

**CITY OF MERCED
2021-2022 CITY COUNCIL APPROVED BUDGET**

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PERSONNEL
FUND NO. 672
ACCOUNT NO. 0402

DESCRIPTION

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

MISSION

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

GOALS

- Establish a culture and reputation of superior customer service
- Develop and maintain a program that affords staff development and retention
- Disseminate information to all City departments relating to statewide litigation, federal litigation, and legislation concerning personnel administration in the City of Merced
- Fill position vacancies created through various forms of turnover

OBJECTIVES

1. Monitor all state and federal case law and legislation that could impact personnel administration in the City of Merced.

***PERFORMANCE
MEASUREMENTS/INDICATORS***

Distribution of Annual Labor Law Posters, legislative reports and new state and federal laws to appropriate departments.

PERSONNEL

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|---|--|
| 2. Update Policies and Personnel Rules and Procedures | Complete the update to the City policies to ensure they incorporate all labor law updates and continuing to update the Personnel Rules and Procedures. |
| 3. Employee Recognition | Continue to provide employee recognition with the annual Employee Service Awards and to seek opportunities for additional employee appreciation. |
| 4. Work closely with departments to fill the position vacancies created through turnover and new positions added in the midyear budget. | Continue to fill vacancies as they open up. Meet with departments to plan for any upcoming retirements. |

2021/2022 Budget Highlights

Recruitments are expected to increase during the 2021-22 fiscal year. The use of Neogov is continuing to provide benefits in terms of saving staff time, decreased postage costs, etc. A good amount of staff time will be dedicated to staying apprised of the ever changing COVID regulations and updates to labor laws. As time allow, the department will continue to update City-wide polices and continue updating the Personnel Rules and Procedures.

Personnel

E X P E N S E S	Personnel					
	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Dept. Head Request 2021-22	City Mgr. Recom. 2021-22	Council Approval 2021-22
Personnel Expenses	333,141	365,447	368,156	390,323	398,955	398,955
Supplies and Services	403,106	320,069	458,330	374,026	397,086	397,086
Debt Service	0	0	0	0	0	0
Acquisitions	9,205	0	0	0	0	0
Capital Improvements	17,111	1,528	6,000	6,000	0	0
TOTAL	762,563	687,044	832,486	770,349	796,041	796,041

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F I N A N C I N G S O U R C E S	Personnel			
	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Estimated 2021-22
Cost Recovery	2,600	60	300	300
Support Servcs-Charges	857,398	862,795	764,966	749,961
Unclassified	2,000	0	0	0
Sale of Equipment	10	0	0	0
Interdept DSR-General Fnd	49	49	49	49
Interdept DSR-Streets	296	296	296	296
Interdept DSR-Wastewater	1,135	1,332	1,382	1,382
Interdept DSR-Water Sys	889	889	987	1,037
Interdept DSR-Refuse	2,123	2,172	2,172	2,271
Interdept DSR-Fleet	197	197	197	197
Other Revenues	104,134-	180,746-	62,137	40,548
TOTAL	762,563	687,044	832,486	796,041

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P E R S O N N E L	Number of Positions			
	Funded In Budget 2020-21	Dept. Head Request 2021-22	City Mgr. Recom. 2021-22	Council Approval
Classification				
Director of Human Resources	.70	.70	.70	.70
Human Resources Analyst	1.00	1.00	1.00	1.00
Human Resources Tech I/II/III	1.00	1.00	1.00	1.00
Risk Analyst	.15	.10	.10	.10
TOTAL	2.85	2.80	2.80	2.80

