

**CITY OF MERCED
2010-2011 ADOPTED 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 maintains affirmative action guidelines; processes employment applications, 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

- ◇ 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.
- ◇ Streamline processes to meet our "Go-Green" initiatives.
- ◇ Audit of Personnel Rules and Regulations.

OBJECTIVES

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

***PERFORMANCE
MEASUREMENTS/INDICATORS***

Conduct at least (3) three department trainings of federal and state law compliance for supervisors and managers throughout the next fiscal year.

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| 2. Continue imaging of terminated personnel files. | Complete imaging a minimum of 15% of terminated files during 2010-11 fiscal year. |
| 3. Continue community outreach in assisting local agencies (e.g. ROP, Merced Adult School, Merced College, UC Merced) in developing Employment skills for potential job Candidates with their organizations and the City of Merced. | Attend at least three (3) community events to assist agencies with their recruitment, selection and hiring process. |
| 4. Review HR methods and make changes as necessary to meet our "Go-Green" initiatives. | Review 20% of HR recruitment processes during FY 2010-2011. |
| 5. Review current Personnel Rules and Regulations and identify outdated information to be removed and new policies to be inserted. | Secure an outside legal firm to aid us in this process to draft an updated version of Personnel Rules and Regulations during fiscal year. |

2010-2011 BUDGET HIGHLIGHTS

Significant reduction in proposed budget for recruitments and new hires. Also we are embracing the "Going Green" initiative through a reduction in paper usage.

BUDGET DETAIL EXPENSES

672-0402 Personnel						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
511.01-00	Regular Salaries	233,533	245,850	251,296	253,772	253,772
511.04-01	Regular Overtime	1,817	0	0	0	0
511.10-05	Retirement PERS	40,613	41,891	42,941	43,960	43,960
511.10-06	Social Security-OASDI	14,511	14,698	14,866	15,001	15,001
511.10-07	Social Security-Medicare	3,551	3,602	3,678	3,742	3,742
511.10-08	State Unemployment	563	589	563	0	0
511.10-12	Workers Compensation	882	109	746	953	953
511.10-18	Management Physicals	0	0	546	546	546
511.10-20	Earned Benefit	8,276	0	0	0	0
511.10-24	Vehicle Allowance	4,360	4,878	4,752	4,320	4,320
511.10-32	Cash Back-Biweekly Allow	546	1,441	1,813	44	44
511.10-33	Core Allowance	40,093	44,135	43,218	40,567	40,567
511.10-35	Post Employment Benefits	0	1,813	9,862	6,823	6,823
Personnel Services		348,745	359,006	374,281	369,728	369,728
512.12-00	Telephone	1,794	23-	300	300	300
512.13-00	Postage	3,543	1,792	2,000	1,500	1,500
512.14-00	Advertising	57,017	15,969	15,000	7,500	7,500
512.15-00	Office Supplies	3,427	1,775	3,745	3,000	3,000
512.16-00	Printing	1,344	140	1,000	500	500
512.17-00	Professional Services	58,991	31,682	105,358	100,000	100,000
512.18-00	Travel and Meetings	1,479	1,692	3,900	3,000	3,000
512.19-00	Mileage	292	75	100	0	0
512.20-00	Training Expense	4,382	1,870	3,400	2,500	2,500
512.22-00	Office Equipment O & M	0	0	70	70	70
512.24-00	Memberships, Subscription	1,145	1,784	2,470	2,000	2,000
512.29-00	Other Materials Supplies	42,980	28,390	13,000	9,000	9,000
512.30-01	Dept Share of Insurance	5,952	8,610	11,617	7,215	7,215
512.45-00	Facilities Maint Charge	41,490	34,742	25,975	31,385	31,385
512.46-00	Computer Replacement Chrg	5,855	4,912	0	0	0
Supplies and Services		229,691	133,410	187,935	167,970	167,970
514.91-01	Adm Exp-City Manager	5,796	7,237	5,103	4,476	4,476
514.91-02	Adm Exp-City Attorney	2,729	2,983	855	403	403
514.91-09	Adm Exp-Finance	16,548	16,857	13,044	13,441	13,441
514.91-10	Adm Exp-Purchasing	1,968	2,660	2,016	1,973	1,973
514.91-16	Adm Exp-City Council	1,840	2,328	2,258	2,226	2,226
Administrative		28,881	32,065	23,276	22,519	22,519
613.64-00	Depreciation Expense	1,415	1,415	0	0	0
Property		1,415	1,415	0	0	0
**	Personnel	608,732	525,896	585,492	560,217	560,217

