



# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## Meeting Agenda

### Measure C Citizens' Oversight Committee

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Tuesday, August 14, 2018

6:00 PM

City Council Chamber, 2nd Floor, Merced Civic  
Center, 678 W. 18th Street, Merced, CA 95340

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#### 1. PLEDGE OF ALLEGIANCE

#### 2. CALL TO ORDER

#### 3. ROLL CALL

#### 4. COMMUNICATIONS

#### 5. CONSENT CALENDAR

- 5.1. [18-402](#)      **SUBJECT:** Citizens Oversight Committee Measure C Minutes of May 23, 2017

##### REPORT IN BRIEF

Measure C Minutes from the meeting of May 23, 2017.

##### RECOMMENDATION

Adopt a motion approving and filing the Citizens Oversight Committee Measure C Minutes of May 23, 2017.

- 5.2. [18-408](#)      **SUBJECT:** Measure C - 2018-2019 Council Approved Budget

##### RECOMMENDATION

Adopt a motion accepting as information only.

#### 6. REPORTS

- 6.1. [18-407](#)      **SUBJECT:** Revenue and Expense Reports - June 30, 2018 Preliminary

##### RECOMMENDATION

Adopt a motion accepting as information only.

- 6.2. [18-404](#)      **SUBJECT:** Update on Street Projects

##### REPORT IN BRIEF

Updates on the City's current street projects.

**RECOMMENDATION**

For Information Only

6.3. [18-406](#)

**SUBJECT:** Discussion on a Tax Transparency Committee

**REPORT IN BRIEF**

Discussion on potentially combining Measure C and Measure Y into a Tax Transparency Committee.

**RECOMMENDATION**

For Information Only

**7. BUSINESS**

7.1. Committee Comments/Agenda Requests

**8. ADJOURNMENT**



# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## ADMINISTRATIVE REPORT

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**File #:** 18-402

**Meeting Date:** 8/14/2018

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*Report Prepared by: Jennifer Levesque, Deputy City Clerk*

**SUBJECT:** Citizens Oversight Committee Measure C Minutes of May 23, 2017

### **REPORT IN BRIEF**

Measure C Minutes from the meeting of May 23, 2017.

### **RECOMMENDATION**

Adopt a motion approving and filing the Citizens Oversight Committee Measure C Minutes of May 23, 2017.

### **ATTACHMENTS**

1. Measure C Minutes May 23, 2017



# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## Minutes Measure C Citizens' Oversight Committee

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Tuesday, May 23, 2017

6:00 PM

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### 1. PLEDGE OF ALLEGIANCE

### 2. CALL TO ORDER

Vice-Chair KAZAKOS called the Measure C Meeting to order at 6:00 PM.

### 3. ROLL CALL

**Present:** 7 - Charles Reyburn, Jacqueline Walther-Parnell, Daniel Kazakos, Richard Wendling, Isabel Sanchez, Sonia Alshami and Michael Harris

**Absent:** 2 - Jerome Rasberry and Spencer Davies

### 4. COMMUNICATIONS

There were no communications.

### 5. CONSENT CALENDAR

#### 5.1. SUBJECT: Citizens Oversight Committee Measure C Minutes of February 14, 2017

#### REPORT IN BRIEF

Measure C Minutes from the meeting of February 14, 2017.

#### RECOMMENDATION

Adopt a motion approving and filing the Citizens Oversight Committee Measure C Minutes of February 14, 2017.

**A motion was made by Member Harris, seconded by Member Alshami, that this agenda item be approved. The motion carried by the following vote:**

**Aye:** 5 - Member Reyburn  
Vice Chair Kazakos  
Member Sanchez  
Member Alshami  
Member Harris

**No:** 0

**Absent:** 2 - Member Rasberry  
Member Davies

**Abstain:** 2 - Member Walther-Parnell  
Member Wendling

**5.2. SUBJECT: Annual Measure C Attendance Report**

**REPORT IN BRIEF**

Yearly attendance report for Citizens Oversight Committee Measure C.

**RECOMMENDATION**

For Information Only.

**A motion was made by Member Harris, seconded by Member Walther-Parnell, that this agenda item be approved. The motion carried by the following vote:**

**Aye:** 7 - Member Reyburn  
Member Walther-Parnell  
Vice Chair Kazakos  
Member Wendling  
Member Sanchez  
Member Alshami  
Member Harris

**No:** 0

**Absent:** 2 - Member Rasberry  
Member Davies

**6. REPORTS**

**6.1. SUBJECT: Revenue and Expense Reports - March 31, 2017**

**RECOMMENDATION**

Adopt a motion accepting as information only.

Interim Deputy Finance Officer Venus RODRIGUEZ gave a slide show presentation on the revenue and expense reports.

Committee Member WENDLING asked about a breakdown of salaries.

Ms. RODRIGUEZ explained that the salary breakdown would be discussed on the next agenda item.

**A motion was made by Member Walther-Parnell, seconded by Member Alshami, that this agenda item be approved. The motion carried by the following vote:**

- Aye:** 6 - Member Reyburn  
Member Walther-Parnell  
Vice Chair Kazakos  
Member Sanchez  
Member Alshami  
Member Harris
- No:** 0
- Absent:** 2 - Member Raspberry  
Member Davies
- Abstain:** 1 - Member Wendling

**6.2.** **SUBJECT: Review City Manager Recommended Budget for 2017/2018  
Fiscal Year - Revenue and Expenditures**

**RECOMMENDATION**

Adopt a motion making a recommendation to the City Council regarding the proposed 2017/2018 Fiscal Year Budget.

City Manager Steve CARRIGAN and Interim Finance Officer Stephanie DIETZ gave a slide show presentation on the 2017/2018 Fiscal Year - Measure C Budget.

Committee Member REYBURN asked about getting citizens to extend Measure C when positions are being moved out.

Ms. DIETZ discussed the need for a new Police Station and Fire Station and projects that are a one-time cost. She also stated that staff will make a committment to come back mid-year to review and to have a conversation with members to move forward.

Committee Member WALTHER-PARNELL asked about combining the Measure C Oversight Committee and Measure V Oversight Committee.

Ms. DIETZ explained that Measure V is a Regional Oversight Committee through MCAG and the funds that come from it.

Committee Member HARRIS asked about the reserve money and Swift Water resources.

Ms. DIETZ explained that the reserve money is a cash balance that is a two-month operating reserve, in case the sales tax is depleted or cash flow goes down.

Fire Chief Michael WILKINSON spoke on the Swift Water Rescue.

**A motion was made by Member Walther-Parnell, seconded by Member Sanchez, that this agenda item be approved. The motion carried by the following vote:**

**Aye:** 6 - Member Reyburn  
Member Walther-Parnell  
Vice Chair Kazakos  
Member Sanchez  
Member Alshami  
Member Harris

**No:** 0

**Absent:** 2 - Member Rasberry  
Member Davies

**Abstain:** 1 - Member Wendling

## 7. BUSINESS

### 7.1. Re-selection of Committee Chair

**A motion was made by Member Alshami, seconded by Chairperson Reyburn, to appoint Committee Member Harris as Chair of the Measure C Oversight Committee. The motion carried by the following vote:**

**Aye:** 7 - Member Reyburn  
Member Walther-Parnell  
Vice Chair Kazakos  
Member Wendling  
Member Sanchez  
Member Alshami  
Member Harris

**No:** 0

**Absent:** 2 - Member Rasberry  
Member Davies

### 7.2. Committee Comments/Agenda Requests

Committee Member ALSHAMI thanked Mr. CARRIGAN and staff on the great job they have been doing for the City.

Committee Member WATHER-PARNELL thanked staff for their work and working with the Committee.

Committee Member HARRIS thanked the staff for their work and stated he was looking forward to working with them.

Vice-Chair KAZAKOS thanked staff for the reports that were presented.

Committee Member REYBURN spoke on the changes he has seen in town and encouraged staff to keep the community in mind when making decisions.

Committee Member SANCHEZ thanked Mr. CARRIGAN for the work he has done for the South Side of Merced.

## 8. ADJOURNMENT

**Clerk's Note:** The Measure C Oversight Committee Meeting was adjourned at 6:46 PM.

**A motion was made by Member Harris, seconded by Member Walther-Parnell, that the Measure C Meeting be adjourned. The motion carried by the following vote:**

**Aye:** 7 - Member Reyburn  
Member Walther-Parnell  
Vice Chair Kazakos  
Member Wendling  
Member Sanchez  
Member Alshami  
Member Harris

**No:** 0

**Absent:** 2 - Member Raspberry  
Member Davies





# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## ADMINISTRATIVE REPORT

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**File #:** 18-408

**Meeting Date:** 8/14/2018

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**SUBJECT:** Measure C - 2018-2019 Council Approved Budget

### RECOMMENDATION

Adopt a motion accepting as information only.

