	3,356	2,044	2,044	2,044
547001	Dept Share of Insurance	8,073	16,317	21,334	21,527	25,959	25,959
547009	Support Services	11,459	16,944	15,390	16,012	15,117	15,117
	Supplies and Services	22,884	82,096	166,575	172,366	156,737	156,737
523000	Adm Exp-Fire Admin	167,405	175,735	181,069	167,057	167,773	167,773
	Administrative	167,405	175,735	181,069	167,057	167,773	167,773
531000	Interdept DSC-General Fund	3,837	4,397	4,537	4,895	4,893	4,893

Fund No. 4502 - CFD - Public Safety Fire
Division No. 3000

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
	Interdepartmental	3,837	4,397	4,537	4,895	4,893	4,893
590004	Software Capital Assets	0	0	0	6,493	6,493	6,493
	Acquisitions	0	0	0	6,493	6,493	6,493
	CFD - Public Safety Fire	966,994	1,202,667	1,279,545	1,393,130	1,379,930	1,379,930

PUBLIC SAFETY CAPITAL IMPROVEMENT FUNDS
FUND NO. 5004
DIVISION NO. 3000

PROGRAM

Construction funding for new fire stations.

Fire Station - Capital Outlay 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	0	56,359	8,902,527	8,875,527	8,875,527	8,875,527
TOTAL	0	56,359	8,902,527	8,875,527	8,875,527	8,875,527

	Actual	Actual	Final	City Mgr.
	2022-23	2023-24	Budget	Recom.
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
State Funding	3,000,000	4,000,000	0	0
Investment Earnings	36,445	136,838	82,490	223,670
Op Trsf-Fac Fire Develop 50%	0	0	949,915	937,084
Op Trsf-Fac Fire City 50%	0	0	1,000,000	1,000,000
Other Revenues	-3,036,445	-4,080,479	6,870,122	6,714,773
TOTAL	0	56,359	8,902,527	8,875,527

Fund No. 5004 - Fire Station - Capital Outlay Fund
Division No. 3000

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
591001	CIP Buildings	0	38,859	8,369,962	8,342,962	8,342,962	8,342,962
591003	CIP Infrastructure	0	0	100,000	100,000	100,000	100,000
591006	CIP Improvements-Land	0	17,500	82,500	82,500	82,500	82,500
591101	Construction in Progress	0	0	350,065	350,065	350,065	350,065
	Capital Outlay	0	56,359	8,902,527	8,875,527	8,875,527	8,875,527
	Fire Station - CIP Fund	0	56,359	8,902,527	8,875,527	8,875,527	8,875,527

FIRE

- 511001 Water, sewer, garbage, natural gas, electricity, and cable television for all five fire stations and the administrative office.
- 511002 Monthly charges for landlines, cell phones, and data charges for cellular devices.
- 511003 Postage charges, certified mail expenses, postage stamps, shipping and freight.
- 511004 Printing, window and remittance envelopes, business cards, flyers, and maps.
- 511005 Miscellaneous office supplies.
- 511006 Legal notices, advertising of vacant positions, and advertising of programs in newspapers, radio, online, flyers, and billboards.
- 511007 Maintenance costs for copiers and printers. Binding machine, paper shredders, label makers, laminator, etc. Printer replacement. Chairs and tables for meeting, and training room.
- 511008 Technology equipment such as <\$5,000: laptops; desktop computers, tablets, hands free devices, cell phones, charging cords, protective equipment for them, USB cables, computer monitor mounts, authenticator tokens, mouse, keyboards, iPad pens, and vehicle chargers.
- 511009 Software and software subscriptions costing <\$5,000: MS and Adobe licenses, ESO Incident/Inspections/Properties/Permits Subscription.
- 511011 Membership dues to professional entities that provide benefit to the department. Professional certifications required to perform job, subscriptions in either print or on-line, books, reference materials, periodicals, etc. EMT, CPR, Paramedic licenses, Riggs, Vector Solutions-Learning Management & Premier Membership, Vector Scheduling, Vector Solutions Evaluations, Lexipol, Cal Chief's memberships, IAFC membership, Microsoft EA PC Licensing, Adobe, etc.

FIRE (Continued)

- 511012 Medical physician provides medical oversight services for EMS/Paramedic program, comprehensive fire department employee medical examinations provided by a medical physician, collection agency charges, Medical Physicals by a local provider, and miscellaneous EMT/Live Scan services. Fire Investigation.
- 511013 Materials, supplies and services such plumbers, electricians, locksmiths, pest control, badges, name tags, medical oxygen, station supplies, toilet paper, shampoo, live scan reimbursements, medical supplies, etc.
- 511014 Operation and maintenance of city equipment and machinery charges such as Plymovent, oxygen cylinders, ground ladder supplies, fire extinguisher servicing, instrument calibrations, hazardous materials sensor maintenance, radio repairs, welding supplies, Hurst tool service, batteries, SCBA wire cable, SCBA repairs and services, Plymovent repairs, gate repairs, J's Communication, etc.
- 511016 Decals, nuts/bolts, collision repairs, vehicle polish, wheels lug nuts, plug/cords, portable pump, vehicle accessories, annual aerial inspection.
- 511017 Firefighter Safety and Mutual Aid Gear – Turnout Inspections; Turnout Jackets/Pants; Structure Helmets/Boots/Gloves/Hoods; Wildland Jackets/Pants/Helmets/Gloves; Fire Shelter; Web Gear; Station Boots; Helmet Shields; Passports; Safety Glasses; Turnout Repairs; and Turnout Extractor Detergent/Disinfectant, Bottled Water, Electrolyte Mix, Additional Turnout Gear,
- 511018 Saws, rescue tools, jack, foam, hose program tools, screw drivers, drills, saw blades, torque wrench batteries, carbide chains, paint, misc. tools.
- 511020 Registration fees for curriculum associated with training. Cost of training instructors, materials such as lumber needed for training hosted by the fire department. Registration for the Following Meetings/Training/Classes: Cal Chief's Conference; California Fire Prevention Institute; Cal Chief's Administrative Fire Services Training Seminar; State of CA Rope Rescue Training; State of CA Trench Rescue Training, Driver OP 1A and 1B, Various Training; EMS Program; Paramedic Internship, Fire Prevention Training; Code Books; and CPR, EMT, Paramedic Certification/License Renewal.

