



# 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, February 9, 2021

6:00 PM

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

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#### NOTICE TO PUBLIC

**Pursuant to Governor Newsom's Executive Order N-29-20, this meeting will be conducted by teleconference and there will be no in-person public access to the meeting location.**

#### WELCOME

At least 72 hours prior to each regular Board/Commission meeting, a complete agenda packet is available for review on the City's website at [www.cityofmerced.org](http://www.cityofmerced.org) or at the City Clerk's Office, 678 W. 18th Street, Merced, CA 95340. All public records relation to an open session item that are distributed to a majority of the Commission will be available for public inspection at the City Clerk's Office during regular business hours.

#### MODIFIED PUBLIC COMMENT

Please submit your public comment to the Board/Commission electronically no later than 1 PM on the day of the meeting. Comments received before the deadline will be sent to the Board/Commission and will be part of the record and will be mentioned as part of the Public Comment portion of the agenda. Material may be emailed to [cityclerk@cityofmerced.org](mailto:cityclerk@cityofmerced.org) and should be limited to 300 words or less. Please specify which portion of the agenda you are commenting on, i.e. item # or Reports. Any correspondence received after the 1 PM deadline will be distributed to the Board/Commission and retained for the official record.

You may provide telephonic comments via voicemail by calling (209) 388-8688 by no later than 1 PM on the day of the meeting to be added to the public comment. Voicemails will be limited to a time limit of three (3) minutes. Please specify which portion of the agenda you are commenting on, for example, Public Comment, Item #, or Reports. Your comments will be played during the meeting to the Board/Commission at the appropriate time.

#### INDIVIDUALS WITH DISABILITIES

Accommodation for individuals with disabilities may be arranged by contacting the City Clerk at (209) 388-8650. Assisted hearing devices are available for meetings held in the Council Chamber.

#### A. CALL TO ORDER

## B. PLEDGE OF ALLEGIANCE

## C. ROLL CALL

## D. PUBLIC COMMENT

Members of the public who wish to speak on any matter not listed on the agenda may provide email or voicemail comments during this portion of the meeting and should follow the guidelines posted above in the MODIFIED PUBLIC COMMENT INSTRUCTIONS to do so.

## E. CONSENT CALENDAR

Adoption of the Consent Calendar may be made by one motion of the Board/Commission, provided that any Board/Commission member, individual, or organization may request removal of an item from the Consent Calendar for separate consideration (please see MODIFIED PUBLIC COMMENT INSTRUCTIONS above). If a request for removal of an item from the Consent Calendar has been received, the item will be discussed and voted on separately.

E.1. [21-027](#)      **SUBJECT:** Measure C - 2020-2021 Council Approved Budget

### RECOMMENDATION

Adopt a motion accepting as information only.

E.2. [21-028](#)      **SUBJECT:** Citizens Oversight Committee Measure C Minutes of November 12, 2019

### REPORT IN BRIEF

Measure C Minutes from the meeting of November 12, 2019.

### RECOMMENDATION

Adopt a motion approving and filing Citizens Oversight Committee Measure C Minutes of November 12, 2019.

## F. REPORTS

F.1. [21-029](#)      **SUBJECT:** Revenue and Expense Reports - March 31, 2020, Revenue and Expense Reports - June 30, 2020 Final, Revenue and Expense Reports - September 30, 2020, and Revenue and Expense Reports - December 31, 2020

### RECOMMENDATION

Adopt a motion accepting as information only.

## G. BUSINESS

G.1. [21-030](#)

SUBJECT: Request to Add Item to Future Agenda

**REPORT IN BRIEF**

Provides members of the Boards/Commissions to request that an item be placed on a future Boards/Commissions agenda for initial consideration by the Boards/Commissions.

G.2. [21-031](#)

SUBJECT: Commission Comments

**REPORT IN BRIEF**

Provides an opportunity for the Chair and/or Member(s) to make a brief announcement on any activity(ies) she/he has attended on behalf of the Commission and to make a brief announcement on future community events and/or activities. The Brown Act does not allow discussion or action by the legislative body under this section.

**H. ADJOURNMENT**



# CITY OF MERCED

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

## ADMINISTRATIVE REPORT

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**File #:** 21-027

**Meeting Date:** 2/9/2021

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**SUBJECT:** Measure C - 2020-2021 Council Approved Budget

### RECOMMENDATION

Adopt a motion accepting as information only.

### ATTACHMENTS

1. Budget Message
2. Measure C - 2020-2021 Council Approved Budget



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Office of the City Manager & Administration (209) 385-6834 (Office) [www.cityofmerced.org](http://www.cityofmerced.org)

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May 13, 2020

Merced City Council  
678 W 18<sup>th</sup> Street  
Merced, CA 95340

Re: Presentation of Fiscal Year 2020-2021 City Manager's Recommended Budget

Honorable Mayor and City Council:

I hereby submit the Fiscal Year 2020-21 City Manager's Recommended Budget for your review and consideration, in accordance with the City of Merced Charter Section 501(b). Your department heads and staff continue meeting the challenges presented to them, not only as the COVID-19 pandemic evolves, but also in providing for the necessary adjustments that allow a balanced budget to be presented to the City Council.

At the onset of developing the FY 2020-21 Budget, the City of Merced's financial outlook was positive. Indicators such as, unemployment figures falling to single digits, building activity trending toward record-highs, and several new businesses slated to open later this fall demonstrated the City's momentum. The City Council started the budget process by holding Town Halls in South, Central, and North Merced. Taking input from residents, the Council established their upcoming Goals & Priorities addressing direct neighborhood improvements, enhancing youth services, allowing for the planning of future projects, and continuing efforts to revitalize Downtown, regional transportation, other economic development and housing efforts.

However, with the arrival of the novel coronavirus pandemic in early February, coupled with Governor Newsom's Stay-at-Home Orders, the City of Merced's economic outlook is rapidly changing. The University of Pacific is projecting Merced's unemployment rate to reach 20.5% by May 2020, equating to a potential loss of 6,970 jobs within the City. In addition, the closing of non-essential businesses created a drastic reduction in economic activity across all business sectors. We are now experiencing declining revenues in not just sales tax, but also transient occupancy tax, gas tax, business license and inspection fees, and other contract revenues. For the close of Fiscal Year 2019-20, and moving into the start of fiscal year 2020-21 these impacts are expected to amount to approximately \$5.4 million in lost revenue.

With these challenges in mind, the fiscal year 2020-21 Budget is presented with the priority of maintaining essential services to the community, minimizing impacts to existing staffing levels, and incorporating as many Goals & Priorities as allowed under current fiscal constraints.

### **FY 2020-21 City Budget**

The total Fiscal Year 2020-21 City Manager's Recommended Budget is \$265.3 million, which is an increase of \$10.8 million from the previous year of \$254.5 million. This is primarily due to the continued expansion of housing developments throughout the City and the necessary capital improvement projects to renovate and expand water and sewer services. The General Fund budget remains relatively level at \$43.9 million, with the only increase in expenses directly related to the \$2.0 million Redevelopment Agency Settlement payment budgeted as a re-occurring expense. The management of staffing will be key in providing the City Council with the greatest flexibility to continue balancing the budget moving into future years. This budget as presented, recommends the deletion of one position and the holding of five positions vacant.

### **Key Budget Issues**

*COVID-19 Revenue Impacts* – With the closure of several local businesses and reduced economic activity across all business sectors, the projected loss of revenue for both the current and future fiscal years is estimated at approximately \$5.4 million, as outlined below:

- Sales Tax Reduction - \$3,186,329
- Transient Occupancy Tax Reduction - \$664,740
- Gas Tax Reduction - \$978,241
- Business Tax and Licenses Reduction - \$345,636
- Other Contractual Reductions - \$218,335

Moving through the summer and into fall, revenues will be monitored closely to allow for spending curtailment, should the need arise.