SUPPORT SERVICES – PERSONNEL

- 14-00 Advertising for recruitments
- 16-00 Printing of brochures, employee handbooks, and other forms/documents.
- 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 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

- ◇ Plan for projects in an enterprise manner.
- ◇ Focusing on services to the community with technology improvements including online services and field operations improvements.
- ◇ Improve service to the Information Technology Department's customers.
- ◇ Refine and expand formal policies and procedures governing information technology.
- ◇ Actively participate in and support the citywide Technology Committee and the technology investment decision-making process contained in the Strategic Plan.
- ◇ To improve documentation and management of the City's applications and network infrastructure.
- ◇ To maintain the city's network and business systems at a satisfactory level for our customers supporting their ability to serve the community effectively.
- ◇ To maintain strong vendor relationships to ensure the City's business systems are stable, secure, compliant, supported and cost effective.
- ◇ To bring government services to the community through the use of internet and advance phone services.
- ◇ To ensure City Departments have leading edge technologies and support.

INFORMATION TECHNOLOGY

OBJECTIVES

PERFORMANCE MEASUREMENTS/INDICATORS

Application Projects

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| A1. Maintain the City's website. | Add the ability to utilize social media approved by the technology committee. |
| A2. Assist in implementation of automated mapping system (GIS) | Support GIS coordinator in carrying out GIS work plan. |
| A3. Add ability to archive E-mail. | Research enterprise solutions with minimal budget and implement a solution approved by the technology committee within budget constraints. |
| A4. Maintain the City's Intranet site. | Expand the use of forums on the City's intranet website. |

INFORMATION TECHNOLOGY

Service Delivery Projects

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|--------------------------------------|---|
| S1. Institute policies & procedures. | Develop a formal termination/employee separation policy with Support Services to manage user accounts and documents upon departure. |
| S2. Improve Helpdesk Function | Develop procedures to improve management of the City's Helpdesk process and improve accountability. |

Technology Infrastructure Projects

- | | |
|--|---|
| T1. Expand on our Disaster recovery efforts. | Finalize and document the process of the City's Microsoft platform business systems for disaster recovery purposes. |
| T2. Install Video Policing equipment | Per the City Council's goal setting priority, the IT Department will work with various departments to expand the City's video footprint per budget limitations. |

2009-2010 BUDGET HIGHLIGHTS

The IT Department will coordinate Closed Circuit Television (CCTV) efforts to expand its use in the downtown area and City well sites.