FIRE (Continued)

- 511021 Travel expenses including transportation, lodging meals, parking tools for authorized city business to increase the skillsets of employees with the end goal of providing optimal service levels to the public for the following: National Fire Academy Executive Fire Officer Program; Cal Chief's Conference; California Fire Prevention Institute; Cal Chief's Administrative Fire Services Training Seminar; Cal Chiefs Administrative Fire Services Section Quarterly Meetings/Workshops/Training; Various Training; California Fire Chaplain Association; Health & Wellness Peer Crisis Intervention/Group Crisis Intervention; International Critical Incident Stress Foundation; Advanced Assisting Individuals in Crisis; Advanced Group Crisis Intervention. Business related travel and meeting expenses such as refreshment, supplies, lodging and meals.
- 511041 Chemicals such as wasp spray, garden fertilizers and herbicides.
- 511301 Items of recognition, retroactive fees, public relations items/give aways, kitchen appliances, Firefighter of the Year Plaques, Medals of Honor, Challenge Coins, Retirement Plaques, Cancer Awareness T-Shirts, Station supplies, Interoffice envelopes, materials for landscaping.
- 590003 Honeywell Station Alerting
- 590004 CAD Software, Pre-Planning Software, Training Software, Scheduling Software, Evaluation Software.

MERCED POLICE DEPARTMENT

FUND NOS. 1000, 2700-2704, 1019, 2002, 2030, 4503, 5004

DIVISION NOS. 3500-3570

DESCRIPTION

The Merced Police Department provides public safety services to the residents of, and visitors to, our community.

Our **VALUES**: To be a caring, compassionate, dedicated, professional, courageous, ethical and community-focused agency.

Our **MISSION**: To improve the quality of life for all citizens of Merced.

Our **GOALS**:

1. To reduce crime and improve the quality of life in Merced.
2. To develop a high performing organization through succession planning and leadership development.
3. To continually invest in our community relationships.

Our **VISION**: In partnership with the community, we will be a leader in intelligence policing, providing exceptional police service to our citizens.

OUR FOUNDATION FOR SUCCESS:

We will work hand-in-hand to develop public and private partnerships to better serve our community through:

- Building trust
- Developing community relationships
- Listening to concerns
- Working towards a safer community

How we will succeed:

The Merced Police Department will be a leader in intelligence-led policing, using data-driven real time crime statistics to best utilize our resources. We will strive to become more efficient in our deployment, understanding the needs of our community. The Merced Police Department will remain steadfast in its commitment to professionalism and compassion in serving our great community.

POLICE DEPARTMENT

Goal #1: Reduce Crime and Improve the Quality of Life in Merced

Objective:

- Proactive deployment of resources
- Utilize technology to maximize efficiency
- Utilize education to assist in crime reduction
- Relentless pursuit of criminal activity

Goal #2: Develop a High Performing Organization through Succession Planning and Leadership Development

Objective:

- Develop future leaders in the organization
- Enhance organizational health and wellness
- Hire the right people
- Strive to be trusted, and accountable

Goal #3: Continually Invest in Our Community Relationships.

Objective:

- Increase community trust
- Increase public and private partnerships
- Invest in our youth and the next generation
- Work collaboratively with our community to provide for a safer Merced

Our EXPECTATIONS:

TO BE:

- An example of professionalism
- Safe, always remembering our training and best practices
- Part of the team no matter where you sit in the organization
- Invested in our community and its youth
- Willing to treat everyone like a member of your own family

TO SEE:

- The vision of where we want to go as an agency
- How we can best forward our mission together
- How we can always be looking to improve
- How we can continually look for opportunities to engage with our community

TO SHOW:

- Others respect and kindness, treating every encounter as an opportunity.
- Service over self
- Courage in action
- Our citizens, our full potential

GOALS

Goal #1: Reduce Crime and Improve the Quality of Life in Merced

- Reduce Burglaries by 10%
- Install Cameras in at least 3 parks.
- Assign one Camera Trailer to each area command.
- Assign a Downtown/DART Liaison Officer
- Conduct at least 10 Retail theft operations.
- Expand our Drone program to utilize Drones as first responders.
- Expand our Red-Light Camera Program
- Reduce traffic accidents by 5%
- Reduce Violent Crime by 10%

Goal #2: Develop a High-Performing Organization Through Succession Planning and Leadership Development

- Bring at least two training opportunities to Merced.
- Become a Pellet B certified Testing Center
- Have our SWAT/ BOMB teams conduct two multi agency trainings.
- Send our K9 team to the K9 trials for police K9s.
- Send at least 5 new officers to Interview and Interrogation school.
- Have all Admin attend the Cal-chiefs Core Executive Classes.
- Send one Captain to Command College.
- Conduct one Full Uniform Department Inspection.

Goal #3: Continually Invest in Our Community Relationships

- Conduct one Town Hall in each area Command.
- Conduct two Community Academies and one Spanish Academy.
- Expand our website to increase community involvement in solving crime.
- Conduct 4 Mobile PD report/communication events (1 in each area)
- Conduct one new MPD Employee appreciation event.
- Quarterly Breakfast/Lunch with the Police.
- Partner with our School Dist. for a youth reading event.
- Start the Officer adopt a school program.

2025-2026 BUDGET HIGHLIGHTS

For fiscal year 2025-2026 the police department will further its commitment to quality policing through the recruitment of the very best candidates available, creating a work environment that supports retention of a well-qualified workforce and conducting ongoing training that reflects superior policy, practices and philosophies that develop its employees throughout their career.

The men and women of the police department will continue to welcome opportunities to participate in appropriate community outreach activities and events, using those opportunities to engage with community members and visitors in a positive way building trust and fostering an environment of collaboration. The Merced Police Department will strive to be PART of the community they serve and foster relationships through that process.

The Merced Police Department desires to be a leader in intelligence led policing utilizing state of the art police technology to best maximize or efficiency.

We are asking to eliminate one full time Parking Enforcement Officer and transition that position to one full time Community Service Officer. We feel that the additional CSO spot can expand the potential of that position and allow for more to be done other than parking which is still a role within the CSO ranks. This allows the new CSO to not only do parking but assist in a variety of different assignments within the city over and above just parking.

In addition to the staff allocation, we need (5) additional police vehicles for our unmarked fleet. This is needed as a replacement to old, unmarked units in our fleet that are at the end of life and are in constant disrepair. We propose replacing these vehicles with a mostly hybrid fleet to greatly reduce not only repair costs, but fuel expresses as well. We will also need to replace (3) marked (black and white) police vehicles to maintain our marked unit fleet.