### ATTACHMENTS

1. Budget Message
2. Measure C - 2018-2019 Council Approved Budget

To: The Merced City Council  
From: City Manager Steve Carrigan  
RE: City Manager's Recommended Budget  
June 19, 2018

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*Building the Foundation for the Future*

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Last year, we shared that the City of Merced was at long-last rising out of the recession. The budget reflected the need to invest in City services as a result of the arriving economic recovery with a theme of "It's our time now."

That trend is continuing this year. We issued 200 single-family housing permits last year and project 400 single-family housing permits by this June. That's a long way from 2012 when we issued a single permit. We are on track to issue 3,000 building permits, something we haven't seen in more than a decade. This means that construction jobs are on the rise, and sales taxes generated from the purchases of cement, lumber, plumbing fixtures, landscaping, and appliances are steadily increasing.

The face of Merced is changing, we are on our way to transitioning into a university town. In the next two years, people will see big changes in Downtown Merced as the El Capitan Hotel comes online and the Mainzer Theatre brings more people to the City's core. Each subsequent year we will build on that success, drawing more people and new businesses to the community.

A big addition to Downtown is the UC Merced Downtown Campus Center, which consolidated offices and brought more than 300 employees to the building across from City Hall.

We have a number of new businesses opening this year in Merced. They include The Chocolate Dipper, Arco AM/PM, Kentucky Fried Chicken,

Starbucks, and Prime Shine Car Wash. We have a Marriot Town Place Suites that will provide housing for campus visitors and tourists.

We have a new shopping center under way in southeast Merced, and our existing Mall in North Merced is beginning a major renovation that will transform it into an entertainment and retail center.

There are a number of reasons for this good news. The California Department of Finance forecasts our population rising by 2,286 to 86,750 this year. Another big factor is the University of California, Merced is pumping \$1.3 billion into its 2020 Project, and that spills over into the local economy with the more than 700 people hired to work on the endeavor. Students at the University spend an estimated \$93 million a year, while the faculty and staff payroll amounts to \$15.4 million a month. Both those figures will increase as the student, staff, and faculty population continues to grow.

The Finance Department reports that our total revenue is up 5.7 percent from last year to \$171,456,211. Our general fund revenue - which pays for most of our police, fire, and parks and recreation services – was up 5.13 percent from the 2017-18 budget to \$41,775,482.

Economists who have studied Merced and the surrounding region say the trend will continue through 2019 and into 2020. Just based on the projects underway now, we have two years of solid growth to build on in the City.

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### *Present plans, future payoffs*

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On Friday, April 27, 2018, crews from our Public Works Department went to Ada Givens School and, with the help of a bunch of eager young students, planted Chinese pistache trees on the adjacent park grounds. Our crews do this every year for Arbor Day. Youngsters at neighborhood schools help them plant trees that will grow tall and shade the youth and many generations to come. Our workers enjoy the opportunity to teach the kids about the value of trees, and the lessons of planning and planting for the future. They teach them how the sapling that was stuck in the ground that

morning will turn into a towering tree in years ahead. The youngsters learn that the investment of time and money in the present pays off in the future.

In this year's budget, we are planning for the future, investing today in our infrastructure and our workforce so that Merced has the essential tools and instruments it needs to handle current growth.

Throughout the country the Great Recession led to deferred maintenance as a common practice. Anything that could be put off until tomorrow – or the next decade – was. It wasn't the best business practice, but it was a matter of economic survival. The City of Merced was no different. We put off buying trucks, computers, telephones, anything that wasn't absolutely essential, or completely broken down. If we could coax another year or two out of a piece of equipment without compromising the safety of our employees or services to our residents, we did it.

We did the same with staff, postponing many needed new positions until last year, when we started hiring additional employees. This didn't come close to making up for the number that were cut during the recession, but it helped augment the services that were needed in our growing community.

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### *A budget focused on infrastructure*

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This is a budget of infrastructure, much of it long overdue. In the years ahead, residents will see more road and sidewalk reconstruction and repair throughout the City. We will have funding coming in from SB 1, the state gas tax, Measure V, the countywide sales tax, and other funding sources. This year it amounts to \$12,623,610 in road-related projects.

We have the following Measure V road projects included in the budget.

- M Street, from 16<sup>th</sup> to 18<sup>th</sup> Streets (grind and overlay), \$250,000.
- R Street, from Loughborough Drive to Yosemite Avenue (grind and overlay), \$480,480.
- 26<sup>th</sup> Street, from G to H Streets (overlay with ADA ramp upgrade), \$300,000.
- 26<sup>th</sup> Street, from H to M Streets (overlay with ADA ramp upgrade), \$320,000.

- Alpine Drive, from G Street to Wainwright Avenue, (wedge grind and overlay), \$200,000.
- Canal Street, from 19<sup>th</sup> Street to railroad crossing (grind and overlay), \$350,000.

Eight years ago the first iPad was released on the market, and that seems like ancient history in computing time. In comparison, the software that we use for our Finance Department, and most other City operations, is 29 years old. We have a five-year program in place to replace the software as part of our Enterprise Resource Planning program. Council invested \$350,000 in the program last year, and this year we are adding another \$750,000 to the plan.

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### *Staffing added only as needed*

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There are several changes relating to personnel. Right now we have 35 staff members in police and fire who are funded by Measure C, the half-cent sales tax passed by City residents in 2006. Eventually that sales tax revenue will go away, but the need for those police and fire personnel serving the City will remain. We began transitioning staff off of Measure C and onto the general fund last year. This year we will move a Records Clerk off Measure C funding and into the general fund.

This year we added new positions. These positions are necessary to handle the extra workload generated in our community as we continue growing and adding to the local economy.

We are adding:

- Two Dispatchers in the Police Department to handle the increase emergency call volume we have to improve safety, response time, and efficiency;
- Police Officer to build the Department back to pre-Recession levels.
- Environmental Control Officer to help us with our Wastewater Treatment Facility because of the City's growth;
- Development Services Technician to help process all of the building permits we have coming in;

- Lead Facilities Maintenance Worker to oversee the maintenance and custodial staff servicing the City's 54 facilities that cover 195,816 square feet of space;
- Personnel Technician to assist with all the new hires, the retirements, vacancies created by people leaving for other jobs, and a host of other human resources issues.

We plan to upgrade a Police Officer's position to that of a Sergeant to improve span of control, that is, the number of people being supervised. If there are too many people being supervised, the quality of supervision and work suffers.

We have heard from residents about the need to improve the quality of our parks and the experience people have at the 36 parks in the City. We are adding two part-time Park Workers to the staff who will be able to fill in during peak times to provide enhanced service where and when needed.

This budget contains 493 fulltime positions, which is still less than the 569 fulltime positions we had in 2007-2008. Employees remain dedicated to providing the best quality of service possible and are committed to the residents of this City.

The City of Merced invests hundreds of thousands of dollars every year training its employees so that they are current in the skills and knowledge needed to keep the City safe, efficient, and effective. Every time an employee leaves the City to work for another agency or business, we lose the time and money invested in that employee, along with the institutional knowledge that person retains. We are undertaking a compensation study for \$80,000 in this budget to evaluate the level of pay offered by the City in order to attract and retain employees; thereby, creating a consistent level of service for the community.

The compensation study is a one-time cost. Other one-time costs included in the budget are as follows.

- The November 6 election has \$98,000 in funding to accommodate the election of three additional Council members by District and the funding necessary to allow the Council the flexibility needed to add a ballot measure related to public facilities.

- The City has several sign ordinances in effect that are in need of a new look in light of the changing times. The Development Services budget has \$100,000 for a sign ordinance study to update the ordinances and establish a consistent standard for signs across the City.

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### *Preparing for the rainy day*

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When the economy crashed a decade ago, one thing that helped soften the blow locally was that the City had money to cushion the shock. It didn't prevent it, but it kept bad things from getting worse. It has just been recently that we were in a position to begin setting money aside for an inevitable rainy day, and we will maintain that again this year. We will add \$288,750 to the Revenue Stabilization Fund for a total of \$3,197,000.

There also is a need to have money set aside to draw business investments to Merced, and having money available to keep them here. We will add \$115,500 to the Economic Development Opportunity Fund, for a total of \$2,271,902.

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### *Beyond the budget*

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When crafting a budget, we factor in the available revenues, what the community wants and needs, what effects outside pressures are having on us, and then there is the element of looking into the crystal ball and forecasting what the future holds.

We don't know what Sacramento will do next, or what affect the next legislation out of Washington D.C. will have on our operations. There was a bill in Sacramento, SB 827, which would have had a major impact on housing in the City, effectively sidestepping the California Environmental Quality Act and muzzling local public input on housing projects. The bill died in committee, but the author pledges to bring it back again. We face those kinds of challenges on losing local control on a daily basis.

