

**CITY OF MERCED
2022-2023 CITY MANAGER 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. |

2022/2023 Budget Highlights

Recruitments are expected to increase during the 2022-23 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.

BUDGET DETAIL EXPENSES

672-0402 Personnel							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
511.01-00	Regular Salaries	229,257	228,727	244,486	275,560	267,323	267,323
511.03-00	Extra Help	0	458	0	0	0	0
511.10-02	Unused Sick Leave	1,106	1,191	1,854	1,800	0	0
511.10-05	Retirement PERS Classic	14,985	15,583	15,913	7,291	7,291	7,291
511.10-06	Social Security-OASDI	13,834	13,559	15,460	17,401	16,695	16,695
511.10-07	Social Security-Medicare	3,341	3,336	3,625	4,069	3,904	3,904
511.10-10	Retirement-PERS New Membr	4,239	5,087	5,724	16,240	15,537	15,537
511.10-12	Workers Compensation	801	840	601	710	710	710
511.10-20	Earned Benefit	1,376	2,392	8,750	6,855	6,507	6,507
511.10-21	Bilingual Pay Program	0	0	0	0	0	600
511.10-24	Vehicle Allowance	5,821	5,708	5,645	0	600	0
511.10-27	PTS Plan FICA Alternative	0	6	0	0	0	0
511.10-33	Core Allowance	41,164	43,634	51,109	87,319	62,607	62,607
511.10-35	Post Employment Benefits	12,086	5,438	5,204	11,915	11,875	11,875
511.10-73	Retirement UAL Misc	37,437	35,589	40,584	45,708	44,494	44,494
Personnel Services		365,447	361,548	398,955	474,868	437,543	437,543
512.12-00	Telephone	1,574	1,042	1,280	1,318	1,318	1,318
512.13-00	Postage	1,196	1,061	1,020	1,050	1,050	1,050
512.14-00	Advertising	390	4,263	9,837	10,132	10,132	10,132
512.15-00	Office Supplies	5,496	8,441	8,466	8,719	10,800	10,800
512.17-00	Professional Services	212,333	88,283	205,511	211,676	210,676	210,676
512.18-00	Travel and Meetings	368	0	3,310	3,410	3,410	3,410
512.20-00	Training Expense	400	2,886	8,800	9,050	9,050	9,050
512.21-00	Rents/Leases	11,924	12,639	11,577	11,924	11,924	11,924
512.22-00	Office Equipment O & M	974	5,192	0	0	0	0
512.24-00	Memberships, Subscription	1,423	5,335	2,398	2,812	2,812	2,812
512.29-00	Other Materials Supplies	17,006	15,355	25,500	26,265	26,265	26,265
512.30-01	Dept Share of Insurance	5,177	6,507	7,645	13,798	12,641	12,641
512.34-00	Contingency Reserve	0	0	30,873	10,555	0	0
512.35-84	Retro Fee Expense	50	0	0	0	0	0
512.45-00	Facilities Maint Charge	29,156	32,338	36,889	31,297	32,784	32,784
Supplies and Services		287,467	183,342	353,106	342,006	332,862	332,862
514.91-01	Adm Exp-City Manager	6,500	6,681	7,567	6,011	7,295	7,295
514.91-02	Adm Exp-City Attorney	2,004	1,554	2,291	1,649	4,346	4,346
514.91-03	Adm Exp-City Clerk	4,013	4,084	5,316	3,383	3,787	3,787
514.91-09	Adm Exp-Finance	16,724	18,482	23,959	18,445	21,047	21,047
514.91-10	Adm Exp-Purchasing	1,791	1,994	2,428	1,832	2,235	2,235
514.91-16	Adm Exp-City Council	1,570	1,690	2,419	2,132	2,440	2,440
Administrative		32,602	34,485	43,980	33,452	41,150	41,150
613.64-00	Depreciation Expense	1,528	3,071	0	0	0	0
Property		1,528	3,071	0	0	0	0
908.93-01	Trsf-General Fund (001)	0	218,000	0	0	0	0
Other		0	218,000	0	0	0	0
**	Personnel	687,044	800,446	796,041	850,326	811,555	811,555

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. 0403-0406**

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 residents 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 Sept 1,2022.