BUDGET DETAIL EXPENSES

672-0402 Personnel				FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	BUDGET 2020-21	REQUEST 2021-22	RECOM. 2021-22	APPROVAL 2021-22
511.01-00	Regular Salaries	209,067	229,257	233,869	237,365	244,486	244,486
511.10-02	Unused Sick Leave	1,120	1,106	0	1,800	1,854	1,854
511.10-05	Retirement PERS Classic	13,635	14,985	16,599	15,450	15,913	15,913
511.10-06	Social Security-OASDI	12,719	13,834	14,637	15,044	15,460	15,460
511.10-07	Social Security-Medicare	3,073	3,341	3,453	3,518	3,625	3,625
511.10-10	Retirement-PERS New Membr	3,101	4,239	4,587	5,557	5,724	5,724
511.10-12	Workers Compensation	643	801	840	601	601	601
511.10-20	Earned Benefit	1,127	1,376	6,652	6,625	8,750	8,750
511.10-24	Vehicle Allowance	5,699	5,821	5,846	5,645	5,645	5,645
511.10-33	Core Allowance	43,417	41,164	40,646	51,109	51,109	51,109
511.10-35	Post Employment Benefits	5,572	12,086	5,438	5,204	5,204	5,204
511.10-73	Retirement UAL Misc	33,968	37,437	35,589	42,405	40,584	40,584
Personnel Services		333,141	365,447	368,156	390,323	398,955	398,955
512.12-00	Telephone	1,137	1,574	1,280	1,280	1,280	1,280
512.13-00	Postage	1,205	1,196	1,020	1,020	1,020	1,020
512.14-00	Advertising	299	390	5,968	9,837	9,837	9,837
512.15-00	Office Supplies	5,788	5,496	8,466	8,466	8,466	8,466
512.17-00	Professional Services	299,975	212,333	307,761	205,511	205,511	205,511
512.18-00	Travel and Meetings	1,226	368	2,648	3,310	3,310	3,310
512.20-00	Training Expense	1,633	400	7,040	8,800	8,800	8,800
512.21-00	Rents/Leases	11,576	11,924	11,577	11,577	11,577	11,577
512.22-00	Office Equipment O & M	0	974	0	0	0	0
512.24-00	Memberships, Subscription	1,159	1,423	2,437	2,398	2,398	2,398
512.29-00	Other Materials Supplies	15,706	17,006	25,500	25,500	25,500	25,500
512.30-01	Dept Share of Insurance	5,852	5,177	6,507	7,645	7,645	7,645
512.34-00	Contingency Reserve	0	0	11,303	8,683	30,873	30,873
512.35-84	Retro Fee Expense	0	50	0	0	0	0
512.45-00	Facilities Maint Charge	28,284	29,156	32,338	36,608	36,889	36,889
Supplies and Services		373,840	287,467	423,845	330,635	353,106	353,106
513.43-00	Machinery/Equipment	9,205	0	0	0	0	0
Property		9,205	0	0	0	0	0
514.91-01	Adm Exp-City Manager	6,233	6,500	6,681	7,651	7,567	7,567
514.91-02	Adm Exp-City Attorney	1,320	2,004	1,554	2,241	2,291	2,291
514.91-03	Adm Exp-City Clerk	2,979	4,013	4,084	5,191	5,316	5,316
514.91-09	Adm Exp-Finance	15,564	16,724	18,482	23,522	23,959	23,959
514.91-10	Adm Exp-Purchasing	1,666	1,791	1,994	2,369	2,428	2,428
514.91-16	Adm Exp-City Council	1,504	1,570	1,690	2,417	2,419	2,419
Administrative		29,266	32,602	34,485	43,391	43,980	43,980
613.64-00	Depreciation Expense	1,388	1,528	0	0	0	0
Property		1,388	1,528	0	0	0	0
617.65-00	Capital Imp. Projects	15,723	0	6,000	6,000	0	0
Capital Outlay		15,723	0	6,000	6,000	0	0
**	Personnel	762,563	687,044	832,486	770,349	796,041	796,041

SUPPORT SERVICES – PERSONNEL

- 14-00 Advertising for recruitments
- 17-00 Physical exams for new employees, public safety pre-employment physical exams, lease of exam materials for recruitments, disability hearing charges (administrative law judge), Assessment Centers.
- 18-00 League of California Cities Employee Relations Institute, California Public Employees Labor Relations Conference (CALPELRA), International Personnel Managers Association (IPMA), Employee Risk Management Authority meetings, CalPERS Educational Forum, Western Regional and Central California meetings, and travel associated with training in Line 20-00 below
- 20-00 Registration fees for conferences and meetings listed in Line 18-00 above.
- 24-00 CALPELRA; IPMA; Jobs Available; Personnel Testing Council; and related publications and updates
- 29-00 Recruitment oral board and Personnel Board miscellaneous expenses, workplace posters.

**INFORMATION TECHNOLOGY
FUND NO. 672
ACCOUNT NO. 0403-0405**

DESCRIPTION

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

MISSION

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

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

GOALS

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

INFORMATION TECHNOLOGY

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

Application Projects

A1: Phase 1 of new Enterprise Resource Planning (ERP) software. Phase 1 includes GMBA, Account receivable, purchasing/inventory, Purchase card, cash receipts, business licenses, and more.

Phase one of the new ERP system is anticipated to go live in Jan 1, 2022.

A2: Phase 1B, Phase 2 and 3 of the new Enterprise Resource Planning (ERP) software. Phase 1B includes Advanced reporting. Phase 2 includes Enterprise Asset Management. Phase 3 includes Community Development, and Code Enforcement.

Phase 1B is scheduled to start Jan 2022 and be complete in March 2022.

Phase 2 is scheduled to start in Jan 2022 and complete in FY22/23

Phase 3 is scheduled to start in March 2022 and complete in FY22/23.

A3: Upgrade the Police and Fire Department Computer Aided Dispatch and Records Management system

This project is anticipated to be complete by Q3 of FY21/22.

A4: Upgrade the Parks and Rec software management system.

This project is anticipated to be complete by Q2 of FY21/22.

A5: Upgrade Police field reporting and citations technology enhancements.

This project is anticipated to be complete by Q1 of FY21/22.

A6: Upgrade legacy SunGard ERP system to allow continued processing of Credit Cards for online Utility billing payments.

This project is anticipated to be complete by Q2 of FY21/22.

Service Projects

S1: Turn on additional features and

This project is anticipated to be

services as part of Office 365 strategy to allow greater collaboration and sharing of information between departments and external business partners.

complete the end of Q4 of FY21/22.

Technology Infrastructure Project

T1: Upgrade All City computers to Windows 10 version. Last fiscal year computers were upgraded to an older Windows 10 version, this will get all Computers to the newest version supportable by the City.

This project is anticipated to be completed by the end of Q4 of FY21/22.

T2: Upgrade City telephone system used by all City Departments. New telephone system should allow for greater collaboration through advanced technology services and integrations.

This project is anticipated to be completed by the end of Q4 of FY21/22.

