

CITY OF MERCED
2025-2026 CITY COUNCIL APPROVED BUDGET
TAB 6

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MISSION

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

- ◇ Encourages and fosters public input and involvement in the decision making process;
- ◇ Embraces diversity in the community;
- ◇ Exhibits tolerance of different opinions;
- ◇ Displays respect and concern on all issues;
- ◇ Demonstrates leadership by its actions;
- ◇ Pledges support or disagreement respectfully, striving to keep Merced a city where good things happen;
- ◇ Ensures that all persons appearing before the City Council are treated fairly and equally;
- ◇ Complies with both the letter and spirit of the laws and policies affecting the operations of government;
- ◇ Are independent, impartial, and fair in their judgment and actions;
- ◇ Uses their public office for the public good, not for personal gain;
- ◇ Conducts public deliberations and processes openly, unless required by law to be confidential, in an atmosphere of respect and civility.

GUIDING PRINCIPLES

In addition to the adopted Mission, the City Council also adopted Guiding Principles for the Fiscal Year 2025-26:

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

CITY COUNCIL

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

2025-2026 BUDGET HIGHLIGHTS

Approved budget highlights include continued public outreach for various campaigns and events, MCAG annual membership dues, LAFCo review fees for annexations, League of California Cities annual membership dues, advertisements for project-specific community meetings and City Council Town Hall meetings, as well as travel and training allocations for the Mayor and each Council Member.

City Council

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Mayor & Council	7.00	7.00	7.00	7.00
Management Analyst	0.40	0.40	0.40	0.40
Administrative Asst I/II	0.40	0.40	0.40	0.40
	7.80	7.80	7.80	7.80

City Council

	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	84,860	107,588	124,092	144,021	144,021	144,021
Supplies and Services	231,154	292,961	408,859	484,249	351,039	456,039
Acquisitions	0	9,500	0	0	0	0
Capital Outlay	9,500	9,500	353,675	353,675	353,675	353,675
TOTAL	325,514	419,549	886,626	981,945	848,735	953,735

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Contributions	20,600	0	0	0
Admin Reimb-Low Mod Inc Housng	1,940	1,907	2,624	847
Admin Reimb-Veh Abatement Fund	12	12	15	15
Admin Reimb-Downtown Fund	99	147	0	0
Admin Reimb-Developement Svcs	36,348	42,311	39,450	43,298
Admin Reimb-Maint Districts	4,764	5,062	874	855
Admin Reimb-Street Maintenance	14,802	23,004	19,519	18,170
Admin Reimb-Parks & Comm Svc	7,352	9,755	11,550	12,574
Admin Reimb-N Mercd Swr Refndg	36	42	96	32
Admin Reimb-Fahrens Pk DebtSvc	56	33	7	8
Admin Reimb-Liberty Pk DebtSvc	32	39	85	20
Admin Reimb-16th St Debt Svc	13	16	12	13
Admin Reimb-Bellevue Ranch W	83	93	145	77
Admin Reimb-Bellevue Ranch E	106	119	145	102
Admin Reimb-Wastewater System	52,480	66,737	65,832	65,404
Admin Reimb-Water System	38,246	47,792	47,683	47,648
Admin Reimb-Refuse System	45,067	57,084	61,019	62,491
Admin Reimb-Airport	3,974	4,406	5,012	4,880
Admin Reimb-Bell Station Fac	90	98	92	51
Admin Reimb-Moraga Debt Svc	63	71	144	64
Admin Reimb-Workers Comp	3,473	4,626	5,011	7,349
Admin Reimb-Liability Ins	2,778	3,289	3,861	4,791
Admin Reimb-Unemployment Ins	484	657	643	634
Admin Reimb-Employee Benefits	12,137	14,808	14,383	15,469
Admin Reimb-Fleet Management	9,959	12,808	13,657	14,204
Admin Reimb-Facilities Maint	6,015	7,993	7,762	8,417
Admin Reimb-Support Services	8,750	11,173	9,226	11,647
Admin Reimb-Measure C	15,377	18,626	158	0
Admin Reimb-Measure C-Roads	0	0	0	376
Admin Reimb-Parking Authority	1,534	1,971	1,990	2,045
Admin Reimb-Successor Agency	0	0	3,817	4,326
Admin Reimb-Meas C Pub Safety	0	0	18,279	18,922
Other Revenues	38,844	84,870	553,535	609,006
TOTAL	325,514	419,549	886,626	953,735

Fund No. 1000 - City Council
Division No. 0500

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	65,287	78,123	87,420	103,737	103,737	103,737
501003	Regular Overtime	20	15	164	159	143	143
501101	Bilingual Pay Program	0	0	0	480	480	480
501107	Education Incentive Pay	0	0	0	960	960	960
501121	Longevity Pay	0	0	0	1,747	1,747	1,747
502003	Earned Benefit	405	675	968	1,121	1,121	1,121
502004	Cash Back-Biweekly	0	541	0	0	0	0
504001	Social Security-OASDI	4,047	4,860	5,424	6,554	6,554	6,554
504002	Social Security-Medicare	947	1,137	1,269	1,534	1,534	1,534
505001	Retirement PERS Classic	2,557	3,063	3,266	3,741	3,741	3,741
505003	Retirement PERS New PEPR	0	972	1,665	2,135	2,135	2,135
505005	Retrmnt Unfunded Acc Liab Misc	8,036	8,135	9,916	11,570	11,671	11,671
506101	Core Allowance	3,473	9,973	13,921	10,165	10,088	10,088
506102	Workers Compensation	88	94	79	118	110	110
	Personnel Services	84,860	107,588	124,092	144,021	144,021	144,021
511001	Utilities	0	0	0	3,000	0	0
511002	Telephone	2,901	3,457	4,293	3,193	3,193	3,193
511003	Postage & Mailing	2,967	42	286	286	286	286
511004	Printing	1,636	442	6,860	6,980	6,980	6,980
511005	Office Supplies	2,095	219	800	800	800	800
511006	Advertising	5,378	3,565	8,320	8,320	8,320	8,320
511007	Office Equip & Maintenance	150	194	300	330	330	330
511008	Electronic, Tech & Other Equip	0	332	500	1,100	1,100	1,100
511009	Software	0	150	200	0	0	0
511011	Certs,Memberships&Subscription	92,711	96,864	182,578	185,666	155,944	155,944
511012	Professional Services	51,690	89,067	42,423	117,746	72,746	147,746
511013	Operating Mats, Svcs&Supplies	0	1,500	6,000	6,000	6,000	6,000
511020	Training Expense	6,850	935	7,280	7,280	6,552	6,552
511021	Travel and Meetings	23,392	22,270	36,800	36,800	33,120	33,120
511038	Community Support	0	20,000	50,000	50,000	0	30,000
511301	Non-operating Mats & Supplies	3,012	3,018	5,356	5,356	5,356	5,356
547001	Dept Share of Insurance	2,973	3,385	5,393	5,253	5,889	5,889
547006	Facilities Maint Charge	9,503	10,598	10,115	11,871	11,019	11,019
547007	Computer Replacement Chrg	0	5,500	5,920	0	0	0
547009	Support Services	25,896	31,424	35,435	34,268	33,404	33,404
	Supplies and Services	231,154	292,961	408,859	484,249	351,039	456,039
590004	Software Capital Assets	0	9,500	0	0	0	0
	Acquisitions	0	9,500	0	0	0	0
591101	Construction in Progress	0	0	353,675	353,675	353,675	353,675
630306	Software Interest Expense	0	204	0	0	0	0
630307	Software Principal Expense	9,500	9,296	0	0	0	0
	Capital Outlay	9,500	9,500	353,675	353,675	353,675	353,675
	City Council	325,514	419,549	886,626	981,945	848,735	953,735