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

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

Phase 3 is scheduled to start in Sept 2022 and complete in FY23/24.

A3: Upgrade the Police Department Records Management system to Enterprise Software Suite

This project is anticipated to Start in Q3 of FY22/23.

A4: Upgrade the Parks and Rec software management system.

This project is anticipated to be complete by Q2 of FY22/23.

A5: Upgrade Police field reporting and citations technology enhancements.

This project is anticipated to be complete by Q1 of FY22/23.

A6: Upgrade legacy SunGard ERP system to allow continued processing

This project is anticipated to be complete by Q1 of FY22/23.

GIS Projects

G1: Upgrade ESRI GIS infrastructure to newer version for enhanced features, usability, and security.

This project is anticipated to be complete by Q3 of FY22/23.

G2: Development of GIS workflows to keep dataset current.

This project is anticipated to be complete by Q4 of FY22/23.

Service Projects

S1: Turn on additional features and services as part of Office 365 strategy to allow greater collaboration and sharing of information between departments and external business partners.

This project is anticipated to be complete the end of Q4 of FY22/23.

Technology Infrastructure Project

T1: 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 Q1 of FY22/23.

T2: Replace and Upgrade City aging data backup system with modern backup system.

This project is anticipated to be completed by the end of Q2 of FY22/23.

Community Technology Project

C1: Feasibility study with other governmental partners and Public private partnership (P3) opportunities for community Broadband project.

This feasibility study is expected to start in Q1/Q2 of FY22/23.

C2: Proof of concept pilot program for an external GIS application that will allow citizens to lookup, view, and print out general property information within the city of Merced jurisdiction

This expected to start in Q2 of FY22/23 and completed by Q4 of FY22/23.

Information Tech - Admin

E X P E N S E S	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Dept.Head Request 2022-23	City Mgr. Recom. 2022-23	Council Approval 2022-23
Personnel Expenses	1,190,628	1,242,531	1,517,928	1,771,193	1,769,969	1,769,969
Supplies and Services	902,309	994,996	972,736	1,255,433	1,238,785	1,238,785
Debt Service	0	0	0	0	0	0
Acquisitions	422,436	103,952	142,806	299,685	276,785	276,785
Capital Improvements	78,128	394,573	2,235,203	2,159,590	2,159,590	2,159,590
TOTAL	2,593,501	2,736,052	4,868,673	5,485,901	5,445,129	5,445,129

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F I N A N C I N G S O U R C E S	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Estimated 2022-23
Support Svcs-Charges	2,415,417	2,290,068	2,450,144	3,005,959
Investment Earnings	48,666	57,494	38,040	47,510
Unclassified	2,250	0	0	0
Sale of Equipment	132	2,589	300	300
Interdept DSR-Streets	0	0	0	3,317
Interdept DSR-Pub Wrks Ad	3,838	2,659	2,760	3,317
Interdept DSR-Wastewater	44,773	49,192	52,446	63,029
Interdept DSR-Water Sys	61,403	62,488	63,489	74,640
Interdept DSR-Refuse	15,351	15,954	16,562	18,245
Interdept DSR-Fleet	2,558	2,659	2,760	3,317
Trsf-General Fund (001)	522,209	324,184	262,025	336,890
Trsf-Development Ser(017)	59,980	32,297	32,297	41,524
Trsf-Street Maint/Lt(022)	31,742	17,092	17,092	21,975
Trsf-Public Works Ad(029)	23,880	12,858	12,858	16,532
Trsf-Measure "C" (061)	82,236	23,281	44,281	56,933
Trsf-Bell Station Fa(063)	1,642	884	884	1,137
Trsf-Housing Admin (070)	35,281	18,998	18,998	24,426
Trsf-Vehicle Abate (080)	1,250	673	673	866
Trsf-Wastewater Sys (553)	167,892	90,403	90,403	116,233
Trsf-Water System Fu(557)	126,585	68,161	68,161	87,636
Trsf-Refuse Fund (558)	176,796	95,198	95,198	122,396
Trsf-Airport Fund (561)	6,890	3,710	3,710	4,770
Trsf-Fleet Managemen(670)	47,754	25,714	25,714	33,061
Other Revenues	1,285,024-	460,504-	1,569,878	1,361,116
TOTAL	2,593,501	2,736,052	4,868,673	5,445,129

