

CITY OF MERCED
2025-2026 CITY COUNCIL APPROVED BUDGET
TAB 8

SUPPORT SERVICES	PAGE NO.
Personnel	8-1
Risk Management and Safety	8-8
Workers Compensation	8-14
Liability	8-18
Unemployment	8-22
Employee Benefits	8-26
Information Technology	8-31
Computer Replacement and Maintenance	8-41
Public Educational and Governmental Access Fee	8-44

PERSONNEL
FUND NO. 7008
DIVISION NO. 4500

DESCRIPTION

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

MISSION

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

GOALS

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

PERSONNEL

- Begin labor negotiations with the various employee labor groups.

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

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

2025/2026 Budget Highlights

Recruitments are expected to remain steady during the 2025-26 fiscal year. The use of Neogov is continuing to provide benefits in terms of saving staff time, decreased postage costs, etc. Staff will continue to receive training that will ensure the City is complying with the changes in laws and regulations. Labor negotiations mostly wrapped up during the 24/25 budget year with the exception of the non-sworn Police group who continue to organize and form their own union. As time allow, the department will continue to update City-wide policies and continue updating the Personnel Rules and Procedures.

Personnel

PERSONNEL

Number of Positions

	Funded in	Dept. Head	City Mgr.	Council
	Budget	Request	Recom	Approval
Classification	2024-25	2025-26	2025-26	2025-26
Human Resources Mgr	0.70	0.70	0.70	0.70
Risk Analyst	0.10	0.10	0.10	0.10
Human Resources Analyst	1.00	1.00	1.00	1.00
HR Technician I/II/III	2.00	2.00	1.00	1.00
	3.80	3.80	2.80	2.80

Personnel

	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	277,818	276,851	485,981	524,629	405,272	405,272
Supplies and Services	298,474	284,480	376,675	379,949	395,080	395,080
Acquisitions	4,213	27,355	24,040	24,040	14,790	14,790
TOTAL	580,505	588,686	886,696	928,618	815,142	815,142

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Cost Recovery	140	25	300	0
Support Services-Charges	778,991	787,082	779,177	730,869
Unclassified	0	1,330	0	0
Interdept DSC-General Fund	49	49	49	59
Interdept DSC-Strt&Lght Maint	395	395	395	533
Interdept DSC-WWtr System	1,333	1,431	1,431	1,659
Interdept DSC-Water System	1,185	1,185	1,185	1,422
Interdept DSC-Refuse Ops	2,320	2,320	2,419	3,140
Interdept DSC-Fleet Management	197	197	197	237
Other Revenues	-204,105	-205,328	101,543	77,223
TOTAL	580,505	588,686	886,696	815,142

Fund No. 7008 - Personnel
Division No. 4500

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	149,112	147,378	280,547	300,700	246,173	246,173
501003	Regular Overtime	345	96	0	0	0	0
501101	Bilingual Pay Program	524	173	600	600	600	600
501107	Education Incentive Pay	0	0	0	0	1,687	1,687
501121	Longevity Pay	0	0	0	2,872	2,872	2,872
502001	Holiday Pay	268	0	0	0	0	0
502003	Earned Benefit	3,406	2,782	7,274	6,600	6,600	6,600
504001	Social Security-OASDI	9,123	8,939	17,494	18,882	15,606	15,606
504002	Social Security-Medicare	2,134	2,091	4,092	4,416	3,650	3,650
505001	Retirement PERS Classic	6,101	7,686	8,006	9,091	9,091	9,091
505003	Retirement PERS New PEPRA	6,664	5,935	18,282	18,953	14,082	14,082
505005	Retrmnt Unfunded Acc Liab Misc	44,494	44,185	52,869	57,469	47,462	47,462
506001	State Unemployment	0	0	156	6,802	6,397	6,397
506101	Core Allowance	43,062	45,052	84,000	83,426	36,407	36,407
506102	Workers Compensation	710	445	378	558	385	385
506110	Post Employment Benefits	11,875	12,090	12,283	14,260	14,260	14,260
	Personnel Services	277,818	276,851	485,981	524,629	405,272	405,272
511002	Telephone	2,441	1,737	1,798	1,834	1,834	1,834
511003	Postage & Mailing	557	2,074	1,114	1,136	1,136	1,136
511004	Printing	0	673	0	0	0	0
511005	Office Supplies	8,537	2,456	11,457	11,600	11,600	11,600
511006	Advertising	1,105	600	10,335	20,000	20,000	20,000
511007	Office Equip & Maintenance	0	1,362	0	0	0	0
511008	Electronic, Tech & Other Equip	0	763	0	0	0	0
511009	Software	0	0	0	0	20,000	20,000
511010	Rents & Leases	13,713	24	0	0	0	0
511011	Certs,Memberships&Subscription	1,494	1,415	3,533	5,247	5,247	5,247
511012	Professional Services	141,698	126,601	171,245	171,245	171,245	171,245
511013	Operating Mats, Svcs&Supplies	5,630	44,694	28,000	28,560	28,560	28,560
511020	Training Expense	5,886	9,239	9,616	9,808	9,808	9,808
511021	Travel and Meetings	4,103	0	6,068	6,100	6,100	6,100
511029	Contingency Reserve	0	0	35,409	10,749	12,586	12,586
511301	Non-operating Mats & Supplies	17,635	345	0	0	0	0
547001	Dept Share of Insurance	12,641	14,753	22,627	22,180	20,504	20,504
547006	Facilities Maint Charge	32,784	36,564	34,897	40,955	38,016	38,016
547007	Computer Replacement Chrg	9,100	0	3,904	5,300	5,300	5,300
	Supplies and Services	257,324	243,302	340,003	334,714	351,936	351,936
520500	Adm Exp-City Council	2,440	2,906	2,482	3,399	2,564	2,564
521000	Adm Exp-City Manager	7,295	7,483	6,751	7,479	7,705	7,705
521010	Adm Exp-City Clerk	3,787	3,499	3,170	4,649	4,510	4,510
521500	Adm Exp-City Attorney	4,346	3,142	1,533	4,200	4,019	4,019
522000	Adm Exp-Finance	21,047	21,770	20,538	22,493	21,750	21,750
522050	Adm Exp-Purchasing	2,235	2,378	2,198	3,015	2,596	2,596
	Administrative	41,150	41,178	36,672	45,235	43,144	43,144