T3: Upgrade of the public record software and storage system.

This project is anticipated to be completed by the end of Q3 of FY21/22

Community Technology Project

C1: Feasibility study with other governmental partner and Public private partnership (P3) opportunities for community wireless internet project.

This feasibility study is expected to start in Q1/Q2 of FY21/22.

2020-2021 BUDGET HIGHLIGHTS

In fiscal year 21/22 we will see the first phase of the ERP system go live.

Information Tech - Admin

E X P E N S E S	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Dept.Head Request 2021-22	City Mgr. Recom. 2021-22	Council Approval 2021-22
Personnel Expenses	1,144,534	1,190,628	1,441,382	1,473,683	1,517,928	1,517,928
Supplies and Services	883,880	902,309	924,830	973,532	972,736	972,736
Debt Service	0	0	0	0	0	0
Acquisitions	175,773	422,436	228,806	142,806	142,806	142,806
Capital Improvements	63,163	78,128	2,824,789	2,235,203	2,235,203	2,235,203
TOTAL	2,267,350	2,593,501	5,419,807	4,825,224	4,868,673	4,868,673

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F I N A N C I N G S O U R C E S	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Estimated 2021-22
Support Svcs-Charges	2,143,963	2,415,417	2,296,129	2,450,144
Investment Earnings	20,902	48,666	25,480	38,040
Unclassified	0	2,250	0	0
Sale of Equipment	3,275	132	300	300
Interdept DSR-Pub Wrks Ad	2,356	3,838	2,659	2,760
Interdept DSR-Wastewater	41,223	44,773	49,192	52,446
Interdept DSR-Water Sys	56,534	61,403	62,488	63,489
Interdept DSR-Refuse	15,311	15,351	15,954	16,562
Interdept DSR-Fleet	2,356	2,558	2,659	2,760
Trsf-General Fund (001)	217,927	522,209	262,025	262,025
Trsf-Development Ser(017)	34,604	59,980	32,297	32,297
Trsf-Street Maint/Lt(022)	0	31,742	17,092	17,092
Trsf-Public Works Ad(029)	20,206	23,880	12,858	12,858
Trsf-Measure "C" (061)	69,585	82,236	44,281	44,281
Trsf-Bell Station Fa(063)	1,389	1,642	884	884
Trsf-Housing Admin (070)	29,854	35,281	18,998	18,998
Trsf-Vehicle Abate (080)	1,058	1,250	673	673
Trsf-Wastewater Sys (553)	142,063	167,892	90,403	90,403
Trsf-Water System Fu(557)	107,111	126,585	68,161	68,161
Trsf-Refuse Fund (558)	149,596	176,796	95,198	95,198
Trsf-Airport Fund (561)	5,830	6,890	3,710	3,710
Trsf-Fleet Managemen(670)	40,408	47,754	25,714	25,714
Other Revenues	838,201-	1,285,024-	2,292,652	1,569,878
TOTAL	2,267,350	2,593,501	5,419,807	4,868,673

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PERSONNEL

Number of Positions

Classification	Funded In Budget 2020-21	Dept. Head Request 2021-22	City Mgr. Recom. 2021-22	Council Approval
Dir. of Information Technology	1.00	1.00	1.00	1.00
Inform. Tech Mgr/Sys Eng III	1.00	1.00	1.00	1.00
Software Analyst I/II/III	3.00	3.00	3.00	3.00
Systems Engineer I/II or Systems Technician I/II/III	5.00	5.00	5.00	5.00
TOTAL	10.00	10.00	10.00	10.00