BUDGET DETAIL EXPENSES

672-0403	Information Tech - Admin					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
511.01-00	Regular Salaries	741,016	744,787	805,340	746,945	746,945
511.03-00	Extra Help	27,981	10,301	13,114	12,489	12,489
511.04-01	Regular Overtime	8,976	11,912	13,500	13,500	13,500
511.10-02	Unused Sick Leave	2,047	2,089	2,088	2,090	2,090
511.10-05	Retirement PERS	128,995	126,847	137,742	129,521	129,521
511.10-06	Social Security-OASDI	47,389	48,424	51,708	47,347	47,347
511.10-07	Social Security-Medicare	11,889	11,832	12,629	11,583	11,583
511.10-08	State Unemployment	1,800	1,760	1,800	6,245	6,245
511.10-12	Workers Compensation	2,975	439	3,049	3,313	3,313
511.10-17	Stand By Pay	27,111	29,476	20,389	20,389	20,389
511.10-18	Management Physicals	0	0	1,225	1,190	1,190
511.10-20	Earned Benefit	9,076	9,078	8,009	6,268	6,268
511.10-24	Vehicle Allowance	7,267	8,130	7,920	7,200	7,200
511.10-27	PTS Plan FICA Alternative	364	134	171	162	162
511.10-32	Cash Back-Biweekly Allow	498	1,572	2,480	10	10
511.10-33	Core Allowance	131,676	157,199	156,190	129,838	129,838
511.10-35	Post Employment Benefits	0	5,912	31,605	13,646	13,646
Personnel Services		1,149,060	1,169,892	1,268,959	1,151,736	1,151,736
512.12-00	Telephone	49,562	62,233	47,216	45,848	45,848
512.13-00	Postage	488	139	700	400	400
512.15-00	Office Supplies	4,847	4,717	5,229	5,229	5,229
512.17-00	Professional Services	59,099	50,490	76,000	131,367	131,367
512.18-00	Travel and Meetings	11,356	8,371	13,186	13,186	13,186
512.20-00	Training Expense	40,434	32,672	12,400	12,450	12,450
512.21-00	Rents/Leases	38,688	37,983	50,730	39,262	39,262
512.22-00	Office Equipment O & M	283,504	313,114	353,629	268,208	268,208
512.23-00	Vehicle Operations/Maint	3,144	3,218	1,621	1,971	1,971
512.24-00	Memberships, Subscription	880	944	1,725	1,330	1,330
512.29-00	Other Materials Supplies	10,155	6,299	7,806	7,806	7,806
512.30-01	Dept Share of Insurance	18,881	26,040	36,265	19,323	19,323
512.32-00	Vehicle Replacement Fee	7,639	9,320	0	0	0
512.45-00	Facilities Maint Charge	64,701	54,704	32,534	39,265	39,265
512.46-00	Computer Replacement Chrg	243,036	199,723	0	0	0
Supplies and Services		836,414	809,967	639,041	585,645	585,645
513.43-00	Machinery/Equipment	270,415	0	0	30,682	30,682
Property		270,415	0	0	30,682	30,682
514.91-01	Adm Exp-City Manager	9,141	12,819	9,601	6,711	6,711
514.91-02	Adm Exp-City Attorney	4,303	5,285	1,608	603	603
514.91-09	Adm Exp-Finance	26,095	29,860	24,540	20,150	20,150
514.91-10	Adm Exp-Purchasing	3,103	4,712	3,792	2,957	2,957
514.91-16	Adm Exp-City Council	2,902	4,125	4,248	3,338	3,338
Administrative		45,544	56,801	43,789	33,759	33,759
515.92-01	Interdept DSC-General Fnd	9,262	6,276	6,167	6,112	6,112
Interdepartmental		9,262	6,276	6,167	6,112	6,112
613.64-00	Depreciation Expense	241,328	294,751	0	0	0
Property		241,328	294,751	0	0	0
617.65-00	Capital Imp. Projects	306,389	0	0	0	0
Capital Outlay		306,389	0	0	0	0
**	Information Tech - Admin	2,858,412	2,337,687	1,957,956	1,807,934	1,807,934

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), Common, Sungard/HTE, and New World Systems conferences, and training
- 20-00 Travel associated with conferences and training in line 18
- 21-00 Lease of pagers, computer room alarm monitoring, high speed internet connection, and offsite data storage
- 22-00 Maintenance and support of printers, Uninterruptible Power Supply, AS/400 and attached devices, Sungard HTE software support, imaging system support, disaster recovery support, and on-site service and support for network
- 23-00 Maintenance and operation of department vehicles
- 24-00 Memberships and subscriptions
- 29-00 Tapes, print heads, toner, and other computer related supplies

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

PROGRAM

User departments contribute to this internal service which supports the replacement of the City's investment in personal computers, printers, plotters, scanners, servers, network infrastructure, and other peripherals.

BUDGET DETAIL EXPENSES

673-0403 PC Maintenance & Repair						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
512.22-00	Office Equipment O & M	0	0	25,000	15,000	15,000
512.24-00	Memberships, Subscription	0	135,819	122,000	132,000	132,000
	Supplies and Services	0	135,819	147,000	147,000	147,000
513.43-00	Machinery/Equipment	289,733	246,416	277,440	600,649	600,649
	Property	289,733	246,416	277,440	600,649	600,649
613.64-00	Depreciation Expense	218,581	263,746	0	0	0
	Property	218,581	263,746	0	0	0
908.93-01	Trsf-General Fund (001)	0	0	248,575	250,000	250,000
	Other	0	0	248,575	250,000	250,000
958.93-61	Trsf-Airport Fund (561)	0	0	1,425	0	0
	Other	0	0	1,425	0	0
**	PC Maintenance & Repair	508,314	645,981	674,440	997,649	997,649

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 franchise agreements with local cable providers.