Fund No. 7008 - Personnel
Division No. 4500

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
590004	Software Capital Assets	0	14,917	24,040	24,040	14,790	14,790
630021	Depreciation	3,071	3,071	0	0	0	0
630022	Software Amortization	1,142	9,132	0	0	0	0
630306	Software Interest Expense	0	235	0	0	0	0
	Acquisitions	4,213	27,355	24,040	24,040	14,790	14,790
	Personnel	580,505	588,686	886,696	928,618	815,142	815,142

SUPPORT SERVICES – PERSONNEL

511006 Advertising for recruitments.

511012 Physical exams for new employees, public safety pre-employment physical exams, lease of exam materials for recruitments, disability hearing charges (administrative law judge), Assessment Centers.

511021 League of California Cities Employee Relations Institute, California Public Employees Labor Relations Conference (CALPELRA), International Personnel Managers Association (IPMA), Employee Risk Management Authority meetings, CalPERS Educational Forum, Western Regional and Central California meetings, and travel associated with training in Line 511020 below.

511020 Registration fees for conferences and meetings listed in Line 18-00 above.

511011 CALPELRA; IPMA; Jobs Available; Personnel Testing Council; and related publications and updates.

511013 Recruitment oral board and Personnel Board miscellaneous expenses, workplace posters and Employee Service Awards.

RISK MANAGEMENT AND SAFETY

FUND NOS. 7002, 7001, 7003 & 7008

DIVISION NOS. 4520, 4520, 4520, & 4500

DESCRIPTION

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

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

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

RISK MANAGEMENT AND SAFETY

INSURANCE ADMINISTRATION

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

MISSION

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

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

Risk Management Administration

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Human Resources Mgr	0.30	0.30	0.30	0.30
Risk Analyst	0.90	0.90	0.90	0.90
HR Technician I/II/III	1.00	1.00	1.00	1.00
	2.20	2.20	2.20	2.20

Risk Management and Safety

	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	255,195	272,026	306,578	301,910	302,572	302,572
Supplies and Services	77,876	80,984	96,248	124,944	122,270	122,270
Other	55,000	0	0	0	0	0
TOTAL	388,071	353,010	402,826	426,854	424,842	424,842

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Unclassified	1,500	0	0	0
Support Services Charges	317,447	351,149	373,302	389,913
Other Revenues	69,124	1,861	29,524	34,929
TOTAL	388,071	353,010	402,826	424,842