BUDGET DETAIL EXPENSES

672-0403	Information Tech - Admin						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
511.01-00	Regular Salaries	697,586	688,158	868,125	862,750	894,616	894,616
511.03-00	Extra Help	14,086	38,450	14,090	23,595	24,303	24,303
511.04-01	Regular Overtime	28,336	27,274	18,116	18,478	22,883	22,883
511.10-05	Retirement PERS Classic	41,003	36,714	49,767	41,066	42,592	42,592
511.10-06	Social Security-OASDI	45,939	44,936	56,465	56,535	58,877	58,877
511.10-07	Social Security-Medicare	10,948	11,067	13,410	13,564	14,122	14,122
511.10-08	State Unemployment	0	872	6,173	2,881	2,881	2,881
511.10-10	Retirement-PERS New Membr	14,841	19,515	28,877	35,288	36,581	36,581
511.10-12	Workers Compensation	5,714	5,944	21,364	17,017	17,017	17,017
511.10-17	Stand By Pay	32,849	33,854	35,102	35,804	36,878	36,878
511.10-20	Earned Benefit	2,635	7,288	7,522	14,186	20,276	20,276
511.10-21	Bilingual Pay Program	0	0	0	600	600	600
511.10-24	Vehicle Allowance	0	6,228	8,352	8,064	8,064	8,064
511.10-27	PTS Plan FICA Alternative	183	500	183	307	316	316
511.10-33	Core Allowance	139,217	138,684	165,787	174,174	174,174	174,174
511.10-35	Post Employment Benefits	16,006	15,438	15,944	15,245	15,245	15,245
511.10-73	Retirement UAL Misc	95,191	115,706	132,105	154,129	148,503	148,503
Personnel Services		1,144,534	1,190,628	1,441,382	1,473,683	1,517,928	1,517,928
512.11-00	Utilities	0	21,311	25,225	26,808	26,808	26,808
512.12-00	Telephone	20,499	21,473	24,269	16,578	16,578	16,578
512.13-00	Postage	334	466	400	400	400	400
512.14-00	Advertising	0	219	300	300	300	300
512.15-00	Office Supplies	4,206	2,681	4,400	4,400	4,400	4,400
512.17-00	Professional Services	219,067	237,385	188,225	122,672	120,498	120,498
512.18-00	Travel and Meetings	2,529	1,218	6,500	6,582	6,582	6,582
512.20-00	Training Expense	7,966	6,249	13,219	13,430	13,430	13,430
512.21-00	Rents/Leases	200,809	0	0	0	0	0
512.22-00	Office Equipment O & M	295,278	289,514	295,993	285,597	285,597	285,597
512.23-00	Vehicle Operations/Maint	3,184	2,618	2,490	3,145	3,145	3,145
512.24-00	Memberships, Subscription	5,965	190,284	212,376	267,687	267,687	267,687
512.29-00	Other Materials Supplies	7,600	12,626	11,060	11,060	11,060	11,060
512.30-01	Dept Share of Insurance	14,724	12,855	20,043	21,788	21,788	21,788
512.35-84	Retro Fee Expense	100	200	102	0	0	0
512.45-00	Facilities Maint Charge	54,188	55,932	61,943	70,058	70,591	70,591
512.46-00	Computer Replacement Chrg	0	0	0	60,000	60,000	60,000
Supplies and Services		836,449	855,031	866,545	910,505	908,864	908,864
513.43-00	Machinery/Equipment	175,773	422,436	228,806	142,806	142,806	142,806
Property		175,773	422,436	228,806	142,806	142,806	142,806
514.91-01	Adm Exp-City Manager	10,345	9,913	11,753	11,696	11,558	11,558
514.91-02	Adm Exp-City Attorney	2,190	3,055	2,733	3,425	3,499	3,499
514.91-03	Adm Exp-City Clerk	3,801	3,682	4,803	4,634	4,820	4,820
514.91-09	Adm Exp-Finance	25,833	25,503	32,515	35,956	36,593	36,593
514.91-10	Adm Exp-Purchasing	2,765	2,731	3,508	3,622	3,708	3,708
514.91-16	Adm Exp-City Council	2,497	2,394	2,973	3,694	3,694	3,694
Administrative		47,431	47,278	58,285	63,027	63,872	63,872
613.64-00	Depreciation Expense	63,163	71,108	0	0	0	0
Property		63,163	71,108	0	0	0	0
617.65-00	Capital Imp. Projects	0	7,020	2,824,789	2,235,203	2,235,203	2,235,203
Capital Outlay		0	7,020	2,824,789	2,235,203	2,235,203	2,235,203
**	Information Tech - Admin	2,267,350	2,593,501	5,419,807	4,825,224	4,868,673	4,868,673

INFORMATION TECHNOLOGY

- 17-00 Professional assistance with implementation of networking, Internet access, website design, and systems integration/database support
- 18-00 Municipal Information Systems Association of California (MISAC), New ERP, and Tyler conferences, and training
- 20-00 Travel associated with conferences and training in line 18
- 21-00 Computer room alarm monitoring, high speed internet connection, and offsite data storage, Cloud based application services rentals.
- 22-00 Maintenance and support of printers, Servers, Uninterruptible Power Supply, AS/400 and attached devices, business systems software support, imaging system support, disaster recovery support, and on-site service and support for network
- 24-00 Memberships and subscriptions
- 29-00 Tapes, print heads, backup batteries and other computer related supplies

TECHNOLOGY REPLACEMENT AND MAINTENANCE
FUND NO. 673
ACCOUNT NO. 0403

PROGRAM

This program was funded at a 40% level last fiscal year. This year it is proposed to be funded at 60%. In previous years when this program was funded by department contribution to this internal services supported the replacement of aging, outdate, and not functional technology. As uses for technology has grown over the years the type of items that was covered under this program increases. Examples of technology that are replaced under this program include PC, large printers, servers, storage systems, network infrastructure, Telephones, CCTV, and more.

BUDGET DETAIL EXPENSES

673-0403	PC Maintenance & Repair						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
512.22-00	Office Equipment O & M	15,085	14,231	15,600	15,600	15,600	15,600
512.24-00	Memberships, Subscription	162,035	162,019	162,100	251,063	251,063	251,063
	Supplies and Services	177,120	176,250	177,700	266,663	266,663	266,663
513.43-00	Machinery/Equipment	95,884	158,835	518,776	439,974	439,997	439,997
	Property	95,884	158,835	518,776	439,974	439,997	439,997
613.64-00	Depreciation Expense	116,211	17,467	0	0	0	0
	Property	116,211	17,467	0	0	0	0
908.93-70	Trsf-Housing Admin (070)	0	27	0	0	0	0
	Other	0	27	0	0	0	0
**	PC Maintenance & Repair	389,215	352,579	696,476	706,637	706,660	706,660