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PERSONNEL

Number of Positions

Classification	Funded In Budget 2021-22	Dept.Head Request 2022-23	City Mgr. Recom. 2022-23	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
GIS Coordinator		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	6.00	6.00	6.00
TOTAL	10.00	12.00	12.00	12.00

BUDGET DETAIL EXPENSES

672-0403	Information Tech - Admin						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
511.01-00	Regular Salaries	688,158	715,016	894,616	1,089,232	1,089,232	1,089,232
511.03-00	Extra Help	38,450	24,792	24,303	24,538	24,538	24,538
511.04-01	Regular Overtime	27,274	17,990	22,883	22,216	22,216	22,216
511.10-05	Retirement PERS Classic	36,714	41,664	42,592	43,647	43,647	43,647
511.10-06	Social Security-OASDI	44,936	46,049	58,877	70,846	70,846	70,846
511.10-07	Social Security-Medicare	11,067	11,286	14,122	16,989	16,989	16,989
511.10-08	State Unemployment	872	6,173	2,881	0	0	0
511.10-10	Retirement-PERS New Membr	19,515	22,098	36,581	49,819	49,819	49,819
511.10-12	Workers Compensation	5,944	21,364	17,017	13,860	13,860	13,860
511.10-17	Stand By Pay	33,854	34,643	36,878	36,164	36,164	36,164
511.10-20	Earned Benefit	7,288	13,026	20,276	18,504	18,504	18,504
511.10-21	Bilingual Pay Program	0	0	600	0	0	0
511.10-24	Vehicle Allowance	6,228	8,154	8,064	8,424	8,424	8,424
511.10-27	PTS Plan FICA Alternative	500	322	316	319	319	319
511.10-31	Education Incentive Pay	0	0	0	1,200	1,200	1,200
511.10-33	Core Allowance	138,684	131,905	174,174	178,915	177,149	177,149
511.10-35	Post Employment Benefits	15,438	15,944	15,245	15,167	15,089	15,089
511.10-73	Retirement UAL Misc	115,706	132,105	148,503	181,353	181,973	181,973
	Personnel Services	1,190,628	1,242,531	1,517,928	1,771,193	1,769,969	1,769,969
512.11-00	Utilities	21,311	17,533	26,808	30,408	30,408	30,408
512.12-00	Telephone	21,473	25,142	16,578	19,658	19,658	19,658
512.13-00	Postage	466	90	400	412	412	412
512.14-00	Advertising	219	0	300	300	300	300
512.15-00	Office Supplies	2,681	4,284	4,400	4,532	4,532	4,532
512.17-00	Professional Services	237,385	258,157	120,498	136,438	136,438	136,438
512.18-00	Travel and Meetings	1,218	0	6,582	13,215	13,215	13,215
512.20-00	Training Expense	6,249	5,390	13,430	16,356	16,356	16,356
512.21-00	Rents/Leases	0	0	0	767	767	767
512.22-00	Office Equipment O & M	289,514	309,415	285,597	252,330	252,330	252,330
512.23-00	Vehicle Operations/Maint	2,618	2,490	3,145	4,443	4,443	4,443
512.24-00	Memberships, Subscription	190,284	211,085	267,687	538,288	483,288	483,288
512.29-00	Other Materials Supplies	12,626	20,939	11,060	12,760	35,660	35,660
512.30-01	Dept Share of Insurance	12,855	20,043	21,788	38,340	35,191	35,191
512.35-84	Retro Fee Expense	200	200	0	0	0	0
512.45-00	Facilities Maint Charge	55,932	61,943	70,591	60,095	62,885	62,885
512.46-00	Computer Replacement Chrg	0	0	60,000	60,000	60,000	60,000
	Supplies and Services	855,031	936,711	908,864	1,188,342	1,155,883	1,155,883
513.43-00	Machinery/Equipment	422,436	103,952	142,806	299,685	276,785	276,785
	Property	422,436	103,952	142,806	299,685	276,785	276,785
514.91-01	Adm Exp-City Manager	9,913	11,753	11,558	12,225	14,864	14,864
514.91-02	Adm Exp-City Attorney	3,055	2,733	3,499	3,353	8,856	8,856
514.91-03	Adm Exp-City Clerk	3,682	4,803	4,820	5,937	6,771	6,771
514.91-09	Adm Exp-Finance	25,503	32,515	36,593	37,515	42,886	42,886
514.91-10	Adm Exp-Purchasing	2,731	3,508	3,708	3,725	4,554	4,554
514.91-16	Adm Exp-City Council	2,394	2,973	3,694	4,336	4,971	4,971
	Administrative	47,278	58,285	63,872	67,091	82,902	82,902
613.64-00	Depreciation Expense	71,108	131,431	0	0	0	0
	Property	71,108	131,431	0	0	0	0
617.65-00	Capital Imp. Projects	7,020	263,142	2,235,203	2,159,590	2,159,590	2,159,590
	Capital Outlay	7,020	263,142	2,235,203	2,159,590	2,159,590	2,159,590
**	Information Tech - Admin	2,593,501	2,736,052	4,868,673	5,485,901	5,445,129	5,445,129