The City Council placed Measure Y on the June 5 ballot, a half-cent sales tax measure that could potentially raise a million dollars from the cannabis growers and sellers in the City, not the residents. It was approved by voters, and those funds will go to police, fire, parks and recreation services, providing additional dollars to cut response times, improve programs, and hire additional personnel.

This budget is a cumulative process, a long listening session that begins almost as soon as we finish the last budget. It includes the comments we receive from people who attended Town Hall meetings at Rivera Middle School, the MultiCultural Arts Center, and Tenaya Middle School. It includes what people have told us during the public comment section at the City Council meetings. It includes the many meetings staff has held with the public, neighborhood groups, and business organizations where they have given us ideas, comments, and feedback. The budget also includes the priorities provided by the City Council at its meetings and the direction it gives staff. We take all the information, distill it, and incorporate it into the budget presented here.

This year, because we were being more conservative than last year, we focused on building the foundation for the future, putting into place the services and infrastructure that would make our City successful in the years to come. Knowing that our economy is cyclical, we included plans for a down cycle, even if economists are saying we in Merced may not feel it very much. We want to be better prepared to withstand the fiscal impacts of a recession.

The City Manager Recommended Budget of \$232,695,532 for Fiscal Year 2018-2019, including a General Fund amount of \$42,473,637, was unanimously approved by the Merced City Council on June 18, 2018.

I would like to thank all of the employees of the City of Merced for their hard work every day in helping this City run smoothly, effectively, and efficiently. The staff shows up in blazing heat, in pouring rain, working late on their birthdays, missing their children's assemblies, and many working holidays with seldom a "thank you." Thank you again, and be safe out there.



All of our employees have made contributions in producing this budget, and it came together under the guidance and direction of the Finance Department and Finance Officer Venus Rodriguez.

The people who deserve the most thanks are the residents of Merced, the people who work all day, then volunteer for the PTA, or coach soccer, or help out at church, all because they want to build a better community. Thank you.

Respectfully,

Steve Carrigan,  
City Manager

**Fund 061**  
**Measure C Funded Positions**

Position	Funded In Budget 2017-18	City Council Approved 2018-19
Police Lieutenant	2	2.00
Police Sergeants	2	3.00
Police Officer/Senior/Trainee	15.99	14.99
Police Records Clerk I/II	2	1.00
<b>Total Police</b>	<b>21.99</b>	<b>20.99</b>
Fire Captain	2.80	3.80
Fire Fighter	10.00	9.00
<b>Total Fire</b>	<b>12.80</b>	<b>12.80</b>
<b>Grand Total</b>	<b>34.79</b>	<b>33.79</b>

**MEASURE "C" FUND-PUBLIC SAFETY, FIRE  
FUND NO. 061  
ACCOUNT NO. 0926**

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***PROGRAM***

Measure C Fund accounts for one-half cent new transactions and use taxes effective April 1, 2006. The Measure was approved by area voters. Account Number 0926 is used for the Fire Department related expenditures from the revenues.



BUDGET DETAIL EXPENSES

061-0925 Measure "C" Fire							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2015-16	ACTUAL 2016-17	FINAL BUDGET 2017-18	DEPT. HEAD REQUEST 2018-19	CITY MGR. RECOM. 2018-19	COUNCIL APPROVAL 2018-19
521.01-00	Regular Salaries	875.068	871.249	907.627	937.089	939.411	939.411
521.03-00	Extra Help	0	0	0	0	0	16.213
521.04-01	Regular Overtime	197.903	196.377	199.629	205.119	199.629	199.629
521.04-03	OES Contingency	96.847	58.476	0	0	0	0
521.10-01	Holiday Pay	42.286	39.324	44.883	46.339	46.454	46.454
521.10-02	Unused Sick Leave	0	0	0	1.840	1.836	1.836
521.10-05	Retirement PERS Classic	293.876	213.098	128.197	135.046	138.433	138.433
521.10-06	Social Security-OASDI	73.836	66.792	70.336	72.037	73.615	73.615
521.10-07	Social Security-Medicare	17.268	15.731	16.450	16.847	17.216	17.451
521.10-09	Retirement PERS Lateral	3.767	15.792	10.581	0	0	0
521.10-10	Retirement-PERS New Membr	43.648	34.357	21.832	34.792	33.612	33.612
521.10-12	Workers Compensation	21.125	16.670	20.708	22.514	22.500	22.500
521.10-14	Clothing Allowance	9.000	7.173	9.750	11.100	13.440	13.440
521.10-17	Stand By Pay	0	0	269	276	276	276
521.10-19	Acting Pay	950	788	0	313	313	313
521.10-20	Earned Benefit	16	6.740	0	3.472	8.951	8.951
521.10-21	Bilingual Pay Program	0	237	600	600	600	600
521.10-27	PTS Plan FICA Alternative	0	0	0	0	0	211
521.10-31	Education Incentive Pay	15.477	19.280	21.961	20.161	28.079	28.079
521.10-33	Core Allowance	194.658	196.410	207.775	236.286	233.391	233.391
521.10-74	Retirement UAL Safety	0	0	120.384	151.735	152.219	152.219
521.10-75	Ret-EE Share PERS Classic	0	69.431	70.585	72.327	74.156	74.156
521.10-76	Ret-EE Share PERS Lateral	0	5.071	5.826	0	0	0
521.10-77	Ret-EE Share PERS NewMembr	0	13.350	14.358	22.286	21.529	21.529
Personnel Services		1.885.725	1.846.346	1.871.751	1.990.179	2.005.660	2.022.319
522.11-00	Utilities	0	15.360	24.570	25.061	27.821	27.821
522.12-00	Telephone	2.088	327	5.345	5.451	6.051	6.051
522.13-00	Postage	90	0	494	503	558	558
522.15-00	Office Supplies	293	0	3.994	4.073	4.521	4.521
522.16-00	Printing	119	0	723	737	818	818
522.17-00	Professional Services	10.428	21.961	32.089	32.730	35.127	35.127
522.18-00	Travel and Meetings	1.446	64	6.528	6.658	7.391	7.391
522.20-00	Training Expense	2.536	1.571	12.556	12.807	14.217	14.217
522.22-00	Office Equipment O & M	203	736	1.150	1.173	1.302	1.302
522.23-00	Vehicle Operations/Maint	1.715	7.493	4.907	6.751	6.379	6.379
522.24-00	Memberships, Subscription	2.003	175	3.530	7.716	8.745	8.745
522.25-00	Maintenance Matls & Svcs	12.239	4.657	48.294	49.259	51.403	51.403
522.26-00	Other Equipment O & M	29.467	16.318	158.002	161.162	166.262	166.262
522.28-00	Safety Supplies	0	19.972	19.152	19.535	21.686	21.686
522.29-00	Other Materials Supplies	0	16	4.263	4.348	4.827	4.827
522.30-01	Dept Share of Insurance	19.093	21.681	17.773	17.218	16.642	16.642
522.32-00	Vehicle Replacement Fee	12.778	0	0	0	0	0
522.35-84	Retro Fee Expense	150	200	0	0	0	0
522.38-00	Support Services	54.804	62.344	53.401	56.059	55.063	55.063
Supplies and Services		149.452	172.875	396.771	411.241	428.813	428.813
524.91-01	Adm Exp-City Manager	11.740	14.870	17.548	16.890	19.038	19.038
524.91-02	Adm Exp-City Attorney	2.550	2.934	4.665	4.458	4.031	4.031
524.91-03	Adm Exp-City Clerk	7.343	7.616	7.173	9.262	6.994	6.994
524.91-09	Adm Exp-Finance	41.878	42.397	46.661	55.207	47.539	47.539
524.91-10	Adm Exp-Purchasing	4.977	5.652	5.675	5.576	5.089	5.089
524.91-16	Adm Exp-City Council	4.697	4.736	4.811	4.813	4.595	4.595
524.91-18	Adm Exp-Fire Admin	247.099	249.645	231.958	297.933	298.469	298.469
Other		320.284	327.850	318.491	394.144	385.755	385.755

BUDGET DETAIL EXPENSES

061-0926 Measure "C" Fire							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2015-16	ACTUAL 2016-17	FINAL BUDGET 2017-18	DEPT. HEAD REQUEST 2018-19	CITY MGR. RECOM. 2018-19	COUNCIL APPROVAL 2018-19
968.93-71	Trsf-Facilities Main(671)	529	548	568	588	588	588
968.93-72	Trsf-Support Service(672)	0	0	0	8,543	25,849	26,849
	Other	529	548	568	9,131	27,437	27,437
**	Measure "C" Fire	2,355,990	2,347,619	2,587,581	2,804,695	2,847,665	2,864,324

**POLICE**

**MEASURE "C" FUND-PUBLIC SAFETY, POLICE  
FUND NO. 061  
ACCOUNT NO. 1026**

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***PROGRAM***

Measure C Fund accounts for one-half cent new transactions and use taxes effective April 1, 2006. The Measure was approved by area voters. Account Number 1026 is used for the Police Department related expenditures from the revenues. Related expenditures consist of salary, benefits, equipment and supplies to support police officers, sergeants, lieutenants and clerks.