BUDGET DETAIL EXPENSES

051-0416 PEG Access						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
512.17-00	Professional Services	0	6,513	0	0	0
512.29-00	Other Materials Supplies	0	0	18,500	18,500	18,500
	Supplies and Services	0	6,513	18,500	18,500	18,500
617.65-00	Capital Imp. Projects	0	0	155,023	204,359	204,359
	Capital Outlay	0	0	155,023	204,359	204,359
968.93-72	Trsf-Support Service(672)	0	10,000	10,000	10,000	10,000
	Other	0	10,000	10,000	10,000	10,000
**	PEG Access	0	16,513	183,523	232,859	232,859

**RECORDS
FUND NO. 672
ACCOUNT NO. 0407**

DESCRIPTION

The Records Division is responsible for preparation of City Council/ Redevelopment Agency and Citizens' Oversight Committee-Measure C agendas and minutes; maintenance of vital and historical records; indexing City Council actions and documents; researching records as requested; ensuring that official documents are executed, published, processed, distributed, and maintained accordingly; and serving as general contact for citizen and business inquiries. In addition, the Division is responsible for ensuring timely filing of all Fair Political Practices Commission forms regarding election campaigns and annual economic interests reports. The Records Division administers the application and appointment process for City Boards and Commissions.

MISSION

The mission of the Records Division is to provide efficient and professional support services to the employees and citizens of Merced by maintaining a complete, accurate, and centralized historical record depository of City business.

GOALS

- ◇ Administer electronic scanning program for recording official City Council and historical records.
- ◇ Administer Citywide Records Management Program for retrieval of records and information.
- ◇ Assist in reduction of paper consumption by offering documents in electronic format.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

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| 1. Develop and implement a Train the Trainer course on the new electronic agenda software. | Train one staff member within each division on the new electronic agenda software no later than December 2010. |
| 2. Accurate indexing and processing of official documents and Council/Agency actions. | Electronic scanning process and information retrievable within one-month of any given Council/Agency meeting. |

RECORDS

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| 3. Promptly provide public information to community members upon request. | Electronic scanning of City Council agenda packet. Post City Council/Redevelopment Agency and Citizens' Oversight Committee-Measure C agendas and backup material on the City's website prior to each meeting. |
| 4. Maintain the records retention schedule for City Council historical records. | Retention schedule allows for destruction of records that become obsolete and are no longer an asset. Comply with the adopted schedule annually. |

2010-2011 BUDGET HIGHLIGHTS

With another reduction in budget, the result will be a decrease in response time to customer requests, and delivery of information memorandums and various board/commission packets. An additional reduction in postage is reflected in an effort to "Go Green".

Records

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	318,352	310,349	301,916	322,999	322,999
Supplies and Services	227,241	143,906	189,919	163,391	163,391
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	2,477	2,477	0	0	0
TOTAL	548,070	456,732	491,835	486,390	486,390

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Photocopies	602	1,120	600	600
PERS-EE Share 2.5% @ 55	5,581	5,671	5,677	5,664
Support Svcs-Charges	430,855	331,017	479,696	458,940
Interdept DSR-Develop Svc	17,060	17,958	0	0
Support Svcs-Int Srv Fund	93,972	100,966	5,862	21,186
TOTAL	548,070	456,732	491,835	486,390

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PERSONNEL	Number of Positions		
	Funded In Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval
Dir. of Support Services	.20	.20	.20
Deputy City Clerk	.60	.60	.60
Records Clerk I/II or Clerk Typist I/II	2.00	2.00	2.00
Asst. City Clerk	1.00	1.00	1.00
TOTAL	3.80	3.80	3.80