**PEG ACCESS FEE
FUND NO. 051
ACCOUNT NO. 0416**

PROGRAM

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

PEG Access

EXPENSES	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Dept.Head Request 2021-22	City Mgr. Recom. 2021-22	Council Approval 2021-22
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Acquisitions	25,778	17,500	19,500	19,500	19,500	19,500
Capital Improvements	69,271	18,389	489,217	602,032	602,032	602,032
TOTAL	95,049	35,889	508,717	621,532	621,532	621,532

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FINANCING SOURCES	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Estimated 2021-22
PEG Access	106,580	107,189	111,661	109,501
Investment Earnings	6,659	9,275	7,060	7,690
Other Revenues	18,190-	80,575-	389,996	504,341
TOTAL	95,049	35,889	508,717	621,532

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BUDGET DETAIL EXPENSES

051-0416 PEG Access							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
513.43-00	Machinery/Equipment	25,778	17,500	19,500	19,500	19,500	19,500
	Property	25,778	17,500	19,500	19,500	19,500	19,500
617.65-00	Capital Imp. Projects	69,271	18,389	489,217	602,032	602,032	602,032
	Capital Outlay	69,271	18,389	489,217	602,032	602,032	602,032
**	PEG Access	95,049	35,889	508,717	621,532	621,532	621,532

RISK MANAGEMENT AND SAFETY

RISK MANAGEMENT AND SAFETY

FUND NOS. 666, 667, 668 & 672

ACCOUNT NOS. 0409, 0410, 0411, & 0412

DESCRIPTION

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

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

The Liability Insurance Division provides a mechanism through which the City purchases general liability, property and fire, boiler and machinery, fidelity, Public Official bonds and airport liability. Expenses are allocated to departmental operating accounts and transferred into the liability insurance fund from which the expenses are paid. The general liability insurance is funded through the Central San Joaquin Valley Risk Management Authority (CSJVRMA). This is a risk sharing pool with a self-insurance retention of \$100,000 for general liability. City staff coordinates efforts with a third party administrator. Employment practices coverage is also available under the CSJVRMA through the Employment Risk Management Authority (ERMA) with a self-insurance retention of \$100,000. The commercial property, fire, and boiler and machinery coverage is purchased through the Alliant Property Insurance Program. The commercial property and fire carry a \$10,000 deductible, and the boiler and machinery has a \$2,500 deductible. The fidelity coverage (crime/dishonesty employee bond) has a \$1 million limit per loss with a \$5,000 deductible. The City's airport is fully insured for \$20 million combined single limit per aircraft/per occurrence, with no deductible.

RISK MANAGEMENT AND SAFETY

INSURANCE ADMINISTRATION

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

MISSION

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

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

BUDGET DETAIL EXPENSES

672-0409	Risk Management Admin.						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
511.01-00	Regular Salaries	152,726	148,934	158,708	159,473	164,257	164,257
511.10-02	Unused Sick Leave	480	474	0	0	0	0
511.10-05	Retirement PERS Classic	8,448	8,192	9,790	3,629	3,738	3,738
511.10-06	Social Security-OASDI	9,069	8,783	9,658	9,732	10,016	10,016
511.10-07	Social Security-Medicare	2,163	2,099	2,271	2,276	2,347	2,347
511.10-10	Retirement-PERS New Membr	3,778	4,295	4,587	10,484	10,799	10,799
511.10-12	Workers Compensation	322	401	420	350	350	350
511.10-20	Earned Benefit	702	0	2,764	2,814	3,238	3,238
511.10-24	Vehicle Allowance	2,443	2,495	2,506	2,419	2,419	2,419
511.10-33	Core Allowance	36,803	35,611	38,492	48,451	48,451	48,451
511.10-35	Post Employment Benefits	4,862	4,856	4,850	11,603	11,603	11,603
511.10-73	Retirement UAL Misc	17,906	21,544	24,151	28,490	27,266	27,266
	Personnel Services	239,702	237,684	258,197	279,721	284,484	284,484
512.12-00	Telephone	15	20	354	361	361	361
512.13-00	Postage	356	360	833	849	849	849
512.15-00	Office Supplies	55	25	236	240	240	240
512.17-00	Professional Services	4,425	0	0	0	0	0
512.18-00	Travel and Meetings	596	882	1,040	1,060	1,060	1,060
512.20-00	Training Expense	0	0	40	40	40	40
512.24-00	Memberships, Subscription	4,123	4,187	4,497	5,194	5,194	5,194
512.29-00	Other Materials Supplies	0	3,882	5,945	6,063	6,063	6,063
512.30-01	Dept Share of Insurance	3,938	3,643	5,924	7,555	7,555	7,555
512.35-84	Retro Fee Expense	0	50	0	0	0	0
512.45-00	Facilities Maint Charge	36,892	38,030	42,180	47,750	48,116	48,116
	Supplies and Services	50,400	51,079	61,049	69,112	69,478	69,478
514.91-01	Adm Exp-City Manager	2,786	2,254	3,215	3,153	3,117	3,117
514.91-02	Adm Exp-City Attorney	590	695	748	923	944	944
514.91-03	Adm Exp-City Clerk	1,023	836	1,280	1,243	1,294	1,294
514.91-09	Adm Exp-Finance	6,956	5,800	8,895	9,693	9,868	9,868
514.91-10	Adm Exp-Purchasing	745	621	960	976	1,000	1,000
514.91-16	Adm Exp-City Council	672	544	813	996	996	996
	Administrative	12,772	10,750	15,911	16,984	17,219	17,219
968.93-66	Trnsf-Workers Comp (666)	0	95,000	0	0	0	0
	Other	0	95,000	0	0	0	0
**	Risk Management Admin.	302,874	394,513	335,157	365,817	371,181	371,181