CITY COUNCIL

- 511001 Refuse service for Hincapie Grand Fondo Bike Race
- 511002 Monthly billing for iPads.
- 511003 Postage for general Council correspondence and community funding contracts.
- 511004 Printing of business cards, envelopes, town hall flyers, and other printing expenses as needed.
- 511005 Miscellaneous office supplies and copy paper.
- 511006 Newspaper and radio advertising for Town Halls
- 511007 City Council's share of 3rd floor copier maintenance
- 511008 Purchase of cell phone chargers, USB cables, and like items under \$5,000.
- 511011 LAFCO operations, League of California dues, MCAG dues, Hispanic Chamber of Commerce dues, PC licensing, and Zoom subscription used by I.T. for City Council business meetings.
- 511012 Support for video production, translation services, City support for Hincapie Grand Fondo Bike Race and other professional services as needed.
- 511013 City Council professional photos, certificate covers.
- 511020 Training for council members
- 511021 Hotel, meals, travel incidentals for council members; sponsorship tables, host one City/County dinner (unrecoverable expense); LCC policy committee meeting, One Voice legislative travel; dinner/snacks/drinks for city council meetings.
- 511038 Community Funding grants
- 511301 name plates, plaques, trophies, special occasion cards & flowers, city swag, other miscellaneous items as needed.

ARPA City Council

	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	985,547	204,504	557,948	0	0	0
Capital Outlay	24,848	27,044	732,517	0	0	0
TOTAL	1,010,395	231,548	1,290,465	0	0	0

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Other Revenues	1,010,395	231,548	1,290,465	0
TOTAL	1,010,395	231,548	1,290,465	0

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511301	Non-operating Mats & Supplies	985,547	204,504	557,948	0	0	0
	Supplies and Services	985,547	204,504	557,948	0	0	0
591101	Construction in Progress	24,848	27,044	732,517	0	0	0
	Capital Outlay	24,848	27,044	732,517	0	0	0
	ARPA City Council	1,010,395	231,548	1,290,465	0	0	0

Youth Council

	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	6,468	8,250	13,275	13,275	9,746	9,746
TOTAL	6,468	8,250	13,275	13,275	9,746	9,746

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Other Revenues	6,468	8,250	13,275	9,746
TOTAL	6,468	8,250	13,275	9,746

Fund No. 1000 - Youth Council
Division No. 0510

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
511005	Office Supplies	603	0	379	379	379	379
511010	Rents & Leases	0	0	428	428	0	0
511011	Certs,Memberships&Subscription	1,450	739	289	289	289	289
511012	Professional Services	0	0	2,433	0	0	0
511013	Operating Mats, Svcs&Supplies	1,235	5,679	3,365	6,798	6,798	6,798
511014	Equipment Ops & Maintenance	0	920	0	0	0	0
511020	Training Expense	0	0	0	1,000	900	900
511021	Travel and Meetings	1,769	911	6,381	4,381	1,380	1,380
511301	Non-operating Mats & Supplies	1,411	0	0	0	0	0
	Supplies and Services	6,468	8,250	13,275	13,275	9,746	9,746
	Youth Council	6,468	8,250	13,275	13,275	9,746	9,746

CITY MANAGER
FUND NO. 1000
DIVISION NO. 1000

DESCRIPTION

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

MISSION

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

GOALS

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

OBJECTIVES

1. Continue to provide leadership to City staff.

***PERFORMANCE
MEASUREMENTS/INDICATORS***

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

CITY MANAGER

- | | |
|--|--|
| 2. Develop and maintain positive labor relations, including the implementation of retention, recruitment, and succession plans to provide future opportunities for the City's labor force. | Provide ongoing training opportunities and seek out additional online training options for staff to ensure the growth of employee skills to meet the future demands for quality City services. Work in partnership with Human Resources and other departments to develop a positive working relationship with all bargaining units, and negotiations for new compensation plans. |
| 3. Continue in a leadership role with the Merced County Association of Governments' Technical Review Board and serve as a resource for the One Voice Program. | Continue to provide leadership to address regional issues related to transportation, transit, and solid waste planning. Serve as a resource for the One Voice Program to develop a shared platform of projects and issues of regional significance, and advocate for legislation or policy changes that will benefit the region. |
| 4. Continue public information and legislative advocacy functions as part of the City Manager's Office | Ongoing program of public information activities/releases regarding City activities and issues; includes developing newsletters for dissemination and continued public outreach. Update and maintain a legislative platform to advocate for resources to support City functions and operations. |
| 5. Contribute to Government operational and infrastructure investments. | Provide leadership and coordination in the development of the Enterprise Resource System project and the development of the reinstatement of a vehicle and computer replacement program. |
| 6. Public Safety | a. Enhance Community Engagement – Continue working with the consultant Policy Advisory Committee continued efforts (ongoing) |

CITY MANAGER

Public Safety

(continued from previous page)

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

7. Economic Development & Downtown

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

8. Parks & Community Services

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

9. Housing & Homelessness

- a. Homelessness
 - i. Continue coordinated approach to offering housing and supportive services.
 - ii. Enhance public space management to ensure clean, safe access to public facilities.
 - iii. Evaluate alternative housing options to increase available beds.
- b. Housing
 - i. Continue to financially support all Affordable Housing projects through RFQ process
 - ii. Continue General Plan Update to incorporate Council direction on Housing policies, State Programs, SB 244, and South Merced Plan

CITY MANAGER

10. Public Works & City Beautification

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

11. Quality of Life

Community Enhancements

- i. Continue to coordinate with partners a Youth Job Training Program – Summer training and job placement.
- ii. Continue construction of Community Park 42 – Regional Sports Complex
- iii. Continue Community Broadband Project – Regional partnership on citywide network and access.
- iv. Continue Applegate Zoo renovation.
- v. Provide a Non-Profit Support though a Request for Proposal Process.
- vi. Provide Community Programs, Events, and Messaging.

CITY MANAGER

12. Natural Disaster / Flood Response

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

2025-2026 BUDGET HIGHLIGHTS

The City Council's goals and priorities are the foundation for the direction of the City Manager's Office for fiscal year 2025-2026. The Deputy City Manager will provide direct support to the City Manager to further the City Council's goals and objectives, and is involved in the management of City operations, and City Council priority projects. Also supporting the City Manager's Office are a Senior Management Analyst whose primary function is to serve as the Public Information Officer, a Management Analyst, and an Administrative Assistant II. These positions will focus on legislative advocacy, grant coordination, and responding to citizen inquiries.