2025/2026 Goals

- Goal #1 Reduce Crime and Improve the Quality of Life in Merced.
 - Reduce burglaries by 10%
 - Install cameras in at least (3) parks.
 - Assign one camera trailer to each area command.
 - Assign a Downtown/DART Liaison Officer
 - Conduct at least (10) retail theft operations.
 - Expand our Drone program to utilize drones as first responders.
 - Expand our Red-Light Camera Program
 - Reduce traffic accidents by 5%
 - Reduce violent crime by 10%

POLICE DEPARTMENT

- Goal #2 Develop a High Performing Organization Through Succession Planning and Leadership Development.
 - Bring at least two training opportunities to Merced.
 - Become a Pellet B certified Testing Center
 - Have our SWAT/ BOMB teams conduct two multi agency trainings.
 - Send our K9 team to the K9 trials for police K9s.
 - Send at least (5) new officers to Interview and Interrogation school.
 - Have all Admin attend the Cal-Chiefs Core Executive Classes.
 - Send one Captain to Command College.
 - Conduct one Full Uniform Department Inspection.
- Goal #3 Continually Invest in Our Community Relationships.
 - Conduct one Town Hall in each Area Command.
 - Conduct two Community Academies and one Spanish Academy.
 - Expand our website to increase community involvement in solving crime.
 - Conduct (4) Mobile PD report/communication events (1 in each area)
 - Conduct one new MPD Employee Appreciation event.
 - Quarterly Breakfast/Lunch with the Police.
 - Partner with our School District for a youth reading event.
 - Start the Officer Adopt a School Program.

Police - Administration

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Police Chief	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00
Police Lieutenant	2.00	2.00	2.00	2.00
Police Sergeant	9.00	9.00	9.00	9.00
Senior/Police Officer/Trnee	57.30	57.30	57.30	53.30
Community Svcs Officer	11.00	11.00	12.00	12.00
Parking Enf Officer I/II	2.00	2.00	1.00	1.00
Management Analyst	2.00	2.00	2.00	2.00
Crime Analyst	2.00	2.00	2.00	2.00
Administrative Asst I/II	1.00	1.00	1.00	1.00
Police Records Supervisor	0.00	0.00	0.00	0.00
Police Records Clerk I/II	8.00	8.00	8.00	8.00
Communications Syst Sup	1.00	1.00	1.00	1.00
Lead Dispatcher	3.00	3.00	2.00	2.00
Dispatcher I/II	14.00	14.00	14.00	13.00
	115.30	115.30	114.30	109.30

Police Operations

	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	18,827,941	19,667,884	21,185,552	24,640,547	23,711,336	23,711,336
Supplies and Services	4,531,935	5,361,735	6,133,777	7,286,028	6,987,411	6,987,411
Acquisitions	987,150	342,898	293,474	781,363	351,506	351,506
Capital Outlay	58,238	0	0	0	0	0
Other	1,394	1,295	1,829	1,100	1,100	1,100
TOTAL	24,406,658	25,373,812	27,614,632	32,709,038	31,051,353	31,051,353

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Animal License	10,238	7,658	10,700	9,500
Other Federal Grants	3,025	128,169	75,000	93,820
P.O.S.T. Reimbursement	72,223	81,799	50,000	80,000
Traffic Safety	100,491	60,895	228,577	253,735
Other State Grants	673,308	40,720	180,996	142,443
Cost Recovery	36,801	32,311	65,000	471,201
False Alarm Fees	45,566	63,582	50,000	50,000
Fees for Copies	9,704	10,653	9,700	10,500
Vehicle Release Fees	71,568	63,336	72,000	66,000
Vehicle Abatement	39,289	45,213	52,885	50,000
AB3229 COPS Funding	256,246	273,653	140,113	141,821
Administrative Citations	-13,967	455,798	100,000	100,000
Criminal Fines	81,517	45,924	60,000	55,000
Parking Fines	199,036	238,606	190,000	200,000
Limited Use License	150	175	100	240
Veh.Code Fines-Traf.Saftey	5,478	4,838	5,000	4,000
Traffic Violations	0	0	144,000	126,000
Investment Earnings	103	1,035	850	1,160
Firing Range Rental	200	0	200	600
Unclassified	2,287	1,555	3,625	3,000
School Police Officer	906,860	833,282	950,000	1,045,000
State OES Reimbursements	0	0	0	81,144
Animal Control Services	6,845	4,375	6,500	6,000
Building Standards Fee	157	99	300	300
Contributions	1,612	0	1,500	1,000
Sale of Equipment	0	1,906	2,000	0
Admin Reimb-CFD Public Safety	131,773	107,152	145,576	245,827
Interdept DSC-WWtr System	20,035	20,808	31,582	31,672
Interdept DSC-Water System	20,035	20,808	31,582	31,672
Other Revenues	21,726,078	22,829,462	25,006,846	27,749,718
TOTAL	24,406,658	25,373,812	27,614,632	31,051,353

Fund Nos. 1000/2700/2701/2702/2703/2010 - Police Operations
Division Nos. 3500-3570