RISK MANAGEMENT ADMINISTRATION

- 17-00 Safety posters, hearing and vision tests, Hepatitis B vaccinating, lumbar corsets, wrist braces, and other ergonomic supplies/equipment
- 18-00 Quarterly claims reviews with Workers' Compensation Administration, Worker's Compensation training sessions, CSJVRMA Annual Retreat, and Annual Conference of Public Agency Risk Managers (PRIMA/PARMA), and miscellaneous meetings
- 20-00 Registration fees for PRIMA/PARMA Annual Conference, CSJVRMA, and various Worker's Compensation and computer training sessions
- 24-00 Public Risk Insurance Managers Association (PRIMA); Public Agencies Management Association (PARMA); Council of Self-Insured Public Agencies; General Industry Safety Order; ADA Monthly & Annual Updates

RISK MANAGEMENT AND SAFETY

WORKERS' COMPENSATION

MISSION

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

GOALS

- ◇ Ensure that the City is receiving the most competitive workers' compensation excess insurance coverage and premium levels that can be obtained in the open market.
- ◇ Maintain a high quality of service to employees and ensure that price and service levels are competitive for third party administration.
- ◇ Process all claims in a timely manner.
- ◇ Prevent accidents/reduce personal injury/occupational injury by maintaining an Injury and Illness Prevention Program.

OBJECTIVES

1. In-house administration of claims and employee training.
2. Review the work product of the third party claims administrator.

PERFORMANCE MEASUREMENTS/INDICATORS

Reduction in the number of active files by effective claims administration and supervision/manager training.

Meet quarterly with the third party administrator to monitor litigated and non-litigated claims and insure there are no violations of regulations.

Examples of indicators would be prevention of accidents, reduction of personal injury and occupational illness, and compliance with all safety and health standards through orientation and training to all employees.

BUDGET DETAIL EXPENSES

666-0410	Insurance: Workers Comp						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
512.17-00	Professional Services	155,915	304,170	312,845	316,325	316,325	316,325
512.30-10	Wrk Cmp-Medical	821,412	985,251	789,275	791,355	791,355	791,355
512.30-11	Wrk Cmp-Permanent Disblty	967,460	345,951	376,376	400,000	400,000	400,000
512.30-12	Legal	351,133	129,478	158,575	158,575	158,575	158,575
512.30-13	Wrk Cmp-Umbrella Coverage	496,604	595,428	636,897	650,992	650,992	650,992
512.34-00	Contingency Reserve	0	0	206,274	240,989	174,841	174,841
512.35-00	Special Dept. Expense	1,604	9,862	25,000	27,000	27,000	27,000
512.38-00	Support Services	9,803	3,162	3,772	3,815	3,730	3,730
Supplies and Services		2,803,931	2,373,302	2,509,014	2,589,051	2,522,818	2,522,818
514.91-01	Adm Exp-City Manager	8,139	8,048	8,896	8,791	8,395	8,395
514.91-02	Adm Exp-City Attorney	1,723	2,480	2,069	2,574	2,541	2,541
514.91-03	Adm Exp-City Clerk	3,291	3,578	4,372	4,039	4,058	4,058
514.91-09	Adm Exp-Finance	20,324	20,705	24,609	27,027	26,580	26,580
514.91-10	Adm Exp-Purchasing	2,176	2,217	2,655	2,722	2,694	2,694
514.91-16	Adm Exp-City Council	1,964	1,944	2,250	2,777	2,683	2,683
Administrative		37,617	38,972	44,851	47,930	46,951	46,951
515.92-01	Interdept DSC-General Fnd	133,807	130,732	111,092	113,207	113,172	113,172
Interdepartmental		133,807	130,732	111,092	113,207	113,172	113,172
521.10-13	WC ContinuingDeathBenefit	37,856	9,256	0	0	0	0
Personnel Services		37,856	9,256	0	0	0	0
**	Insurance: Workers Comp	3,013,211	2,552,262	2,664,957	2,750,188	2,682,941	2,682,941

INSURANCE: WORKERS' COMPENSATION

- 17-00 Administrative contract with Tristar Risk Management and for review of medical bills.
- 30-10 Medical payments to physicians, surgeons, chiropractors, psychologists, etc., for treatment resulting from a work injury as defined by Labor Code Section 4600.
- 30-11 Permanent disability payments for work injuries that result in a medically documented permanent limitation as defined in Labor Code Sections 4658-4663.
- 30-12 Miscellaneous case costs (records costs, subpoenas, investigation, etc.).
- 30-13 Excess Worker's Compensation policy to cover losses in excess of \$350,000 self-insured retention (LAWCX), California user funding assessment and California insurance fraud investigation assessment, injury benefits trust fund, and uninsured employer benefits fund.
- 34-00 Contingency for unanticipated claims and reserve for claims both reported and unreported.
- 35-00 Advance payments to CalPERS for public safety disability retirements.

