



# 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, September 26, 2017

**5:30 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. [17-391](#) **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. [17-411](#) **SUBJECT:** Measure C - 2017-2018 Council Approved Budget

##### RECOMMENDATION

Adopt a motion accepting as information only.

#### 6. REPORTS

- 6.1. [17-409](#) **SUBJECT:** Revenue and Expense Reports - June 30, 2017 Preliminary

##### RECOMMENDATION

Adopt a motion accepting as information only.

- 6.2. Transportation Funding Overview

#### 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 #:** 17-391

**Meeting Date:** 8/15/2017

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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 commitment 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 #:** 17-411

**Meeting Date:** 8/15/2017

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**SUBJECT:** Measure C - 2017-2018 Council Approved Budget

### RECOMMENDATION

Adopt a motion accepting as information only.

### ATTACHMENTS

1. Measure C - 2017-2018 Council Approved Budget

MEASURE "C" - FUND 061

RECEIPTS

Revenue:

Taxes	\$	6,290,000	
Charges For Services		266,557	
Return on Use of Money/Property		1,900	
From Other Agencies		220,695	
Other Revenue		55,570	\$ 6,834,722

Reimbursements:

Administrative Reimbursement			97,520
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Transfers In:

AB109			15,000
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

6,947,242

EXPENDITURES

Recommended Appropriations:

Salaries	5,455,353	
Materials, Supplies, and Services	808,073	
Acquisitions	62,000	6,325,426

Administrative Reimbursement		460,755
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Transfer Out

Street Maintenance/Lights	62,000	
Facilities	568	62,568

TOTAL APPROPRIATIONS AND TRANSFERS

6,848,749

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

98,493

Estimated Balance - July 1, 2017

1,051,250

RECOMMENDED ENDING BALANCE - June 30, 2018

\$ 1,149,743

The Measure "C" Fund is used to account for the 1/2 cent general transaction and use tax passed by the voters in November 2005 and sunsets in 2026.

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

Position	Funded In Budget 2016-17	Funded In Budget 2017-18
Police Lieutenant	2.00	2.00
Police Officer/Senior/Trainee	16.99	15.99
Police Clerk I/II	2.00	2.00
Police Sergeant	2.00	2.00
<b>Total Police</b>	<u>22.99</u>	<u>21.99</u>
Fire Division Chief	-	-
Fire Captain	2.80	2.80
Fire Fighter/Engineer	11.00	10.00
<b>Total Fire</b>	<u>13.80</u>	<u>12.80</u>
<b>Grand Total</b>	<u><u>36.79</u></u>	<u><u>34.79</u></u>

**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.

## Measure "C" Fire

ACCOUNT NO. 0926

EXPENSES	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Dept. Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval 2017-18
Personnel Expenses	1,745,823	1,885,725	1,952,173	1,985,914	1,871,751	1,871,751
Supplies and Services	478,994	469,736	580,357	595,317	715,262	715,262
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	511	529	548	568	568	568
TOTAL	2,225,328	2,355,990	2,533,078	2,581,799	2,587,581	2,587,581

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FINANCING SOURCES	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Estimated 2017-18
Special Fire Dept Serv	76,538	116,158	74,007	0
PERS-EE Share 3% at 50	81,006	74,367	73,147	70,585
PERS-EE Share 3% @ 55	0	948	0	5,826
PERS-EE Share 2.7% @ 57	5,134	12,609	19,609	14,358
PERS-EE Share 2% @ 62	0	357	0	0
Other Revenues	2,062,650	2,151,551	2,366,315	2,496,812
TOTAL	2,225,328	2,355,990	2,533,078	2,587,581

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## PERSONNEL Number of Positions

Classification	Funded In Budget 2016-17	Dept. Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval
Fire Captain	2.80	2.80	2.80	2.80
Firefighter	11.00	11.00	10.00	10.00
TOTAL	13.80	13.80	12.80	12.80