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, business systems software support, imaging system support, disaster recovery support, and on-site service and support for network
- 24-00 Memberships and subscriptions, and cloud based technology solutions
- 29-00 Tapes, print heads, backup batteries and other computer related supplies

Information Tech - Admin

E X P E N S E S	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Dept.Head Request 2022-23	City Mgr. Recom. 2022-23	Council Approval 2022-23
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	0	0	0	0	0	0
Capital Improvements	0	0	0	2,650,000	2,650,000	2,650,000
TOTAL	0	0	0	2,650,000	2,650,000	2,650,000

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F I N A N C I N G S O U R C E S	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Estimated 2022-23
Other Revenues	0	0	0	2,650,000
TOTAL	0	0	0	2,650,000

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BUDGET DETAIL EXPENSES

087-0403 Information Tech - Admin							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
617.65-00	Capital Imp. Projects	0	0	0	2,650,000	2,650,000	2,650,000
	Capital Outlay	0	0	0	2,650,000	2,650,000	2,650,000
**	Information Tech - Admin	0	0	0	2,650,000	2,650,000	2,650,000

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

PROGRAM

This program was not-funded last fiscal year. This year it is proposed to be funded at 25%.

In previous years when the program was funded it 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.

PC Maintenance & Repair

ACCOUNT NO. 0403

E X P E N S E S	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Dept.Head Request 2022-23	City Mgr. Recom. 2022-23	Council Approval 2022-23
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	176.250	176.811	266.663	271.520	271.520	271.520
Debt Service	0	0	0	0	0	0
Acquisitions	158.835	74.651	439.997	595.394	595.394	595.394
Capital Improvements	17.467	30.042	0	0	0	0
* Undefined *	27	0	0	0	0	0
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TOTAL	352.579	281.504	706.660	866.914	866.914	866.914

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F I N A N C I N G S O U R C E S	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Estimated 2022-23
Computer Replacement Chrg	236.246	162.100	380.019	126.372
Software Licensing	0	0	0	255.920
Investment Earnings	19.049	13.570	11.100	10.960
Other Revenues	97.284	105.834	315.541	473.662
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TOTAL	352.579	281.504	706.660	866.914