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

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	145,346	151,994	171,030	181,815	181,815	181,815
501003	Regular Overtime	217	39	0	0	0	0
501101	Nilingual Pay Program	0	0	0	0	600	600
501121	Longevity Pay	0	0	0	1,231	1,231	1,231
502003	Earned Benefit	2,509	3,105	3,079	1,830	1,830	1,830
504001	Social SecurityOASDI	8,600	8,940	9,950	10,846	10,883	10,883
504002	Social SecurityMedicare	2,011	2,091	2,327	2,537	2,545	2,545
505001	Retirement PERS Classic	2,615	3,294	3,431	3,896	3,896	3,896
505003	Retirement PERS New PEPRA	9,819	10,760	12,595	12,980	13,036	13,036
505005	Retrmnt Unfunded Acc Liab Misc	25,361	26,440	32,231	34,748	35,054	35,054
506001	State Unemployment	0	308	0	0	0	0
506101	Core Allowance	46,796	53,225	60,129	40,038	39,713	39,713
506102	Workers Compensation	367	258	220	323	303	303
506110	Post Employment Benefits	11,554	11,573	11,586	11,666	11,666	11,666
	Personnel Services	255,195	272,026	306,578	301,910	302,572	302,572
511002	Telephone	26	0	0	0	0	0
511003	Postage & Mailing	405	722	926	945	945	945
511005	Office Supplies	169	0	261	266	266	266
511011	Certs,Memberships&Subscription	1,258	1,158	2,792	3,608	3,608	3,608
511021	Travel and Meetings	612	0	1,157	1,180	1,180	1,180
511301	Nonoperating Mats & Supplies	150	44	7,738	7,893	7,893	7,893
547001	Dept Share of Insurance	10,166	11,095	18,859	18,181	19,916	19,916
547006	Facilities Maint Charge	42,761	47,693	45,517	53,420	49,586	49,586
	Supplies and Services	55,547	60,713	77,250	85,493	83,394	83,394
520500	Adm ExpCity Council	1,339	1,435	1,294	3,056	2,385	2,385
521000	Adm ExpCity Manager	4,003	3,696	3,521	6,723	7,167	7,167
521010	Adm ExpCity Clerk	1,824	1,660	1,528	2,967	2,941	2,941
521500	Adm ExpCity Attorney	2,385	1,552	799	3,776	3,738	3,738
522000	Adm ExpFinance	11,551	10,753	10,710	20,219	20,231	20,231
522050	Adm ExpPurchasing	1,227	1,175	1,146	2,710	2,414	2,414
	Administrative	22,329	20,271	18,998	39,451	38,876	38,876
621000	Op Trsf-General Fund	55,000	0	0	0	0	0
	Other	55,000	0	0	0	0	0
	Risk Management and Safety	388,071	353,010	402,826	426,854	424,842	424,842

RISK MANAGEMENT ADMINISTRATION

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

RISK MANAGEMENT AND SAFETY

WORKERS' COMPENSATION

MISSION

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

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

Worker's Compensation

	Actual 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	3,308,889	3,662,842	4,146,765	5,507,335	5,689,067	5,689,067
TOTAL	3,308,889	3,662,842	4,146,765	5,507,335	5,689,067	5,689,067

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Workers' Compensation Revenue	3,000,715	3,503,495	3,468,583	5,052,977
Investment Earnings	380	0	0	0
Unclassified	-4,586	0	0	0
PERS Refund	0	72,247	126,560	58,624
Reimburse Workers Comp Claims	305,828	0	0	0
Op Trsf-General Fund	270,000	0	0	0
Other Revenues	-263,447	87,099	551,622	577,466
TOTAL	3,308,889	3,662,842	4,146,765	5,689,067

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

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
511012	Professional Services	435,236	588,131	547,626	708,550	708,550	708,550
511029	Contingency Reserve	0	0	204,479	398,268	197,982	197,982
511030	Medical Payments	1,019,468	1,343,161	1,295,486	1,477,423	1,857,423	1,857,423
511031	Permanent Disability	991,268	593,265	818,055	1,556,602	1,556,602	1,556,602
511032	Workers' Comp Umbrella Cov	671,756	853,016	937,767	1,018,981	1,018,981	1,018,981
511036	Retirement Disability Advance	10,666	61,581	126,560	56,824	56,824	56,824
511042	Outside Legal Services	0	27,110	0	75,000	75,000	75,000
547009	Support Services	4,894	5,638	4,926	6,054	6,399	6,399
	Supplies and Services	3,133,288	3,471,902	3,934,899	5,297,702	5,477,761	5,477,761
520500	Adm Exp-City Council	3,473	4,626	5,011	9,185	7,349	7,349
521000	Adm Exp-City Manager	10,384	11,912	13,629	20,208	22,084	22,084
521010	Adm Exp-City Clerk	4,743	6,391	7,693	10,576	10,719	10,719
521500	Adm Exp-City Attorney	6,187	5,002	3,095	11,349	11,519	11,519
522000	Adm Exp-Finance	29,960	34,655	41,458	60,777	62,344	62,344
522050	Adm Exp-Purchasing	3,181	3,785	4,436	8,147	7,440	7,440
	Administrative	57,928	66,371	75,322	120,242	121,455	121,455
531000	Interdept DSC-General Fund	117,673	124,569	136,544	89,391	89,851	89,851
	Interdepartmental	117,673	124,569	136,544	89,391	89,851	89,851
	Worker's Compensation	3,308,889	3,662,842	4,146,765	5,507,335	5,689,067	5,689,067