BUDGET DETAIL EXPENSES

061-1026 Measure "C" - Police							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2015-16	ACTUAL 2016-17	FINAL BUDGET 2017-18	DEPT. HEAD REQUEST 2018-19	CITY MGR. RECOM. 2018-19	COUNCIL APPROVAL 2018-19
521.01-00	Regular Salaries	1,517,765	1,649,111	1,788,072	1,806,170	1,798,883	1,844,428
521.04-01	Regular Overtime	213,098	183,044	200,000	205,500	200,000	200,000
521.04-02	Overtime-Court Appearance	24,604	26,177	30,000	22,605	22,000	22,000
521.10-01	Holiday Pay	47,151	51,106	60,333	60,962	64,644	64,644
521.10-02	Unused Sick Leave	5,473	5,467	6,000	5,651	5,638	5,638
521.10-04	Investigative Service Pay	0	1,599	0	0	0	0
521.10-05	Retirement PERS Classic	476,295	362,057	218,937	192,573	172,454	176,100
521.10-06	Social Security-OASDI	107,324	115,286	131,072	132,356	131,677	134,345
521.10-07	Social Security-Medicare	25,565	27,466	30,655	30,954	30,796	31,420
521.10-09	Retirement PERS Lateral	6,442	20,684	12,715	0	0	0
521.10-10	Retirement-PERS New Membr	77,401	92,492	68,689	118,523	144,792	144,792
521.10-12	Workers Compensation	64,123	69,236	119,203	130,228	130,495	130,495
521.10-14	Clothing Allowance	21,211	18,674	20,990	20,990	22,040	22,040
521.10-17	Stand By Pay	0	152	300	0	0	0
521.10-20	Earned Benefit	35,524	42,421	44,000	41,100	41,000	41,000
521.10-21	Bilingual Pay Program	185	369	0	0	0	0
521.10-22	Field Trning Officer Pay	3,740	0	0	4,169	4,169	4,169
521.10-25	SWAT/Bomb Unit Pay	5,713	7,007	5,369	3,635	2,384	2,384
521.10-28	Defensive Tactics Instruc	2,271	2,422	2,437	2,502	1,251	1,251
521.10-30	Crime Scene Resp Team Pay	2,310	1,502	1,104	1,134	1,134	1,134
521.10-31	Education Incentitive Pay	8,044	6,590	6,336	6,000	2,400	2,400
521.10-33	Core Allowance	329,125	411,822	395,274	429,138	416,907	431,022
521.10-35	Post Employment Benefits	17,978	18,878	26,309	34,768	34,768	34,768
521.10-37	GVSU Pay	2,918	4,567	5,328	2,267	2,267	2,267
521.10-39	MJGTF Pay	1,772	69	0	0	0	0
521.10-73	Retirement UAL Misc	0	0	9,324	11,146	11,071	11,071
521.10-74	Retirement UAL Safety	0	0	225,367	274,129	291,485	291,485
521.10-75	Ret-EE Share PERS Classic	0	118,854	123,614	106,185	92,237	95,754
521.10-76	Ret-EE Share PERS Lateral	0	6,643	7,001	0	0	0
521.10-77	Ret-EE Share PERS NewMembr	0	35,722	45,173	75,917	92,743	92,743
Personnel Services		2,996,032	3,279,417	3,583,602	3,718,602	3,717,235	3,787,350
522.17-00	Professional Services	30,000	14,700	44,200	18,700	18,700	18,700
522.18-00	Travel and Meetings	0	0	33,097	0	0	0
522.20-00	Training Expense	0	0	18,015	0	0	0
522.23-00	Vehicle Operations/Maint	97,581	23,765	98,387	21,277	20,104	20,104
522.28-00	Safety Supplies	0	984	1,000	1,000	1,000	1,000
522.29-00	Other Materials Supplies	403	800	81,465	26,000	29,000	29,000
522.30-01	Dept Share of Insurance	32,070	36,341	30,680	29,804	28,810	28,810
522.35-84	Retro Fee Expense	300	250	0	0	0	0
522.38-00	Support Services	95,633	105,122	104,410	120,452	119,136	119,136
Supplies and Services		255,987	181,962	411,254	217,233	216,750	216,750
523.43-00	Machinery/Equipment	0	0	62,000	0	120,300	120,300
Property		0	0	62,000	0	120,300	120,300
524.91-01	Adm Exp-City Manager	18,531	23,002	27,389	26,199	30,869	30,869
524.91-02	Adm Exp-City Attorney	4,025	4,538	7,282	6,915	6,536	6,536
524.91-03	Adm Exp-City Clerk	11,590	11,781	11,196	14,366	11,341	11,341
524.91-09	Adm Exp-Finance	66,103	65,582	72,831	85,632	77,083	77,083
524.91-10	Adm Exp-Purchasing	7,856	8,743	8,858	8,649	8,252	8,252
524.91-16	Adm Exp-City Council	7,414	7,326	7,510	7,473	7,450	7,450
Other		115,519	120,972	135,056	149,234	141,531	141,531
968.93-72	Trnsf-Support Service(672)	0	0	0	13,575	42,664	42,664
Other		0	0	0	13,575	42,664	42,664
**	Measure "C" - Police	3,367,538	3,582,351	4,191,922	4,098,644	4,238,480	4,308,595

STREET AND STREETLIGHT MAINTENANCE

**MEASURE "C" FUND-PUBLIC WORKS**

**FUND NO. 061**

**ACCOUNT NO. 1126**

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***PROGRAM***

Measure C Fund accounts for one-half cent new transactions and use taxes effective April 1, 2006. The Measure was approved by area voters. Account Number 1126 is used for the public works related expenditures from the collected tax revenues.



BUDGET DETAIL EXPENSES

061-1126 Measure "C"- Public Works							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2015-16	ACTUAL 2016-17	FINAL BUDGET 2017-18	DEPT. HEAD REQUEST 2018-19	CITY MGR. RECOM. 2018-19	COUNCIL APPROVAL 2018-19
532.38-00	Support Services	56	79	48	30	26	26
	Supplies and Services	56	79	48	30	26	26
534.91-01	Adm Exp-City Manager	769	1,555	1,460	1,073	0	0
534.91-02	Adm Exp-City Attorney	167	307	388	283	0	0
534.91-03	Adm Exp-City Clerk	481	796	597	589	0	0
534.91-09	Adm Exp-Finance	2,743	4,433	3,881	3,509	1	1
534.91-10	Adm Exp-Purchasing	326	591	472	354	0	0
534.91-16	Adm Exp-City Council	308	495	400	306	0	0
	Administrative	4,794	8,177	7,198	6,114	1	1
637.65-00	Capital Imp. Projects	64,788	0	0	0	0	0
	Capital Outlay	64,788	0	0	0	0	0
908.93-22	Trsf-Street Maint/Lt(022)	374,689	446,346	62,000	100,000	100,000	100,000
	Other	374,689	446,346	62,000	100,000	100,000	100,000
968.93-72	Trsf-Support Service(672)	0	0	0	23	72	72
	Other	0	0	0	23	72	72
**	Measure "C"- Public Works	444,327	454,602	69,246	106,167	100,099	100,099



# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## ADMINISTRATIVE REPORT

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**File #:** 18-407

**Meeting Date:** 8/14/2018

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**SUBJECT:** Revenue and Expense Reports - June 30, 2018 Preliminary

### RECOMMENDATION

Adopt a motion accepting as information only.