## BUDGET DETAIL EXPENSES

061-0926 Measure "C" Fire							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
521.01-00	Regular Salaries	881,411	875,068	922,027	962,981	907,627	907,627
521.04-01	Regular Overtime	117,047	197,903	159,973	199,629	199,629	199,629
521.04-03	OES Contingency	70,367	96,847	97,515	0	0	0
521.10-01	Holiday Pay	40,549	42,286	45,595	47,620	44,883	44,883
521.10-02	Unused Sick Leave	839	0	0	0	0	0
521.10-05	Retirement PERS Classic	293,863	293,876	300,918	128,197	128,197	128,197
521.10-06	Social Security-OASDI	67,551	73,836	75,304	73,993	70,336	70,336
521.10-07	Social Security-Medicare	15,798	17,268	17,611	17,305	16,450	16,450
521.10-09	Retirement PERS Lateral	0	3,767	0	10,581	10,581	10,581
521.10-10	Retirement-PERS New Membr	15,957	43,648	70,730	31,475	21,832	21,832
521.10-12	Workers Compensation	35,172	21,125	16,670	23,556	20,708	20,708
521.10-14	Clothing Allowance	0	9,000	10,350	9,750	9,750	9,750
521.10-17	Stand By Pay	251	0	269	269	269	269
521.10-19	Acting Pay	1,738	950	295	0	0	0
521.10-20	Earned Benefit	0	16	0	0	0	0
521.10-21	Bilingual Pay Program	0	0	0	600	600	600
521.10-31	Education Incentitive Pay	8,371	15,477	19,135	22,862	21,961	21,961
521.10-33	Core Allowance	196,909	194,658	215,781	228,633	207,775	207,775
521.10-74	Retirement UAL Safety	0	0	0	131,352	120,384	120,384
521.10-75	Ret-EE Share PERS Classic	0	0	0	70,585	70,585	70,585
521.10-76	Ret-EE Share PERS Lateral	0	0	0	5,826	5,826	5,826
521.10-77	Ret-EE Share PERS NewMemb	0	0	0	20,700	14,358	14,358
Personnel Services		1,745,823	1,885,725	1,952,173	1,985,914	1,871,751	1,871,751
522.11-00	Utilities	19,022	0	25,254	24,570	24,570	24,570
522.12-00	Telephone	1,071	2,088	4,638	5,345	5,345	5,345
522.13-00	Postage	10	90	364	494	494	494
522.15-00	Office Supplies	756	293	4,485	3,994	3,994	3,994
522.16-00	Printing	0	119	688	723	723	723
522.17-00	Professional Services	12,168	10,428	27,386	21,335	32,089	32,089
522.18-00	Travel and Meetings	2,685	1,446	7,805	6,528	6,528	6,528
522.20-00	Training Expense	8,557	2,536	10,084	12,556	12,556	12,556
522.22-00	Office Equipment O & M	0	203	736	1,150	1,150	1,150
522.23-00	Vehicle Operations/Maint	27,075	1,715	7,493	4,907	4,907	4,907
522.24-00	Memberships, Subscription	486	2,003	3,429	3,530	3,530	3,530
522.25-00	Maintenance Matls & Svcs	1,464	12,239	14,661	19,085	48,294	48,294
522.26-00	Other Equipment O & M	8,336	29,467	41,075	45,398	158,002	158,002
522.28-00	Safety Supplies	125	0	16,181	19,152	19,152	19,152
522.29-00	Other Materials Supplies	900	0	4,203	4,263	4,263	4,263
522.30-01	Dept Share of Insurance	14,807	19,093	21,681	20,225	17,773	17,773
522.32-00	Vehicle Replacement Fee	0	12,778	0	0	0	0
522.35-84	Retro Fee Expense	100	150	0	0	0	0
522.38-00	Support Services	51,932	54,804	62,344	58,166	53,401	53,401
Supplies and Services		149,494	149,452	252,507	251,421	396,771	396,771
524.91-01	Adm Exp-City Manager	8,204	11,740	14,870	16,925	17,548	17,548
524.91-02	Adm Exp-City Attorney	4,227	2,550	2,934	5,092	4,665	4,665
524.91-03	Adm Exp-City Clerk	15,324	7,343	7,616	7,651	7,173	7,173
524.91-09	Adm Exp-Finance	37,435	41,878	42,397	48,559	46,661	46,661
524.91-10	Adm Exp-Purchasing	4,779	4,977	5,652	6,125	5,675	5,675
524.91-16	Adm Exp-City Council	3,680	4,697	4,736	5,077	4,811	4,811
524.91-18	Adm Exp-Fire Admin	255,851	247,099	249,645	254,467	231,958	231,958
Other		329,500	320,284	327,850	343,896	318,491	318,491