*On-going Liabilities & Operational Increases* – The City has reached a settlement with the California Department of Finance related to the dissolution of Redevelopment, with assets being formally transferred to the State from Public Financing Economic Development Authority (PFEDA). The City has already begun repayment of the \$9.5 million obligation, with the second payments, totaling \$2.0 million, accounted for in this year's budget. In addition to the Redevelopment settlement, annual CalPERs contributions continue to increase related to the policy decisions of lowering the assumed discount rate from 7.5% to 7%, and decreasing the amortization of unfunded liability over 20 years from 30 years. Contributions increased this year by \$828,658 and are expected to increase by an additional \$2.6 million over the next three fiscal years. Other operational factors continue to play a significant role in the increases to the FY 2020-21 Budget. Over the past five years, workers compensation expenses, deferred facility maintenance, and vehicle maintenance continue to pose significant increases to operations. As the City moves forward with the implementation of the Enterprise Resource Planning or ERP system, additional

financial contributions will be required to complete the project.

*Use of One-Time Revenue* – After the reduction of anticipated revenue due to COVID-19, budget expenses being held at prior-year levels and recommending positions to be held vacant, the proposed fiscal year 2020-21 Budget was still faced with a \$1.1 million General Fund shortfall. In order to balance, the use of one-time revenue is being recommended, including:

- Programing Cannabis Revenue - \$412,227
- Trust 115 Reimbursement - \$330,000
- Development Service General Fund Supplement Reimbursement - \$400,000

The use of these funds will ensure that the fiscal year 2020-21 Budget is balanced, while staff continue to take a prudent approach to the management of expenses through the uncertain times ahead.

### **Goals and Priorities Update**

Over the last four years, the City Council has taken strategic steps in planning for the future of the City. Because of these efforts, staff continues to work towards the completion of several Goals & Priorities that had previous funding allocations. Faced with difficult budgetary decisions, some areas will require greater creativity to achieve the desired outcome for the community.

*Youth Services* – Several school programs, summer programs and recreational activities have been placed on hold throughout the country as officials evaluate the safest options for allowing for youth activities while accommodating social distancing. In working with Merced County and neighboring school districts, these options are still being evaluated for the summer, and possibly the fall. Because of this uncertainty, the budget reflects a reduction in summer programs across the board, including support for the Boys & Girls Club Summer Program, community grant funding for summer services and direct Parks & Recreation programs. Staff will continue to monitor these guidelines closely to allow for immediate reinstitution of programs as guidelines are approved.

*Beautification, Future Planning, Economic Development, & Downtown* – Much work has been done to plan for investment across all areas of the City. However, not all projects have received funding over the years. Several will still need to be evaluated as we move forward, including:

- Enhanced Park Maintenance & Playground Equipment
- Welcome Signs/Entry Points
- Future Police Station & other Public Facilities
- Quiet Zones/Rail Safety
- Rebranding Merced Neighborhoods
- City Outskirts Services/County Islands
- Enhanced Infrastructure Financing Districts (EIFD)
- Economic Opportunity Zone Prospectus
- Bob Hart Square Extension

- Parking Solutions in the Downtown
- Property Based Improvement District (PBID)

The Recession of 2009 placed the City of Merced in a critical position to address fiscal sustainability. Since then, the City Council tempered difficult financial climates with calculated investments in budget and planning efforts to restore the foundation of City services. The City of Merced is no stranger to hard times. As we look to the future, we recognize that several issues still present a budgetary challenge, including the reemergence of COVID-19. Even so, your staff stand ready to meet these uncertainties with budgetary solutions that ensure the long-term fiscal success of the City of Merced.

Sincerely,



Steven S. Carrigan  
City Manager



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

Position	Funded in Budget 2019-20	City Council Approved 2020-21
Police Lieutenant	2.00	2.00
Police Officer/Senior /Trainee	14.49	14.49 *
Police Sergeant	3.00	3.00
Police Records Clerk I/II	1.00	1.00
<b>Total Police</b>	<b>20.49</b>	<b>20.49</b>
Fire Captain	3.80	3.80
Fire Fighter/Fire Engr	8.50	8.50
<b>Total Fire</b>	<b>12.30</b>	<b>12.30</b>
<b>Grand Total</b>	<b>32.79</b>	<b>32.79</b>

\*Two (2) unfunded positions.

**OBJECTIVES**

**PERFORMANCE  
MEASUREMENT/INDICATORS**

**FIRE DEPARTMENT  
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

E X P E N S E S	Actual 2017-18	Actual 2018-19	Final Budget 2019-20	Dept.Head Request 2020-21	City Mgr. Recom. 2020-21	Council Approval 2020-21
Personnel Expenses	1,914,330	1,972,292	2,056,302	2,065,365	2,012,225	2,012,225
Supplies and Services	555,212	643,155	693,618	665,651	587,479	587,479
Debt Service	0	0	0	0	0	0
Acquisitions	50,003	0	11,943	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	568	27,437	32,339	17,716	17,716	17,716
TOTAL	2,520,113	2,642,884	2,794,202	2,748,732	2,617,420	2,617,420

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F I N A N C I N G S O U R C E S	Actual 2017-18	Actual 2018-19	Final Budget 2019-20	Estimated 2020-21
Special Fire Dept Serv	109,937	88,455	0	0
Unclassified	0	215	0	0
Other Revenues	2,410,176	2,554,214	2,794,202	2,617,420
TOTAL	2,520,113	2,642,884	2,794,202	2,617,420

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## P E R S O N N E L

## Number of Positions

Classification	Funded In Budget 2019-20	Dept.Head Request 2020-21	City Mgr. Recom. 2020-21	Council Approval
Fire Captain	3.80	3.80	3.80	3.80
Fire Fighter/Fire Engr	8.50	8.50	8.50	8.50
TOTAL	12.30	12.30	12.30	12.30

## BUDGET DETAIL EXPENSES

061-0926 Measure "C" Fire							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2017-18	ACTUAL 2018-19	FINAL BUDGET 2019-20	DEPT. HEAD REQUEST 2020-21	CITY MGR. RECOM. 2020-21	COUNCIL APPROVAL 2020-21
521.01-00	Regular Salaries	869,486	941,761	934,226	967,468	941,574	941,574
521.04-01	Regular Overtime	281,663	192,782	292,772	243,723	237,200	11,860
521.04-03	OES Contingency	108,504	72,658	0	0	0	0
521.04-05	Station Staffing	0	0	0	0	0	225,340
521.10-01	Holiday Pay	47,331	46,616	46,198	47,842	46,561	46,561
521.10-02	Unused Sick Leave	0	2,047	5,083	3,817	3,715	3,715
521.10-05	Retirement PERS Classic	123,334	153,552	153,364	147,370	143,601	143,601
521.10-06	Social Security-OASDI	74,197	78,358	79,711	78,038	75,950	75,950
521.10-07	Social Security-Medicare	17,531	18,447	18,642	18,250	17,762	17,762
521.10-08	State Unemployment	0	0	194	0	0	0
521.10-10	Retirement-PERS New Membr	26,017	27,081	31,918	46,584	45,375	45,375
521.10-12	Workers Compensation	20,708	22,500	35,096	49,220	41,933	41,933
521.10-14	Clothing Allowance	7,246	12,804	13,593	13,809	13,809	13,809
521.10-19	Acting Pay	595	1,862	1,310	2,838	2,762	2,762
521.10-20	Earned Benefit	1,065	1,676	10,834	1,940	1,888	1,888
521.10-21	Bilingual Pay Program	350	0	0	0	0	0
521.10-25	Swat/Bomb/Hzd Mtls Pay	0	2,160	7,560	2,160	2,160	2,160
521.10-31	Education Incentitive Pay	18,567	28,761	29,879	32,279	32,279	32,279
521.10-33	Core Allowance	201,627	222,328	220,091	210,400	205,900	205,900
521.10-74	Retirement UAL Safety	116,109	146,899	175,831	199,627	199,756	199,756
Personnel Services		1,914,330	1,972,292	2,056,302	2,065,365	2,012,225	2,012,225
522.11-00	Utilities	10,795	20,735	22,933	25,675	6,425	6,425
522.12-00	Telephone	4,028	3,179	5,614	4,447	4,447	4,447
522.13-00	Postage	144	55	900	675	675	675
522.15-00	Office Supplies	1,959	81	3,890	4,121	4,121	4,121
522.16-00	Printing	0	580	684	628	628	628
522.17-00	Professional Services	23,985	0	15,127	24,841	24,841	24,841
522.18-00	Travel and Meetings	4,920	280	5,572	6,119	6,119	6,119
522.20-00	Training Expense	4,579	4,569	6,340	5,431	5,431	5,431
522.22-00	Office Equipment O & M	891	924	1,357	1,631	1,631	1,631
522.23-00	Vehicle Operations/Maint	4,907	6,936	31,655	12,593	11,779	11,779
522.24-00	Memberships, Subscription	130	6,908	34,518	24,697	24,697	24,697
522.25-00	Maintenance Matls & Svcs	18,637	21,016	21,581	15,792	15,792	15,792
522.26-00	Other Equipment O & M	85,120	113,760	34,855	32,598	6,036	6,036
522.28-00	Safety Supplies	4,257	6,433	18,521	18,050	0	0
522.29-00	Other Materials Supplies	995	139	4,199	8,111	8,111	8,111
522.30-01	Dept Share of Insurance	17,773	16,642	13,996	17,139	20,340	20,340
522.35-84	Retro Fee Expense	200	100	0	0	0	0
522.38-00	Support Services	53,401	55,063	54,795	50,467	45,720	45,720
Supplies and Services		236,721	257,400	276,537	253,015	186,793	186,793
523.43-00	Machinery/Equipment	50,003	0	11,943	0	0	0
Property		50,003	0	11,943	0	0	0
524.91-01	Adm Exp-City Manager	17,548	19,038	20,383	19,885	19,350	19,350
524.91-02	Adm Exp-City Attorney	4,665	4,031	6,283	4,919	4,500	4,500
524.91-03	Adm Exp-City Clerk	7,173	6,994	7,562	9,249	7,705	7,705
524.91-09	Adm Exp-Finance	46,661	47,539	52,442	55,595	53,531	53,531
524.91-10	Adm Exp-Purchasing	5,675	5,089	5,615	5,941	5,776	5,776
524.91-16	Adm Exp-City Council	4,811	4,595	4,923	5,150	4,894	4,894
524.91-18	Adm Exp-Fire Admin	231,958	298,469	319,873	311,897	304,930	304,930
Other		318,491	385,755	417,081	412,636	400,686	400,686