INSURANCE: WORKERS' COMPENSATION

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

RISK MANAGEMENT AND SAFETY

LIABILITY

MISSION

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

GOALS

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

OBJECTIVES

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

PERFORMANCE MEASUREMENTS/INDICATORS

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

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

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

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

Insurance: Liability

	Actual 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	3,327,560	4,170,939	5,617,695	6,432,148	7,286,421	7,286,421
Capital Outlay	9,456	12,596	0	0	0	0
Other	738,434	738,434	772,594	736,218	736,218	736,218
TOTAL	4,075,450	4,921,968	6,390,289	7,168,366	8,022,639	8,022,639

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Cost Recovery	0	0	837,427	811,357
Liability Insurance Revenue	2,757,900	3,878,951	4,937,874	5,794,729
Investment Earnings	16,248	17,933	21,040	37,000
Unclassified	59,922	53,808	0	0
Damage Claims	-3,817	136,316	50,000	50,000
Op Trsf-General Fund	1,691,416	1,462,515	0	0
Other Revenues	-446,218	-627,555	543,948	1,329,553
TOTAL	4,075,450	4,921,968	6,390,289	8,022,639

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

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
511012	Professional Services	13,485	0	599,453	0	0	0
511022	Subrogation Claims	747	32,861	50,000	50,000	50,000	50,000
511033	General Liability Insurance	3,050,634	3,834,907	4,537,953	5,176,366	6,242,480	6,242,480
511034	Reserve for Self Insurance	0	0	152,242	271,422	50,000	50,000
511042	Outside Legal Services	0	0	0	599,453	599,453	599,453
547009	Support Services	40,762	40,762	40,762	40,762	40,762	40,762
	Supplies and Services	3,105,628	3,908,530	5,380,410	6,138,003	6,982,695	6,982,695
520500	Adm Exp-City Council	2,778	3,289	3,861	5,370	4,791	4,791
521000	Adm Exp-City Manager	8,306	8,469	10,500	11,815	14,398	14,398
521010	Adm Exp-City Clerk	3,783	3,804	4,558	5,215	5,908	5,908
521500	Adm Exp-City Attorney	4,949	3,556	2,384	6,636	7,510	7,510
522000	Adm Exp-Finance	23,964	24,639	31,942	35,535	40,644	40,644
522050	Adm Exp-Purchasing	2,545	2,691	3,418	4,763	4,850	4,850
	Administrative	46,325	46,448	56,663	69,334	78,101	78,101
531000	Interdept DSC-General Fund	175,607	215,961	180,622	224,811	225,625	225,625
	Interdepartmental	175,607	215,961	180,622	224,811	225,625	225,625
630021	Depreciation	9,456	12,596	0	0	0	0
	Acquisitions	9,456	12,596	0	0	0	0
621000	Op Trsf-General Fund	738,434	738,434	772,594	736,218	736,218	736,218
	Other	738,434	738,434	772,594	736,218	736,218	736,218
	Insurance: Liability	4,075,450	4,921,968	6,390,289	7,168,366	8,022,639	8,022,639

INSURANCE: LIABILITY

- 511012 Case-driven costs incurred by City Attorney for litigation related to PCE issues and general liability; Personnel Board outside legal costs
- 511033 Insurance Premiums:
 - Pooled Excess Liability (CSJVRMA and ERMA)
 - Property and Boiler and Machinery
 - Fidelity
 - Public Officials Bond
 - Airport Liability
- 511034 Reserves for payment of present and future out-of-court and court-mandated settlements and general liability claims
- 511022 Subrogation Claim Expense

RISK MANAGEMENT AND SAFETY

UNEMPLOYMENT INSURANCE

MISSION

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

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

2025-2026 BUDGET HIGHLIGHTS

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

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

Insurance: Unemployment

	Actual 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	75,516	53,874	469,720	497,730	469,378	469,378
TOTAL	75,516	53,874	469,720	497,730	469,378	469,378

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Unemployment Insurance Fees	109,573	123,911	99,907	101,092
Investment Earnings	5,960	7,281	7,110	10,300
Other Revenues	-40,017	-77,318	362,703	357,986
TOTAL	75,516	53,874	469,720	469,378

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

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
511028	Unemployment	66,817	43,858	276,692	326,144	278,694	278,694
511029	Contingency Reserve	0	0	183,032	160,377	179,818	179,818
547009	Support Services	623	733	558	541	528	528
	Supplies and Services	67,440	44,591	460,282	487,062	459,040	459,040
520500	Adm Exp-City Council	484	657	643	826	634	634
521000	Adm Exp-City Manager	1,448	1,693	1,749	1,818	1,906	1,906
521010	Adm Exp-City Clerk	660	760	759	802	782	782
521500	Adm Exp-City Attorney	863	711	397	1,021	994	994
522000	Adm Exp-Finance	4,177	4,924	5,321	5,468	5,380	5,380
522050	Adm Exp-Purchasing	444	538	569	733	642	642
	Administrative	8,076	9,283	9,438	10,668	10,338	10,338
	Insurance: Unemployment	75,516	53,874	469,720	497,730	469,378	469,378