## BUDGET DETAIL EXPENSES

061-0926	Measure "C" Fire						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
968.93-71	Trsf-Facilities Main(671)	511	529	548	568	568	568
	Other	511	529	548	568	568	568
**	Measure "C" Fire	2,225,328	2,355,990	2,533,078	2,581,799	2,587,581	2,587,581



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.



E X P E N S E S	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Dept.Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval 2017-18
Personnel Expenses	3,128,612	2,996,032	3,568,654	3,675,248	3,583,602	3,583,602
Supplies and Services	536,920	371,506	306,900	335,288	546,320	546,320
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,665,532</b>	<b>3,367,538</b>	<b>3,875,554</b>	<b>4,010,536</b>	<b>4,129,922</b>	<b>4,129,922</b>

[illegible]

FINANCING SOURCES	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Estimated 2017-18
Other Federal Grants	250,988	118,147	283,022	220,695
PERS-EE Share 3% at 50	129,237	114,954	119,933	116,729
PERS-EE Share 2.5% @ 55	7,204	6,598	6,708	6,885
PERS-EE Share 3% @ 55	0	1,621	0	7,001
PERS-EE Share 2.7% @ 57	23,513	23,017	52,269	45,173
Reimb Special DeptExpense	0	0	0	55,570
Adm Reimb-General Fund	0	74,309	56,047	80,258
Adm Reimb-CFD Public Safy	0	13,696	0	17,262
Other Revenues	3,254,590	3,015,196	3,357,575	3,580,349
<b>TOTAL</b>	<b>3,665,532</b>	<b>3,367,538</b>	<b>3,875,554</b>	<b>4,129,922</b>

[illegible]

## PERSONNEL

## Number of Positions

Classification	Funded In Budget 2016-17	Dept.Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval
Police Lieutenant	2.00	2.00	2.00	2.00
Police Sergeant	2.00	2.00	2.00	2.00
Police Officer/Sr/Trainee	16.99	16.99	15.99	15.99
Police Records Clerk I/II	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>22.99</b>	<b>22.99</b>	<b>21.99</b>	<b>21.99</b>