RISK MANAGEMENT AND SAFETY

LIABILITY

MISSION

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

- | | |
|---|---|
| 1. Review work product of the third party claims administrator for efficiency and reliable claims administration. | Meet and review claims on a quarterly basis with the third party administrator to monitor effectiveness, and reduction in litigation. |
| 2. Review effectiveness and cost-savings for liability claims filed against the City of Merced and improve efforts of cost recovery for property damages and workers' compensation claims, when applicable. | 10% reduction in liability claims and increase in cost savings through training provided by continued membership and coverage through the Central San Joaquin Valley Risk Management Authority. Quarterly review with Insurance Department staff to monitor efficiency and effectiveness of in-house subrogation demands. |
| 3. Review effectiveness and cost-reduction efforts for employment practices claims. | Elimination or reduction in claims for unlawful employment practices through training provided by continued membership and coverage through the Employment Risk Management Authority (ERMA) offered through the CSJVRMA. |
| 4. Review effectiveness and cost savings for property insurance and boiler and machinery coverage. | Monitor current and new City acquisitions annually in March to insure proper coverage. |

BUDGET DETAIL EXPENSES

667-0411 Insurance: Liability							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
512.30-12	Legal	17,315	0	574,453	599,453	599,453	599,453
512.30-20	Liab-General Liability	1,411,127	1,666,127	1,978,709	2,201,638	2,201,638	2,201,638
512.30-23	Liab-Reserve for Self Ins	0	0	136,454	199,136	249,537	249,537
512.30-24	Subrogation Claims Expens	0	1,050	50,000	50,000	50,000	50,000
512.38-00	Support Services	40,762	40,762	40,762	40,762	40,762	40,762
Supplies and Services		1,469,204	1,707,939	2,780,378	3,090,989	3,141,390	3,141,390
514.91-01	Adm Exp-City Manager	5,749	6,065	6,294	6,543	6,162	6,162
514.91-02	Adm Exp-City Attorney	1,217	1,869	1,464	1,916	1,865	1,865
514.91-03	Adm Exp-City Clerk	2,112	2,250	2,506	2,580	2,558	2,558
514.91-09	Adm Exp-Finance	14,356	15,605	17,411	20,114	19,510	19,510
514.91-10	Adm Exp-Purchasing	1,537	1,671	1,879	2,026	1,977	1,977
514.91-16	Adm Exp-City Council	1,388	1,465	1,592	2,067	1,970	1,970
Administrative		26,359	28,925	31,146	35,246	34,042	34,042
515.92-01	Interdept DSC-General Fnd	186,315	198,039	160,678	164,607	165,410	165,410
515.92-17	Interdept DSC-Develop Svc	39,148	3,734	41,270	0	0	0
Interdepartmental		225,463	201,773	201,948	164,607	165,410	165,410
613.64-00	Depreciation Expense	10,938	11,104	0	0	0	0
Property		10,938	11,104	0	0	0	0
908.93-01	Trsf-General Fund (001)	0	1,313,743	100,577	735,174	735,174	735,174
Other		0	1,313,743	100,577	735,174	735,174	735,174
**	Insurance: Liability	1,731,964	3,263,484	3,114,049	4,026,016	4,076,016	4,076,016

INSURANCE: LIABILITY

30-12 Case-driven costs incurred by City Attorney for litigation related to PCE issues and general liability; Personnel Board outside legal costs

30-20 Insurance Premiums:

 Pooled Excess Liability (CSJVRMA and ERMA)

 Property and Boiler and Machinery

 Fidelity

 Public Officials Bond

 Airport Liability

30-23 Reserves for payment of present and future out-of-court and court-mandated settlements and general liability claims

30-24 Subrogation Claim Expense

RISK MANAGEMENT AND SAFETY

UNEMPLOYMENT INSURANCE

MISSION

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

GOALS

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

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

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

2021-2022 BUDGET HIGHLIGHTS

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

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

BUDGET DETAIL EXPENSES

668-0412	Insurance: Unemployment						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2018-19	ACTUAL 2019-20	FINAL BUDGET 2020-21	DEPT. HEAD REQUEST 2021-22	CITY MGR. RECOM. 2021-22	COUNCIL APPROVAL 2021-22
512.30-30	Unemp Ins-Unemployment	42,400	50,123	153,738	250,848	250,848	250,848
512.34-00	Contingency Reserve	0	0	69,270	61,032	55,168	55,168
512.38-00	Support Services	1,052	339	324	361	442	442
Supplies and Services		43,452	50,462	223,332	312,241	306,458	306,458
514.91-01	Adm Exp-City Manager	1,226	1,186	1,080	1,031	1,120	1,120
514.91-02	Adm Exp-City Attorney	260	366	251	302	339	339
514.91-03	Adm Exp-City Clerk	450	440	430	406	465	465
514.91-09	Adm Exp-Finance	3,062	3,052	2,987	3,169	3,547	3,547
514.91-10	Adm Exp-Purchasing	328	327	322	319	359	359
514.91-16	Adm Exp-City Council	296	286	273	326	358	358
Administrative		5,622	5,657	5,343	5,553	6,188	6,188
**	Insurance: Unemployment	49,074	56,119	228,675	317,794	312,646	312,646