BUDGET DETAIL EXPENSES

061-0926 Measure "C" Fire		ACTUAL	ACTUAL	FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	2017-18	2018-19	BUDGET	REQUEST	RECOM.	APPROVAL
				2019-20	2020-21	2020-21	2020-21
968.93-71	Trsf-Facilities Main(671)	568	588	609	631	631	631
968.93-72	Trsf-Support Service(672)	0	26,849	31,730	17,085	17,085	17,085
Other		568	27,437	32,339	17,716	17,716	17,716
**	Measure "C" Fire	2,520,113	2,642,884	2,794,202	2,748,732	2,617,420	2,617,420

## **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.

## Measure "C" - Police

ACCOUNT NO. 1026

EXPENSES	Actual 2017-18	Actual 2018-19	Final Budget 2019-20	Dept.Head Request 2020-21	City Mgr. Recom. 2020-21	Council Approval 2020-21
Personnel Expenses	2,930.178	3,057.784	3,480.426	3,837.696	3,492.870	3,492.870
Supplies and Services	443.016	421.339	574.429	576.346	471.302	471.302
Debt Service	0	0	0	0	0	0
Acquisitions	58,710	192.817	8,264	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	0	42,664	50,421	27.150	6,150	6,150
TOTAL	3,431.904	3,714.604	4,113,540	4,441.192	3,970.322	3,970.322

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FINANCING SOURCES	Actual 2017-18	Actual 2018-19	Final Budget 2019-20	Estimated 2020-21
General Sales and Use	6,062.912	6,853.092	6,607,000	6,000,000
Other Federal Grants	205,348	206.819	110.484	0
BJA-Bulletproof Vest Grnt	0	5.034	0	0
Sale of Equipment	1,410	0	0	0
Adm Reimb-General Fund	80.258	33,897	2,206	0
Adm Reimb-CFD Public Safy	17.262	76.297	104,427	76.712
Other Revenues	2,935,286-	3,460,535-	2,710,577-	2,106,390-
TOTAL	3,431.904	3,714,604	4,113,540	3,970.322

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## PERSONNEL Number of Positions

Classification	Funded In Budget 2019-20	Dept.Head Request 2020-21	City Mgr. Recom. 2020-21	Council Approval
Police Lieutenant	2.00	2.00	2.00	2.00
Police Officer/Senior/Trainee	14.49	14.49	14.49	14.49 *
Police Sergeant	3.00	3.00	3.00	3.00
Police Records Clerk I/II	1.00	1.00	1.00	1.00
TOTAL	20.49	20.49	20.49	20.49

\*Two (2) unfunded positions.

## BUDGET DETAIL EXPENSES

601-1026 Measure "C" - Police							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2017-18	ACTUAL 2018-19	FINAL BUDGET 2019-20	DEPT. HEAD REQUEST 2020-21	CITY MGR. RECOM. 2020-21	COUNCIL APPROVAL 2020-21
521.01-00	Regular Salaries	1,473,436	1,485,146	1,736,802	1,787,914	1,604,975	1,604,975
521.04-01	Regular Overtime	196,440	209,122	200,000	256,875	250,000	250,000
521.04-02	Overtime-Court Appearance	9,245	14,798	22,000	22,605	20,000	20,000
521.10-01	Holiday Pay	44,638	44,908	59,885	62,337	54,939	54,939
521.10-02	Unused Sick Leave	2,261	4,110	4,110	4,223	4,110	4,110
521.10-05	Retirement PERS Classic	182,938	158,605	163,851	145,534	141,734	141,734
521.10-06	Social Security-OASDI	107,102	108,099	126,472	134,749	122,341	122,341
521.10-07	Social Security-Medicare	25,305	25,493	29,578	31,515	28,612	28,612
521.10-09	Retirement PERS Lateral	641	0	0	0	0	0
521.10-10	Retirement-PERS New Membr	65,494	100,759	161,296	194,327	163,370	163,370
521.10-12	Workers Compensation	119,203	130,495	185,895	306,748	261,332	261,332
521.10-14	Clothing Allowance	19,091	15,627	20,465	20,462	18,362	18,362
521.10-17	Stand By Pay	0	11,083	0	21,246	20,677	20,677
521.10-20	Earned Benefit	47,686	48,182	40,000	41,100	40,000	40,000
521.10-21	Bilingual Pay Program	0	323	0	1,200	600	600
521.10-22	Field Trning Officer Pay	3,256	12,276	12,781	13,173	12,820	12,820
521.10-25	Swat/Bomb/Hzd Mtls Pay	3,620	2,174	1,282	1,317	1,282	1,282
521.10-28	Defensive Tactics Instruc	2,231	1,218	2,428	1,308	1,273	1,273
521.10-30	Crime Scene Resp Team Pay	1,147	1,317	1,270	1,168	1,136	1,136
521.10-31	Education Incentitive Pay	4,835	5,243	4,800	4,800	4,800	4,800
521.10-33	Core Allowance	365,282	349,663	372,923	383,049	338,559	338,559
521.10-35	Post Employment Benefits	27,284	34,768	29,808	30,718	30,718	30,718
521.10-37	GVSU Pay	2,687	2,394	4,888	5,250	5,109	5,109
521.10-73	Retirement UAL Misc	8,993	10,684	6,337	7,059	7,106	7,106
521.10-74	Retirement UAL Safety	217,363	281,297	293,555	359,019	359,015	359,015
Personnel Services		2,930,178	3,057,784	3,480,426	3,837,696	3,492,870	3,492,870
522.17-00	Professional Services	3,544	29,025	25,240	4,000	4,000	4,000
522.18-00	Travel and Meetings	10,971	0	0	0	0	0
522.20-00	Training Expense	15,823	0	0	0	0	0
522.23-00	Vehicle Operations/Maint	98,387	21,860	73,363	13,157	12,306	12,306
522.24-00	Memberships, Subscription	0	34,691	140,282	167,336	152,436	152,436
522.28-00	Safety Supplies	0	0	1,000	1,000	0	0
522.29-00	Other Materials Supplies	43,985	46,186	44,457	84,520	9,139	9,139
522.30-01	Dept Share of Insurance	30,680	28,810	23,133	28,837	34,183	34,183
522.35-84	Retro Fee Expense	150	100	0	0	0	0
522.38-00	Support Services	104,410	119,136	120,303	119,444	109,349	109,349
Supplies and Services		307,950	279,808	427,778	418,294	321,413	321,413
523.43-00	Machinery/Equipment	58,710	192,817	8,264	0	0	0
Property		58,710	192,817	8,264	0	0	0
524.91-01	Adm Exp-City Manager	27,389	30,869	30,751	31,198	30,289	30,289
524.91-02	Adm Exp-City Attorney	7,282	6,536	9,478	7,717	7,044	7,044
524.91-03	Adm Exp-City Clerk	11,196	11,341	11,408	14,511	12,061	12,061
524.91-09	Adm Exp-Finance	72,831	77,083	79,116	87,225	83,793	83,793
524.91-10	Adm Exp-Purchasing	8,858	8,252	8,471	9,321	9,041	9,041
524.91-16	Adm Exp-City Council	7,510	7,450	7,427	8,080	7,661	7,661
Other		135,066	141,531	146,651	158,052	149,889	149,889
968.93-72	Trsf-Support Service(672)	0	42,664	50,421	27,150	6,150	6,150
Other		0	42,664	50,421	27,150	6,150	6,150
**	Measure "C" - Police	3,431,904	3,714,604	4,113,540	4,441,192	3,970,322	3,970,322