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BUDGET DETAIL EXPENSES

673-0403 PC Maintenance & Repair							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
512.22-00	Office Equipment O & M	14,231	14,776	15,600	15,600	15,600	15,600
512.24-00	Memberships. Subscription	162,019	162,035	251,063	255,920	255,920	255,920
	Supplies and Services	176,250	176,811	266,663	271,520	271,520	271,520
513.43-00	Machinery/Equipment	158,835	74,651	439,997	595,394	595,394	595,394
	Property	158,835	74,651	439,997	595,394	595,394	595,394
613.64-00	Depreciation Expense	17,467	30,042	0	0	0	0
	Property	17,467	30,042	0	0	0	0
908.93-70	Trsf-Housing Admin (070)	27	0	0	0	0	0
	Other	27	0	0	0	0	0
**	PC Maintenance & Repair	352,579	281,504	706,660	866,914	866,914	866,914

2022-2023 BUDGET HIGHLIGHTS

In fiscal year 22/23 we will see the first phase of the ERP system go live.

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.

BUDGET DETAIL EXPENSES

051-0416 PEG Access							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
513.43-00	Machinery/Equipment	17.500	17.500	19.500	19.500	19.500	19.500
	Property	17.500	17.500	19.500	19.500	19.500	19.500
617.65-00	Capital Imp. Projects	18.389	32.117	602.032	649.734	682.632	682.632
	Capital Outlay	18.389	32.117	602.032	649.734	682.632	682.632
**	PEG Access	35.889	49.617	621.532	669.234	702.132	702.132

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 have 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 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
511.01-00	Regular Salaries	148,934	119,585	164,257	173,036	152,369	152,369
511.03-00	Extra Help	0	4,122	0	0	0	0
511.10-02	Unused Sick Leave	474	510	0	0	0	0
511.10-05	Retirement PERS Classic	8,192	3,736	3,738	0	0	0
511.10-06	Social Security-OASDI	8,783	6,883	10,016	10,574	9,255	9,255
511.10-07	Social Security-Medicare	2,099	1,737	2,347	2,473	2,165	2,165
511.10-10	Retirement-PERS New Membr	4,295	7,094	10,799	14,776	13,011	13,011
511.10-12	Workers Compensation	401	420	350	367	367	367
511.10-20	Earned Benefit	0	1,025	3,238	3,075	2,932	2,932
511.10-24	Vehicle Allowance	2,495	2,446	2,419	0	0	0
511.10-27	PTS Plan FICA Alternative	0	54	0	0	0	0
511.10-33	Core Allowance	35,611	36,652	48,451	50,553	34,001	34,001
511.10-35	Post Employment Benefits	4,856	4,850	11,603	11,555	11,554	11,554
511.10-73	Retirement UAL Misc	21,544	24,151	27,266	28,702	25,361	25,361
Personnel Services		237,684	213,265	284,484	295,111	251,015	251,015
512.12-00	Telephone	20	16	361	371	371	371
512.13-00	Postage	360	452	849	874	874	874
512.15-00	Office Supplies	25	1,834	240	247	247	247
512.18-00	Travel and Meetings	882	69	1,060	1,091	1,091	1,091
512.20-00	Training Expense	0	0	40	41	41	41
512.24-00	Memberships, Subscription	4,187	618	5,194	5,292	1,683	1,683
512.29-00	Other Materials Supplies	3,882	1,155	6,063	6,244	7,295	7,295
512.30-01	Dept Share of Insurance	3,643	5,924	7,555	11,140	10,166	10,166
512.35-84	Retro Fee Expense	50	50	0	0	0	0
512.45-00	Facilities Maint Charge	38,030	42,180	48,116	40,823	42,761	42,761
Supplies and Services		51,079	52,298	69,478	66,123	64,529	64,529
514.91-01	Adm Exp-City Manager	2,254	3,215	3,117	3,267	4,003	4,003
514.91-02	Adm Exp-City Attorney	695	748	944	896	2,385	2,385
514.91-03	Adm Exp-City Clerk	836	1,280	1,294	1,586	1,824	1,824
514.91-09	Adm Exp-Finance	5,800	8,895	9,868	10,024	11,551	11,551
514.91-10	Adm Exp-Purchasing	621	960	1,000	995	1,227	1,227
514.91-16	Adm Exp-City Council	544	813	996	1,159	1,339	1,339
Administrative		10,750	15,911	17,219	17,927	22,329	22,329
968.93-66	Trnsf-Workers Comp (666)	95,000	0	0	0	0	0
Other		95,000	0	0	0	0	0
**	Risk Management Admin.	394,513	281,474	371,181	379,161	337,873	337,873