### ATTACHMENTS

1. Revenue and Expense Reports - June 30, 2018 Preliminary

STATEMENT I

Measure C  
Revenue and Expense Report Summary  
6/30/2018 Preliminary

	2017-2018		Actual	Variance Over / (Under)
	Adjusted Budget	Adjusted Budget		
Beginning Balance 7/1/17	\$ 1,316,132	\$ 1,316,132		\$ -
Revenue				
General Sales and Use Tax	6,290,000	5,091,576		(1,198,424)
Investment Earnings	1,900	3,099		1,199
Transfer In - AB 109	6,608	6,608		-
Pers-EE Share	-	-		-
Intergovernmental	243,117	139,428		(103,689)
Special Fire Dept Service	109,937	109,937		-
Reimb Special Dept Expense	55,570	1,410		(54,160)
Administration Reimbursement	97,520	97,520		-
Total Revenue	6,804,652	5,449,578		(1,355,074)
Expenditures				
Salaries & Benefits	5,337,809	4,814,642		(523,167)
Materials, Supplies and Services	846,915	642,065		(204,850)
Acquisitions	162,003	108,713		(53,290)
Administration Reimbursement	460,755	460,755		-
Transfer Out-Street Maint/Light Fund	62,000	62,000		-
Transfer Out-Facilities Maint Fund	50,568	50,568		-
Total Expenditures	6,920,050	6,138,743		(781,307)
Ending Balance	\$ 1,200,734	\$ 626,967		\$ (573,767)
Reconciliation to Cash Balance				
Receivable/Other Assets			136,821	-
Liabilities			763,788	-
Cash In Bank (Credit)			(90,302)	-
Less Outstanding Encumbrances			673,486	-
Balance				

Measure C Funded Positions

Position	Positions		Positions Unfilled
	Authorized Adjusted Budget	Filled	
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	15.99	11.99	4.00
Police Clerk I/II	2.00	2.00	-
Police Sergeant	2.00	2.00	-
Total Police	21.99	17.99	4.00
Fire Captain	2.80	2.80	-
Fire Fighter/Engineer	10.00	10.00	-
Total Fire	12.80	12.80	-
Grand Total	34.79	30.79	4.00

STATEMENT II

Measure C  
Revenue and Expense Report Detail by Department  
6/30/2018 Preliminary

	2017-2018					Variance Over /(Under)
	Original Budget	Budget Adjustments	Adjusted Budget	Actual		
Beginning Balance 7/1/17	\$ 1,051,250	\$ 264,882 <sup>(1)</sup>	\$ 1,316,132	\$ 1,316,132	\$ -	
Revenue						
General Sales and Use Tax	6,290,000	-	6,290,000	5,091,576	(1,198,424)	
Investment Earnings	1,900	-	1,900	3,099	1,199	
Transfer In - AB 109	15,000	(8,392)	6,608	6,608	-	
Pers-EE Share	286,557	(266,557)	-	-	-	
Intergovernmental	220,695	22,422	243,117	139,428	(103,689)	
Special Fire Dept Service	-	109,937	109,937	109,937	-	
Reimb Special Dept Expense	55,570	-	55,570	1,410	(54,160)	
Administration Reimbursement	97,520	-	97,520	97,520	-	
Total Revenue	6,947,242	(142,590) <sup>(2)</sup>	6,804,652	5,449,578	(1,355,074)	
Expenditures						
Fire						
Salaries & Benefits	1,871,751	57,651	1,929,402	1,910,746	(18,656)	
Materials, Supplies and Services	396,771	41,942	438,713	297,921	(140,792)	
Acquisitions	-	50,003	50,003	50,003	-	
Administration Reimbursement	318,491	-	318,491	318,491	-	
Transfer Out-Facilities Maint Fund	568	-	568	568	-	
Total Fire	2,587,581	149,596	2,737,177	2,577,729	(159,448)	
Police						
Salaries & Benefits	3,583,602	(175,195)	3,408,407	2,903,896	(504,511)	
Materials, Supplies and Services	411,254	(5,851)	405,403	344,058	(61,345)	
Acquisitions	62,000	50,000	112,000	58,710	(53,290)	
Administration Reimbursement	135,066	-	135,066	135,066	-	
Trsf-Support Service	-	50,000	50,000	50,000	-	
Total Police	4,191,922	(81,046)	4,110,876	3,491,730	(619,146)	
Public Works						
Materials, Supplies and Services	48	2,751	2,799	86	(2,713)	
Administration Reimbursement	7,198	-	7,198	7,198	-	
Transfer Out-Street Maint/Light Fund	62,000	-	62,000	62,000	-	
Total Public Works	69,246	2,751	71,997	69,284	(2,713)	
Total Expenditures	6,848,749	71,301 <sup>(2)</sup>	6,920,050	6,138,743	(781,307)	
Ending Balance	\$ 1,149,743	\$ 50,991	\$ 1,200,734	626,967	\$ (573,767)	
Reconcilement to Cash Balance						
Liabilities				136,821		
Cash In Bank (Credit)				763,788		
Less Outstanding Encumbrances				(90,302)		
Balance				\$ 673,486		

(1) Adjustments to arrive at Final Budget for 2017-18 fiscal year

(2) Carryover encumbrances, capital projects, transfers between account lines and City Council actions

STATEMENT III

Measure C  
Comparative Quarters Ending 6/30/18 and 6/30/17 Summary

	2017-2018				2016-2017			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Balance 7/1/17	\$ 1,316,132	\$ 1,316,132	\$ -	\$ -	\$ 1,229,201	\$ 1,229,201	\$ -	\$ -
Revenue								
General Sales and Use Tax	6,290,000	5,091,576	-	(1,198,424)	6,100,000	4,885,692	-	(1,214,308)
Investment Earnings	1,900	3,099	-	1,199	660	1,743	-	1,083
Transfer In - AB 109	6,608	6,608	-	-	-	16,130	-	16,130
Transfer In - Unemployment	-	-	-	-	26,816	26,816	-	-
Pers-EE Share	-	-	-	-	271,666	243,461	-	(28,205)
Intergovernmental	243,117	139,428	-	(103,689)	277,489	108,155	-	(169,334)
Special Fire Dept Service	109,937	109,937	-	-	74,007	82,593	-	8,586
Reimb Special Dept Expense	55,570	1,410	-	(54,160)	-	-	-	-
Administration Reimbursement	97,520	97,520	-	-	56,047	56,047	-	-
Total Revenue	6,804,652	5,449,578	-	(1,355,074)	6,806,685	5,420,637	-	(1,386,048)
Expenditure								
Salaries	5,337,809	4,814,642	3,391	(519,776)	5,443,000	4,948,919	3,269	(490,812)
Materials, Supplies, and Services	846,915	642,065	55,186	(149,664)	673,853	432,496	139,421	(101,936)
Acquisitions	162,003	108,713	31,725	(21,565)	-	-	-	-
Administration Reimbursement	460,755	460,755	-	-	456,999	456,999	-	-
Capital Projects	-	-	-	-	-	-	-	-
Transfer Out - Street Maint/Light Fund	62,000	62,000	-	-	446,346	446,346	-	-
Transfer Out - Facilities Maint Fund	50,568	50,568	-	-	548	548	-	-
Total Expenditures	6,920,050	6,138,743	90,302	(691,005)	7,020,746	6,285,308	142,690	(592,746)
Ending Balance	\$ 1,200,734	\$ 626,967	\$ 90,302	\$ (664,069)	\$ 1,015,140	\$ 364,530	\$ 142,690	\$ (793,300)
Reconciliation to Cash Balance								
Receivable/Other Assets		-				(24,621)		
Liabilities		136,821				155		
Cash In Bank (Credit)		763,788				340,064		
Less Outstanding Encumbrances						(142,690)		
Balance	\$ 673,486	\$ 673,486			\$ 197,374	\$ 197,374		



FUND	ACCT	MEASURE	"C" - SPECIAL REV	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
0701		Finance									
300		Taxes									
302	01 00	General Sales and Use		524,174	485,977.93	93	6,290,000	5,091,576.26	81	6,290,000	1,198,423.74
302	**	Other Taxes		524,174	485,977.93	93	6,290,000	5,091,576.26	81	6,290,000	1,198,423.74
300	***	Taxes		524,174	485,977.93	93	6,290,000	5,091,576.26	81	6,290,000	1,198,423.74
350		Return on Use of Mny/Prop									
351	04 00	Investment Earnings		162	265.79	164	1,900	3,098.68	163	1,900	1,198.68-
351	**	Investment Revenue		162	265.79	164	1,900	3,098.68	163	1,900	1,198.68-
350	***	Return on Use of Mny/Prop		162	265.79	164	1,900	3,098.68	163	1,900	1,198.68-
390		Other Financing Sources									
390	93 32	Trsf-AB 109 (072)		848-	.00		6,608	6,607.76	100	6,608	.24
390	**	Trsf-AB 109 (072)		848-	.00		6,608	6,607.76	100	6,608	.24
396		Operating Transfer									
396	**	Operating Transfer		0	.00		0	.00		0	.00
390	***	Other Financing Sources		848-	.00		6,608	6,607.76	100	6,608	.24
450		Change in Fair Value									
451	**	Investment Revenue		0	.00		0	.00		0	.00
450	***	Change in Fair Value		0	.00		0	.00		0	.00
		DEPT TOTAL Finance		523,488	486,243.72	93	6,298,508	5,101,282.70	81	6,298,508	1,197,225.30
0926		Measure "C" Fire									
330		Charges for Services									
332		Public Safety									
02 01		Special Fire Dept Serv		40,270	.00		109,937	109,936.88	100	109,937	.12
03 06		SPRS-EE Share 3% at 50		64,702-	.00		0	.00		0	.00
03 46		SPRS-EE Share 3% @ 55		5,335-	.00		0	.00		0	.00
03 48		SPRS-EE Share 2.7% @ 57		13,156-	.00		0	.00		0	.00
03 *		Other Current Serv Charge		83,193-	75,646.22-		0	.00		0	.00
332	**	Public Safety		42,923-	75,646.22-		109,937	109,936.88	100	109,937	.12