BUDGET DETAIL EXPENSES

672-0407	Records					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
511.01-00	Regular Salaries	191,236	192,524	192,444	192,001	192,001
511.03-00	Extra Help	24,226	0	0	0	0
511.04-01	Regular Overtime	0	912	0	0	0
511.10-05	Retirement PERS	33,117	32,647	32,766	33,137	33,137
511.10-06	Social Security-OASDI	11,801	12,076	11,604	11,392	11,392
511.10-07	Social Security-Medicare	3,164	2,879	2,781	2,742	2,742
511.10-08	State Unemployment	780	691	570	5,687	5,687
511.10-12	Workers Compensation	813	100	647	847	847
511.10-18	Management Physicals	0	0	259	259	259
511.10-20	Earned Benefit	2,730	3,743	0	0	0
511.10-24	Vehicle Allowance	1,453	1,626	1,584	1,440	1,440
511.10-27	PTS Plan FICA Alternative	315	0	0	0	0
511.10-32	Cash Back-Biweekly Allow	529	1,736	175	814	814
511.10-33	Core Allowance	48,188	59,871	51,534	55,175	55,175
511.10-35	Post Employment Benefits	0	1,544	7,552	19,505	19,505
Personnel Services		318,352	310,349	301,916	322,999	322,999
512.12-00	Telephone	2,652	187	300	300	300
512.13-00	Postage	1,282	758	1,000	700	700
512.14-00	Advertising	5,902	5,876	8,500	9,000	9,000
512.15-00	Office Supplies	6,684	4,077	3,000	1,500	1,500
512.17-00	Professional Services	51,533	5,771	54,000	31,000	31,000
512.18-00	Travel and Meetings	4,370	1,581	1,961	1,000	1,000
512.19-00	Mileage	507	485	775	350	350
512.20-00	Training Expense	8,191	2,511	2,400	2,000	2,000
512.21-00	Rents/Leases	792	906	1,300	5,580	5,580
512.22-00	Office Equipment O & M	139	38,506	56,551	53,551	53,551
512.23-00	Vehicle Operations/Maint	14,066	6,235	3,142	1,492	1,492
512.24-00	Memberships, Subscription	1,859	1,341	900	1,125	1,125
512.30-01	Dept Share of Insurance	7,386	11,078	13,960	8,473	8,473
512.32-00	Vehicle Replacement Fee	6,516	5,474	0	0	0
512.38-00	Support Services	46,539	0	0	0	0
512.45-00	Facilities Maint Charge	41,490	34,742	25,975	31,385	31,385
512.46-00	Computer Replacement Chrg	11,781	6,558	0	0	0
Supplies and Services		211,689	126,086	173,764	147,456	147,456
514.91-01	Adm Exp-City Manager	2,843	4,022	3,542	3,168	3,168
514.91-02	Adm Exp-City Attorney	1,338	1,658	593	285	285
514.91-09	Adm Exp-Finance	8,115	9,368	9,054	9,511	9,511
514.91-10	Adm Exp-Purchasing	965	1,478	1,399	1,396	1,396
514.91-16	Adm Exp-City Council	902	1,294	1,567	1,575	1,575
Administrative		14,163	17,820	16,155	15,935	15,935
515.92-01	Interdept DSC-General Fnd	1,389	0	0	0	0
Interdepartmental		1,389	0	0	0	0
613.64-00	Depreciation Expense	2,477	2,477	0	0	0
Property		2,477	2,477	0	0	0
**	Records	548,070	456,732	491,835	486,390	486,390

SUPPORT SERVICES – RECORDS

- 13-00 Public hearing notices, Public Records Requests, City Council/RDA agendas/minutes, and miscellaneous mailings.
- 14-00 Advertising for legal notices, public hearing notices, Commission vacancy notices, financial reports, required grant publications, publication of special hearings, publication of municipal election notices, and notices of board/commission vacancies
- 17-00 Annual Municipal Code Supplements (includes Website maintenance), acquisition of contract management software, and municipal election costs
- 18-00 California City Clerks Association annual meeting, Fair Political Practices Commission, City Clerks Association of California general meetings, League of California Cities City Clerks New Law and Election seminar, annual League of California Cities meeting, Technical Track for City Clerks training, miscellaneous records management training, and travel associated with training in Line 20-00
- 20-00 California City Clerks Association, Records Management, League of California Cities City Clerks, and City Clerk Technical Track registration fees for meetings in Line 18-00
- 21-00 Secured offsite storage charges.
- 22-00 Maintenance for date/time stamp clock, fax machine, digital recorder, and repair and maintenance for telephone lines.
- 24-00 City Clerks Association; Merced County Historical Society; National Notary Association, International Institute of Municipal Clerks, Merced Sun-Star, Merced County Times, and miscellaneous publications.
- 38-00 This line includes the total copier-related costs for the 1st and 2nd floors of the Civic Center. The fund is reimbursed by other user departments through Support Services charges, based on historical actual usage.