**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.

ACCOUNT NO. 1126

[illegible][illegible]

## BUDGET DETAIL EXPENSES

061-1126 Measure "C"- Public Works							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2017-18	ACTUAL 2018-19	FINAL BUDGET 2019-20	DEPT. HEAD REQUEST 2020-21	CITY MGR. RECOM. 2020-21	COUNCIL APPROVAL 2020-21
532.38-00	Support Services	48	26	283	3	8	8
	Supplies and Services	48	26	283	3	8	8
534.91-01	Adm Exp-City Manager	1,460	0	366	1,137	1,034	1,034
534.91-02	Adm Exp-City Attorney	388	0	113	281	241	241
534.91-03	Adm Exp-City Clerk	597	0	136	529	412	412
534.91-09	Adm Exp-Finance	3,881	1	941	3,179	2,862	2,862
534.91-10	Adm Exp-Purchasing	472	0	101	340	309	309
534.91-16	Adm Exp-City Council	400	0	88	295	262	262
	Administrative	7,198	1	1,745	5,761	5,120	5,120
908.93-22	Trsf-Street Maint/Lt(022)	82,942	100,000	100,000	125,000	125,000	125,000
	Other	82,942	100,000	100,000	125,000	125,000	125,000
968.93-66	Trsf-Workers Comp (666)	50,000	0	0	0	0	0
968.93-72	Trsf-Support Service(672)	0	72	85	46	46	46
	Other	50,000	72	85	46	46	46
**	Measure "C"- Public Works	140,188	100,099	102,113	130,810	130,174	130,174



# CITY OF MERCED

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

## ADMINISTRATIVE REPORT

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**File #:** 21-028

**Meeting Date:** 2/9/2021

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**SUBJECT:** Citizens Oversight Committee Measure C Minutes of November 12, 2019

### REPORT IN BRIEF

Measure C Minutes from the meeting of November 12, 2019.

### RECOMMENDATION

Adopt a motion approving and filing Citizens Oversight Committee Measure C Minutes of November 12, 2019.

### ATTACHMENTS

1. Measure C Minutes 11-12-2019



# CITY OF MERCED

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

## Minutes Measure C Citizens' Oversight Committee

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Tuesday, November 12, 2019

6:00 PM

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### A. CALL TO ORDER

Chair HARRIS called the Measure C Oversight Committee meeting to order at 6:02 PM.

### B. PLEDGE OF ALLEGIANCE

### C. ROLL CALL

**Present:** 5 - Glenn Davis, Chairperson Michael Harris, Cristina Garcia, Dorothea White and Yesenia Curiel

**Absent:** 3 - Spencer Davies, Michelle Lee and Cody Bijou

### D. PUBLIC COMMENT

There were none.

### E. CONSENT CALENDAR

E.1. **SUBJECT:** Citizens Oversight Committee Measure C Minutes of August 13, 2019

#### REPORT IN BRIEF

Measure C Minutes from the meeting of August 13, 2019.

#### RECOMMENDATION

Adopt a motion approving and filing Citizens Oversight Committee Measure C Minutes of August 13, 2019.

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

**Aye:** 5 - Member Davis  
Harris  
Member Garcia  
Member White  
Member Curiel

**No:** 0

**Absent:** 3 - Member Davies  
Member Lee  
Member Bijou

## F. REPORTS

**F.1.** **SUBJECT:** Revenue and Expense Reports - June 30, 2019 Final  
Unaudited and September 30, 2019

### RECOMMENDATION

Adopt a motion accepting as information only.

Finance Office Venus RODRIGUEZ gave a slide show presentation on the Revenue and Expense Reports from June 30, 2019 and September 30, 2019.

Chair HARRIS and Ms. RODRIGUEZ discussed cannabis tax revenue.

**A motion was made by Member Davis, seconded by Member White, that this agenda item be approved. The motion failed by the following vote:**

**Aye:** 5 - Member Davis  
Harris  
Member Garcia  
Member White  
Member Curiel

**No:** 0

**Absent:** 3 - Member Davies  
Member Lee  
Member Bijou

**F.2.** **SUBJECT:** Presentation - Measure C Outreach

### REPORT IN BRIEF

Presentation on the Measure C outreach.

### RECOMMENDATION

For Information-only.

**Clerk's Note:** This item was moved to the February Measure C Oversight Committee Meeting.

## G. BUSINESS

**G.1.** **SUBJECT:** Selection of a New Chair and Vice Chair

### REPORT IN BRIEF

Yearly selection of a Chair and Vice Chair.

#### **RECOMMENDATION**

Nominate and appoint a Committee Member as Chair and Vice Chair.

**A motion was made by Member Davis, seconded by Member White, to appoint Mike Harris as the Chairperson. The motion carried by the following vote:**

**Aye:** 5 - Member Davis  
Harris  
Member Garcia  
Member White  
Member Curiel

**No:** 0

**Absent:** 3 - Member Davies  
Member Lee  
Member Bijou

**A motion was made by Member Davis, seconded by Member Garcia, to appoint Cody Bijou as Vice-Chair. The motion carried by the following vote:**

**Aye:** 5 - Member Davis  
Harris  
Member Garcia  
Member White  
Member Curiel

**No:** 0

**Absent:** 3 - Member Davies  
Member Lee  
Member Bijou

#### **H. ADJOURNMENT**

**Clerk's Note:** The Measure C Oversight Committee meeting was adjourned at 6:12 PM.

**A motion was made by Member Garcia, seconded by Member White, to adjourn the Measure C Oversight Committee Meeting. The motion carried by the following vote:**

**Aye:** 5 - Member Davis  
Harris  
Member Garcia  
Member White  
Member Curiel

**No:** 0

**Absent:** 3 - Member Davies  
Member Lee  
Member Bijou



# CITY OF MERCED

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

## ADMINISTRATIVE REPORT

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**File #:** 21-029

**Meeting Date:** 2/9/2021

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**SUBJECT:** Revenue and Expense Reports - March 31, 2020, Revenue and Expense Reports - June 30, 2020 Final, Revenue and Expense Reports - September 30, 2020, and Revenue and Expense Reports - December 31, 2020

### RECOMMENDATION

Adopt a motion accepting as information only.