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	8,358,450	8,521,049	9,546,919	10,895,505	10,700,785	10,700,785
501002	Extra Help	198,148	354,714	44,371	47,923	0	0
501003	Regular Overtime	1,313,253	1,526,200	1,431,719	1,936,587	1,591,048	1,591,048
501005	Overtime Court Appearance	51,415	47,692	67,234	76,259	76,259	76,259
501101	Bilingual Pay Program	4,378	4,981	5,400	10,448	12,115	12,115
501102	Canine Handlers	13,736	11,236	7,540	47,932	47,932	47,932
501103	Crime Scene Resp Team Pay	6,882	5,777	5,848	3,352	3,352	3,352
501104	DART Pay	9,599	4,362	2,884	0	0	0
501105	Defensive Tactics Instructor	12,910	10,471	9,961	0	0	0
501106	Dispatcher Training Pay	5,794	6,071	11,501	7,557	11,070	11,070
501107	Education Incentive Pay	69,501	75,618	78,012	118,579	122,173	122,173
501108	Field Training Officer Pay	31,402	42,809	48,667	43,581	43,456	43,456
501110	Investigative Service Pay	113,411	103,117	97,974	112,157	112,081	112,081
501113	Stand By Pay	110,285	205,361	189,284	222,062	172,062	172,062
501114	Swat/Bomb/HzdMtls Pay	18,430	16,409	14,442	0	0	0
501115	Hostage Negotiator Pay	7,301	11,442	15,476	0	0	0
501116	ARCON Pay	6,850	6,941	7,005	0	0	0
501117	Drone Operations Pay	5,254	4,266	4,258	0	0	0
501118	Dispatcher Tactical Pay	7,402	9,504	9,525	8,579	8,676	8,676
501119	Senior Sgt Differential	50,789	40,277	52,538	0	0	0
501120	Range Master Pay	4,535	2,964	2,335	0	0	0
501121	Longevity Pay	0	116	0	192,964	196,522	196,522
501124	POST Pay	0	0	0	152,973	164,822	164,822
502001	Holiday Pay	260,338	278,947	338,108	299,604	289,966	289,966
502002	Unused Sick Leave	26,040	21,092	29,746	33,050	33,050	33,050
502003	Earned Benefit	218,420	226,947	186,912	97,700	97,700	97,700
502004	Cash Back-Biweekly Allow	10,282	8,440	9,279	11,145	11,145	11,145
503001	Clothing Allowance	88,086	76,867	100,751	95,502	92,741	92,741
504001	Social Security-OASDI	618,112	633,685	729,443	854,195	819,071	819,071
504002	Social Security-Medicare	149,342	155,426	171,597	201,876	192,970	192,970
504003	PTS Plan FICA Alternative	2,478	4,722	577	623	0	0
505001	Retirement PERS Classic	527,964	503,932	513,263	520,794	519,096	519,096
505002	Retirement PERS Lateral	41,448	72,643	82,913	96,626	100,405	100,405
505003	Retirement PERS New PEPR	758,575	909,955	1,048,400	1,284,895	1,259,822	1,259,822
505005	Retrmnt Unfunded Acc Liab Misc	410,068	420,855	521,837	560,640	553,890	553,890
505006	Retrmnt Unfunded Acc Liab Sfty	1,795,233	1,719,448	1,787,204	2,008,023	2,011,055	2,011,055
506001	State Unemployment	19,245	40,328	0	0	0	0
506101	Core Allowance	1,731,211	1,787,052	2,230,976	2,128,372	2,049,785	2,049,785
506102	Workers Compensation	1,351,366	1,402,278	1,395,878	2,132,978	1,980,221	1,980,221
506110	Post Employment Benefits	420,008	393,890	385,775	438,066	438,066	438,066
	Personnel Services	18,827,941	19,667,884	21,185,552	24,640,547	23,711,336	23,711,336
511001	Utilities	148,231	164,551	155,514	170,589	170,589	170,589
511002	Telephone	120,344	118,306	127,876	155,468	155,468	155,468
511003	Postage & Mailing	17,482	21,471	21,554	27,500	27,500	27,500
511004	Printing	17,005	20,967	23,648	22,628	22,628	22,628
511005	Office Supplies	25,975	25,997	31,373	32,000	32,000	32,000
511006	Advertising	0	0	0	2,000	2,000	2,000
511007	Office Equip & Maintenance	5,361	10,073	8,617	13,000	13,000	13,000
511008	Electronic, Tech & Other Equip	4,435	63,406	21,600	76,855	34,538	34,538
511009	Software	0	32,699	33,700	44,535	44,535	44,535
511010	Rents & Leases	89,086	100,574	109,764	116,113	116,113	116,113
511011	Certs,Memberships&Subscription	240,443	94,411	92,947	102,993	102,993	102,993
511012	Professional Services	362,760	136,329	210,340	316,440	316,440	316,440

Fund Nos. 1000/2700/2701/2702/2703/2010 - Police Operations
Division Nos. 3500-3570

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
511013	Operating Mats, Svcs&Supplies	214,154	872,549	1,212,096	1,487,978	1,248,253	1,248,253
511014	Equipment Ops & Maintenance	17,842	11,120	14,088	13,610	13,610	13,610
511016	Vehicle Supplies & Maintenance	0	2,715	0	0	0	0
511017	Safety Supplies	1,873	8,101	4,080	4,100	4,100	4,100
511018	Small Tools	0	1,943	0	0	0	0
511020	Training Expense	53,397	126,846	82,500	116,649	87,160	87,160
511021	Travel and Meetings	72,345	118,387	154,606	172,074	101,234	101,234
511029	Contingency Reserve	0	0	352,041	350,000	350,006	350,006
511301	Non-operating Mats & Supplies	121,483	38,587	71,837	109,757	109,757	109,757
547001	Dept Share of Insurance	613,440	904,724	971,559	1,038,846	1,231,986	1,231,986
547004	Vehicle Operations	1,191,370	1,150,890	1,085,893	1,439,295	1,418,804	1,418,804
547006	Facilities Maint Charge	333,031	387,609	339,281	465,504	413,555	413,555
547007	Computer Replacement Chrg	44,400	0	5,213	0	0	0
547009	Support Services	796,009	905,771	961,851	961,754	926,539	926,539
	Supplies and Services	4,490,466	5,318,026	6,091,978	7,239,688	6,942,808	6,942,808
520500	Adm Exp-City Council	12	12	15	19	15	15
521000	Adm Exp-City Manager	37	30	41	43	45	45
521010	Adm Exp-City Clerk	17	14	18	19	19	19
521500	Adm Exp-City Attorney	22	13	9	24	24	24
522000	Adm Exp-Finance	107	88	123	129	127	127
522050	Adm Exp-Purchasing	11	10	13	17	15	15
	Administrative	206	167	219	251	245	245
533000	Interdept DSC-Develop Svc	41,263	43,542	41,580	46,089	44,358	44,358
	Interdepartmental	41,263	43,542	41,580	46,089	44,358	44,358
590002	Operating Equip Capital Assets	692,402	59,208	0	181,863	27,500	27,500
590003	Electronic, Tech & Other Equip	294,748	8,456	0	16,320	16,320	16,320
590004	Software Capital Assets	0	275,234	293,474	583,180	307,686	307,686
	Acquisitions	987,150	342,898	293,474	781,363	351,506	351,506
591101	Capital Imp. Projects	58,238	0	0	0	0	0
	Capital Outlay	58,238	0	0	0	0	0
621000	Op Trsf-General Fund	528	429	1,300	908	908	908
627008	Op Trsf-Support Services	866	866	529	192	192	192
	Other	1,394	1,295	1,829	1,100	1,100	1,100
	Police Operations	24,406,658	25,373,812	27,614,632	32,709,038	31,051,353	31,051,353

POLICE DEPARTMENT

**MEASURE “C” FUND-PUBLIC SAFETY, POLICE
FUND NOS. 2001 & 2030
DIVISION NO. 3510**

PROGRAM

Measure C Fund accounts for one-half cent new transactions and use taxes effective July 1, 2024. The Measure was approved by area voters. Division 3510 is used for the Police Department related expenditures from the revenues. Related expenditures consist of salary, benefits, equipment and supplies to support police officers, sergeants, lieutenants, and clerks.