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 claim's 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.

Insurance: Workers Comp

EXPENSES	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Dept.Head Request 2022-23	City Mgr. Recom. 2022-23	Council Approval 2022-23
Personnel Expenses	9,256	0	0	0	0	0
Supplies and Services	2,543,006	2,530,857	2,682,941	3,048,379	3,120,879	3,120,879
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	2,552,262	2,530,857	2,682,941	3,048,379	3,120,879	3,120,879

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FINANCING SOURCES	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Estimated 2022-23
Workers' Compensation Rev	2,187,392	2,479,289	2,403,534	3,000,715
Investment Earnings	195	3,704	0	0
Unclassified	19,852	0	0	0
PERS Refund	9,862	14,235	27,000	41,267
Reimb Workers Comp Claims	93,959	0	0	0
Trsf-General Fund (001)	200,000	38,932	0	0
Trsf-Emp Benefit Fun(669)	150,000	150,000	0	0
Other Revenues	108,998-	155,303-	252,407	78,897
TOTAL	2,552,262	2,530,857	2,682,941	3,120,879

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BUDGET DETAIL EXPENSES

666-0410 Insurance: Workers Comp							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
512.17-00	Professional Services	304,170	249,928	316,325	335,329	335,329	335,329
512.30-10	Wrk Cmp-Medical	985,251	809,033	791,355	830,922	830,922	830,922
512.30-11	Wrk Cmp-Permanent Disblty	345,951	568,272	400,000	588,952	588,952	588,952
512.30-12	Legal	129,478	180,447	158,575	161,503	161,503	161,503
512.30-13	Wrk Cmp-Umbrella Coverage	595,428	549,227	650,992	718,253	718,253	718,253
512.34-00	Contingency Reserve	0	0	174,841	197,113	264,158	264,158
512.35-00	Special Dept. Expense	9,862	14,235	27,000	41,267	41,267	41,267
512.38-00	Support Services	3,162	3,772	3,730	5,085	4,894	4,894
Supplies and Services		2,373,302	2,374,914	2,522,818	2,878,424	2,945,278	2,945,278
514.91-01	Adm Exp-City Manager	8,048	8,896	8,395	9,512	10,384	10,384
514.91-02	Adm Exp-City Attorney	2,480	2,069	2,541	2,609	6,187	6,187
514.91-03	Adm Exp-City Clerk	3,578	4,372	4,058	4,632	4,743	4,743
514.91-09	Adm Exp-Finance	20,705	24,609	26,580	29,190	29,960	29,960
514.91-10	Adm Exp-Purchasing	2,217	2,655	2,694	2,898	3,181	3,181
514.91-16	Adm Exp-City Council	1,944	2,250	2,683	3,374	3,473	3,473
Administrative		38,972	44,851	46,951	52,215	57,928	57,928
515.92-01	Interdept DSC-General Fnd	130,732	111,092	113,172	117,740	117,673	117,673
Interdepartmental		130,732	111,092	113,172	117,740	117,673	117,673
521.10-13	WC ContinuingDeathBenefit	9,256	0	0	0	0	0
Personnel Services		9,256	0	0	0	0	0
**	Insurance: Workers Comp	2,552,262	2,530,857	2,682,941	3,048,379	3,120,879	3,120,879