### ATTACHMENTS

1. Revenue and Expense Reports - March 31, 2020
2. Revenue and Expense Reports - June 30, 2020
3. Revenue and Expense Reports - September 30, 2020
4. Revenue and Expense Reports - December 31, 2020



# STATEMENT I

## Measure C Revenue and Expense Report Summary 3/31/20

	2019-2020 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/19	\$ 2,427,525	\$ 2,427,525	\$ -
Revenue			
General Sales and Use Tax	6,607,000	4,097,541	(2,509,459)
Investment Earnings	14,470	19,171	4,701
Transfer-Vehicle Abate (080)	1,440	63	(1,377)
Other Grants	120,128	18,947	(101,181)
Administration Reimbursement	106,633	79,975	(26,658)
Total Revenue	6,849,671	4,236,320	(2,613,351)
Expenditures			
Salaries & Benefits	5,537,767	3,989,924	(1,547,843)
Materials, Supplies and Services	1,001,388	484,327	(517,061)
Acquisitions	20,843	635	(20,208)
Administration Reimbursement	565,477	423,659	(141,818)
Transfer Out-Street Maint/Light Fund	100,000	-	(100,000)
Transfer Out-Facilities Maint Fund	609	609	-
Trsf-Support Service	82,236	41,118	(41,118)
Total Expenditures	7,308,320	4,940,272	(2,368,048)
Ending Fund Balance	\$ 1,968,876	\$ 1,723,573	\$ (245,303)
Reconcilement to Cash Balance			
Receivable/Other Assets		(53,300)	
Liabilities		-	
Cash In Bank (Credit)		1,670,273	
Less Outstanding Encumbrances		(275,645)	
Cash Available		\$ 1,394,628	

### Measure C Funded Positions

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	14.49	11.64	2.85
Police Clerk I/II	1.00	1.00	-
Police Sergeant	3.00	3.00	-
Total Police	20.49	17.64	2.85
Fire Division Chief	-	-	-
Fire Captain	3.80	3.80	-
Fire Fighter/Engineer	8.50	8.50	-
Total Fire	12.30	12.30	-
Grand Total	32.79	29.94	2.85

**STATEMENT II**

**Measure C  
Revenue and Expense Report Detail by Department  
3/31/20**

	<b>2019-2020</b>				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/19	\$ 2,425,008	\$ - <sup>(1)</sup>	\$ 2,425,008	\$ 2,425,008	\$ -
Adjustment to Beginning Balance	-	2,517	2,517	2,517	-
Adjusted Beginning Balance	2,425,008	2,517	2,427,525	2,427,525	-
<b>Revenue</b>					
General Sales and Use Tax	6,607,000	-	6,607,000	4,097,541	(2,509,459)
Investment Earnings	14,470	-	14,470	19,171	4,701
Transfer-Vehicle Abate (080)	1,440	-	1,440	63	(1,377)
Other Grants	110,484	9,644	120,128	18,947	(101,181)
Special Fire Dept Service	-	-	-	20,559	20,559
Reimb Special Dept Expense	-	-	-	64	64
Administration Reimbursement	106,633	-	106,633	79,975	(26,658)
<b>Total Revenue</b>	<b>6,840,027</b>	<b>9,644 <sup>(2)</sup></b>	<b>6,849,671</b>	<b>4,236,320</b>	<b>(2,613,351)</b>
<b>Expenditures</b>					
<b>Fire</b>					
Salaries & Benefits	2,056,302	1,039	2,057,341	1,501,559	(555,782)
Materials, Supplies and Services	276,537	174,339	450,876	196,218	(254,658)
Acquisitions	11,943	-	11,943	-	(11,943)
Administration Reimbursement	417,081	-	417,081	312,810	(104,271)
Trsf-Support Service	31,730	-	31,730	15,865	(15,865)
Transfer Out-Facilities Maint Fund	609	-	609	609	-
<b>Total Fire</b>	<b>2,794,202</b>	<b>175,378</b>	<b>2,969,580</b>	<b>2,027,061</b>	<b>(942,519)</b>
<b>Police</b>					
Salaries & Benefits	3,480,426	-	3,480,426	2,488,365	(992,061)
Materials, Supplies and Services	427,778	119,765	547,543	287,898	(259,645)
Acquisitions	8,264	636	8,900	635	(8,265)
Administration Reimbursement	146,651	-	146,651	109,985	(36,666)
Trsf-Support Service	50,421	-	50,421	25,211	(25,210)
<b>Total Police</b>	<b>4,113,540</b>	<b>120,401</b>	<b>4,233,941</b>	<b>2,912,094</b>	<b>(1,321,847)</b>
<b>Public Works</b>					
Materials, Supplies and Services	283	2,686	2,969	211	(2,758)
Administration Reimbursement	1,745	-	1,745	864	(881)
Trsf-Support Service	85	-	85	42	(43)
Transfer Out-Street Maint/Light Fund	100,000	-	100,000	-	(100,000)
<b>Total Public Works</b>	<b>102,113</b>	<b>2,686</b>	<b>104,799</b>	<b>1,117</b>	<b>(103,682)</b>
<b>Total Expenditures</b>	<b>7,009,855</b>	<b>298,465 <sup>(2)</sup></b>	<b>7,308,320</b>	<b>4,940,272</b>	<b>(2,368,048)</b>
<b>Ending Fund Balance</b>	<b>\$ 2,255,180</b>	<b>\$ (286,304)</b>	<b>\$ 1,968,876</b>	<b>1,723,573</b>	<b>\$ (245,303)</b>
<b>Reconcilement to Cash Balance</b>					
Receivable/Other Assets				(53,300)	
Liabilities				-	
Cash In Bank (Credit)				1,670,273	
<b>Less Outstanding Encumbrances</b>				<b>(275,645)</b>	
<b>Cash Available</b>				<b>\$ 1,394,628</b>	

(1) Adjustments to arrive at Final Budget for 2018-19 fiscal year

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

# STATEMENT III

## Measure C Comparative Quarters Ending 3/31/20 and 3/31/19 Summary

	2019-2020				2018-2019			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1/19	\$ 2,427,525	\$ 2,427,525	\$ -	\$ -	\$ 1,610,131	\$ 1,610,131		\$ (0)
Revenue								
General Sales and Use Tax	6,607,000	4,097,541	-	(2,509,459)	6,415,000	4,121,199	-	(2,293,801)
Investment Earnings	14,470	19,171	-	4,701	2,500	12,034	-	9,534
Transfer-Vehicle Abate (080)	1,440	63	-	(1,377)	-	240	-	240
Other Grants	120,128	18,947	-	(101,181)	-	120	-	120
Intergovernmental	-	-	-	-	207,393	115,875	-	(91,518)
Special Fire Dept Service	-	20,559	-	20,559	59,656	88,455	-	28,799
Reimb Special Dept Expense	-	64	-	64	-	-	-	-
Administration Reimbursement	106,633	79,975	-	(26,658)	110,194	82,645	-	(27,549)
Total Revenue	6,849,671	4,236,320		(2,613,351)	6,794,743	4,420,568		(2,374,175)
Expenditure								
Salaries	5,537,767	3,989,924		(1,547,843)	5,398,896	3,770,424	1,038	(1,627,434)
Materials, Supplies, and Services	1,001,388	484,327	267,381	(249,680)	899,411	356,242	95,822	(447,347)
Acquisitions	20,843	635	8,264	(11,944)	138,928	1,366		(137,562)
Administration Reimbursement	565,477	423,659	-	(141,818)	527,287	395,460	-	(131,827)
Transfer Out - Street Maint/Light Fund	100,000	-	-	(100,000)	100,000	100,000	-	-
Trsf-Support Service	82,236	41,118	-	(41,118)	69,585	-	-	(69,585)
Transfer Out - Facilities Maint Fund	609	609	-	-	588	588	-	-
Total Expenditures	7,308,320	4,940,272	275,645	(2,092,403)	7,134,695	4,624,080	96,860	(2,413,755)
Ending Fund Balance	<u>\$ 1,968,876</u>	<u>1,723,573</u>	<u>\$ 275,645</u>	<u>\$ (520,948)</u>	<u>\$ 1,270,179</u>	<u>1,406,619</u>	<u>\$ 96,860</u>	<u>\$ 39,579</u>
Reconcilement to Cash Balance								
Receivable/Other Assets		(53,300)				(29,957)		
Liabilities		-				487		
Cash In Bank (Credit)		<u>1,670,273</u>				<u>1,377,149</u>		
Less Outstanding Encumbrances		(275,645)				(96,860)		
Cash Available		<u>\$ 1,394,628</u>				<u>\$ 1,280,289</u>		