Measure "C" Police

PERSONNEL				
Classification	Number of Positions			
	Funded in Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom 2025-26	Council Approval 2025-26
Police Lieutenant	2.00	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00	2.00
Senior/Police Officer/Trnee	12.49	12.49	12.49	16.49
Lead Dispatcher	0.00	0.00	0.00	1.00
Dispatcher I/II	0.00	0.00	0.00	1.00
Police Records Clerk I/II	1.00	1.00	1.00	1.00
	17.49	17.49	17.49	23.49

Measure "C" Police

	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	3,188,711	3,109,551	3,731,523	4,308,082	4,311,817	5,155,286
Supplies and Services	565,490	503,153	483,131	427,741	513,285	513,285
Debt Service	118,808	8,513	0	0	0	0
Acquisitions	139,204	681,154	1,435,069	390,614	390,614	390,614
Other	34,907	34,907	21,332	7,757	7,757	7,757
TOTAL	4,047,120	4,337,278	5,671,055	5,134,194	5,223,473	6,066,942

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
BJA-Bulletproof Vest Grnt	8,749	13,314	25,000	15,000
General Sales and Use	3,957,646	4,196,318	5,540,020	5,540,020
Other Federal Grants	1,194	0	0	0
Unclassified	74	0	0	0
Sale of Equipment	0	3,715	0	0
Cost Recovery	0	0	0	0
Admin Reimb-CFD Public Safety	79,459	123,931	106,035	89,898
Other Revenues	-2	0	0	422,024
TOTAL	4,047,120	4,337,278	5,671,055	6,066,942

**Fund Nos. 2001/2030 - Measure "C" Police
Division No. 3510**

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2022-23	2023-24	Budget 2024-25	Request 2025-26	Recom. 2025-26	Approved 2025-26
501001	Regular Salaries	1,517,731	1,349,861	1,652,493	1,971,950	1,994,235	2,519,894
501002	Extra Help	51,467	57,430	86,838	97,144	97,144	97,144
501003	Regular Overtime	228,726	281,570	265,200	331,000	331,000	331,000
501005	Overtime Court Appearance	9,008	10,257	12,750	14,000	14,000	14,000
501101	Bilingual Pay Program	409	0	0	0	600	600
501102	Canine Handlers	0	0	0	0	0	0
501103	Crime Scene Resp Team Pay	1,556	1,819	1,640	0	0	0
501104	DART Pay	196	79	0	0	0	0
501105	Defensive Tactics Instructor	0	1,347	1,293	0	0	0
501107	Education Incentive Pay	14,082	11,134	8,736	18,120	18,120	18,120
501108	Field Training Officer Pay	14,558	9,883	9,123	22,120	22,120	22,120
501112	MMNTF Pay	0	0	0	0	0	0
501113	Stand By Pay	44,264	59,509	67,000	67,000	67,000	67,000
501114	Swat/Bomb/HzdMtls Pay	1,681	3,062	4,798	0	0	0
501115	Hostage Negotiator Pay	1,852	864	0	0	0	0
501116	ARCON Pay	2,242	1,986	2,335	0	0	0
501119	Senior Sgt Differential	11,258	6,587	11,675	0	0	0
501121	Longevity Pay	0	0	0	26,323	26,323	26,323
501124	POST Pay	0	0	0	14,053	20,868	20,868
502001	Holiday Pay	56,605	50,269	65,247	55,024	55,439	75,849
502002	Unused Sick Leave	7,933	5,663	8,160	8,160	8,160	8,160
502003	Earned Benefit	36,417	75,793	75,000	15,000	15,000	15,000
502004	Cash Back-Biweekly Allow	1,932	125	0	0	0	0
503001	Clothing Allowance	16,380	14,021	17,313	15,213	15,213	21,124
504001	Social Security-OASDI	109,080	110,768	132,165	153,651	155,518	189,744
504002	Social Security-Medicare	26,925	27,289	32,169	37,344	37,780	45,787
504003	PTS Plan FICA Alternative	685	747	1,129	1,263	1,263	1,263
505001	Retirement PERS Classic	135,953	102,435	97,672	89,728	89,728	89,728
505002	Retirement PERS Lateral	0	0	0	0	0	0
505003	Retirement PERS New PEPR	128,864	169,805	228,471	295,688	300,286	388,221
505005	Retrmnt Unfunded Acc Liab Misc	8,655	8,761	7,850	8,368	8,909	8,909
505006	Retrmnt Unfunded Acc Liab Sfty	431,759	395,451	427,516	485,903	490,247	490,247
506001	State Unemployment	0	0	14,070	9,048	8,848	8,848
506101	Core Allowance	264,886	262,259	372,625	322,698	300,642	461,963
506102	Workers Compensation	31,997	64,065	101,334	222,224	206,314	206,314
506110	Post Employment Benefits	31,610	26,712	26,921	27,060	27,060	27,060
	Personnel Services	3,188,711	3,109,551	3,731,523	4,308,082	4,311,817	5,155,286
511009	Software	0	18,096	2,600	0	0	0
511010	Rents & Leases	0	0	0	10,599	10,599	10,599
511011	Certs,Memberships&Subscription	-3,739	9,155	12,030	12,537	12,537	12,537
511012	Professional Services	125,866	1,608	4,080	0	0	0
511013	Operating Mats, Svcs&Supplies	3,977	134,703	25,000	15,000	90,900	90,900
511016	Vehicle Supplies & Maintenance	9,711	6,979	0	0	0	0
511017	Safety Supplies	882	668	1,061	0	0	0
511020	Training Expense	0	0	0	0	0	0
511021	Travel and Meetings	0	0	6,786	0	0	0
511029	Contingency Reserve	0	0	25,000	15,000	15,000	15,000
511301	Non-operating Mats & Supplies	65,636	307	48,960	0	0	0
547001	Dept Share of Insurance	47,901	55,328	69,691	69,306	83,343	83,343
547004	Vehicle Operations	7,788	8,299	11,495	12,052	11,880	11,880
547007	Computer Replacement Chrg	20,437	0	0	0	0	0
547009	Support Services	130,504	111,095	114,795	106,772	102,813	102,813