City Manager

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
City Manager	1.00	1.00	1.00	1.00
Deputy City Manager	1.00	1.00	1.00	1.00
Sr Management Analyst	1.00	1.00	1.00	1.00
Management Analyst	0.60	0.60	0.60	0.60
Administrative Asst I/II	0.60	0.60	0.60	0.60
	4.20	4.20	4.20	4.20

City Manager

	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	894,588	1,000,491	1,031,171	1,054,942	1,060,407	1,060,407
Supplies and Services	235,033	400,879	1,138,892	1,158,869	1,246,448	1,246,448
Acquisitions	8,203	5,873	0	0	0	0
TOTAL	1,137,824	1,407,243	2,170,063	2,213,811	2,306,855	2,306,855

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES			2024-25	2025-26
Other State Grants	0	88,788	800,000	800,000
Other Federal Grants	0	-32	0	0
Admin Reimb-Low Mod Inc Housng	5,801	4,910	7,137	2,544
Admin Reimb-Veh Abatement Fund	37	30	41	45
Admin Reimb-Downtown Fund	297	379	0	0
Admin Reimb-Developement Svcs	108,688	108,949	107,302	130,104
Admin Reimb-Maint Districts	9,654	10,257	2,378	2,327
Admin Reimb-Street Maintenance	44,261	59,234	53,091	54,600
Admin Reimb-Parks & Comm Svc	21,985	25,120	31,416	37,783
Admin Reimb-N Mercd Swr Refndg	107	108	262	98
Admin Reimb-Fahrens Pk DebtSvc	167	85	19	23
Admin Reimb-Liberty Pk DebtSvc	97	100	231	61
Admin Reimb-16th St Debt Svc	40	41	32	38
Admin Reimb-Bellevue Ranch W	248	241	394	232
Admin Reimb-Bellevue Ranch E	316	306	393	306
Admin Reimb-Wastewater System	156,924	171,844	179,060	196,530
Admin Reimb-Water System	114,363	123,064	129,694	143,177
Admin Reimb-Refuse System	134,762	146,991	165,969	187,779
Admin Reimb-Airport	11,882	11,345	13,633	14,663
Admin Reimb-Bell Station Fac	270	252	249	153
Admin Reimb-Moraga Debt Svc	187	183	391	191
Admin Reimb-Workers Comp	10,384	11,912	13,629	22,084
Admin Reimb-Liability Ins	8,306	8,469	10,500	14,398
Admin Reimb-Unemployment Ins	1,448	1,693	1,749	1,906
Admin Reimb-Employee Benefits	36,293	38,130	39,120	46,483
Admin Reimb-Fleet Management	29,781	32,980	37,146	42,682
Admin Reimb-Facilities Maint	17,985	20,582	21,112	25,293
Admin Reimb-Support Services	26,162	28,772	25,095	35,000
Admin Reimb-Housing Admin	8,143	8,143	8,143	8,143
Admin Reimb-Measure C	45,976	47,963	431	0
Admin Reimb-Parking Authority	4,587	5,075	5,412	6,145
Admin Reimb-Successor Agency	0	0	10,383	13,000
Admin Reimb-Meas C Pub Safety	0	0	49,718	56,857
Admin Reimb-Meas C Roads	0	0	0	1,129
Other Revenues	338,673	451,329	455,933	463,081
TOTAL	1,137,824	1,407,243	2,170,063	2,306,855

City Manager

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
EXPENSES	2022-23	2023-24	Budget	Request	Recom.	Approved
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Personnel Services	894,588	1,000,491	1,031,171	1,054,942	1,060,407	1,060,407
Supplies and Services	235,033	400,879	1,138,892	1,158,869	1,246,448	1,246,448
Acquisitions	8,203	5,873	0	0	0	0
TOTAL	1,137,824	1,407,243	2,170,063	2,213,811	2,306,855	2,306,855

	Actual	Actual	Final	Council
FINANCING SOURCES	2022-23	2023-24	Budget	Approved
	2022-23	2023-24	2024-25	2025-26
Other State Grants	0	88,788	800,000	800,000
Other Federal Grants	0	-32	0	0
Admin Reimb-Low Mod Inc Housng	5,801	4,910	7,137	2,544
Admin Reimb-Veh Abatement Fund	37	30	41	45
Admin Reimb-Downtown Fund	297	379	0	0
Admin Reimb-Developement Svcs	108,688	108,949	107,302	130,104
Admin Reimb-Maint Districts	9,654	10,257	2,378	2,327
Admin Reimb-Street Maintenance	44,261	59,234	53,091	54,600
Admin Reimb-Parks & Comm Svc	21,985	25,120	31,416	37,783
Admin Reimb-N Mercd Swr Refndg	107	108	262	98
Admin Reimb-Fahrens Pk DebtSvc	167	85	19	23
Admin Reimb-Liberty Pk DebtSvc	97	100	231	61
Admin Reimb-16th St Debt Svc	40	41	32	38
Admin Reimb-Bellevue Ranch W	248	241	394	232
Admin Reimb-Bellevue Ranch E	316	306	393	306
Admin Reimb-Wastewater System	156,924	171,844	179,060	196,530
Admin Reimb-Water System	114,363	123,064	129,694	143,177
Admin Reimb-Refuse System	134,762	146,991	165,969	187,779
Admin Reimb-Airport	11,882	11,345	13,633	14,663
Admin Reimb-Bell Station Fac	270	252	249	153
Admin Reimb-Moraga Debt Svc	187	183	391	191
Admin Reimb-Workers Comp	10,384	11,912	13,629	22,084
Admin Reimb-Liability Ins	8,306	8,469	10,500	14,398
Admin Reimb-Unemployment Ins	1,448	1,693	1,749	1,906
Admin Reimb-Employee Benefits	36,293	38,130	39,120	46,483
Admin Reimb-Fleet Management	29,781	32,980	37,146	42,682
Admin Reimb-Facilities Maint	17,985	20,582	21,112	25,293
Admin Reimb-Support Services	26,162	28,772	25,095	35,000
Admin Reimb-Housing Admin	8,143	8,143	8,143	8,143
Admin Reimb-Measure C	45,976	47,963	431	0
Admin Reimb-Parking Authority	4,587	5,075	5,412	6,145
Admin Reimb-Successor Agency	0	0	10,383	13,000
Admin Reimb-Meas C Pub Safety	0	0	49,718	56,857
Admin Reimb-Meas C Roads	0	0	0	1,129
Other Revenues	338,673	451,329	455,933	463,081
TOTAL	1,137,824	1,407,243	2,170,063	2,306,855