FUND	ACCOUNT	MEASURE	DESCRIPTION	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
0926	Measure	"C" Fire	Charges for Services	42,923-	75,646.22-		109,937	109,936.88	100	109,937	.12
330	332	***	Public Safety								
330	330	***	Charges for Services	42,923-	75,646.22-		109,937	109,936.88	100	109,937	.12
DEPT TOTAL	Measure	"C" Fire		42,923-	75,646.22-		109,937	109,936.88	100	109,937	.12
1026	Measure	"C" - Police	Intergovernmental	20,366	.00		238,427	139,428.45	59	238,427	98,998.55
320	321	17 00	Federal Government Grants	20,366	.00		238,427	139,428.45	59	238,427	98,998.55
321	**	Federal Government Grants		20,366	.00		238,427	139,428.45	59	238,427	98,998.55
324	37 00	State Government Grants		522	.00		4,690	.00		4,690	4,690.00
324	**	State Government Grants		522	.00		4,690	.00		4,690	4,690.00
320	***	Intergovernmental		20,888	.00		243,117	139,428.45	57	243,117	103,688.55
330	332	03 06	Charges for Services	106,997-	87,162.45-		0	.00		0	.00
330	332	03 40	Public Safety	6,303-	6,328.32-		0	.00		0	.00
330	332	03 46	PERS-EE Share 2.5% @ 55	6,413-	352.89-		0	.00		0	.00
330	332	03 48	PERS-EE Share 3% @ 55	41,404-	38,556.08-		0	.00		0	.00
330	332	03 49	PERS-EE Share 2.7% @ 57	0	592.91		0	.00		0	.00
330	332	03 *	PERS-EE Share 2% @ 62	0			0	.00		0	.00
332	**	Other Current Serv Charge		161,117-	131,806.83-		0	.00		0	.00
332	**	Public Safety		161,117-	131,806.83-		0	.00		0	.00
330	***	Charges for Services		161,117-	131,806.83-		0	.00		0	.00
360	01 61	Miscellaneous		4,640	.00		55,570	.00		55,570	55,570.00
360	01 *	Reimb Special DeptExpense		4,640	.00		55,570	.00		55,570	55,570.00
360	03 18	Other		0	.00		0	.00		0	1,409.84-
360	**	Sale of Equipment		4,640	.00		55,570	1,409.84	3	55,570	54,160.16
360	***	Miscellaneous		4,640	.00		55,570	1,409.84	3	55,570	54,160.16
370	91 01	Admin Reimbursement		6,690	6,690.00	100	80,258	80,258.00	100	80,258	.00
371	91 01	General Government		6,690	6,690.00	100	80,258	80,258.00	100	80,258	.00
371	91 01	Adm Reimb-General Fund		6,690	6,690.00	100	80,258	80,258.00	100	80,258	.00

FUND	ACCOUNT	MEASURE	DESCRIPTION	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
1026	Measure	"C" - Police	Admin Reimbursement								
370			General Reimbursement								
371			Admin Reimb-CFD Public Safy								
91	*	Admin Reimbursement		1,444	1,433.00	99	17,262	17,262.00	100	17,262	.00
371	**	General Government		8,134	8,123.00	100	97,520	97,520.00	100	97,520	.00
370	***	Admin Reimbursement		8,134	8,123.00	100	97,520	97,520.00	100	97,520	.00
		DEPT TOTAL Measure "C" - Police		127,455-	123,683.83-		396,207	238,358.29	60	396,207	157,848.71
		FUND TOTAL Measure "C" - Special Rev		353,110	286,913.67	81	6,804,652	5,449,577.87	80	6,804,652	1,355,074.13

PREPARED 08/10/2018, 9:15:29  
PROGRAM: GM267L  
CITY OF MERCED

DETAIL BUDGET REPORT  
100% OF YEAR LAPSED

PAGE  
ACCOUNTING PERIOD 12/2018  
1

REPORT SELECTIONS

Fiscal Year . . . . . : 2018  
Fund . . . . . : 061  
All Departments  
All Divisions  
Suppress accounts with zero balances . . . . . : Y

FUND	OBJ	MEASURE	"C" Special Rev	DEPT/DIV 0701 Finance/Finance	CURRENT ACTUAL	% EXP	BUDGET	YEAR-TO-DATE ACTUAL	% EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMBR. BALANCE	% BDT
908		Other Financing Uses											
93	22	Operating Transfer			5174	0	62000	62000.00	100	.00	62000	.00	100
93	**	Trsf-Street Maint/Lt(022)			5174	0	62000	62000.00	100	.00	62000	.00	100
908	**	Other			5174	0	62000	62000.00	100	.00	62000	.00	100
90	**	Other Financing Uses			5174	0	62000	62000.00	100	.00	62000	.00	100
968		Other Financing Uses											
93	66	Operating Transfer	(666)		25000	0	50000	50000.00	100	.00	50000	.00	100
93	71	Trsf-Workers Comp			51	0	568	568.00	100	.00	568	.00	100
93	**	Trsf-Facilities Main(671)			25051	0	50568	50568.00	100	.00	50568	.00	100
968	**	Other			25051	0	50568	50568.00	100	.00	50568	.00	100
96	**	Other Financing Uses			25051	0	50568	50568.00	100	.00	50568	.00	100
DIV	0701	TOTAL	*****		30225	0	112568	112568.00	100	.00	112568	.00	100
DEPT	07	TOTAL	*****		30225	0	112568	112568.00	100	.00	112568	.00	100

FUND	BA	OBJ	SUB	Measure	"C" - Special Account	Rev	DEPT/DIV	0926	Fire	Protection	Measure	"C"	Fire	ENCUMBR.	ANNUAL	UNENCUMBR.	%
					DESCRIPTION		0926	ACTUAL	%EXP	BUDGET	ACTUAL	DATE	%EXP		BUDGET	BALANCE	BDDT
							ACTUAL										
521	**	**	**	Personnel Services		141586	104205.84	74	74	1926825	1909027.01		99	2503.60	1926825	15294.39	99
522	**	**	**	Supplies and Services													
11	00	00	00	Utilities		11104-	6165.66	56-	56-	11413	10794.80		95	.00	11413	618.20	95
11	00	00	00	Utilities		11104-	6165.66	56-	56-	11413	10794.80		95	.00	11413	618.20	95
11	**	**	**	Utilities													
12	00	00	00	Telephone		450	2780.38	618	618	5345	4028.16		75	.00	5345	1316.84	75
12	**	**	**	Telephone													
13	00	00	00	Postage		43	120.61	281	281	494	143.73		29	.00	494	350.27	29
13	**	**	**	Postage													
01	00	00	00	Regular Salaries		38918	103145.46	265	265	869486	869485.83		100	.00	869486	.17	100
01	**	**	**	Regular Salaries													
04	01	01	01	Regular Overtime		89389	27934.98	31	31	272374	281663.18		103	.00	272374	9289.18-	103
04	03	03	03	OES Contingency		40601	27934.98	22	22	108504	390166.74		102	.00	108504	.44	100
04	**	**	**	Overtime		129990				380878			102	.00	380878	9288.74-	102
10	01	01	01	Holiday Pay		6191	3467.24	56	56	47331	47330.98		100	.00	47331	.02	100
10	05	05	05	Retirement PERS Classic		8516	12004.69	141	141	126029	123334.18		98	.00	126029	2694.82	98
10	06	06	06	Social Security-OASDI		7203	6399.97	89	89	73103	74196.55		102	.00	73103	1093.55-	102
10	07	07	07	Social Security-Medicare		1873	1496.74	80	80	17276	17531.06		102	.00	17276	255.06-	102
10	09	09	09	Retirement PERS Lateral		2916-	.00	0	0	6775	.00		0	.00	6775	6775.00-	0
10	10	10	10	Retirement PERS New Membr		5629	2762.09	49	49	25638	26016.72		102	.00	25638	378.72-	102
10	12	12	12	Workers Compensation		1733	1722.00	99	99	20708	20708.00		100	.00	20708	.00	100
10	14	14	14	Clothing Allowance		818	607.92	74	74	9750	7246.40		74	.00	9750	.00	100
10	17	17	17	Stand By Pay		27	.00	0	0	269	.00		0	.00	269	.00	0
10	19	19	19	Acting Pay		55	96.26	175	175	595	595.43		100	.00	595	.43-	100
10	20	20	20	Earned Benefit		534	.00	0	0	2130	1064.82		50	.00	2130	1065.18	50
10	21	21	21	Bilingual Pay Program		11-	.00	0	0	350	349.50		100	.00	350	.50	100
10	31	31	31	Education Incentive Pay		917-	1943.99	212-	212-	19213	18566.82		97	.00	19213	646.18	97
10	33	33	33	Core Allowance		17321	18270.73	106	106	207775	196324.98		95	.00	207775	11450.02	95
10	74	74	74	Retirement VAL Safety		9815	.00	0	0	119519	116109.00		97	.00	119519	3410.00	97
10	75	75	75	Ret-EE Share PERS Classic		64702-	61291.31-	95	95	0	.00		0	.00	0	.00	0
10	76	76	76	Ret-EE Share PERS Lateral		5335-	.00	0	0	0	.00		0	.00	0	.00	0
10	77	77	77	Ret-EE Share PERS Lateral		13156-	14354.92-	109	109	0	.00		0	.00	0	.00	0
10	**	**	**	Fringe Benefits		27322-	26874.60-	98	98	676461	649374.44		96	.00	676461	24582.96	96