**Fund Nos. 2001/2030 - Measure "C" Police
Division No. 3510**

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
	Supplies and Services	408,963	346,238	321,498	241,266	327,072	327,072
520500	Adm Exp-City Council	9,386	11,111	11,012	14,443	11,424	11,424
521000	Adm Exp-City Manager	28,064	28,612	29,953	31,777	34,327	34,327
521010	Adm Exp-City Clerk	12,783	12,851	13,001	14,026	14,086	14,086
521500	Adm Exp-City Attorney	16,721	12,014	6,802	17,847	17,905	17,905
522000	Adm Exp-Finance	80,974	83,235	91,115	95,571	96,906	96,906
522050	Adm Exp-Purchasing	8,599	9,092	9,750	12,811	11,565	11,565
	Administrative	156,527	156,915	161,633	186,475	186,213	186,213
590002	Operating Equip Capital Assets	66,097	500,734	212,569	81,570	81,570	81,570
590004	Software Capital Assets	0	0	0	309,044	309,044	309,044
590005	Vehicles	73,106	180,420	1,222,500	0	0	0
	Acquisitions	139,203	681,154	1,435,069	390,614	390,614	390,614
590008	Leased Capital Assets	0	8,513	0	0	0	0
630306	Software Interest Expense	3,470	2,443	0	0	0	0
630307	Software Principal Expense	115,338	-2,443	0	0	0	0
	Debt Service	118,808	8,513	0	0	0	0
627008	Trsf-Support Services	34,907	34,907	21,332	7,757	7,757	7,757
	Other	34,907	34,907	21,332	7,757	7,757	7,757
	Measure "C" Police	4,047,119	4,337,278	5,671,055	5,134,194	5,223,473	6,066,942

Police-Animal Control/Code Enforcement

	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	21,466	118,382	114,583	129,920	135,820	135,820
TOTAL	21,466	118,382	114,583	129,920	135,820	135,820

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Cost Recovery	49,319	14,254	0	0
Investment Earnings	3,243	2,559	4,680	3,030
Other Revenues	-31,096	101,569	109,903	132,790
TOTAL	21,466	118,382	114,583	135,820

Fund No. 1019 - Police-Animal Cont/CodeEnf
Division No. 3550

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
511013	Operating Mats, Svcs&Supplies	7,783	118,382	114,583	129,920	135,820	135,820
511301	Non-operating Mats & Supplies	13,683	0	0	0	0	0
	Supplies and Services	21,466	118,382	114,583	129,920	135,820	135,820
	Police-Animal Cont/CodeEnf	21,466	118,382	114,583	129,920	135,820	135,820

POLICE DEPARTMENT

**MEASURE “Y” 20% FUND-PUBLIC SAFETY, POLICE
FUND NO. 2002
DIVISION NO. 3510**

PROGRAM

Measure Y Police 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 Police Department 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 police department.

Measure "Y" Police

	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						
Personnel Services	130,488	94,544	181,599	193,897	193,091	193,091
Supplies and Services	155,631	264,740	169,270	123,578	247,753	247,753
Acquisitions	522,330	53,835	127,843	0	0	0
TOTAL	808,449	413,119	478,712	317,475	440,844	440,844

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Measure Y Sales Tax	304,734	367,248	376,000	337,300
Investment Earnings	5,929	6,677	7,830	6,510
Other Revenues	497,786	39,194	94,882	97,034
TOTAL	808,449	413,119	478,712	440,844

Fund No. 2002 - Measure "Y" Police
Division No. 3510

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	109,918	88,055	150,923	169,441	169,441	169,441
501003	Regular Overtime	6,942	921	1,200	1,400	1,400	1,400
504001	Social Security-OASDI	0	0	74	0	0	0
504002	Social Security-Medicare	1,695	1,290	2,206	2,477	2,477	2,477
504003	PTS Plan FICA Alternative	1,519	1,157	1,962	2,221	2,221	2,221
506001	State Unemployment	9,648	0	25,234	18,358	17,552	17,552
506102	Workers Compensation	766	3,121	0	0	0	0
	Personnel Services	130,488	94,544	181,599	193,897	193,091	193,091
511001	Utilities	30,384	19,158	50,189	45,242	45,242	45,242
511008	Electronic, Tech & Other Equip	0	44,628	0	0	0	0
511009	Software	0	25,394	38	0	0	0
511011	Certs,Memberships&Subscription	33,049	28,472	22,674	1,836	1,836	1,836
511012	Professional Services	900	0	0	0	0	0
511013	Operating Mats, Svcs&Supplies	4,915	73,784	14,191	0	124,175	124,175
511016	Vehicle Supplies & Maintenance	0	63,818	75,000	76,500	76,500	76,500
511020	Training Expense	0	6,800	6,525	0	0	0
511021	Travel and Meetings	0	2,686	653	0	0	0
511301	Non-operating Mats & Supplies	86,383	0	0	0	0	0
	Supplies and Services	155,631	264,740	169,270	123,578	247,753	247,753
590002	Operating Equip Capital Assets	522,330	53,835	117,354	0	0	0
590004	Software Capital Assets	0	0	10,489	0	0	0
	Acquisitions	522,330	53,835	127,843	0	0	0
	Measure "Y" Police	808,449	413,119	478,712	317,475	440,844	440,844

COMMUNITY FACILITIES DISTRICT
FUND NOS. 4500-4504, 4510-4559
DIVISION NOS. 3000, 5020, 3510, 6010, 6105

PROGRAM

In January 2004, the City Council adopted Resolution No. 2004-3, establishing Community Facilities District (CFD) 2003-2 (Services) and authorized levy of a Special Tax.

Fund 4500 is used to account for the cost of annexing developments into the CFD, and Fund 4501 is used to account for the costs to administer the districts. Funding comes from developers upon request to annex.

Funds 4502, 4503, 4504 and 4510-4559 are used to account for certain authorized public services, including fire and police protection, parks maintenance, landscaping, storm drain, and flood control, that are likely to benefit the property. Funding comes from the annual special tax apportioned among the lots or parcels within the district.

Staffing details directly associated with Funds 4502, 4503 and 4504 are displayed with Fire, Police and Parks Maintenance--the primary funding sources for those departments.