Fund No. 1000 - City Manager
Division No. 1000

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	568,161	615,759	631,463	665,803	675,883	675,883
501002	Extra Help	16,685	23,120	29,427	0	0	0
501003	Regular Overtime	30	114	246	239	215	215
501101	Bilingual Pay Program	0	0	0	720	720	720
501107	Education Incentive Pay	0	0	0	1,440	1,440	1,440
501121	Longevity Pay	0	0	0	15,777	15,777	15,777
502002	Unused Sick Leave	3,638	4,591	4,591	5,188	5,188	5,188
502003	Earned Benefit	21,839	70,476	23,119	27,012	27,012	27,012
502004	Cash Back-Biweekly Allow	0	812	0	0	0	0
503002	Vehicle Allowance	15,629	19,473	19,296	20,160	10,080	10,080
504001	Social Security-OASDI	28,522	29,241	34,340	37,144	37,143	37,143
504002	Social Security-Medicare	8,884	10,471	10,118	10,535	10,535	10,535
504003	PTS Plan FICA Alternative	217	301	383	0	0	0
505001	Retirement PERS Classic	19,658	23,454	24,079	27,041	27,041	27,041
505002	Retirement PERS Lateral	20,076	22,452	22,488	21,484	23,057	23,057
505003	Retirement PERS New PEPR	8,105	10,949	12,601	13,872	13,872	13,872
505005	Retrmnt Unfunded Acc Liab Misc	96,634	100,337	118,999	125,911	130,309	130,309
506001	State Unemployment	4,868	2,250	0	0	0	0
506101	Core Allowance	51,013	40,542	73,369	57,359	56,917	56,917
506102	Workers Compensation	451	479	418	617	578	578
506110	Post Employment Benefits	30,178	25,671	26,234	24,640	24,640	24,640
	Personnel Services	894,588	1,000,491	1,031,171	1,054,942	1,060,407	1,060,407
511002	Telephone	4,828	4,813	3,524	3,067	3,067	3,067
511003	Postage & Mailing	-845	652	520	520	520	520
511004	Printing	16,983	17,702	22,360	8,208	8,208	8,208
511005	Office Supplies	2,750	2,281	4,790	5,790	5,790	5,790
511006	Advertising	0	43	2,000	1,000	1,000	1,000
511007	Office Equip & Maintenance	150	1,011	1,000	1,000	1,000	1,000
511008	Electronic, Tech & Other Equip	0	2,006	500	500	500	500
511009	Software	150	150	300	0	0	0
511011	Certs,Memberships&Subscription	6,132	6,821	11,267	13,306	13,306	13,306
511012	Professional Services	77,203	219,742	916,427	949,847	1,041,806	1,041,806
511013	Operating Mats, Svcs&Supplies	0	160	161	661	661	661
511019	Mileage	0	0	544	544	544	544
511020	Training Expense	3,675	2,580	5,513	7,383	6,644	6,644
511021	Travel and Meetings	12,068	7,832	12,018	13,754	12,378	12,378
511301	Non-operating Mats & Supplies	1,065	2,100	3,268	2,683	2,683	2,683
547001	Dept Share of Insurance	14,413	16,613	26,366	25,774	29,115	29,115
547006	Facilities Maint Charge	41,841	46,666	44,537	52,270	48,519	48,519
547007	Computer Replacement Chrg	0	3,037	5,195	0	0	0
547009	Support Services	54,620	66,669	78,602	72,562	70,707	70,707
	Supplies and Services	235,033	400,879	1,138,892	1,158,869	1,246,448	1,246,448
590001	Office Equip&Furniture CapAsst	8,203	0	0	0	0	0
590003	Electronic, Tech & Other Equip	0	5,873	0	0	0	0
	Acquisitions	8,203	5,873	0	0	0	0
	City Manager	1,137,824	1,407,243	2,170,063	2,213,811	2,306,855	2,306,855

ARPA City Manager

	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	16,215	0	0	0	0	0
Supplies and Services	697,449	384,340	0	0	0	0
TOTAL	713,664	384,340	0	0	0	0

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Other Revenues	713,664	384,340	0	0
TOTAL	713,664	384,340	0	0

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

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	15,781	0	0	0	0	0
504002	Social Security-Medicare	229	0	0	0	0	0
504003	PTS Plan FICA Alternative	205	0	0	0	0	0
	Personnel Services	16,215	0	0	0	0	0
511301	Non-operating Mats & Supplies	697,449	384,340	0	0	0	0
	Supplies and Services	697,449	384,340	0	0	0	0
	ARPA City Manager	713,664	384,340	0	0	0	0

CITY MANAGER

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

Office of Neighborhood Safety

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Peer Support Specialist	4.00	4.00	2.00	2.00 *
	4.00	4.00	2.00	2.00

*Two (2) funded 6-months

Office of Neighborhood 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	18,149	190,308	195,696	106,227	70,851	70,851
Supplies and Services	88	46,981	210,666	171,458	164,879	164,879
TOTAL	18,237	237,289	406,362	277,685	235,730	235,730

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Other State Grants	18,237	165,600	298,378	187,384
Other Revenues	0	71,689	107,984	48,346
TOTAL	18,237	237,289	406,362	235,730

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

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	13,251	117,141	127,271	69,308	46,206	46,206
501003	Regular Overtime	0	106	473	473	473	473
504001	Social Security-OASDI	788	6,960	7,561	4,153	2,770	2,770
504002	Social Security-Medicare	184	1,628	1,768	971	648	648
505003	Retirement PERS New PEPRA	1,172	11,160	11,925	6,390	4,260	4,260
505005	Retrmnt Unfunded Acc Liab Misc	0	27,154	23,984	13,246	8,908	8,908
506101	Core Allowance	2,754	25,691	22,416	11,245	7,449	7,449
506102	Workers Compensation	0	468	298	441	137	137
	Personnel Services	18,149	190,308	195,696	106,227	70,851	70,851
511002	Telephone	0	2,402	3,984	6,786	6,786	6,786
511005	Office Supplies	88	966	10,000	27,596	27,596	27,596
511008	Electronic, Tech & Other Equip	0	4,854	2,000	4,446	4,446	4,446
511011	Certs,Memberships&Subscription	0	4,003	7,140	6,092	6,092	6,092
511012	Professional Services	0	0	56,800	56,800	56,800	56,800
511013	Operating Mats, Svcs&Supplies	0	381	2,000	0	0	0
511020	Training Expense	0	8,005	10,000	26,520	26,520	26,520
511021	Travel and Meetings	0	30	10,860	29,211	29,211	29,211
511038	Community Support	0	2,828	84,000	0	0	0
547001	Dept Share of Insurance	0	11,824	15,460	5,850	4,703	4,703
547009	Support Services	0	11,688	8,422	8,157	2,725	2,725
	Supplies and Services	88	46,981	210,666	171,458	164,879	164,879
	Office of Neighborhood Safety	18,237	237,289	406,362	277,685	235,730	235,730

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

DESCRIPTION

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

MISSION

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

GOALS

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

OBJECTIVES

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

***PERFORMANCE
MEASUREMENTS/INDICATORS***

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

CITY CLERK

2. Develop and mentor Boards and Commission Clerks on the proper way to finalizing agendas and to clerk meetings
 - Continue training with each Board and Commission Clerk
3. Develop a PRA Policy
 - Work with the CA's Office to establish a solid PRA Policy
4. Managing and Storing Board and Commission Minutes
 - Ensuring Board and Commission Clerks provides the Clerk's Office with original B&C minutes
5. Retention Schedule
 - Work with the CA's Office to update the retention schedule

2025-2026 BUDGET HIGHLIGHTS

The continued training focus for 2025-26 will be on the Assistant City Clerk achieving the designation of Certified Municipal Clerk (1 point away) and the Deputy City Clerk to start training to work towards the designation of Certified Municipal Clerk. The budget also allows for training and travel to various City Clerk's Association of California meetings and conferences to continually expand the knowledge of the office.