FUND	BA	OBJ	SUB	Measure	"C"-	Special	Rev	DEPT/DIV	0926	Fire	Protection/	Measure	"C"	Fire	ENCUMBR.	ANNUAL	UNENCUMBR.	%
					ACCOUNT			CURRENT			MEASURE	TO-DATE			BUDGET	BALANCE	BUDGT	
					DESCRIPTION			ACTUAL	%EXP	BUDGET	ACTUAL	%EXP						
52				Public Safety														
522				Supplies and Services														
15	00			Office Supplies			333	119,64	36	3894	1958,66	50	50	.00	3894	1935,34	50	
15	**			Office Supplies			333	119,64	36	3894	1958,66	50	50	.00	3894	1935,34	50	
16	00			Printing			63	.00	0	723	.00	0	0	.00	723	723,00	0	
16	**			Printing			63	.00	0	723	.00	0	0	.00	723	723,00	0	
17	00			Professional Services			2675	.00	0	32089	23984,75	75	75	1750,00	32089	6354,25	80	
17	**			Professional Services			2675	.00	0	32089	23984,75	75	75	1750,00	32089	6354,25	80	
18	00			Travel and Meetings			544	250,00	46	6528	4920,32	75	75	.00	6528	1607,68	75	
18	**			Travel and Meetings			544	250,00	46	6528	4920,32	75	75	.00	6528	1607,68	75	
20	00			Training Expense			1050	.00	0	12556	4579,43	37	37	.00	12556	7976,57	37	
20	**			Training Expense			1050	.00	0	12556	4579,43	37	37	.00	12556	7976,57	37	
22	00			Office Equipment O & M			105	759,14	723	1150	890,58	77	77	259,42	1150	.00	100	
22	**			Office Equipment O & M			105	759,14	723	1150	890,58	77	77	259,42	1150	.00	100	
23	00			Vehicle Operations/Maint			419	408,00	97	4907	4907,00	100	100	.00	4907	.00	100	
23	**			Vehicle Operations/Maint			419	408,00	97	4907	4907,00	100	100	.00	4907	.00	100	
24	00			Memberships, Subscription			296	.00	0	3530	130,00	4	4	.00	3530	3400,00	4	
24	**			Memberships, Subscription			296	.00	0	3530	130,00	4	4	.00	3530	3400,00	4	
25	00			Maintenance Matls & Svcs			4030	9258,50	230	48294	18636,96	39	39	1436,14	48294	28220,90	42	
25	**			Maintenance Matls & Svcs			4030	9258,50	230	48294	18636,96	39	39	1436,14	48294	28220,90	42	
26	00			Other Equipment O & M			9722-	42173,33	434-	135104	84124,99	62	62	8195,42	135104	42783,59	68	
26	**			Other Equipment O & M			9722-	42173,33	434-	135104	84124,99	62	62	8195,42	135104	42783,59	68	
28	00			Safety Supplies			1593	.00	0	19149	4050,66	21	21	1412,06	19152	13689,28	29	
28	**			Safety Supplies			1593	.00	0	19149	4050,66	21	21	1412,06	19152	13689,28	29	
29	00			Other Materials Supplies			358	.00	0	4263	995,08	23	23	.00	4263	3267,92	23	
29	**			Other Materials Supplies			358	.00	0	4263	995,08	23	23	.00	4263	3267,92	23	

FUND	BA ELEM	OBJ	SUB	DESCRIPTION	DEPT/DIV	CURRENT	ACTUAL	%EXP	BUDGET	MEASURE	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMBR. BALANCE	% BUDGT
522	30	01	**	Public Safety Supplies and Services Insurance Dept Share of Insurance	0926	*****	1482	100	17773	"C" Fire	17773.00	100	.00	17773	.00	100
35	84	**	**	Special Dept. Expense Retro Fee Expense Special Dept. Expense			41	0	250		200.00	80	.00	250	50.00	80
38	00	**	**	Support Services Support Services			4451	100	53401		53401.00	100	.00	53401	.00	100
522	**	**	**	Supplies and Services			2893-	2349-	360863		235519.12	65	13053.04	360866	112293.84	69
523	43	00	**	Property Machinery/Equipment Machinery/Equipment			10003	500	50003		50002.72	100	.00	50000	2.72-	100
523	**	**	**	Property			10003	500	50003		50002.72	100	.00	50000	2.72-	100
524	91	01	**	Other Administrative Expense			1466	100	17548		17548.00	100	.00	17548	.00	100
91	02	Adm	Exp-City Manager	397	4665	4665.00	100	.00	4665		4665.00	100	.00	4665	.00	100
91	03	Adm	Exp-City Attorney	606	7173	7173.00	100	.00	7173		7173.00	100	.00	7173	.00	100
91	09	Adm	Exp-Finance	3893	46661	46661.00	100	.00	46661		46661.00	100	.00	46661	.00	100
91	10	Adm	Exp-Purchasing	483	5675	5675.00	100	.00	5675		5675.00	100	.00	5675	.00	100
91	16	Adm	Exp-City Council	411	4811	4811.00	100	.00	4811		4811.00	100	.00	4811	.00	100
91	18	Adm	Exp-Fire Admin	19339	231958	231958.00	100	.00	231958		231958.00	100	.00	231958	.00	100
91	**	**	**	Administrative Expense			26595	100	318491		318491.00	100	.00	318491	.00	100
524	**	**	**	Other			26595	100	318491		318491.00	100	.00	318491	.00	100
529	10	14	**	Prior Year Fringe Benefits			212	0	2577		1719.07	67	107.45	2577	750.48	71
10	**	**	**	Fringe Benefits			212	0	2577		1719.07	67	107.45	2577	750.48	71
16	00	**	**	Printing			330	64	4123		832.75	20	129.92	4123	3160.33	23
16	**	**	**	Printing			330	64	4123		832.75	20	129.92	4123	3160.33	23
17	00	**	**	Professional Services			660	0	7832		4219.44	54	2711.98	7832	900.58	89
17	**	**	**	Professional Services			660	0	7832		4219.44	54	2711.98	7832	900.58	89



FUND	BA	OBJ	SUB	DESCRIPTION	DEPT/DIV	0926 Fire Protection/Measure "C" Fire	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMBR. BALANCE	% BDT
52				Public Safety											
529				Prior Year											
20	00			Training Expense			702	0	8512	276.00	3	7804.00	8512	432.00	95
20	**			Training Expense			702	0	8512	276.00	3	7804.00	8512	432.00	95
25	00			Maintenance Matls & Svcs			383	0	4551	4244.08	93	.00	4551	306.92	93
25	**			Maintenance Matls & Svcs			383	0	4551	4244.08	93	.00	4551	306.92	93
26	00			Other Equipment O & M			3837	0	46161	46160.32	100	.00	46161	.68	100
26	**			Other Equipment O & M			3837	0	46161	46160.32	100	.00	46161	.68	100
28	00			Safety Supplies			555	0	6671	6670.29	100	.00	6671	.71	100
28	**			Safety Supplies			555	0	6671	6670.29	100	.00	6671	.71	100
529	**	**		Prior Year			6679	3	80427	64121.95	80	10753.35	80427	5551.70	93
52	**	**		Public Safety			181970	137	2736609	2577161.80	94	26309.99	2736609	133137.21	95
DIV	0926	TOTAL	*****	Measure "C" Fire			181970	137	2736609	2577161.80	94	26309.99	2736609	133137.21	95
DEPT	09	TOTAL	*****	Fire Protection			181970	137	2736609	2577161.80	94	26309.99	2736609	133137.21	95