CFD-Public Safety Police

PERSONNEL

Number of Positions

	Funded in	Dept. Head	City Mgr.	Council
	Budget	Request	Recom	Approval
Classification	2024-25	2025-26	2025-26	2025-26
Police Sergeant	1.00	1.00	1.00	1.00
Senior/Police Officer/Trnee	9.21	9.21	9.21	9.21
	10.21	10.21	10.21	10.21

CFD - Public Safety - Police

	Actual	Actual	Final Budget	Dept. Head	City Mgr.	Council
Expenses	2022-23	2023-24	2024-25	Request	Recom.	Approved
	2025-26	2025-26	2025-26			
Personnel Services	1,618,906	1,588,314	2,040,974	2,334,337	2,303,773	2,303,773
Supplies and Services	263,261	298,207	429,856	506,632	522,523	522,523
Acquisitions	0	0	0	0	30,500	30,500
Other	0	0	0	0	464,000	464,000
TOTAL	1,882,167	1,886,521	2,470,830	2,840,969	3,320,796	3,320,796

	Actual	Actual	Final Budget	Council
Financing Sources	2022-23	2023-24	2024-25	Approved
	2025-26	2025-26	2025-26	
CFD IA Tax-Bellevue Ranch East	348,500	367,050	375,794	385,984
CFD IA Tax-Compass Pointe	115,810	121,974	125,882	129,675
CFD IA Tax-Sandcastle	114,425	120,518	123,660	127,013
CFD IA Tax-Bright Development	71,462	75,267	77,380	79,479
CFD IA Tax-Merced Renaissance	56,804	59,829	61,460	92,028
CFD IA Tax-Big Valley	2,388	2,515	2,592	2,662
CFD IA Tax-Bellevue Ranch West	340,194	396,867	384,679	457,857
CFD IA Tax-University Park	44,552	46,923	48,501	49,817
CFD IA Tax-Tuscany	31,621	33,304	34,062	34,986
CFD IA Tax-Provence	71,953	75,784	77,750	79,859
CFD IA Tax-Alfarata Ranch	4,111	4,330	4,443	4,563
CFD IA Tax-Franco	73,865	77,796	80,342	82,521
CFD IA Tax-Cottages	22,017	23,189	23,695	27,760
CFD IA Tax-Tuscany East	16,112	16,816	17,760	18,242
CFD IA Tax-Hartley Crossing	9,560	10,069	10,360	10,641
CFD IA Tax-Crossing@River Oaks	4,797	5,053	5,180	7,981
CFD IA Tax-Mohammed Apts	8,913	9,388	9,683	9,947
CFD IA Tax-Sunnyview Apts	36,059	37,978	39,154	40,222
CFD IA Tax-University Park II	43,942	46,281	47,360	48,645
CFD IA Tax-Moraga	178,855	188,374	192,400	197,621
CFD IA Tax-Mission Ranch	28,028	34,200	37,740	42,564
CFD IA Tax-Cypress Terrace 6&7	41,662	61,361	89,540	91,970
CFD IA Tax-Cypress Terrace E	34,215	36,036	37,370	38,384
CFD IA Tax-Meadows	24,734	26,051	26,640	27,363
CFD IA Tax-Lantana Estates	20,520	39,622	58,460	60,426
CFD IA Tax-Meadows #2	4,122	4,342	4,440	4,560
CFD IA Tax-Paseo	2,051	8,640	8,880	13,682
CFD IA Tax-Highland Park	21,636	22,788	23,310	23,943
CFD IA Tax-Mansionette Estate	6,434	7,133	7,400	7,601
CFD IA Tax-Compass Pointe Apts	30,910	32,555	33,468	34,376
CFD IA Tax-Merced Station	86,386	90,984	94,130	96,682
CFD IA Tax-Merced Gateway Park	0	69,582	69,726	71,616
CFD IA Tax-Stone Ridge South	33,062	58,036	59,200	60,806
CFD IA Tax-Compass Pointe II	0	0	44,625	45,834
CFD IA Tax-Stone Ridge SouthAp	0	0	3,700	3,420
CFD IA Tax-Sage Creek	0	0	3,700	29,643
CFD IA Tax-The Hub	0	68,577	69,726	71,616
Investment Earnings	3,454	1,740	0	0
Op Trsf-CFD Services Deposits	683	720	740	760
Other Revenue	-51,670	-395,151	55,898	708,047
TOTAL	1,882,167	1,886,521	2,470,830	3,320,796

Fund No. 4503 - CFD Public Safety - Police
Division No. 3510

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	745,225	725,572	934,866	1,103,843	1,102,946	1,102,946
501003	Regular Overtime	159,416	123,059	160,000	160,000	160,000	160,000
501005	Overtime Court Appearance	7,321	5,832	10,200	4,000	4,000	4,000
501102	Canine Handlers	20,784	13,947	10,103	21,596	21,596	21,596
501104	DART Pay	1,393	0	0	0	0	0
501105	Defensive Tactics Instructor	1,234	1,242	1,429	0	0	0
501107	Education Incentive Pay	8,669	9,425	9,252	21,178	21,178	21,178
501108	Field Training Officer Pay	10,290	6,561	9,570	9,695	9,695	9,695
501113	Stand By Pay	4,835	2,771	3,500	5,200	5,200	5,200
501114	Swat/Bomb/HzdMtls Pay	2,783	2,892	2,884	0	0	0
501115	Hostage Negotiator Pay	2,779	1,947	1,923	0	0	0
501119	Senior Sgt Differential	8,207	5,838	5,838	0	0	0
501121	Longevity Pay	0	0	0	15,388	15,388	15,388
501124	POST Pay	0	0	0	20,235	20,235	20,235
502001	Holiday Pay	34,246	34,772	45,851	38,164	38,133	38,133
502002	Unused Sick Leave	3,736	4,279	4,279	3,000	3,000	3,000
502003	Earned Benefit	26,273	10,755	14,000	10,000	10,000	10,000
503001	Clothing Allowance	7,444	7,466	10,719	10,719	10,719	10,719
504001	Social Security-OASDI	57,404	48,536	73,813	85,993	85,935	85,935
504002	Social Security-Medicare	13,876	11,675	17,263	20,111	20,098	20,098
505001	Retirement PERS Classic	39,934	44,664	44,708	55,804	55,804	55,804
505003	Retirement PERS New PEPRA	98,053	104,002	145,316	167,795	167,623	167,623
505006	Retrmnt Unfunded Acc Liab Sfty	222,427	225,516	247,709	278,481	277,838	277,838
506101	Core Allowance	127,106	149,245	219,476	194,876	173,847	173,847
506102	Workers Compensation	15,471	48,318	68,275	108,259	100,538	100,538
	Personnel Expense	1,618,906	1,588,314	2,040,974	2,334,337	2,303,773	2,303,773
511011	Certs,Memberships&Subscription	3,228	3,949	5,461	5,635	5,635	5,635
511029	Contingency Reserve	0	0	100,000	100,000	100,000	100,000
511301	Non-operating Mats & Supplies	150	200	306	0	0	0
547001	Dept Share of Insurance	16,536	27,225	39,460	39,818	48,014	48,014
547007	Computer Replacement Chrg	5,042	0	0	0	0	0
547009	Support Services	23,236	31,353	28,481	29,797	28,255	28,255
	Supplies and Services	48,192	62,727	173,708	175,250	181,904	181,904
523500	Adm Exp-Police Admin	131,773	231,083	251,611	326,487	335,726	335,726
	Adm Exp-Measure C PD Admin	79,459	0	0	0	0	0
	Administrative	211,232	231,083	251,611	326,487	335,726	335,726
531000	Interdept DSC-General Fund	3,837	4,397	4,537	4,895	4,893	4,893
	Interdepartmental	3,837	4,397	4,537	4,895	4,893	4,893
590005	Vehicles	0	0	0	0	30,500	30,500
	Acquisitions	0	0	0	0	30,500	30,500
627006	Op Trsf-Fleet Replacement	0	0	0	0	464,000	464,000
	Other	0	0	0	0	464,000	464,000
	CFD Public Safetly - Police	1,882,167	1,886,521	2,470,830	2,840,969	3,320,796	2,826,296