## BUDGET DETAIL EXPENSES

061-1026 Measure "C" - Police							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
521.01-00	Regular Salaries	1,628,769	1,517,765	1,801,566	1,829,215	1,788,072	1,788,072
521.04-01	Regular Overtime	208,142	213,098	200,000	200,000	200,000	200,000
521.04-02	Overtime-Court Appearance	21,035	24,604	30,000	30,000	30,000	30,000
521.10-01	Holiday Pay	46,217	47,151	61,521	62,119	60,333	60,333
521.10-02	Unused Sick Leave	5,389	5,473	6,000	6,000	6,000	6,000
521.10-05	Retirement PERS Classic	482,868	476,295	516,072	218,761	218,937	218,937
521.10-06	Social Security-OASDI	118,755	107,324	133,223	133,798	131,072	131,072
521.10-07	Social Security-Medicare	28,065	25,565	31,157	31,292	30,655	30,655
521.10-09	Retirement PERS Lateral	0	6,442	0	12,715	12,715	12,715
521.10-10	Retirement-PERS New Membr	72,928	77,401	188,532	75,882	68,689	68,689
521.10-12	Workers Compensation	70,824	64,123	69,236	121,415	119,203	119,203
521.10-14	Clothing Allowance	17,524	21,211	22,040	22,040	20,990	20,990
521.10-17	Stand By Pay	182	0	200	300	300	300
521.10-20	Earned Benefit	42,298	35,524	44,000	44,000	44,000	44,000
521.10-21	Bilingual Pay Program	0	185	0	0	0	0
521.10-22	Field Trning Officer Pay	3,811	3,740	3,959	0	0	0
521.10-25	SWAT/Bomb Unit Pay	4,841	5,713	6,075	5,369	5,369	5,369
521.10-28	Defensive Tactics Instruc	2,282	2,271	2,375	2,437	2,437	2,437
521.10-30	Crime Scene Resp Team Pay	2,279	2,310	2,375	1,104	1,104	1,104
521.10-31	Education Incentitive Pay	7,968	8,044	8,136	6,336	6,336	6,336
521.10-33	Core Allowance	346,352	329,125	418,488	416,133	395,274	395,274
521.10-35	Post Employment Benefits	17,100	17,978	18,878	26,309	26,309	26,309
521.10-37	GVSU Pay	616	2,918	3,040	5,328	5,328	5,328
521.10-39	MJGTF Pay	367	1,772	1,781	0	0	0
521.10-73	Retirement UAL Misc	0	0	0	9,876	9,324	9,324
521.10-74	Retirement UAL Safety	0	0	0	234,396	225,367	225,367
521.10-75	Ret-EE Share PERS Classic	0	0	0	123,518	123,614	123,614
521.10-76	Ret-EE Share PERS Lateral	0	0	0	7,001	7,001	7,001
521.10-77	Ret-EE Share PERS NewMemb	0	0	0	49,904	45,173	45,173
Personnel Services		3,128,612	2,996,032	3,568,654	3,675,248	3,583,602	3,583,602
522.17-00	Professional Services	0	30,000	18,700	18,700	44,200	44,200
522.18-00	Travel and Meetings	0	0	0	0	33,097	33,097
522.20-00	Training Expense	0	0	0	0	18,015	18,015
522.23-00	Vehicle Operations/Maint	117,938	97,581	23,765	33,575	98,387	98,387
522.28-00	Safety Supplies	0	0	1,000	1,000	1,000	1,000
522.29-00	Other Materials Supplies	0	403	1,000	1,000	81,465	81,465
522.30-01	Dept Share of Insurance	24,746	32,070	36,341	33,842	30,680	30,680
522.35-84	Retro Fee Expense	50	300	0	0	0	0
522.38-00	Support Services	90,392	95,633	105,122	109,502	104,410	104,410
Supplies and Services		233,126	255,987	185,928	197,619	411,254	411,254
524.91-01	Adm Exp-City Manager	12,967	18,531	23,002	26,054	27,389	27,389
524.91-02	Adm Exp-City Attorney	6,781	4,025	4,538	7,839	7,282	7,282
524.91-03	Adm Exp-City Clerk	23,854	11,590	11,781	11,779	11,196	11,196
524.91-09	Adm Exp-Finance	59,168	66,103	65,582	74,753	72,831	72,831
524.91-10	Adm Exp-Purchasing	7,553	7,856	8,743	9,429	8,858	8,858
524.91-16	Adm Exp-City Council	5,816	7,414	7,326	7,815	7,510	7,510
524.91-17	Adm Exp-Police Admin	187,655	0	0	0	0	0
Other		303,794	115,519	120,972	137,669	135,066	135,066
**	Measure "C" - Police	3,665,532	3,367,538	3,875,554	4,010,536	4,129,922	4,129,922

**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 revenues.





## BUDGET DETAIL EXPENSES

061-1126 Measure "C"- Public Works

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.25-00	Maintenance Matls & Svcs	178,714	0	0	0	0	0
532.38-00	Support Services	77	56	79	58	48	48
	Supplies and Services	178,791	56	79	58	48	48
534.91-01	Adm Exp-City Manager	969	769	1,555	1,294	1,460	1,460
534.91-02	Adm Exp-City Attorney	293	167	307	389	388	388
534.91-03	Adm Exp-City Clerk	2,287	481	796	585	597	597
534.91-09	Adm Exp-Finance	4,423	2,743	4,433	3,712	3,881	3,881
534.91-10	Adm Exp-Purchasing	565	326	591	468	472	472
534.91-16	Adm Exp-City Council	435	308	495	388	400	400
	Administrative	8,972	4,794	8,177	6,836	7,198	7,198
637.65-00	Capital Imp. Projects	408,399	64,788	0	0	0	0
	Capital Outlay	408,399	64,788	0	0	0	0
908.93-22	Trsf-Street Maint/Lt(022)	0	374,689	446,346	121,279	62,000	62,000
	Other	0	374,689	446,346	121,279	62,000	62,000
**	Measure "C"- Public Works	596,162	444,327	454,602	128,173	69,246	69,246