# STATEMENT I

## Measure C Revenue and Expense Report Summary 6/30/2020 Final

	2019-2020 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/19	\$ 2,427,525	\$ 2,427,525	\$ -
Revenue			
General Sales and Use Tax	6,607,000	6,852,814	245,814
Investment Earnings	14,470	75,275	60,805
Transfer In- General Fund (001)	1,424	1,424	-
Transfer In-Vehicle Abate (080)	1,440	63	(1,377)
Other Grants	120,128	67,634	(52,494)
Special Fire Dept Service	20,559	20,559	-
Reimbursement	-	64	64
Administration Reimbursement	106,633	106,633	-
Total Revenue	6,871,654	7,124,466	252,812
Expenditures			
Salaries & Benefits	5,533,711	5,205,770	(327,941)
Materials, Supplies and Services	952,435	745,401	(207,034)
Acquisitions	43,972	32,028	(11,944)
Administration Reimbursement	565,477	565,477	-
Transfer Out-Street Maint/Light Fund	125,000	125,000	-
Transfer Out-Facilities Maint Fund	609	609	-
Transfer Out-Support Service	82,236	82,236	-
Total Expenditures	7,303,440	6,756,521	(546,919)
Ending Fund Balance	\$ 1,995,739	2,795,470	\$ 799,731
Reconcilement to Cash Balance			
Receivables/Other Assets		(1,453,878)	
Liabilities		193,945	
Cash In Bank (Credit)		1,535,537	
Less Outstanding Encumbrances		(121,630)	
Cash Available		\$ 1,413,907	

### Measure C Funded Positions

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	14.49	12.49	2.00
Police Clerk I/II	1.00	1.00	-
Police Sergeant	3.00	3.00	-
Total Police	20.49	18.49	2.00
Fire Division Chief	-	-	-
Fire Captain	3.80	3.80	-
Fire Fighter/Engineer	8.50	8.50	-
Total Fire	12.30	12.30	-
Grand Total	32.79	30.79	2.00

**STATEMENT II**

**Measure C  
Revenue and Expense Report Detail by Department  
6/30/2020 Final**

	<b>2019-2020</b>				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/19	\$ 2,425,008	\$ - <sup>(1)</sup>	\$ 2,425,008	\$ 2,425,008	\$ -
Adjustment to Beginning Balance	-	2,517	2,517	2,517	-
Adjusted Beginning Balance	2,425,008	2,517	2,427,525	2,427,525	-
<b>Revenue</b>					
General Sales and Use Tax	6,607,000	-	6,607,000	6,852,814	245,814
Investment Earnings	14,470	-	14,470	75,275	60,805
Transfer In - General Fund (001)	-	1,424	1,424	1,424	-
Transfer In - AB 109 (072)	-	-	-	-	-
Transfer In-Vehicle Abate (080)	1,440	-	1,440	63	(1,377)
Other Grants	110,484	9,644	120,128	67,634	(52,494)
Special Fire Dept Service	-	20,559	20,559	20,559	-
Reimbursement	-	-	-	64	64
Administration Reimbursement	106,633	-	106,633	106,633	-
<b>Total Revenue</b>	<b>6,840,027</b>	<b>31,627 <sup>(2)</sup></b>	<b>6,871,654</b>	<b>7,124,466</b>	<b>252,812</b>
<b>Expenditures</b>					
<b>Fire</b>					
Salaries & Benefits	2,056,302	8,059	2,064,361	1,982,004	(82,357)
Materials, Supplies and Services	276,537	156,886	433,423	279,439	(153,984)
Acquisitions	11,943	-	11,943	-	(11,943)
Administration Reimbursement	417,081	-	417,081	417,081	-
Transfer Out-Support Service	31,730	-	31,730	31,730	-
Transfer Out-Facilities Maint Fund	609	-	609	609	-
<b>Total Fire</b>	<b>2,794,202</b>	<b>164,945</b>	<b>2,959,147</b>	<b>2,710,863</b>	<b>(248,284)</b>
<b>Police</b>					
Salaries & Benefits	3,480,426	(11,076)	3,469,350	3,223,766	(245,584)
Materials, Supplies and Services	427,778	90,951	518,729	465,679	(53,050)
Acquisitions	8,264	23,765	32,029	32,028	(1)
Administration Reimbursement	146,651	-	146,651	146,651	-
Transfer Out-Support Service	50,421	-	50,421	50,421	-
<b>Total Police</b>	<b>4,113,540</b>	<b>103,640</b>	<b>4,217,180</b>	<b>3,918,545</b>	<b>(298,635)</b>
<b>Public Works</b>					
Materials, Supplies and Services	283	-	283	283	-
Administration Reimbursement	1,745	-	1,745	1,745	-
Transfer Out-Support Service	85	-	85	85	-
Transfer Out-Street Maint/Light Fund	100,000	25,000	125,000	125,000	-
<b>Total Public Works</b>	<b>102,113</b>	<b>25,000</b>	<b>127,113</b>	<b>127,113</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,009,855</b>	<b>293,585 <sup>(2)</sup></b>	<b>7,303,440</b>	<b>6,756,521</b>	<b>(546,919)</b>
<b>Ending Fund Balance</b>	<b>\$ 2,255,180</b>	<b>\$ (259,441)</b>	<b>\$ 1,995,739</b>	<b>2,795,470</b>	<b>\$ 799,731</b>
<b>Reconciliation to Cash Balance</b>					
Receivables/Other Assets				(1,453,878)	
Liabilities				193,945	
Cash In Bank (Credit)				1,535,537	
<b>Less Outstanding Encumbrances</b>				<b>(121,630)</b>	
<b>Cash Available</b>				<b>\$ 1,413,907</b>	

(1) Adjustments to arrive at Final Budget for 2018-19 fiscal year

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

# STATEMENT III

## Measure C Comparative Quarters Ending 6/30/20 Final and 6/30/19 Summary

	2019-2020				2018-2019			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1/19	\$ 2,427,525	\$ 2,427,525	\$ -	\$ -	\$ 1,610,131	\$ 1,610,131	\$ -	\$ -
Revenue								
General Sales and Use Tax	6,607,000	6,852,814	-	245,814	6,415,000	6,853,092	-	438,092
Investment Earnings	14,470	75,275	-	60,805	2,500	60,837	-	58,337
Transfer - General Fund (001)	1,424	1,424	-	-	-	-	-	-
Transfer-Vehicle Abate (080)	1,440	63	-	(1,377)	-	540	-	540
Transfer In - Unemployment	-	-	-	-	-	-	-	-
Other Grants	120,128	67,634	-	(52,494)	-	215	-	215
Intergovernmental	-	-	-	-	207,393	211,853	-	4,460
Cost Recovery	-	-	-	-	-	3,869	-	3,869
Special Fire Dept Service	20,559	20,559	-	-	88,455	88,455	-	(0)
Reimbursement	-	64	-	64	-	-	-	-
Administration Reimbursement	106,633	106,633	-	-	110,194	110,194	-	-
Total Revenue	6,871,654	7,124,466		252,812	6,823,542	7,329,054		505,512
Expenditure								
Salaries	5,533,711	5,205,770		(327,941)	5,383,650	5,031,422	3,161	(349,067)
Materials, Supplies, and Services	952,435	745,401	121,630	(85,404)	816,398	592,478	116,638	(107,282)
Acquisitions	43,972	32,028		(11,944)	267,736	192,817	73,054	(1,865)
Administration Reimbursement	565,477	565,477	-	-	527,287	527,287	-	-
Transfer Out - Street Maint/Light Fund	125,000	125,000	-	-	100,000	100,000	-	-
Transfer Out-Support Service	82,236	82,236	-	-	69,585	69,585	-	-
Transfer Out - Facilities Maint Fund	609	609	-	-	588	588	-	-
Total Expenditures	7,303,440	6,756,521	121,630	(425,289)	7,165,244	6,514,177	192,853	(458,214)
Ending Fund Balance	\$ 1,995,739	2,795,470	\$ 121,630	\$ 678,101	\$ 1,268,429	2,425,008	\$ 192,853	\$ 963,726
Reconcilement to Cash Balance								
Receivables/Other Assets		(1,453,878)				(1,215,172)		
Liabilities		193,945				274,502		
Cash In Bank (Credit)		1,535,537				1,484,338		
Less Outstanding Encumbrances		(121,630)				(192,853)		
Cash Available		\$ 1,413,907				\$ 1,291,486		