FUND NO. 668
ACCOUNT NO. 0412

INSURANCE: UNEMPLOYMENT

30-30 Unemployment insurance

**EMPLOYEE BENEFITS
FUND NO. 669
ACCOUNT NO. 0413**

DESCRIPTION

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

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

MISSION

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

GOAL

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

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|--|
| 1. Continue to provide city-wide cafeteria and Section 125 tax deferred plan for employee benefits. | Re-evaluate on an ongoing basis the employee benefit cafeteria plan and Section 125 tax deferred plan and make changes/enhancements when indicated. |
| 2. Establish and maintain an adequate reserve fund. | At the end of the fiscal year, June 30, 2022, an adequate reserve fund will be available for year-to-year stability within the self-insured employee benefits program. |

2021-2022 BUDGET HIGHLIGHTS

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

Employee Benefits

E X P E N S E S	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Dept. Head Request 2021-22	City Mgr. Recom. 2021-22	Council Approval 2021-22
Personnel Expenses	100,821	257,902	281,299	313,861	323,276	323,276
Supplies and Services	9,796,917	10,086,145	10,948,491	12,070,426	12,161,385	12,161,385
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	250,000	150,000	150,000	0	0	0
TOTAL	10,147,738	10,494,047	11,379,790	12,384,287	12,484,661	12,484,661

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F I N A N C I N G S O U R C E S	Actual 2018-19	Actual 2019-20	Final Budget 2020-21	Estimated 2021-22
Group Health/Accident Fee	6,968,687	6,918,389	7,280,270	8,155,120
Group Life Insurance Fees	23,261	24,283	65,904	66,742
Disability Insurance Fees	54,277	56,660	93,776	95,730
Vision Care Fees	41,173	43,749	61,065	63,107
Dental Care Fees	481,900	528,069	596,238	604,825
Group Health/Retirees	386	0	0	0
Post Employment Fees	1,461,297	1,445,778	1,433,885	1,469,948
CORE Plan-Pre-Tax-EEShare	1,095,803	1,272,689	1,259,563	1,507,914
CORE-Life/LTD/Dom Partner	56,952	61,657	61,868	63,929
CORE Plan-ER Premium	484	0	0	0
Flexible Spending Medical	61,011	76,490	87,137	79,282
Flexible Spending DepCare	17,125	12,770	14,175	7,875
Investment Earnings	7,389	11,825	7,790	3,574
Unclassified	0	88,040	0	0
Other Revenues	122,007-	46,352-	418,119	366,615
TOTAL	10,147,738	10,494,047	11,379,790	12,484,661

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BUDGET DETAIL EXPENSES

669-0413	Employee Benefits			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
511.10-06	Social Security-OASDI	0	1,405	16,201	18,077	18,619	18,619
511.10-07	Social Security-Medicare	1,039	3,326	3,789	4,228	4,354	4,354
511.10-20	Earned Benefit	99,782	253,171	261,309	291,556	300,303	300,303
	Personnel Services	100,821	257,902	281,299	313,861	323,276	323,276
512.17-00	Professional Services	9,757	11,577	42,500	59,719	59,719	59,719
512.30-40	Emp Bnft-Group Health/Acc	7,275,201	7,568,761	8,161,458	9,175,404	9,154,132	9,154,132
512.30-41	Group Health Ins Retirees	1,444,001	1,429,967	1,433,885	1,469,948	1,469,948	1,469,948
512.30-42	Emp Bnft-Group Life	72,046	74,350	66,199	66,815	66,742	66,742
512.30-43	Emp Bnft-Sht & Lg Trm Dis	91,015	97,401	94,464	95,900	95,730	95,730
512.30-45	Emp Bft-Dentl/Vision Care	644,193	657,406	663,935	669,532	667,932	667,932
512.30-47	Emp Bnft-Rsrvd For Retent	0	0	189,974	230,647	347,373	347,373
512.30-61	Flexible Spending-Medical	38,111	50,574	87,137	79,282	79,282	79,282
512.30-62	Flexible Spending-DepCare	1,159	0	14,175	7,875	7,875	7,875
512.38-00	Support Services	61,204	30,600	32,632	36,288	36,392	36,392
	Supplies and Services	9,636,687	9,920,636	10,786,359	11,891,410	11,985,125	11,985,125
514.91-01	Adm Exp-City Manager	34,948	34,705	32,763	33,231	31,906	31,906
514.91-02	Adm Exp-City Attorney	7,399	10,697	7,620	9,731	9,658	9,658
514.91-03	Adm Exp-City Clerk	12,839	12,875	13,046	13,103	13,246	13,246
514.91-09	Adm Exp-Finance	87,267	89,289	90,637	102,163	101,016	101,016
514.91-10	Adm Exp-Purchasing	9,342	9,561	9,780	10,291	10,237	10,237
514.91-16	Adm Exp-City Council	8,435	8,382	8,286	10,497	10,197	10,197
	Administrative	160,230	165,509	162,132	179,016	176,260	176,260
968.93-66	Trsf-Workers Comp (666)	250,000	150,000	150,000	0	0	0
	Other	250,000	150,000	150,000	0	0	0
**	Employee Benefits	10,147,738	10,494,047	11,379,790	12,384,287	12,484,661	12,484,661

EMPLOYEE BENEFITS

- 30-40 Group health premiums to Anthem Blue Cross of California.
- 30-42 Group life insurance premiums.
- 30-43 Long-term disability premiums.
- 30-45 Claims payment for self-insured dental and fully-insured vision programs.
- 30-46 Amount held in contingency as reserve for retention.