PUBLIC SAFETY CAPITAL IMPROVEMENT FUNDS
FUND NO. 5004
DIVISION NO. 3500

PROGRAM

Construction funding for new police stations.

Police Station Capital Outlay 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	328,774	20,970	1,941,440	2,322,760	3,469,887	3,469,887
TOTAL	328,774	20,970	1,941,440	2,322,760	3,469,887	3,469,887

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Cost Recovery	0	0	0	1,147,127
Op Trsf-Fac Police City	0	0	3,446	3,446
Op Trsf-Fac PD Developer	0	0	3,446	3,446
Other Revenues	328,774	20,970	1,934,548	2,315,868
TOTAL	328,774	20,970	1,941,440	3,469,887

Fund No. 5004 - Police Station Capital Outlay Fund
Division No. 3500

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
591101	Construction in Progress	328,774	20,970	1,941,440	2,322,760	3,469,887	3,469,887
	Capital Outlay	328,774	20,970	1,941,440	2,322,760	3,469,887	3,469,887
	Police Station CIP Fund	328,774	20,970	1,941,440	2,322,760	3,469,887	3,469,887

POLICE - OPERATIONS

- 511001 Utilities: Water, sewer, gas, electricity, cable/television for all police facilities.
- 511002 Telephone: Expenses for land lines, data circuits, cell phones, internet, mobile/wireless access cards, computer & network drops.
- 511003 Postage & Mailing: Postage, shipping and freight for all business mailings including shipping equipment/parts for repairs, evidence processing and returns, certified mailings for Code Enforcement & administrative citations & notices, records, reports, business letters etc.
- 511004 Printing: Printing expenses for essential and mandatory forms for business operations including envelopes, letterhead, mailing labels, business cards, mandatory forms for State/Federal required reporting and processing, custom forms, cards and tags necessary for police business operations.
- 511006 Advertising: Legal notices and disposal of property and evidence.
- 511007 Office & Equipment Maintenance: Costs to maintain, repair or replace office equipment including copiers, fax machines, calculators etc.
- 511008 Electronic Tech & Other Equipment: Electronic purchases for new and replacement headsets, pedals, and transcribers to support Communications and Records Divisions; computers, laptops, radios, cell phone and radio chargers, antennas, cases, covers and accessories.
- 511009 Software: New and renewal software licenses and support including county direct connect for reports, parking citation processing and collections; technical support, dog license processing, training, diagraming, cameras, scheduling, training, airbag downloads, crime mapping and analysis, performance reviews, investigations, legal sourcebook, etc.
- 511010 Rents & Leases: Property & equipment lease expenses for Police Property & Evidence facility and copier lease agreements.

POLICE – OPERATIONS (Continued)

- 511011 Certifications, Memberships & Subscriptions: New and renewal memberships, publications, books and pamphlets necessary or required to maintain or improve essential job knowledge and skill levels for all police employees.
- 511012 Professional Services: Professional service expenses including fees for pre-employment medical testing and drug screens, psychological examinations, special processing of evidence; hospital and medical expenses for investigative purposes; extradition/transportation of prisoners; veterinary care and services for sick or injured animals and Police K-9's, special or sensitive investigations performed by third party investigators, video and report redaction services for critical incidents and public records requests.
- 511013 Operating Materials & Services: Supplies and equipment to support all divisions of the Merced Police Department including Administration, Patrol, Parking Enforcement, Animal Control, Code Enforcement, Investigations, Property & Evidence, GVSU, DART, Bomb, SWAT, CNT, Bike Patrol, Traffic, Range, CSRT, Drone, and K9. Tow services for evidence processing, traffic violations and abandoned vehicles; building maintenance expenses for police facilities including key/lock repair, pest control; carpet cleaning and replacement, fence and glass repair, fire extinguisher replacement and servicing, alarm monitoring services, general facilities maintenance and repair or replacement, equipment and installations related to emergency communications systems.
- 511020 Registration: Registration fees for courses associated with training and updates mandated by Peace Officer Standards and Training and for essential, highly recommended, or other required courses necessary to maintain essential certifications, job knowledge and skills.
- 511021 Travel and Meetings: Travel expenses including transportation, meals, and lodging associated with training and updates mandated by Peace Officer Standards and Training and for essential, highly recommended or other required courses necessary to maintain essential certifications, job knowledge and skills. Business related travel and meeting expenses including refreshments, supplies, lodging and meals.

FUND NOS. 1000, 2700-2704, 1019, 2001, 2002, 2030, 4503, 5004
DIVISION NOS. 3500-3570

POLICE – OPERATIONS (Continued)

- 511017 Safety Supplies: Safety equipment and supplies including first aid, rubber gloves, CPR masks, spit nets and emergency blankets, flares etc.
- 511301 Non-operating Materials & Supplies: Public Relations supplies and giveaways including stickers, plastic badges, coloring books etc. for distribution to schools and community events including Neighborhood Watch, school events, fairs, etc. Employee and community awards, appreciation and recognition items.
- 590004 Software Capital Assets: Costs for software support and licensing including scheduling software, dash cameras, body cameras, closed circuit cameras, license plate readers, investigations cell phone extraction software, emergency services CAD communications system, and Tyler Technology software for main police operations & records management systems.