# CITY OF MERCED

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

## ADMINISTRATIVE REPORT

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**File #:** 17-409

**Meeting Date:** 8/15/2017

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**SUBJECT:** Revenue and Expense Reports - June 30, 2017 Preliminary

### RECOMMENDATION

Adopt a motion accepting as information only.

### ATTACHMENTS

1. Revenue and Expense Reports - June 30, 2017 Preliminary

# STATEMENT I

## Measure C Revenue and Expense Report Summary 6/30/2017 Preliminary

	2016-2017 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Balance 7/1/16	\$ 1,229,201	\$ 1,229,201	\$ -
Revenue			
General Sales and Use Tax	6,100,000	4,885,692	(1,214,308)
Investment Earnings	660	1,743	1,083
Transfer In - AB 109	-	16,130	16,130
Transfer In - Unemployment	26,816	26,816	-
Pers-EE Share	271,666	243,461	(28,205)
Intergovernmental	277,489	108,155	(169,334)
Special Fire Dept Service	74,007	82,593	8,586
Administration Reimbursement	56,047	56,047	-
Total Revenue	6,806,685	5,420,637	(1,386,048)
Expenditures			
Salaries & Benefits	5,443,000	4,948,919	(494,081)
Materials, Supplies and Services	673,853	432,496	(241,357)
Administration Reimbursement	456,999	456,999	-
Transfer Out-Street Maint/Light Fund	446,346	446,346	-
Transfer Out-Facilities Maint Fund	548	548	-
Total Expenditures	7,020,746	6,285,308	(735,438)
Ending Balance	\$ 1,015,140	\$ 364,530	\$ (650,610)
Reconcilement to Cash Balance			
Receivable/Other Assets		(24,621)	
Liabilities		155	
Cash In Bank (Credit)		340,064	
Less Outstanding Encumbrances		(142,690)	
Balance		\$ 197,374	

### Measure C Funded Positions

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	16.99	15.24	1.75
Police Clerk I/II	2.00	2.00	-
Police Sergeant	2.00	2.00	-
Total Police	22.99	21.24	1.75
Fire Division Chief	-	-	-
Fire Captain	2.80	2.80	-
Fire Fighter/Engineer	11.00	10.00	1.00
Total Fire	13.80	12.80	1.00
Grand Total	36.79	34.04	2.75