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 Worker's Compensation Division administers the self-insured worker's compensation program, including preparation of reports for management, benefit approval and payment authorization, coordination with a third party worker's compensation administrator, and coordination with the City Attorney's office in litigated claims.

The Liability Insurance Division provides a mechanism through which the City purchases general liability, property and fire, boiler and machinery, fidelity, 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 fully insured policy 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). The commercial property, fire, and boiler and machinery coverage is purchased through the Public Entity 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 safety program.

OBJECTIVES

1. Review insurance coverage obtained in all areas of City needs.
2. Provide health education to all City employees.
3. Citywide Safety Review Committee.

PERFORMANCE MEASUREMENTS/INDICATORS

- Conduct Requests for Proposal of no less than 50% of lines of coverage to insure premium are cost effective in the insurance marketplace.
- Conduct a Health Fair in conjunction with annual open enrollment of employee benefits.
- Conduct no less than three Committee meetings in an effort to increase employee safety involvement and help promote safety communication.

RISK MANAGEMENT AND SAFETY

2010-2011 BUDGET HIGHLIGHTS

The Insurance Division will utilize electronic communication in place of U.S. mail service whenever possible; in an effort to go green and reduce costs for postage and office supplies.

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	192,445	194,811	265,230	196,901	196,901
Supplies and Services	84,629	76,715	67,455	63,063	63,063
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	173	173	0	0	0
TOTAL	277,247	271,699	332,685	259,964	259,964

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
PERS-EE Share 2.5% @ 55	3,646	3,585	3,854	3,813
Support Svcs-Charges	253,347	198,095	265,629	240,783
Unclassified	0	131	0	0
Support Svcs-Int Srv Fund	20,254	69,888	63,202	15,368
TOTAL	277,247	271,699	332,685	259,964

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PERSONNEL	Number of Positions		
Classification	Funded In Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval
Director of Support Services	.20	.20	.20
Insurance Coordinator	.85	.85	.85
Insurance Clerk I/II	1.00	1.00	1.00
Deputy City Clerk	.40	.40	.40
TOTAL	2.45	2.45	2.45

BUDGET DETAIL EXPENSES

672-0409	Risk Management Admin.					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
511.01-00	Regular Salaries	124,933	121,522	165,074	129,259	129,259
511.03-00	Extra Help	643	0	0	0	0
511.04-01	Regular Overtime	242	0	0	0	0
511.10-05	Retirement PERS	21,613	20,626	28,082	22,322	22,322
511.10-06	Social Security-OASDI	7,621	7,232	9,720	7,770	7,770
511.10-07	Social Security-Medicare	1,844	1,746	2,340	1,895	1,895
511.10-08	State Unemployment	458	325	518	0	0
511.10-12	Workers Compensation	392	49	268	384	384
511.10-18	Management Physicals	0	0	210	210	210
511.10-20	Earned Benefit	1,327	0	0	0	0
511.10-24	Vehicle Allowance	1,453	1,626	1,584	1,440	1,440
511.10-27	PTS Plan FICA Alternative	8	0	0	0	0
511.10-32	Cash Back-Biweekly Allow	389	1,477	1,344	0	0
511.10-33	Core Allowance	31,522	39,177	50,963	28,745	28,745
511.10-35	Post Employment Benefits	0	1,031	5,127	4,876	4,876
Personnel Services		192,445	194,811	265,230	196,901	196,901
512.12-00	Telephone	814	334	300	300	300
512.13-00	Postage	1,006	812	400	700	700
512.15-00	Office Supplies	1,621	290	1,000	700	700
512.17-00	Professional Services	10,292	12,186	12,000	10,300	10,300
512.18-00	Travel and Meetings	1,056	771	2,510	2,385	2,385
512.20-00	Training Expense	299	193	500	475	475
512.21-00	Rents/Leases	5,580	5,580	5,580	0	0
512.24-00	Memberships, Subscription	4,195	3,563	3,665	3,480	3,480
512.30-01	Dept Share of Insurance	4,946	7,135	7,590	4,966	4,966
512.45-00	Facilities Maint Charge	41,490	34,742	25,975	31,385	31,385
512.46-00	Computer Replacement Chrg	2,990	594	0	0	0
Supplies and Services		74,289	66,200	59,520	54,691	54,691
514.91-01	Adm Exp-City Manager	2,076	2,373	1,740	1,664	1,664
514.91-02	Adm Exp-City Attorney	977	978	291	150	150
514.91-09	Adm Exp-Finance	5,924	5,528	4,447	4,997	4,997
514.91-10	Adm Exp-Purchasing	704	872	687	733	733
514.91-16	Adm Exp-City Council	659	764	770	828	828
Administrative		10,340	10,515	7,935	8,372	8,372
613.64-00	Depreciation Expense	173	173	0	0	0
Property		173	173	0	0	0
**	Risk Management Admin.	277,247	271,699	332,685	259,964	259,964