FUND NO. 7003
DIVISION NO. 4500

INSURANCE: UNEMPLOYMENT

511028 Unemployment insurance

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

DESCRIPTION

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

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

MISSION

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

GOAL

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

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|--|
| 1. Continue to provide city-wide cafeteria and Section 125 tax deferred plan for employee benefits. | Re-evaluate on an ongoing basis the employee benefit cafeteria plan and Section 125 tax deferred plan and make changes/enhancements when indicated. |
| 2. Establish and maintain an adequate reserve fund. | At the end of the fiscal year, June 30, 2025, an adequate reserve fund will be available for year-to-year stability within the self-insured employee benefits program. |

EMPLOYEE BENEFITS

2025-2026 BUDGET HIGHLIGHTS

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

Employee Benefits

	Actual	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	279,929	315,696	315,475	316,146	315,985	315,985
Supplies and Services	10,860,695	11,731,048	14,520,283	14,509,751	14,289,014	14,484,670
TOTAL	11,140,624	12,046,744	14,835,758	14,825,897	14,604,999	14,800,655

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Group Health	7,268,482	7,591,947	9,929,798	9,702,235
Group Life Insurance Fees	24,493	23,242	70,191	28,168
Disability Insurance Fees	57,899	54,206	103,779	101,809
Vision Care Fees	41,760	39,777	64,488	64,318
Dental Care Fees	510,115	595,707	810,498	783,293
Post Employment Fees	1,494,515	1,465,611	1,458,508	1,589,154
Core Plan Pre-tax EE Share	1,597,289	1,926,951	2,131,460	2,102,872
CORE-Life	79,354	79,422	83,018	86,269
Flexible Spending Medical	77,256	73,329	78,980	90,459
Flex Spending Dependent Care	13,093	7,246	5,251	5,251
Investment Earnings	108	0	0	0
Unclassified	0	91,220	0	0
Other Revenues	-23,740	98,086	99,787	246,827
TOTAL	11,140,624	12,046,744	14,835,758	14,800,655

Fund No. 7004 - Employee Benefits
Division No. 4500

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
502003	Earned Benefit	261,346	295,707	293,056	293,680	293,530	293,530
504001	Social Security-OASDI	14,876	15,715	18,170	18,208	18,199	18,199
504002	Social Security-Medicare	3,707	4,274	4,249	4,258	4,256	4,256
	Personnel Services	279,929	315,696	315,475	316,146	315,985	315,985
511012	Professional Services	31,597	23,919	39,700	63,450	63,450	63,450
511023	Group Health Insurance	8,162,073	8,978,174	11,505,524	11,276,504	11,003,413	11,199,069
511024	Dental & Vision Benefits	737,530	794,309	874,986	865,346	847,611	847,611
511025	Group Life Insurance	84,410	86,543	70,191	28,602	28,168	28,168
511026	Short & Long Term Disability	101,370	104,276	103,779	103,377	101,809	101,809
511027	Flexible Spending	86,765	77,568	84,231	95,710	95,710	95,710
511029	Contingency Reserve	0	0	121,906	174,736	253,200	253,200
511037	Group Health Insurance Retiree	1,411,501	1,407,751	1,458,508	1,589,154	1,589,154	1,589,154
547009	Support Services	43,028	49,388	50,356	55,299	54,348	54,348
	Supplies and Services	10,658,274	11,521,929	14,309,181	14,252,178	14,036,863	14,232,519
520500	Adm Exp-City Council	12,137	14,808	14,383	19,950	15,469	15,469
521000	Adm Exp-City Manager	36,293	38,130	39,120	43,893	46,483	46,483
521010	Adm Exp-City Clerk	16,531	17,126	16,980	19,373	19,074	19,074
521500	Adm Exp-City Attorney	21,624	16,011	8,883	24,651	24,245	24,245
522000	Adm Exp-Finance	104,716	110,927	119,002	132,010	131,220	131,220
522050	Adm Exp-Purchasing	11,120	12,117	12,734	17,696	15,660	15,660
	Administrative	202,421	209,119	211,102	257,573	252,151	252,151
	Employee Benefits	11,140,624	12,046,744	14,835,758	14,825,897	14,604,999	14,800,655

EMPLOYEE BENEFITS

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

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

DESCRIPTION

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

MISSION

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

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

Application Projects

A1: Human Capital Management System Modernization. Phase 4 of the new Enterprise Resource Planning (ERP)

Phase 4 is scheduled started in FY23/24 and is anticipated to complete in first half of FY25/26

A2: Time and Attendance System Modernization. Phase 5 of the new Enterprise Resource Planning (ERP) software.

This project is anticipated to complete in second half of FY25/26

A3: Utility Billing System Modernization Phase 6 of the new Enterprise Resource Planning (ERP) software.