## STATEMENT II

### Measure C Revenue and Expense Report Detail by Department 6/30/2017 Preliminary

	2016-2017				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Balance 7/1/16	\$ 969,893	\$ 259,308 <sup>(1)</sup>	\$ 1,229,201	\$ 1,229,201	\$ -
Revenue					
General Sales and Use Tax	6,100,000	-	6,100,000	4,885,692	(1,214,308)
Investment Earnings	660	-	660	1,743	1,083
Transfer In - AB 109	-	-	-	16,130	16,130
Transfer In - Unemployment	26,816	-	26,816	26,816	-
Pers-EE Share	271,666	-	271,666	243,461	(28,205)
Intergovernmental	283,022	(5,533)	277,489	108,155	(169,334)
Special Fire Dept Service	74,007	-	74,007	82,593	8,586
Administration Reimbursement	56,047	-	56,047	56,047	-
Total Revenue	6,812,218	(5,533) <sup>(2)</sup>	6,806,685	5,420,637	(1,386,048)
Expenditures					
<b>Fire</b>					
Salaries & Benefits	1,952,173	(77,677)	1,874,496	1,790,117	(84,379)
Materials, Supplies and Services	252,507	99,148	351,655	156,525	(195,130)
Administration Reimbursement	327,850	-	327,850	327,850	-
Transfer Out-Facilities Maint Fund	548	-	548	548	-
Total Fire	2,533,078	21,471	2,554,549	2,275,040	(279,509)
<b>Police</b>					
Salaries & Benefits	3,568,654	(150)	3,568,504	3,158,802	(409,702)
Materials, Supplies and Services	185,928	133,429	319,357	275,881	(43,476)
Administration Reimbursement	120,972	-	120,972	120,972	-
Total Police	3,875,554	133,279	4,008,833	3,555,655	(453,178)
<b>Public Works</b>					
Materials, Supplies and Services	79	2,762	2,841	90	(2,751)
Administration Reimbursement	8,177	-	8,177	8,177	-
Transfer Out-Street Maint/Light Fund	446,346	-	446,346	446,346	-
Total Public Works	454,602	2,762	457,364	454,613	(2,751)
Total Expenditures	6,863,234	157,512 <sup>(2)</sup>	7,020,746	6,285,308	(735,438)
Ending Balance	\$ 918,877	\$ 96,263	\$ 1,015,140	364,530	\$ (650,610)
Reconcilement to Cash Balance					
Receivable/Other Assets				(24,621)	
Liabilities				155	
Cash In Bank (Credit)				340,064	
Less Outstanding Encumbrances				(142,690)	
Balance				\$ 197,374	

(1) Adjustments to arrive at Final Budget for 2016-17 fiscal year

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



# STATEMENT III

## Measure C Comparative Quarters Ending 6/30/17 and 6/30/16 Summary

	2016-2017				2015-2016			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Balance 7/1/16	\$ 1,229,201	\$ 1,229,201	\$ -	\$ -	\$ 1,190,342	\$ 1,190,342	\$ -	\$ -
Revenue								
General Sales and Use Tax	6,100,000	4,885,692	-	(1,214,308)	6,167,000	4,624,742	-	(1,542,258)
Investment Earnings	660	1,743	-	1,083	2,120	763	-	(1,357)
Transfer In - AB 109	-	16,130	-	16,130	-	5,272	-	5,272
Transfer In - Unemployment	26,816	26,816	-	-	-	-	-	-
Pers-EE Share	271,666	243,461	-	(28,205)	264,160	229,565	-	(34,595)
Intergovernmental	277,489	108,155	-	(169,334)	407,830	90,399	-	(317,431)
Special Fire Dept Service	74,007	82,593	-	8,586	116,159	116,159	-	-
Administration Reimbursement	56,047	56,047	-	-	88,005	88,005	-	-
Total Revenue	6,806,685	5,420,637	-	(1,386,048)	7,045,274	5,154,905	-	(1,890,369)
Expenditure								
Salaries	5,443,000	4,948,919	3,269	(490,812)	5,311,103	4,748,536	3,000	(559,567)
Materials, Supplies, and Services	673,853	432,496	139,421	(101,936)	655,369	448,662	185,375	(21,332)
Administration Reimbursement	456,999	456,999	-	-	440,597	440,597	-	-
Capital Projects	-	-	-	-	364,789	64,788	-	(300,001)
Transfer Out - Street Maint/Light Fund	446,346	446,346	-	-	374,689	323,529	-	(51,160)
Transfer Out - Facilities Maint Fund	548	548	-	-	529	529	-	-
Total Expenditures	7,020,746	6,285,308	142,690	(592,748)	7,147,076	6,026,641	188,375	(932,060)
Ending Balance	<u>\$ 1,015,140</u>	<u>364,530</u>	<u>\$ 142,690</u>	<u>\$ (793,300)</u>	<u>\$ 1,088,540</u>	<u>318,606</u>	<u>\$ 188,375</u>	<u>\$ (958,309)</u>
Reconcilement to Cash Balance								
Receivable/Other Assets		(24,621)				-		
Liabilities		155				-		
Cash In Bank (Credit)		<u>340,064</u>				<u>318,606</u>		
Less Outstanding Encumbrances		(142,690)				(188,375)		
Balance		<u>\$ 197,374</u>				<u>\$ 130,231</u>		