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 Worker's Compensation Administration, Worker's Compensation training sessions, CSJVRMA Annual Retreat, and Annual Conference of Public Agency Risk Managers (PRIMA/PARMA), and miscellaneous meetings
- 20-0 Registration fees for PRIMA/PARMA Annual Conference, CSJVRMA, and various Worker's Compensation and computer training sessions
- 21-0 Pitney-Bowes mail machine/meter rental.
- 24-00 Public Risk Insurance Managers Association (PRIMA); Public Agencies Management Association (PARMA); Council of Self-Insured Public Agencies; Occupational Safety and Health Magazine; General Industry Safety Order; ADA Monthly & Annual Updates; Worker's Compensation Law Bulletin.

RISK MANAGEMENT AND SAFETY

WORKER'S COMPENSATION

MISSION

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

GOALS

- ◇ Ensure that the City is receiving the most competitive worker's 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

PERFORMANCE MEASUREMENTS/INDICATORS

- | | |
|--|--|
| 1. In-house administration of claims and supervisor/manager training. | Reduction in the number of active files by effective claims administration and supervision/manager training. Currently, 90% of claims are processed within 24 hours of notice. Conduct no less than 2 trainings with managers and supervisors regarding workers' compensation forms and internal routing procedures. |
| 2. Review the work product of the third party claims administrator. | Meet quarterly with the third party administrator to monitor litigated and non-litigated claims and insure there are no violations of regulations. |
| 3. Injury and Illness Prevention Program to reflect the City's commitment to maintaining a safe and healthful workplace, and complying with all applicable federal, state, and local laws and 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 managers and supervisors. |

BUDGET DETAIL EXPENSES

666-0410	Insurance: Workers Comp					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
512.17-00	Professional Services	54,223	74,033	107,721	93,044	93,044
512.30-10	Wrk Cmp-Medical	54,109	168,529	450,000	350,000	350,000
512.30-11	Wrk Cmp-Permanent Disblty	46,933	4,765-	249,000	150,000	150,000
512.30-12	Legal	7,510	27,147	65,885	56,100	56,100
512.30-13	Wrk Cmp-Umbrella Coverage	355,338	399,680	344,041	248,498	248,498
512.34-00	Contingency Reserve	0	0	512,395	361,652	361,652
512.38-00	Support Services	47,277	29,490	32,418	22,927	22,927
	Supplies and Services	565,390	694,114	1,761,460	1,282,221	1,282,221
514.91-01	Adm Exp-City Manager	10,671	9,442	7,029	5,463	5,463
514.91-02	Adm Exp-City Attorney	5,024	3,893	1,177	491	491
514.91-09	Adm Exp-Finance	30,464	21,994	17,968	16,403	16,403
514.91-10	Adm Exp-Purchasing	3,623	3,471	2,776	2,407	2,407
514.91-16	Adm Exp-City Council	3,388	3,038	3,111	2,717	2,717
	Administrative	53,170	41,838	32,061	27,481	27,481
515.92-01	Interdept DSC-General Fnd	102,211	149,530	121,963	111,822	111,822
	Interdepartmental	102,211	149,530	121,963	111,822	111,822
**	Insurance: Workers Comp	720,771	885,482	1,915,484	1,421,524	1,421,524