This project is anticipated to complete in second half of FY25/26

A4: Upgrade to City Public Records Application

This project is anticipated to complete in second half of FY25/26

A5: Proof of Concept and Pilot Project for AI Software.

This project is anticipated to complete in second half of FY25/26

Service Projects

S1: Migration of domain name from cityofmerced.org to cityofmerced.gov

This project is anticipated to complete in first half of FY25/26.

Technology Infrastructure Project

T1: Enhance Core City Network Redundancy and Resiliency.

This project is anticipated to complete in second half of FY25/26.

T2: Upgrade Computers to New version of Microsoft Windows

This project is anticipated to complete in first half of FY25/26.

T3: Replacement of Information Technology Data Center Flooring

This project is anticipated to complete in second half of FY25/26.

T4: Replacement of Information Technology Backup Generator and Automatic Power Transfer System

This project is anticipated to complete in second half of FY25/26.

Information Technology - 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
Dir of Info Technology	1.00	1.00	1.00	1.00
Info Technology Manager	1.00	2.00	2.00	2.00
Software Analyst I/II/III	3.00	3.00	3.00	3.00
Systems Engineer I/II	3.00	3.00	3.00	3.00
Systems Technician I/II/III	2.00	3.00	3.00	3.00
GIS Coordinator	1.00	0.00	0.00	0.00
GIS Technician	1.00	0.00	0.00	0.00
	12.00	12.00	12.00	12.00

Information Technology

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES			2024-25	2025-26	2025-26	2025-26
Personnel Services	1,592,353	1,585,173	1,915,635	2,006,888	2,007,613	2,007,613
Supplies and Services	258,147	1,573,252	837,835	875,625	870,234	870,234
Acquisitions	1,911,661	1,887,216	1,746,754	1,806,516	1,749,516	1,749,516
Capital Outlay	1,038,290	1,132,602	1,763,404	1,464,138	1,464,138	1,464,138
Debt Service	34,815	27,445	0	0	0	0
Other	2,362	0	0	0	0	0
TOTAL	4,837,628	6,205,687	6,263,628	6,153,167	6,091,501	6,091,501

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES			2024-25	2025-26
Support Services Charge	3,005,959	3,568,020	3,990,117	3,822,584
Cost Recovery	0	345,000	0	0
Unclassified	0	7,617	0	0
Interdept DSC-Strt&Lght Maint	3,317	3,453	5,305	5,883
Interdept DSC-WWtr System	63,029	65,613	67,196	74,514
Interdept DSC-Water System	74,640	75,974	74,268	82,357
Interdept DSC-Refuse Ops	18,245	17,267	17,683	19,609
Interdept DSC-PublicWorks Adm	3,317	3,453	3,537	3,922
Interdept DSC-Fleet Management	3,317	3,453	3,537	3,959
Interdept DSC-Fac Maintenance	0	3,453	5,305	5,845
Investment Earnings	47,380	54,913	64,170	62,020
Op Trsf-General Fund	523,890	336,890	205,879	75,118
Op Trsf-Meas C	56,933	56,933	34,792	12,652
Op Trsf-Vehicle Abatement Fund	866	866	529	192
Op Trsf-Amer Rescue Plan Act	1,229	0	0	0
Op Trsf-Housing Administration	24,426	24,426	14,927	5,428
Op Trsf-Development Services	41,524	41,524	25,376	9,228
Op Trsf-Strt&Light Maintenance	21,975	21,975	13,429	4,883
Op Trsf-Bell Station Facility	1,137	1,137	695	0
Op Trsf-Wastewater System	116,233	116,233	71,031	25,830
Op Trsf-Water System Ops	87,636	87,636	53,555	19,475
Op Trsf-Refuse Operations	122,396	122,396	74,798	27,199
Op Trsf-Airport Operations	4,770	4,770	2,915	1,060
Op Trsf-Public Works Admin	16,532	16,532	10,103	3,674
Op Trsf-Fleet Management	33,061	33,061	20,204	7,347
Op Trsf-Parking Auth Gen Fund	5,353	5,353	3,271	1,190
Other Revenues	560,463	1,187,739	1,501,006	1,817,532
TOTAL	4,837,628	6,205,687	6,263,628	6,091,501