City Clerk

PERSONNEL

Number of Positions

	Funded in	Dept. Head	City Mgr.	Council
	Budget	Request	Recom	Approval
Classification	2024-25	2025-26	2025-26	2025-26
Assistant City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Records Clerk I/II or	0.00	0.00	0.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00

City Clerk

	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	252,856	326,653	352,541	386,752	386,518	386,518
Supplies and Services	210,405	147,119	291,285	192,208	190,314	190,314
Acquisitions	7,992	23,032	0	0	0	0
Capital Outlay	0	0	0	100,000	100,000	100,000
TOTAL	471,253	496,804	643,826	678,960	676,832	576,832

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Fees for Copies	204	240	140	140
Unclassified	470	120	0	0
Admin Reimb-Low Mod Inc Housng	2,642	2,205	3,098	1,044
Admin Reimb-Veh Abatement Fund	17	14	18	19
Admin Reimb-Downtown Fund	135	171	0	0
Admin Reimb-Developement Svcs	53,406	52,973	51,528	53,748
Admin Reimb-Maint Districts	3,896	4,139	1,032	1,010
Admin Reimb-Street Maintenance	20,159	26,605	23,043	22,405
Admin Reimb-Parks & Comm Svc	10,016	11,351	13,659	15,504
Admin Reimb-N Mercd Swr Refndg	49	49	114	40
Admin Reimb-Fahrens Pk DebtSvc	76	38	8	9
Admin Reimb-Liberty Pk DebtSvc	44	45	100	25
Admin Reimb-16th St Debt Svc	18	18	14	15
Admin Reimb-Bellevue Ranch W	113	108	171	95
Admin Reimb-Bellevue Ranch E	144	138	171	126
Admin Reimb-Wastewater System	71,516	77,275	78,073	81,398
Admin Reimb-Water System	52,127	55,366	56,647	59,505
Admin Reimb-Refuse System	61,422	66,113	72,392	77,807
Admin Reimb-Airport	5,413	5,095	5,917	6,017
Admin Reimb-Bell Station Fac	123	113	108	63
Admin Reimb-Moraga Debt Svc	85	82	170	78
Admin Reimb-Workers Comp	4,743	6,391	7,693	10,719
Admin Reimb-Liability Ins	3,783	3,804	4,558	5,908
Admin Reimb-Unemployment Ins	660	760	759	782
Admin Reimb-Employee Benefits	16,531	17,126	16,980	19,074
Admin Reimb-Fleet Management	13,565	14,813	16,123	17,514
Admin Reimb-Facilities Maint	8,193	9,244	9,163	10,379
Admin Reimb-Support Services	12,382	13,092	11,180	15,738
Admin Reimb-Housing Admin	5,173	5,784	6,310	5,235
Admin Reimb-Measure C	20,942	21,543	187	0
Admin Reimb-Parking Authority	2,090	2,279	2,349	2,522
Admin Reimb-Successor Agency	0	0	4,507	5,335
Admin Reimb-Meas C Pub Safety	0	0	21,580	23,331
Admin Reimb-Meas C Roads	0	0	0	463
Other Revenues	101,115	99,710	236,034	240,784
TOTAL	471,253	496,804	643,826	676,832

Fund No. 1000 - City Clerk
Division No. 1010

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	142,161	187,376	197,520	216,898	216,898	216,898
501002	Extra Help	3,925	0	0	0	0	0
501003	Regular Overtime	299	149	600	600	540	540
501101	Bilingual Pay Program	196	600	600	600	600	600
501107	Education Incentive Pay	0	115	0	1,200	1,200	1,200
502003	Earned Benefit	2,424	3,675	4,476	4,666	4,666	4,666
504001	Social Security-OASDI	8,685	11,248	11,835	13,476	13,473	13,473
504002	Social Security-Medicare	2,088	2,631	2,768	3,152	3,152	3,152
504003	PTS Plan FICA Alternative	51	0	0	0	0	0
505003	Retirement PERS New PEPRA	12,226	17,603	18,508	20,164	20,164	20,164
505005	Retrmnt Unfunded Acc Liab Misc	31,359	31,365	37,223	41,453	41,818	41,818
506101	Core Allowance	33,702	55,515	62,135	61,732	61,223	61,223
506102	Workers Compensation	330	351	299	441	414	414
506110	Post Employment Benefits	15,410	16,024	16,577	22,370	22,370	22,370
	Personnel Services	252,856	326,653	352,541	386,752	386,518	386,518
511002	Telephone	730	623	700	700	700	700
511003	Postage & Mailing	456	247	486	486	486	486
511004	Printing	81	89	222	222	222	222
511005	Office Supplies	1,318	2,959	8,766	8,766	8,766	8,766
511006	Advertising	687	1,992	4,000	4,000	4,000	4,000
511007	Office Equip & Maintenance	12,274	8,855	4,062	1,782	1,782	1,782
511010	Rents & Leases	4,375	344	4,590	4,590	4,590	4,590
511011	Certs,Memberships&Subscription	1,719	2,262	13,646	13,877	13,877	13,877
511012	Professional Services	72,890	4,787	111,000	11,000	11,000	11,000
511013	Operating Mats, Svcs&Supplies	1,504	0	0	0	0	0
511019	Mileage	0	0	51	51	51	51
511020	Training Expense	700	686	5,798	5,798	5,218	5,218
511021	Travel and Meetings	260	101	4,115	4,115	3,703	3,703
511301	Non-operating Mats & Supplies	100	177	200	200	200	200
547001	Dept Share of Insurance	9,856	11,490	17,701	17,262	19,652	19,652
547004	Vehicle Operations	6,393	4,502	3,220	4,288	4,227	4,227
547006	Facilities Maint Charge	22,331	24,906	23,770	27,897	25,895	25,895
547009	Support Services	74,731	83,099	88,958	87,174	85,945	85,945
	Supplies and Services	210,405	147,119	291,285	192,208	190,314	190,314
590001	Office Equip&Furniture CapAsst	0	15,177	0	0	0	0
630306	Software Interest Expense	137	143	0	0	0	0
630307	Software Principal Expense	7,855	7,712	0	0	0	0
	Acquisitions	7,992	23,032	0	0	0	0
591002	CIP Improvements Buildings	0	0	0	100,000	100,000	100,000
	Capital Outlay	0	0	0	100,000	100,000	100,000
	City Clerk	471,253	496,804	643,826	678,960	676,832	676,832

CITY CLERK

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

DESCRIPTION

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

MISSION

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

GOALS

- A. Focus on enforcement of the municipal code to improve the public health, safety, and welfare in the City with a specific focus on substandard/dangerous buildings and abandoned properties utilizing the various administrative enforcement tools available.
- B. Focus on providing legal support regarding ballot measure(s), proposed revenue measures, and economic development.
- C. Focus on the criminal citations process to reduce prosecution through the court system.
- D. Focus on review of organization policies and procedures to ensure internal consistency and compliance with city, state, and federal laws.
- E. Provide Boards and Commissions and assigned City staff with support and training on public meeting procedures and conduct.
- F. Provide all City departments with the necessary legal support to accomplish the Mayor and City Council's FY 25/26 goals and priorities.
- G. Assist with organizational development and promote professional development to serve the City's needs.

OBJECTIVES

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

CITY ATTORNEY

- B. Support the City Council, the City Manager's Office, and the Finance Officer in developing and enhancing revenue; prepare necessary documents for any proposed ballot measure(s) or revenue measures.
- C. Support the Police Department through the Administrative Citations process to encourage code compliance, reduce criminal prosecution through the court system, and to generate revenue from collection of fines.
- D. Provide legal support and services to all City departments necessary to assist in achieving the City Council's policy goals and priorities for FY 25/26.
- E. Provide ongoing training for all Boards and Commissions and assigned City staff on public hearing procedures and conduct.
- F. Assist with Personnel Rules and personnel related administrative policies update and revision.
- G. Encourage attorney and support staff participation in professional and education programs and organizations.

2025-2026 BUDGET HIGHLIGHTS

- Preserve core staffing.
- Recruit and retain attorney staffing.
- Maintain the ability to provide core, critical services.
- Professional staff taking on responsibilities to preserve critical support staffing.
- Supporting key City Council and organizational priorities.