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 claim's 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 claim's 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			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
512.30-12	Legal	0	32,131	599,453	599,453	599,453	599,453
512.30-20	Liab-General Liability	1,666,127	1,787,438	2,201,638	3,151,376	3,165,096	3,165,096
512.30-23	Liab-Reserve for Self Ins	0	0	249,537	195,051	196,334	196,334
512.30-24	Subrogation Claims Expens	1,050	17,369	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		1,707,939	1,877,700	3,141,390	4,036,642	4,051,645	4,051,645
514.91-01	Adm Exp-City Manager	6,065	6,294	6,162	7,773	8,306	8,306
514.91-02	Adm Exp-City Attorney	1,869	1,464	1,865	2,132	4,949	4,949
514.91-03	Adm Exp-City Clerk	2,250	2,506	2,558	3,775	3,783	3,783
514.91-09	Adm Exp-Finance	15,605	17,411	19,510	23,853	23,964	23,964
514.91-10	Adm Exp-Purchasing	1,671	1,879	1,977	2,369	2,545	2,545
514.91-16	Adm Exp-City Council	1,465	1,592	1,970	2,757	2,778	2,778
Administrative		28,925	31,146	34,042	42,659	46,325	46,325
515.92-01	Interdept DSC-General Fnd	198,039	160,678	165,410	175,668	175,607	175,607
515.92-17	Interdept DSC-Develop Svc	3,734	41,270	0	0	0	0
Interdepartmental		201,773	201,948	165,410	175,668	175,607	175,607
613.64-00	Depreciation Expense	11,104	11,977	0	0	0	0
Property		11,104	11,977	0	0	0	0
908.93-01	Trsf-General Fund (001)	1,313,743	674,749	735,174	738,435	738,435	738,435
Other		1,313,743	674,749	735,174	738,435	738,435	738,435
**	Insurance: Liability	3,263,484	2,797,520	4,076,016	4,993,404	5,012,012	5,012,012

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. |

2022-2023 BUDGET HIGHLIGHTS

The Insurance Division continues to review safety and workers' compensation programs as outlined in the Injury and Illness Prevention Program (IIPP) to ensure 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 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
512.30-30	Unemp Ins-Unemployment	50,123	87,091	250,848	302,354	302,354	302,354
512.34-00	Contingency Reserve	0	0	55,168	77,595	77,676	77,676
512.38-00	Support Services	339	324	442	608	623	623
Supplies and Services		50,462	87,415	306,458	380,557	380,653	380,653
514.91-01	Adm Exp-City Manager	1,186	1,080	1,120	1,369	1,448	1,448
514.91-02	Adm Exp-City Attorney	366	251	339	375	863	863
514.91-03	Adm Exp-City Clerk	440	430	465	665	660	660
514.91-09	Adm Exp-Finance	3,052	2,987	3,547	4,201	4,177	4,177
514.91-10	Adm Exp-Purchasing	327	322	359	417	444	444
514.91-16	Adm Exp-City Council	286	273	358	485	484	484
Administrative		5,657	5,343	6,188	7,512	8,076	8,076
**	Insurance: Unemployment	56,119	92,758	312,646	388,069	388,729	388,729

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, 2023, an adequate reserve fund will be available for year-to-year stability within the self-insured employee benefits program. |

2022-2023 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

EXPENSES	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Dept. Head Request 2022-23	City Mgr. Recom. 2022-23	Council Approval 2022-23
Personnel Expenses	257,902	452,722	323,276	313,968	314,533	314,533
Supplies and Services	10,086,145	10,242,274	12,161,385	12,059,711	11,982,044	11,982,044
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	150,000	150,000	0	0	0	0
TOTAL	10,494,047	10,844,996	12,484,661	12,373,679	12,296,577	12,296,577