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

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	969,747	942,954	1,109,177	1,154,400	1,154,400	1,154,400
501002	Extra Help	22,793	28,590	50,762	55,916	55,916	55,916
501003	Regular Overtime	21,550	18,575	23,216	23,900	23,900	23,900
501101	Bilingual Pay Program	392	981	600	600	1,200	1,200
501107	Education Incentive Pay	1,113	508	0	13,870	13,870	13,870
501113	Stand By Pay	38,609	39,004	38,360	40,702	40,702	40,702
501121	Longevity Pay	0	0	0	16,647	16,647	16,647
502002	Unused Sick Leave	0	1,046	1,000	2,348	2,348	2,348
502003	Earned Benefit	11,578	18,619	16,766	22,588	22,588	22,588
503002	Vehicle Allowance	8,226	9,540	9,648	10,080	10,080	10,080
504001	Social Security-OASDI	62,852	61,407	71,674	77,095	77,132	77,132
504002	Social Security-Medicare	15,131	14,817	17,498	18,900	18,909	18,909
504003	PTS Plan FICA Alternative	296	373	660	727	727	727
505001	Retirement PERS Classic	43,517	42,038	44,053	39,040	39,040	39,040
505003	Retirement PERS New PEPRA	39,552	41,477	59,877	70,265	70,320	70,320
505005	Retrmnt Unfunded Acc Liab Misc	181,973	182,148	209,024	220,626	222,567	222,567
506001	State Unemployment	0	623	14,279	0	0	0
506101	Core Allowance	146,075	156,331	229,807	208,904	207,223	207,223
506102	Workers Compensation	13,860	10,636	3,354	3,700	3,464	3,464
506110	Post Employment Benefits	15,089	15,506	15,880	26,580	26,580	26,580
	Personnel Services	1,592,353	1,585,173	1,915,635	2,006,888	2,007,613	2,007,613
511001	Utilities	18,787	17,713	33,408	36,180	36,180	36,180
511002	Telephone	23,956	49,513	43,855	42,482	42,482	42,482
511003	Postage & Mailing	392	370	400	400	400	400
511004	Printing	0	0	600	600	600	600
511005	Office Supplies	5,487	2,585	4,750	5,000	5,000	5,000
511006	Advertising	0	1,880	300	2,750	1,200	1,200
511007	Office Equip & Maintenance	200,659	19,879	100	100	100	100
511008	Electronic, Tech & Other Equip	37,259	173,134	31,610	20,027	20,027	20,027
511009	Software	18,169	323,765	25,789	20,731	20,731	20,731
511010	Rents & Leases	0	0	875	900	900	900
511011	Certs,Memberships&Subscription	-610,055	43,149	17,756	22,159	22,159	22,159
511012	Professional Services	255,549	271,006	273,913	309,687	302,187	302,187
511013	Operating Mats, Svcs&Supplies	20,529	17,001	102,083	104,584	104,584	104,584
511014	Equipment Ops & Maintenance	31	2,661	0	0	0	0
511017	Safety Supplies	5	797	350	350	350	350
511018	Small Tools & Equipment	286	158	200	300	300	300
511020	Training Expense	12,093	20,486	15,800	32,600	32,600	32,600
511021	Travel and Meetings	5,546	11,687	14,100	11,050	11,050	11,050
511301	Non-operating Mats & Supplies	6,454	305,993	835	1,425	1,425	1,425
547001	Dept Share of Insurance	35,191	42,303	61,979	63,930	73,508	73,508
547004	Vehicle Operations	4,872	8,675	9,936	7,271	7,167	7,167
547006	Facilities Maint Charge	62,885	70,184	67,247	4,887	4,887	4,887
547007	Computer Replacement Chrg	77,150	93,794	51,913	79,120	73,183	73,183
	Supplies and Services	175,245	1,476,736	757,799	766,533	761,020	761,020
520500	Adm Exp-City Council	4,971	6,832	5,450	8,447	6,698	6,698
521000	Adm Exp-City Manager	14,864	17,593	14,823	18,586	20,128	20,128
521010	Adm Exp-City Clerk	6,771	7,933	6,482	8,231	8,287	8,287
521500	Adm Exp-City Attorney	8,856	7,387	3,366	10,438	10,499	10,499
522000	Adm Exp-Finance	42,886	51,181	45,090	55,897	56,821	56,821
522050	Adm Exp-Purchasing	4,554	5,590	4,825	7,493	6,781	6,781
	Administrative	82,902	96,516	80,036	109,092	109,214	109,214

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

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
590001	Office Equip&Furniture CapAsst	184,364	52,144	0	0	0	0
590002	Operating Equip Capital Assets	0	0	0	244,130	244,130	244,130
590003	Electronic, Tech & Other Equip	29,269	105,974	550,000	199,500	199,500	199,500
590004	Software Capital Assets	56,551	57,818	1,196,754	1,362,886	1,305,886	1,305,886
630021	Depreciation	100,881	128,056	0	0	0	0
630022	Software Amortization	1,540,596	1,543,224	0	0	0	0
	Acquisitions	1,911,661	1,887,216	1,746,754	1,806,516	1,749,516	1,749,516
591101	Construction in Progress	1,038,290	1,132,602	1,763,404	1,464,138	1,464,138	1,464,138
	Capital Outlay	1,038,290	1,132,602	1,763,404	1,464,138	1,464,138	1,464,138
630306	Software Interest Expense	34,815	27,445	0	0	0	0
	Debt Service	34,815	27,445	0	0	0	0
627009	Op Trsf-PC Maintenance & Repair	2,362	0	0	0	0	0
	Other	2,362	0	0	0	0	0
	Information Technology	4,837,628	6,205,687	6,263,628	6,153,167	6,091,501	6,091,501