City Attorney

PERSONNEL

Number of Positions

	Funded in	Dept. Head	City Mgr.	Council
	Budget	Request	Recom	Approval
Classification	2024-25	2025-26	2025-26	2025-26
City Attorney	1.00	1.00	1.00	1.00
Chief Deputy City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Paralegal Office Admin	1.00	1.00	1.00	1.00
Legal Administrative Asst	1.00	1.00	1.00	1.00
	5.00	5.00	5.00	5.00

City Attorney

	Actual	Actual	Final	Dept. Head	City Mgr.	
	2022-23	2023-24	Budget	Request	Recom.	
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	
Personnel Services	341,254	631,314	973,032	1,080,026	1,083,527	1,083,527
Supplies and Services	1,195,136	614,715	353,791	366,405	362,603	362,603
Debt Service	13,620	0	0	0	0	0
TOTAL	1,550,010	1,246,029	1,326,823	1,446,431	1,446,130	1,446,130

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Unclassified	21	0	0	0
Cost Recovery	5,919	0	0	0
Admin Reimb-Low Mod Inc Housng	3,456	2,062	1,621	1,327
Admin Reimb-Veh Abatement Fund	22	13	9	24
Admin Reimb-Downtown Fund	177	159	0	0
Admin Reimb-Developement Svcs	64,758	45,749	24,365	67,862
Admin Reimb-Maint Districts	2,234	2,373	539	528
Admin Reimb-Street Maintenance	26,372	24,873	12,056	28,479
Admin Reimb-Parks & Comm Svc	13,099	10,548	7,134	19,708
Admin Reimb-N Mercd Swr Refndg	64	45	60	51
Admin Reimb-Fahrens Pk DebtSvc	99	36	4	12
Admin Reimb-Liberty Pk DebtSvc	58	42	52	32
Admin Reimb-16th St Debt Svc	24	17	7	20
Admin Reimb-Bellevue Ranch W	148	101	90	121
Admin Reimb-Bellevue Ranch E	188	129	89	160
Admin Reimb-Wastewater System	93,499	72,159	40,660	102,509
Admin Reimb-Water System	68,140	51,675	29,451	74,680
Admin Reimb-Refuse System	80,295	61,723	37,688	97,944
Admin Reimb-Airport	7,079	4,764	3,096	7,648
Admin Reimb-Bell Station Fac	161	106	57	80
Admin Reimb-Moraga Debt Svc	112	77	89	100
Admin Reimb-Workers Comp	6,187	5,002	3,095	11,519
Admin Reimb-Liability Ins	4,949	3,556	2,384	7,510
Admin Reimb-Unemployment Ins	863	711	397	994
Admin Reimb-Employee Benefits	21,624	16,011	8,883	24,245
Admin Reimb-Fleet Management	17,744	13,849	8,435	22,263
Admin Reimb-Facilities Maint	10,716	8,642	4,794	13,193
Admin Reimb-Support Services	15,587	12,081	5,698	18,256
Admin Reimb-Housing Admin	1,363	1,363	1,363	1,363
Admin Reimb-Measure C	27,393	20,140	98	0
Admin Reimb-Parking Authority	2,733	2,131	1,229	3,205
Admin Reimb-Successor Agency	0	0	2,358	6,781
Admin Reimb-Measure C Pub Safety	0	0	11,290	29,657
Admin Reimb-Measure C Roads	0	0	0	589
Interdept DSC-Dev Svcs	191,839	259,897	266,641	57,908
Interdept DSC-WWtr System	109,977	144,991	128,844	95,321
Interdept DSC-Water System	106,197	142,248	118,158	84,217
Interdept DSC-Refuse Ops	48,722	69,534	58,248	49,267
Interdept DSC-Workers Comp Ins	117,673	124,569	136,544	89,851
Interdept DSC-Liability Ins	175,607	215,961	180,622	225,625
Interdept DSC-Housing Admin	0	0	25,000	25,000
Other Revenues	324,911	-71,308	205,675	278,081
TOTAL	1,550,010	1,246,029	1,326,823	1,446,130

Fund No. 1000 - City Attorney
Division No. 1500

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	170,798	384,193	643,466	689,814	699,895	699,895
501121	Longevity Pay	0	0	0	6,011	6,011	6,011
502003	Earned Benefit	0	22,618	6,268	13,506	13,506	13,506
502004	Cash Back-Biweekly Allow	1,721	10,194	2,320	2,229	2,229	2,229
503002	Vehicle Allowance	681	8,855	9,648	10,080	0	0
504001	Social Security-OASDI	10,263	25,864	35,267	39,438	39,438	39,438
504002	Social Security-Medicare	2,400	6,049	9,481	10,292	10,292	10,292
505001	Retirement PERS Classic	13,063	11,326	8,345	9,790	9,790	9,790
505003	Retirement PERS New PEPR	1,576	24,210	43,045	45,693	45,693	45,693
505005	Retrmnt Unfunded Acc Liab Misc	101,881	98,554	121,261	130,444	134,939	134,939
506101	Core Allowance	32,766	33,169	87,291	106,765	105,881	105,881
506102	Workers Compensation	968	942	1,114	1,703	1,592	1,592
506110	Post Employment Benefits	5,137	5,341	5,526	14,261	14,261	14,261
	Personnel Services	341,254	631,314	973,032	1,080,026	1,083,527	1,083,527
511002	Telephone	671	687	760	775	775	775
511003	Postage & Mailing	16	246	300	200	200	200
511004	Printing	0	89	200	200	200	200
511005	Office Supplies	2,996	2,655	4,984	5,084	5,084	5,084
511007	Office Equip & Maintenance	0	45	862	879	879	879
511011	Certs,Memberships&Subscription	41,207	25,760	44,094	44,980	44,980	44,980
511012	Professional Services	1,040,916	128,665	2,297	2,343	2,343	2,343
511013	Operating Mats, Svcs&Supplies	0	245	500	510	510	510
511020	Training Expense	0	1,800	8,928	9,107	8,196	8,196
511021	Travel and Meetings	0	7,863	9,672	9,865	8,878	8,878
511042	Outside Legal Services	0	326,696	150,000	153,000	153,000	153,000
511301	Non-operating Mats & Supplies	327	291	332	339	339	339
547001	Dept Share of Insurance	17,270	19,984	31,062	30,381	34,359	34,359
547006	Facilities Maint Charge	48,463	54,052	51,586	60,542	56,198	56,198
547007	Computer Replacement Chrg	3,300	0	402	0	0	0
547009	Support Services	39,970	45,637	47,812	48,200	46,662	46,662
	Supplies and Services	1,195,136	614,715	353,791	366,405	362,603	362,603
630307	Software Principal Expense	13,620	0	0	0	0	0
	Debt Service	13,620	0	0	0	0	0
	City Attorney	1,550,010	1,246,029	1,326,823	1,446,431	1,446,130	1,446,130

CITY ATTORNEY

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

FINANCE
FUND NO. 1000
DIVISION NO. 2000 & 2050

DESCRIPTION

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

MISSION

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

GOAL

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

<i>OBJECTIVES</i>	<i>PERFORMANCE MEASUREMENTS/INDICATORS</i>
1. Provide support for fulfilling the City Council Policy Priorities.	On going
2. Update and implement the necessary financial policies to insure fiduciary soundness and transparency.	On going
3. Assist in the implementation of a citywide Enterprise Resource Planning system.	Finance will work in partnership with the Information Technology Department to complete implementation of the approved Tyler Technology citywide Enterprise Resource Planning system over the next year.
4. Provide a recommendation to the City Council for implementing a biennial budget process.	Finance will work with the City Manager's office and City Attorney to provide the City Council with recommendations on how to implement a biennial budget process.