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FINANCING SOURCES	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Estimated 2022-23
Group Health/Accident Fee	6,918,389	7,238,203	8,155,120	8,172,332
Group Life Insurance Fees	24,283	22,823	66,742	67,908
Disability Insurance Fees	56,660	53,255	95,730	98,452
Vision Care Fees	43,749	38,818	63,107	65,111
Dental Care Fees	528,069	473,910	604,825	639,586
Post Employment Fees	1,445,778	1,433,885	1,469,948	1,494,515
CORE Plan-Pre-Tax-EEShare	1,272,689	1,322,558	1,507,914	1,395,169
CORE-Life/LTD/Dom Partner	61,657	62,228	63,929	74,968
Flexible Spending Medical	76,490	74,222	79,282	76,186
Flexible Spending DepCare	12,770	7,279	7,875	12,343
Investment Earnings	11,825	1,787	3,574	0
Unclassified	88,040	119,914	0	0
Other Revenues	46,352-	3,886-	366,615	200,007
TOTAL	10,494,047	10,844,996	12,484,661	12,296,577

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BUDGET DETAIL EXPENSES

669-0413	Employee Benefits			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	BUDGET 2021-22	REQUEST 2022-23	RECOM. 2022-23	APPROVAL 2022-23
511.10-06	Social Security-OASDI	1,405	24,072	18,619	18,083	18,115	18,115
511.10-07	Social Security-Medicare	3,326	5,983	4,354	4,229	4,237	4,237
511.10-20	Earned Benefit	253,171	422,667	300,303	291,656	292,181	292,181
Personnel Services		257,902	452,722	323,276	313,968	314,533	314,533
512.17-00	Professional Services	11,577	8,959	59,719	37,200	37,200	37,200
512.30-40	Emp Bnft-Group Health/Acc	7,568,761	7,720,915	9,154,132	9,141,633	9,141,633	9,141,633
512.30-41	Group Health Ins Retirees	1,429,967	1,458,163	1,469,948	1,499,243	1,499,243	1,499,243
512.30-42	Emp Bnft-Group Life	74,350	77,396	66,742	67,908	67,908	67,908
512.30-43	Emp Bnft-Sht & Lg Trm Dis	97,401	96,820	95,730	98,452	98,452	98,452
512.30-45	Emp Bft-Dentl/Vision Care	657,406	632,084	667,932	703,895	703,895	703,895
512.30-47	Emp Bnft-Rsrvd For Retent	0	0	347,373	187,590	99,735	99,735
512.30-61	Flexible Spending-Medical	50,574	51,692	79,282	76,186	76,186	76,186
512.30-62	Flexible Spending-DepCare	0	1,481	7,875	12,343	12,343	12,343
512.38-00	Support Services	30,600	32,632	36,392	44,354	43,028	43,028
Supplies and Services		9,920,636	10,080,142	11,985,125	11,868,804	11,779,623	11,779,623
514.91-01	Adm Exp-City Manager	34,705	32,763	31,906	34,787	36,293	36,293
514.91-02	Adm Exp-City Attorney	10,697	7,620	9,658	9,541	21,624	21,624
514.91-03	Adm Exp-City Clerk	12,875	13,046	13,246	16,893	16,531	16,531
514.91-09	Adm Exp-Finance	89,289	90,637	101,016	106,749	104,716	104,716
514.91-10	Adm Exp-Purchasing	9,561	9,780	10,237	10,600	11,120	11,120
514.91-16	Adm Exp-City Council	8,382	8,286	10,197	12,337	12,137	12,137
Administrative		165,509	162,132	176,260	190,907	202,421	202,421
968.93-66	Trnsf-Workers Comp (666)	150,000	150,000	0	0	0	0
Other		150,000	150,000	0	0	0	0
**	Employee Benefits	10,494,047	10,844,996	12,484,661	12,373,679	12,296,577	12,296,577

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.