FUND	OBJ	BA	SUB	MEASURE	"C" - Special	REVENUE	DEPT/DIV	1026	POLICE	MEASURE	"C" -	POLICE	ACTUAL	%EXP	ENCUMBR.	ANNUAL	UNENCUMBR.	%
					ACCOUNT	BUDGET	ACTUAL	ACTUAL	%EXP	BUDGET	TO-DATE	ACTUAL	%EXP		BUDGET	BALANCE	BUDGT	
521	**	**	**	Personnel Services		123929	160570.77	131	3407714	2903204.56	85	779.83	3407714	503729.61	85			
522	**	**	**	Supplies and Services		16313-	247.50	2-	24200	3488.21	14	3111.79	24200	17600.00	27			
17	00			Professional Services		16313-	247.50	2-	24200	3488.21	14	3111.79	24200	17600.00	27			
18	00			Travel and Meetings		7291-	3136.45	43-	22997	10971.19	48	1445.20	22997	10580.61	54			
18	**	**	**	Travel and Meetings		7291-	3136.45	43-	22997	10971.19	48	1445.20	22997	10580.61	54			
04	01			Overtime		16664	22744.04	137	199900	197041.62	99	.00	199900	2858.38	99			
04	02			Regular Overtime		2500	591.82	24	30000	9245.27	31	.00	30000	20754.73	31			
04	**	**	**	Overtime-Court Appearance		19164	23335.86	122	229900	206286.89	90	.00	229900	23613.11	90			
01	**	**	**	Regular Salaries		144951	161646.41	112	1781420	1473435.84	83	.00	1781420	307984.16	83			
01	00			Regular Salaries		144951	161646.41	112	1781420	1473435.84	83	.00	1781420	307984.16	83			
10	01			Fringe Benefits		5036	3621.68	72	60333	44638.37	74	.00	60333	15694.63	74			
10	02			Unused Sick Leave		500	.00	0	6000	2261.06	38	.00	6000	3738.94	38			
10	05			Retirement PERS Classic		18353	18046.89	99	218937	182938.11	84	.00	218937	35998.89	84			
10	06			Social Security-CASDI		10930	11920.98	109	131072	107139.23	82	.00	131072	23932.77	82			
10	07			Social Security-Medicare		2561	2787.93	109	30655	25313.81	83	.00	30655	5341.19	83			
10	09			Retirement PERS Lateral		1066	.00	0	12715	640.93	5	.00	12715	12074.07	5			
10	10			Retirement-PERS New Membr		5725	7768.99	136	68689	65494.35	95	.00	68689	3194.65	95			
10	12			Workers Compensation		9940	9929.00	100	119203	119203.00	100	.00	119203	0.00	100			
10	14			Clothing Allowance		1751	.00	0	20990	18310.76	87	.00	20990	1899.41	91			
10	17			Stand By Pay		25	.00	0	300	.00	0	.00	300	300.00	0			
10	20			Earned Benefit		7360	13178.72	179	47686	47685.85	100	.00	47686	0.00	100			
10	22			Field Training Officer Pay		369	759.22	206	2966	3256.18	110	.00	2966	290.18	110			
10	25			SWAT/Bomb Unit Pay		452	260.21	58	5369	3619.53	67	.00	5369	1749.47	67			
10	28			Defensive Tactics Instruc		204	145.73	71	2437	2230.68	92	.00	2437	206.32	92			
10	30			Crime Scene Resp Team Pay		92	128.46	140	1104	1146.78	104	.00	1104	42.78	104			
10	31			Education Incentifive Pay		528	230.78	44	6336	4834.60	76	.00	6336	1501.40	76			
10	33			Core Allowance		32945	36162.81	110	395274	339416.74	86	.00	395274	55857.26	86			
10	35			Post Employment Benefits		2197	2197.00	100	26309	26309.00	100	.00	26309	0.00	100			
10	37			GVSTU Pay		444	256.91	58	5328	2686.85	50	.00	5328	2641.15	50			
10	73			Retirement UAI Misc		777	.00	0	9324	8993.00	97	.00	9324	331.00	97			
10	74			Retirement UAI Safety		18787	.00	0	225367	217363.00	96	.00	225367	8004.00	96			
10	75			Ret-EE Share PERS Classic		113311-	93490.75-	83	0	.00	0	.00	0	0.00	0			
10	76			Ret-EE Share PERS Lateral		6413-	352.89-	6	0	.00	0	.00	0	0.00	0			
10	77			Ret-EE Share PERS NewMembr		41404-	37963.17-	92	0	.00	0	.00	0	0.00	0			
10	**	**	**	Fringe Benefits		41186-	24411.50-	59	1396394	1223481.83	88	.00	1396394	172132.34	88			



FUND 061 Measure "C" - Special Rev		DEPT/DIV 1026 Police/Measure "C" - Police		ENCUMBR.		ANNUAL BUDGET		UNENCUMBR. BALANCE		%	
BA ELEM OBJ	ACCT	CURRENT	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	BUDGET	BALANCE	BUDGT	%
SUB	DESCR	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	BUDGT	BALANCE	BUDGT	%	%
529	Public Safety										
10	Prior Year										
10	Fringe Benefits	55	0	693	692.10	100		693	.90	100	100
10	Clothing Allowance										
10	Fringe Benefits	55	0	693	692.10	100	.00	693	.90	100	100
17	Professional Services	3279	0	39359	36163.75	92	2711.97	39359	483.28	99	99
17	Professional Services	3279	0	39359	36163.75	92	2711.97	39359	483.28	99	99
529	Prior Year	3334	0	40052	36855.85	92	2711.97	40052	484.18	99	99
52	Public Safety	177569	116	4060876	3441730.01	85	61279.54	4060876	557866.45	86	86
DIV 1026	TOTAL *****	177569	116	4060876	3441730.01	85	61279.54	4060876	557866.45	86	86
DIV 1026	Measure "C" - Police	177569	116	4060876	3441730.01	85	61279.54	4060876	557866.45	86	86
DEPT 10	TOTAL *****	177569	116	4060876	3441730.01	85	61279.54	4060876	557866.45	86	86
DEPT 10	Police	177569	116	4060876	3441730.01	85	61279.54	4060876	557866.45	86	86

FUND	OBJ	BA	FILE	REV	DEPT	DIV	1126	Public	Works/Measure	"C"-	Public	Works	ENCUMBR.	ANNUAL	UNENCUMB.	%
061	061	061	061	061	061	061	061	061	061	061	061	061	061	061	061	061
Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure	Measure
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP	%EXP
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
532	**	**	Supplies and Services	4	4.00	100	48	48.00	100	.00	48	.00	100			
532	**	**	Supplies and Services	4	4.00	100	48	48.00	100	.00	48	.00	100			
534	**	**	Administrative Expense	129	118.00	92	1460	1460.00	100	.00	1460	.00	100			
534	**	**	Administrative	631	609.00	97	7198	7198.00	100	.00	7198	.00	100			
539	**	**	Prior Year	232	.00	0	2751	38.31	1	2711.99	2751	.70	100			
539	**	**	Professional Services	232	.00	0	2751	38.31	1	2711.99	2751	.70	100			
539	**	**	Professional Services	232	.00	0	2751	38.31	1	2711.99	2751	.70	100			
539	**	**	Prior Year	232	.00	0	2751	38.31	1	2711.99	2751	.70	100			
53	**	**	Public Works	867	613.00	71	9997	7284.31	73	2711.99	9997	.70	100			
53	**	**	Public Works	867	613.00	71	9997	7284.31	73	2711.99	9997	.70	100			
53	**	**	Public Works	867	613.00	71	9997	7284.31	73	2711.99	9997	.70	100			
DEPT	11	TOTAL	Public Works	867	613.00	71	9997	7284.31	73	2711.99	9997	.70	100			
FUND	061	TOTAL	Special Rev	390631	455884.64	117	6920050	6138744.12	89	90301.52	6920050	691004.36	90			
GRAND	TOTAL	*****	Special Rev	390631	455884.64	117	6920050	6138744.12	89	90301.52	6920050	691004.36	90			

----- DEBITS ----- CREDITS -----  
 ASSETS

101.03-01 Cash in Bank / Cash Equivalents & Invest 763,788.20  
 TOTAL ASSETS 763,788.20

LIABILITIES

201.00-00 Liabilities / Vouchers Payable 358.84  
 204.00-00 Liabilities / Payroll payable 136,462.61  
 TOTAL LIABILITIES 136,821.45

FUND EQUITY

244.00-00 Fund Equity / Fund Bal Res-Encumbrances 90,301.52  
 FUND BALANCE 536,665.23  
 TOTAL FUND EQUITY 626,966.75  
 TOTAL LIABILITIES AND FUND EQUITY 763,788.20



# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## ADMINISTRATIVE REPORT

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**File #:** 18-404

**Meeting Date:** 8/14/2018

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*Report Prepared by: Jennifer Levesque, City Clerk's Office*

**SUBJECT:** Update on Street Projects

### **REPORT IN BRIEF**

Updates on the City's current street projects.

### **RECOMMENDATION**

For Information Only



# CITY OF MERCED

Merced Civic Center  
678 W. 18th Street  
Merced, CA 95340

## ADMINISTRATIVE REPORT

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**File #:** 18-406

**Meeting Date:** 8/14/2018

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*Report Prepared by: Jennifer Levesque, City Clerk's Office*

**SUBJECT:** Discussion on a Tax Transparency Committee

### **REPORT IN BRIEF**

Discussion on potentially combining Measure C and Measure Y into a Tax Transparency Committee.

### **RECOMMENDATION**

For Information Only