FINANCE

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|---|--|
| 5. Assist in the administration of the American Rescue Plan Act based on the plan approved by City Council in correlation with COVID-19 impacts. | Finance will work with the City Manager's office and all Departments to administer, track, and report on funding provided to the City from the American Rescue Plan Act. |
| 6. Provide support to establish a local Tourism Based Improvement District (TBID) and explore an Enhanced Infrastructure Financing District (EIFD). | Finance will work with the City Manager's office, Economic Development Department, outside consultants to explore and/or implement a plan to establish these districts. |
| 7. Assist in developing a process and strategy for funding facility needs, including Fire Station, Police Headquarters, Public Works Expansion. | Finance will work with the City Manager's office and the City Council to coordinate a funding strategy. |
| 8. Assist in completing and implementing rate studies for Water, Wastewater, and Refuse. | Finance will work with Public Works, Outside Consultants, and City Council to provide financial data to adopt new rate studies. |
| 9. Establish a Fiscal Sustainability Plan | Finance will work in coordination with the City Manager's office to implement a long-term plan. |

2025-2026 BUDGET HIGHLIGHTS

The Finance Department began the implementation of the new Tyler Technology software in November of 2020. To date we have gone live with Financials, Open Finance (online transparency tool) EAM (public works facilities, fleet and work order modules), Inventory, VSS (vendor access and EPL (building and permitting). In Fiscal Year 25-26, we are scheduled to go live with HRM (human resources and payroll), UB (utility billing), and Bids as the final modules for completion. The project continues to require a significant amount of resources. During the next fiscal year due to continued implementation, Finance has determined it needs three extra help (960 hr) positions to assist in backfilling as well as an increase to overtime during the year. The costs are included in the Finance budget.

The Fiscal Year 2025-26 budget includes the addition of an Assistant Buyer in the Purchasing Division. Currently there are two full time positions, Purchasing

FINANCE

Supervisor and Storekeeper, as well as a part time Account Clerk. There had historically been three full time positions but one was eliminated in the downturn and the department has not been able to restore it. As the City grows, so do departments, which requires additional assistance of Purchasing staff to coordinate on bids, purchases, inventory in several locations, request for proposals, and statement of services. An Assistant Buyer is a position that can be a back-up to both the Purchasing Supervisor and the Storekeeper as needed as well as take on lower-level administrative assignments. This would free up time from the Purchasing Supervisor to be able to focus on procurement and policy.

Finance

PERSONNEL	Number of Positions			
	Funded in	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approval
	2024-25	2025-26	2025-26	2025-26
Finance Officer	1.00	1.00	1.00	1.00
Deputy Finance Officer	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00
Accountant I/II	4.00	4.00	4.00	4.00
Payroll Supervisor	1.00	1.00	1.00	1.00
Payroll Technician I/II	2.00	2.00	2.00	2.00
Rev & Cust Serv Supervisor	1.00	1.00	1.00	1.00
Accounting Technician	5.00	5.00	5.00	5.00
Account Clerk I/II/III	6.00	6.00	6.00	6.00
Purchasing Supervisor	1.00	1.00	1.00	1.00
Assistant Buyer	0.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
	25.00	26.00	26.00	26.00

Finance / Purchasing

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
EXPENSES	2022-23	2023-24	Budget	Request	Recom.	Approved
			2024-25	2025-26	2025-26	2025-26
Personnel Services	2,921,318	2,955,645	3,304,932	3,636,855	3,611,263	3,611,263
Supplies and Services	1,198,432	1,350,671	1,537,786	1,566,160	1,541,814	1,541,814
Acquisitions	0	15,257	0	0	0	0
Debt Service	2,263,103	2,302,285	1,422,594	736,218	736,218	736,218
Capital Outlay	3,990	0	0	0	0	0
TOTAL	6,386,844	6,623,857	6,265,312	5,939,233	5,889,295	5,889,295

	Actual	Actual	Final	Council
FINANCING SOURCES	2022-23	2023-24	Budget	Approved
			2024-25	2025-26
Fees for Copies	180	255	220	230
Dept. Retro Fees	5,650	4,900	4,800	5,350
Garnishments Handling Fees	921	744	800	805
Cash Short And Over	20	1	100	100
Unclassified	27,916	23,271	16,000	15,000
Admin Reimb-Parks & Comm Svc	70,168	81,060	105,790	119,388
Admin Reimb-Downtown Fund	948	1,223	0	0
Admin Reimb-Veh Abatement Fd	118	98	136	143
Admin Reimb-Meas C Pub Safety	0	0	167,421	179,663
Admin Reimb-Measure C	146,741	154,772	0	0
Admin Reimb-Meas C Roads	0	0	3,567	3,567
Admin Reimb-Housing Admin	31,325	31,325	31,325	31,325
Admin Reimb-Low Mod Inc Hsg	18,514	15,845	24,033	8,039
Admin Reimb-Development Svcs	346,897	351,567	361,332	411,112
Admin Reimb-Street Maint.	141,267	191,142	178,780	172,529
Admin Reimb-Bell Station Fac	862	813	839	482
Admin Reimb-Maint Districts	36,815	39,114	8,010	7,836
Admin Reimb-PBID-Downtown	0	0	2,000	2,000
Admin Reimb-TBID	0	0	0	2,000
Admin Reimb-Wastewater Sys	500,848	554,523	602,973	621,008
Admin Reimb-Water System	365,008	397,114	436,737	452,420
Admin Reimb-Refuse System	430,117	474,326	558,891	593,356
Admin Reimb-Airport	37,921	36,608	45,909	46,333
Admin Reimb-Liability Ins	26,509	27,330	35,360	45,494
Admin Reimb-Workers Comp	33,141	38,440	45,894	69,784
Admin Reimb-Unemployment Ins	4,621	5,462	5,890	6,022
Admin Reimb-Employee Benefits	115,836	123,044	131,736	146,880
Admin Reimb-Fleet Management	95,050	106,424	125,088	134,868
Admin Reimb-Facilities Maint	57,404	66,414	71,094	79,924
Admin Reimb-Support Services	83,500	92,847	84,507	110,593
Admin Reimb-N Merccd Swr Refndg	341	349	883	308
Admin Reimb-Fahrens Pk Debt	532	273	62	72
Admin Reimb-Bellevue Ranch E	1,008	988	1,325	967
Admin Reimb-Bellevue Ranch W	791	776	1,328	734
Admin Reimb-Moraga Debt Svc	597	591	1,315	603
Admin Reimb-16th St Debt Svc	128	131	110	119
Admin Reimb-Liberty Pk Debt	310	324	777	194
Admin Reimb-Successor Agency	0	30,000	34,965	41,080
Admin Reimb-Parking Authority	14,639	16,376	18,224	19,419
Interdept DSC-General Fund	1,452	1,606	0	0
Interdept DSC-Dev Svcs	50,793	58,193	60,049	64,754