# STATEMENT I

## Measure C Revenue and Expense Report Summary 9/30/20

	2020-2021 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/20	\$ 2,795,470	\$ 2,795,470	\$ -
Revenue			
General Sales and Use Tax	6,000,000	617,184	(5,382,816)
Investment Earnings	30,920	8,387	(22,533)
Transfer In - Vehicle Abate (080)	503	-	(503)
Other Grants	-	1,254	1,254
Administration Reimbursement	76,712	19,175	(57,537)
Total Revenue	6,108,135	646,000	(5,462,135)
Expenditures			
Salaries & Benefits	5,505,095	1,710,926	(3,794,169)
Materials, Supplies and Services	629,829	92,718	(537,111)
Administration Reimbursement	555,695	138,923	(416,772)
Transfer Out-Street Maint/Light Fund	125,000	-	(125,000)
Transfer Out-Facilities Maint Fund	631	316	(315)
Transfer Out-Support Service	23,281	-	(23,281)
Total Expenditures	6,839,531	1,942,883	(4,896,648)
Ending Fund Balance	\$ 2,064,074	1,498,587	\$ (565,487)
Reconciliation to Cash Balance			
Receivables/Other Assets		(78,118)	
Liabilities		-	
Cash In Bank (Credit)		1,420,469	
Less Outstanding Encumbrances		(97,871)	
Cash Available		\$ 1,322,598	

### Measure C Funded Positions

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	14.49	11.00	3.49
Police Clerk I/II	1.00	1.00	-
Police Sergeant	3.00	3.00	-
Total Police	20.49	17.00	3.49
Fire Division Chief	-	-	-
Fire Captain	3.80	3.00	0.80
Fire Fighter/Engineer	8.50	7.00	1.50
Total Fire	12.30	10.00	2.30
Grand Total	32.79	27.00	5.79

# STATEMENT II

## Measure C Revenue and Expense Report Detail by Department 9/30/20

	2020-2021				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/20	\$ 2,795,470	\$ - (1)	\$ 2,795,470	\$ 2,795,470	\$ -
Adjustment to Beginning Balance	-	-	-	-	-
Adjusted Beginning Balance	2,795,470	-	2,795,470	2,795,470	-
<b>Revenue</b>					
General Sales and Use Tax	6,000,000	-	6,000,000	617,184	(5,382,816)
Investment Earnings	30,920	-	30,920	8,387	(22,533)
Transfer In - Vehicle Abate (080)	503	-	503	-	(503)
Other Grants	-	-	-	1,254	1,254
Administration Reimbursement	76,712	-	76,712	19,175	(57,537)
Total Revenue	6,108,135	- (2)	6,108,135	646,000	(5,462,135)
<b>Expenditures</b>					
<b>Fire</b>					
Salaries & Benefits	2,012,225	-	2,012,225	673,078	(1,339,147)
Materials, Supplies and Services	186,793	78,460	265,253	36,146	(229,107)
Administration Reimbursement	400,686	-	400,686	100,167	(300,519)
Transfer Out-Support Service	17,085	-	17,085	-	(17,085)
Transfer Out-Facilities Maint Fund	631	-	631	316	(315)
Total Fire	2,617,420	78,460	2,695,880	809,707	(1,886,173)
<b>Police</b>					
Salaries & Benefits	3,492,870	-	3,492,870	1,037,848	(2,455,022)
Materials, Supplies and Services	321,413	43,155	364,568	56,564	(308,004)
Administration Reimbursement	149,889	-	149,889	37,479	(112,410)
Transfer Out-Support Service	6,150	-	6,150	-	(6,150)
Total Police	3,970,322	43,155	4,013,477	1,131,891	(2,881,586)
<b>Public Works</b>					
Materials, Supplies and Services	8	-	8	8	-
Administration Reimbursement	5,120	-	5,120	1,277	(3,843)
Transfer Out-Support Service	46	-	46	-	(46)
Transfer Out-Street Maint/Light Fund	125,000	-	125,000	-	(125,000)
Total Public Works	130,174	-	130,174	1,285	(128,889)
Total Expenditures	6,717,916	121,615 (2)	6,839,531	1,942,883	(4,896,648)
Ending Fund Balance	\$ 2,185,689	\$ (121,615)	\$ 2,064,074	1,498,587	\$ (565,487)
Reconciliation to Cash Balance					
Receivables/Other Assets				(78,118)	
Liabilities				-	
Cash In Bank (Credit)				1,420,469	
Less Outstanding Encumbrances				(97,871)	
Cash Available				\$ 1,322,598	

(1) Adjustments to arrive at Final Budget for 2019-20 fiscal year

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



# STATEMENT III

## Measure C Comparative Quarters Ending 9/30/20 Final and 9/30/19 Summary

	2020-2021				2019-2020			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1/20	\$ 2,795,470	\$ 2,795,470	\$ -	\$ -	\$ 2,425,008	\$ 2,425,008	\$ -	\$ -
Revenue								
General Sales and Use Tax	6,000,000	617,184	-	(5,382,816)	6,607,000	589,664	-	(6,017,336)
Investment Earnings	30,920	8,387	-	(22,533)	14,470	9,596	-	(4,874)
Transfer In - Vehicle Abate (080)	503	-	-	(503)	1,440	-	-	(1,440)
Other Grants	-	1,254	-	1,254	110,484	33,985	-	(76,499)
Administration Reimbursement	76,712	19,175	-	(57,537)	106,633	26,658	-	(79,975)
Total Revenue	6,108,135	646,000		(5,462,135)	6,840,027	659,903		(6,180,124)
Expenditures								
Salaries & Benefits	5,505,095	1,710,926		(3,794,169)	5,537,767	1,604,209	1,485	(3,932,073)
Materials, Supplies, and Services	629,829	92,718	97,871	(439,240)	823,952	163,263	277,646	(383,043)
Acquisitions	-	-		-	95,011	635	8,264	(86,112)
Administration Reimbursement	555,695	138,923	-	(416,772)	565,477	140,937	-	(424,540)
Transfer Out - Street Maint/Light Fund	125,000	-	-	(125,000)	100,000	-	-	(100,000)
Transfer Out - Facilities Maint Fund	631	316	-	(315)	609	305	-	(304)
Transfer Out - Support Service	23,281	-	-	(23,281)	82,236	72	-	(82,164)
Total Expenditures	6,839,531	1,942,883	97,871	(4,798,777)	7,205,052	1,909,421	287,395	(5,008,236)
Ending Fund Balance	<u>\$ 2,064,074</u>	<u>1,498,587</u>	<u>\$ 97,871</u>	<u>\$ (663,358)</u>	<u>\$ 2,059,983</u>	<u>1,175,490</u>	<u>\$ 287,395</u>	<u>\$ (1,171,888)</u>
Reconcilement to Cash Balance								
Receivables/Other Assets		(78,118)				(74,011)		
Liabilities		-				635		
Cash In Bank (Credit)		<u>1,420,469</u>				<u>1,102,114</u>		
Less Outstanding Encumbrances		<u>(97,871)</u>				<u>(287,395)</u>		
Cash Available		<u>\$ 1,322,598</u>				<u>\$ 814,719</u>		