ARPA Information Technology

	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	28,356	0	0	0	0	0
Capital Outlay	0	88,980	1,051,020	0	0	0
TOTAL	28,356	88,980	1,051,020	0	0	0

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Other Revenues	28,356	88,980	1,051,020	0
TOTAL	28,356	88,980	1,051,020	0

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

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
511011	Certs,Memberships&Subscription	28,356	0	0	0	0	0
	Supplies and Services	28,356	0	0	0	0	0
591101	Construction in Progress	0	88,980	1,051,020	0	0	0
	Capital Outlay	0	88,980	1,051,020	0	0	0
	ARPA Information Technology	28,356	88,980	1,051,020	0	0	0

INFORMATION TECHNOLOGY

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

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

PROGRAM

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

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

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

Technology Replacement and Maintenance

	Actual	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
Supplies and Services	162,647	114,880	15,912	15,912	15,912	15,912
Acquisitions	304,791	342,149	1,237,372	1,184,056	1,184,056	1,184,056
TOTAL	467,438	457,029	1,253,284	1,199,968	1,199,968	1,199,968

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Software License Reimbursement	255,920	296,308	399,573	461,359
Computer Replacement Charge	265,822	142,381	114,989	13,270
Investment Earnings	13,793	18,233	16,590	28,780
Op Trsf-General Fund	2,382	4,495	0	0
Op Trsf-Parks & Comm Svcs	0	1,075	0	0
Op Trsf-Meas C	0	6,168	0	0
Op Trsf-Development Services	0	640	0	0
Op Trsf-Strt&Light Maintenance	305	325	0	0
Op Trsf-Water System	0	1,028	0	0
Op Trsf-Refuse Operations	271	0	0	0
Op Trsf-Public Works Admin	271	0	0	0
Op Trsf-Fleet Management	271	0	0	0
Op Trsf-Facilities Maintenance	528	0	0	0
Op Trsf-Support Services	2,362	0	0	0
Other Revenues	-74,487	-13,624	722,132	696,559
TOTAL	467,438	457,029	1,253,284	1,199,968

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

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
511007	Office Equip & Maintenance	8,303	12,655	0	0	0	0
511008	Electronic, Tech & Other Equip	0	102,225	15,912	15,912	15,912	15,912
511009	Software	289	0	0	0	0	0
511011	Certs,Memberships&Subscription	154,055	0	0	0	0	0
	Supplies and Services	162,647	114,880	15,912	15,912	15,912	15,912
590001	Office Equip&Furniture CapAsst	61,774	40,688	837,799	722,698	722,698	722,698
590004	Software Capital Assets	32,100	82,076	399,573	461,358	461,358	461,358
630021	Depreciation	16,957	28,310	0	0	0	0
630022	Software Amortization	180,499	180,499	0	0	0	0
630306	Software Interest Expense	13,461	10,576	0	0	0	0
	Acquisitions	304,791	342,149	1,237,372	1,184,056	1,184,056	1,184,056
	Technology Repl. and Maint.	467,438	457,029	1,253,284	1,199,968	1,199,968	1,199,968

PEG ACCESS FEE
FUND NO. 3004
ACCOUNT NO. 4730

PROGRAM

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

Public Educational and Governmental Access Fee

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	0	26,500	20,800	27,547	27,547	27,547
Acquisitions	17,500	0	272,000	61,000	61,000	6,100
Capital Outlay	12,280	0	489,233	540,524	540,524	540,524
TOTAL	29,780	26,500	782,033	629,071	629,071	574,171

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
PEG Access	103,860	92,423	100,000	100,000
Investment Earnings	9,116	12,521	12,680	17,420
Other Revenues	-83,197	-78,444	669,353	456,751
TOTAL	29,780	26,500	782,033	574,171

Educational and Governmental Access Fee
Resolution No. 4730

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
511012	Professional Services	0	26,500	20,800	27,547	27,547	27,547
	Supplies and Services	0	26,500	20,800	27,547	27,547	27,547
590001	Office Equip&Furniture CapAsst	17,500	0	0	0	0	0
590003	Electronic, Tech & Other Equip	0	0	272,000	61,000	61,000	6,100
	Acquisitions	17,500	0	272,000	61,000	61,000	6,100
591101	Construction in Progress	12,280	0	489,233	540,524	540,524	540,524
	Capital Outlay	12,280	0	489,233	540,524	540,524	540,524
	PEG Access Fee	29,780	26,500	782,033	629,071	629,071	574,171