FINANCING SOURCES	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
Interdept DSC-Fac-RdwysCty 50%	2,419	0	0	0
Interdept DSC-Fac-TrSigCty 50%	2,419	0	0	0
Interdept DSC-Fac-Fire Cty 50%	2,419	3,229	3,335	3,597
Interdept DSC-Facs-PD Cty 50%	2,419	3,229	3,335	3,597
Interdept DSC-Fac-Pk Cty 50%	2,419	3,229	3,335	3,597
Interdept DSC-Fac-RdwysDev 50%	2,419	0	0	0
Interdept DSC-Fac-TrSigDev 50%	2,419	0	0	0
Interdept DSC-Fac-Fire Dev 50%	2,419	3,229	3,335	3,597
Interdept DSC-Fac-PD Dev 50%	2,419	3,229	3,335	3,597
Interdept DSC-Fac-Pk Dev 50%	2,419	3,229	3,335	3,597
Interdept DSC-Fac-PWCorpYd Cty	2,419	3,229	3,335	3,597
Interdept DSC-Fac-PWCorpYd Dev	2,419	3,229	3,335	3,597
Interdept DSC-Fac-InfoTech Cty	2,419	3,229	3,335	3,597
Interdept DSC-Fac-InfoTech Dev	2,419	3,229	3,335	3,597
Interdept DSC-Fac-Admin Fee	16,931	19,440	20,028	21,585
Interdept DSC-Fac-TransFee Dev	0	3,229	3,335	3,597
Interdept DSC-Fac-TransFeeCity	0	3,229	3,335	3,597
Interdept DSC-CommFac Dist All	45,764	52,749	54,483	58,781
Interdept DSC-WWtr System	136,712	159,475	157,746	160,781
Interdept DSC-Water System	136,711	159,474	157,746	160,400
Interdept DSC-Refuse Ops	135,259	157,869	157,746	160,400
Interdept DSC-BellevueRnchE DS	1,850	2,004	2,050	2,202
Interdept DSC-BellevueRnchW DS	2,424	2,626	2,686	2,886
Interdept DSC-Moraga Debt Svc	753	815	834	896
Other Revenues	3,227,686	3,102,388	2,503,703	1,883,699
TOTAL	6,386,844	6,623,857	6,265,312	5,889,295

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

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	1,661,932	1,699,664	1,864,650	2,074,381	2,098,638	2,098,638
501002	Extra Help	115,141	103,511	115,056	113,607	70,301	70,301
501003	Regular Overtime	46,448	18,772	27,000	27,000	16,300	16,300
501101	Bilingual Pay Program	1,606	2,570	3,000	3,000	4,200	4,200
501107	Education Incentive Pay	9,761	10,464	10,800	13,061	13,061	13,061
501113	Stand By Pay	73	0	0	0	0	0
501121	Longevity Pay	0	138	0	27,252	28,534	28,534
502002	Unused Sick Leave	752	2,244	2,600	2,600	2,600	2,600
502003	Earned Benefit	59,828	41,627	45,971	45,971	54,052	54,052
502004	Cash Back-Biweekly Allow	2,395	2,110	2,320	2,229	2,229	2,229
503002	Vehicle Allowance	8,226	9,540	9,648	10,080	0	0
504001	Social Security-OASDI	103,631	103,464	115,248	129,100	129,228	129,228
504002	Social Security-Medicare	26,558	26,251	28,864	32,347	31,924	31,924
504003	PTS Plan FICA Alternative	1,515	1,346	1,496	1,477	914	914
505001	Retirement PERS Classic	60,481	67,578	68,476	68,015	70,048	70,048
505002	Retirement PERS Lateral	7,089	8,120	8,170	8,611	8,611	8,611
505003	Retirement PERS New PEPRA	75,806	84,300	99,085	118,625	119,057	119,057
505005	Retrmnt Unfunded Acc Liab Misc	280,452	288,342	351,393	396,449	406,327	406,327
506001	State Unemployment	19,246	12,314	0	0	0	0
506101	Core Allowance	325,273	354,894	445,538	431,583	428,136	428,136
506102	Workers Compensation	37,759	40,140	35,244	61,777	57,413	57,413
506110	Post Employment Benefits	77,346	78,257	70,373	69,690	69,690	69,690
	Personnel Services	2,921,318	2,955,645	3,304,932	3,636,855	3,611,263	3,611,263
511001	Utilities	5,996	6,323	7,704	7,860	7,860	7,860
511002	Telephone	3,684	3,529	3,444	3,462	3,462	3,462
511003	Postage & Mailing	20,171	13,357	20,373	27,942	27,942	27,942
511004	Printing	11,351	7,041	11,579	13,144	13,144	13,144
511005	Office Supplies	35,620	10,378	9,987	9,592	9,592	9,592
511006	Advertising	350	194	408	716	716	716
511007	Office Equip & Maintenance	1,495	1,628	7,136	8,913	8,913	8,913
511009	Software	0	10,000	25,000	17,010	17,010	17,010
511010	Rents & Leases	348	113	0	0	0	0
511011	Certs,Memberships&Subscription	13,095	14,872	19,444	24,965	23,741	23,741
511012	Professional Services	300,521	340,555	342,433	390,912	390,912	390,912
511013	Operating Mats, Svcs&Supplies	1,920	21,928	26,985	26,934	26,934	26,934
511017	Safety Supplies	300	26	265	270	270	270
511020	Training Expense	7,065	3,490	10,965	11,039	7,055	7,055
511021	Travel and Meetings	11,890	5,614	13,027	13,260	7,884	7,884
511301	Non-operating Mats & Supplies	25,839	563	403	611	611	611
547001	Dept Share of Insurance	77,186	91,962	139,740	141,366	162,466	162,466
547004	Vehicle Operations	2,812	1,789	15,674	1,645	1,622	1,622
547006	Facilities Maint Charge	176,739	201,484	193,565	227,631	210,187	210,187
547007	Computer Replacement Chrg	0	17,750	20,051	0	0	0
547009	Support Services	502,051	598,073	669,603	638,888	621,493	621,493
	Supplies and Services	1,198,432	1,350,671	1,537,786	1,566,160	1,541,814	1,541,814
590002	Operating Equip Capital Assets	0	6,875	0	0	0	0
590003	Electronic, Tech & Other Equip	0	8,382	0	0	0	0
	Acquisitions	0	15,257	0	0	0	0

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

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
600001	Principal Bonds	840,000	925,000	0	0	0	0
600002	Principal City Loans	0	0	99,685	122,696	122,696	122,696
600003	Principal Loans	1,250,000	1,250,000	1,250,000	528,396	528,396	528,396
600101	Interest Bonds	104,064	54,538	0	0	0	0
600102	Interest City Loans	61,914	60,215	72,909	85,126	85,126	85,126
600301	Agent Fees Bond	2,500	3,282	0	0	0	0
630306	Software Interest Expense	0	235	0	0	0	0
630307	Software Principal Expense	4,625	9,015	0	0	0	0
	Debt Service	2,263,103	2,302,285	1,422,594	736,218	736,218	736,218
591101	Construction in Progress	3,990	0	0	0	0	0
	Capital Outlay	3,990	0	0	0	0	0
	Finance/Purchasing	6,386,844	6,623,857	6,265,312	5,939,233	5,889,295	5,889,295

ARPA Finance

	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	16,043	0	0	0	0	0
TOTAL	16,043	0	0	0	0	0

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Other Revenues	16,043	0	0	0
TOTAL	16,043	0	0	0

Fund No. 2011 - ARPA Finance
Division No. 2000

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

FINANCE/PURCHASING

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

FINANCE/PURCHASING (Continued)

511013 Annual burglar alarm service, customer service expenses, and miscellaneous repairs to equipment.

511020 CAPPO seminars; continuing professional education requirements for certified staff; and registration costs associated with meetings outlined in 511021 below.

511021 Travel for California Society of Municipal Finance Officers (CSMFO); Central Valley Chapter of California Society of Municipal Finance Officers; League of California Cities; California Municipal Treasurers Association; CalPers; California Association of Public Purchasing Officers (CAPPO); and travel costs associated with training in 511020 above.

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