# STATEMENT I

## Measure C Revenue and Expense Report Summary 12/31/20

	2020-2021 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/20	\$ 2,795,470	\$ 2,795,470	\$ -
Revenue			
General Sales and Use Tax	6,000,000	2,533,545	(3,466,455)
Investment Earnings	30,920	10,729	(20,191)
Transfer In - Vehicle Abate (080)	503	-	(503)
Other Grants	24,603	8,011	(16,592)
Special Fire Dept Service	-	69,892	69,892
Administration Reimbursement	76,712	38,354	(38,358)
Total Revenue	6,132,738	2,660,531	(3,472,207)
Expenditures			
Salaries & Benefits	5,505,095	3,051,633	(2,453,462)
Materials, Supplies and Services	637,429	171,974	(465,455)
Administration Reimbursement	555,695	277,847	(277,848)
Transfer Out-Street Maint/Light Fund	125,000	-	(125,000)
Transfer Out-Facilities Maint Fund	631	316	(315)
Transfer Out-Support Service	23,281	-	(23,281)
Total Expenditures	6,847,131	3,501,771	(3,345,360)
Ending Fund Balance	\$ 2,081,077	1,954,230	\$ (126,847)
Reconcilement to Cash Balance			
Receivables/Other Assets		(146,807)	
Liabilities		-	
Cash In Bank (Credit)		1,807,424	
Less Outstanding Encumbrances		(110,948)	
Cash Available		\$ 1,696,475	

### Measure C Funded Positions

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfunded	Positions Unfilled
Police Lieutenant	2.00	2.00		-
Police Officer/Senior/Trainee	14.49	9.64	2.00	2.85
Police Clerk I/II	1.00	1.00		-
Police Sergeant	3.00	3.00		-
Total Police	20.49	15.64	2.00	2.85
Fire Division Chief	-	-	-	-
Fire Captain	3.80	3.80		-
Fire Fighter/Engineer	8.50	7.50		1.00
Total Fire	12.30	11.30		1.00
Grand Total	32.79	26.94	2.00	3.85

**STATEMENT II**

**Measure C**

**Revenue and Expense Report Detail by Department**

**12/31/20**

	<b>2020-2021</b>				
	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Variance Over / (Under)</u>
Beginning Fund Balance 7/1/20	\$ 2,795,470	\$ -	<sup>(1)</sup> \$ 2,795,470	\$ 2,795,470	\$ -
Adjustment to Beginning Balance	-	-	-	-	-
Adjusted Beginning Balance	2,795,470	-	2,795,470	2,795,470	-
<b>Revenue</b>					
General Sales and Use Tax	6,000,000	-	6,000,000	2,533,545	(3,466,455)
Investment Earnings	30,920	-	30,920	10,729	(20,191)
Transfer In - Vehicle Abate (080)	503	-	503	-	(503)
Other Grants	-	24,603	24,603	8,011	(16,592)
Special Fire Dept Service	-	-	-	69,892	69,892
Administration Reimbursement	76,712	-	76,712	38,354	(38,358)
Total Revenue	6,108,135	24,603 <sup>(2)</sup>	6,132,738	2,660,531	(3,472,207)
<b>Expenditures</b>					
<b>Fire</b>					
Salaries & Benefits	2,012,225	-	2,012,225	1,240,698	(771,527)
Materials, Supplies and Services	186,793	78,460	265,253	72,944	(192,309)
Administration Reimbursement	400,686	-	400,686	200,340	(200,346)
Transfer Out-Support Service	17,085	-	17,085	-	(17,085)
Transfer Out-Facilities Maint Fund	631	-	631	316	(315)
Total Fire	2,617,420	78,460	2,695,880	1,514,298	(1,181,582)
<b>Police</b>					
Salaries & Benefits	3,492,870	-	3,492,870	1,810,935	(1,681,935)
Materials, Supplies and Services	321,413	50,755	372,168	99,022	(273,146)
Administration Reimbursement	149,889	-	149,889	74,949	(74,940)
Transfer Out-Support Service	6,150	-	6,150	-	(6,150)
Total Police	3,970,322	50,755	4,021,077	1,984,906	(2,036,171)
<b>Public Works</b>					
Materials, Supplies and Services	8	-	8	8	-
Administration Reimbursement	5,120	-	5,120	2,558	(2,562)
Transfer Out-Support Service	46	-	46	-	(46)
Transfer Out-Street Maint/Light Fund	125,000	-	125,000	-	(125,000)
Total Public Works	130,174	-	130,174	2,566	(127,608)
Total Expenditures	6,717,916	129,215 <sup>(2)</sup>	6,847,131	3,501,771	(3,345,360)
Ending Fund Balance	<u>\$ 2,185,689</u>	<u>\$ (104,612)</u>	<u>\$ 2,081,077</u>	<u>1,954,230</u>	<u>\$ (126,847)</u>
Reconcilement to Cash Balance					
Receivables/Other Assets				(146,807)	
Liabilities				-	
Cash In Bank (Credit)				1,807,424	
Less Outstanding Encumbrances				(110,948)	
Cash Available				<u>\$ 1,696,475</u>	

(1) Adjustments to arrive at Final Budget for 2019-20 fiscal year

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

# STATEMENT III

## Measure C

### Comparative Quarters Ending 12/31/20 Final and 12/31/19 Summary

	2020-2021				2019-2020			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1/20	\$ 2,795,470	\$ 2,795,470	\$ -	\$ -	\$ 2,427,525	\$ 2,427,525	\$ -	\$ -
Revenue								
General Sales and Use Tax	6,000,000	2,533,545	-	(3,466,455)	6,607,000	2,306,117	-	(4,300,883)
Investment Earnings	30,920	10,729	-	(20,191)	14,470	11,009	-	(3,461)
Transfer In - Vehicle Abate (080)	503	-	-	(503)	1,440	63	-	(1,377)
Other Grants	24,603	8,011	-	(16,592)	139,228	(11,140)	-	(150,368)
Special Fire Dept Service	-	69,892	-	69,892	-	3,240	-	3,240
Reimbursement	-	-	-	-	-	64	-	64
Administration Reimbursement	76,712	38,354	-	(38,358)	106,633	53,317	-	(53,316)
Total Revenue	6,132,738	2,660,531	-	(3,472,207)	6,868,771	2,362,670	-	(4,506,101)
Expenditures								
Salaries & Benefits	5,505,095	3,051,633	-	(2,453,462)	5,537,767	2,749,497	1,038	(2,787,232)
Materials, Supplies, and Services	637,429	171,974	110,948	(354,507)	1,001,988	353,153	302,407	(346,428)
Acquisitions	-	-	-	-	20,843	635	8,264	(11,944)
Administration Reimbursement	555,695	277,847	-	(277,848)	565,477	282,722	-	(282,755)
Transfer Out - Street Maint/Light Fund	125,000	-	-	(125,000)	100,000	-	-	(100,000)
Transfer Out - Facilities Maint Fund	631	316	-	(315)	609	305	-	(304)
Transfer Out - Support Service	23,281	-	-	(23,281)	82,236	-	-	(82,236)
Total Expenditures	6,847,131	3,501,771	110,948	(3,234,413)	7,308,920	3,386,312	311,709	(3,610,899)
Ending Fund Balance	<u>\$ 2,081,077</u>	<u>1,954,230</u>	<u>\$ 110,948</u>	<u>\$ (237,794)</u>	<u>\$ 1,987,376</u>	<u>1,403,883</u>	<u>\$ 311,709</u>	<u>\$ (895,202)</u>
Reconciliation to Cash Balance								
Receivables/Other Assets		(146,807)				(38,499)		
Liabilities		-				-		
Cash In Bank (Credit)		<u>1,807,424</u>				<u>1,365,384</u>		
Less Outstanding Encumbrances		(110,948)				(311,709)		
Cash Available		<u>\$ 1,696,475</u>				<u>\$ 1,053,675</u>		



# CITY OF MERCED

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

## ADMINISTRATIVE REPORT

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**File #:** 21-030

**Meeting Date:** 2/9/2021

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**SUBJECT:** Request to Add Item to Future Agenda

### REPORT IN BRIEF

Provides members of the Boards/Commissions to request that an item be placed on a future Boards/Commissions agenda for initial consideration by the Boards/Commissions.



# CITY OF MERCED

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

## ADMINISTRATIVE REPORT

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**File #:** 21-031

**Meeting Date:** 2/9/2021

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**SUBJECT:** Commission Comments

### REPORT IN BRIEF

Provides an opportunity for the Chair and/or Member(s) to make a brief announcement on any activity(ies) she/he has attended on behalf of the Commssion and to make a brief announcement on future community events and/or activities. The Brown Act does not allow discussion or action by the legislative body under this section.