INSURANCE: WORKER'S COMPENSATION

- 17-00 Administrative contract with Acclimation Insurance Management Services (AIMS) 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 \$250,000 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 Vocational rehabilitation funds necessary to provide benefits to workers who are medically unable to return to work at their pre-injury jobs. Vocational service may include, but is not limited to, evaluation, counseling, job analysis, job modification assistance, retraining, and job placement assistance as defined Labor Code Sections 4635 – 4647; and 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

1. Review work product of the third party claims administrator for efficiency and reliable claims administration.
1. Review effectiveness and cost-savings for liability claims filed against the City of Merced.
3. Review effectiveness and cost-reduction efforts for employment practices claims.
4. Review effectiveness and cost savings for property insurance and boiler and machinery coverage.

PERFORMANCE MEASUREMENTS/INDICATORS

Meet and review claims on a quarterly basis with the third party administrator to monitor effectiveness, and reduction in litigation.

Reduction in liability claims and cost savings through training provided by continued membership and coverage through the Central San Joaquin Valley Risk Management Authority.

Elimination or reduction in claims for unlawful employment practices through training provided by continued membership and coverage through the Employment Risk Management Authority offered through the CSJVRMA.

Once a year monitor current and new City acquisitions to insure proper coverage and conduct a Request for Proposal to insure premium is most cost effective in the insurance marketplace.

BUDGET DETAIL EXPENSES

667-0411	Insurance: Liability			FINAL	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	RECOM. 2010-11	APPROVAL 2010-11
512.30-12	Legal	280,714	849,970	1,140,000	1,150,000	1,150,000
512.30-20	Liab-General Liability	1,001,915	974,285	1,119,592	1,121,285	1,121,285
512.30-23	Liab-Reserve for Self Ins	124,254	133,847	346,152	351,713	351,713
512.30-24	Subrogation Claims Expens	4,204	6,759	50,000	50,000	50,000
512.38-00	Support Services	40,762	30,322	40,762	40,762	40,762
Supplies and Services		1,451,849	1,727,489	2,696,506	2,713,760	2,713,760
514.91-01	Adm Exp-City Manager	8,281	9,814	10,525	9,510	9,510
514.91-02	Adm Exp-City Attorney	3,899	4,046	1,763	855	855
514.91-09	Adm Exp-Finance	23,642	22,860	26,903	28,553	28,553
514.91-10	Adm Exp-Purchasing	2,811	3,608	4,157	4,191	4,191
514.91-16	Adm Exp-City Council	2,629	3,158	4,657	4,730	4,730
Administrative		41,262	43,486	48,005	47,839	47,839
515.92-01	Interdept DSC-General Fnd	302,437	411,682	520,441	300,208	300,208
515.92-17	Interdept DSC-Develop Ser	33,512	33,108	0	0	0
Interdepartmental		335,949	444,790	520,441	300,208	300,208
**	Insurance: Liability	1,829,060	2,215,765	3,264,952	3,061,807	3,061,807

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

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

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.
2. Investigate and challenge unauthorized filings.

PERFORMANCE MEASUREMENTS/INDICATORS

Payments only made to approved claims.

No payments to unauthorized past-employees.

2010-2011 BUDGET HIGHLIGHTS

Significant changes in program direction are anticipated during the fiscal year. Due to potential reduction in force, staffs' duties and responsibilities may be impacted during the fiscal year. The Insurance Division will utilize electronic communication in place of U.S. mail service whenever possible; in an effort to go green and reduce costs for postage and office supplies. Due to potential reduction in force, there may be an increase in the number of workers' compensation and unemployment insurance claims paid during the fiscal year.

BUDGET DETAIL EXPENSES

668-0412 Insurance: Unemployment						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
512.30-30	Unemp Ins-Unemployment	79,112	102,757	79,861	171,689	171,689
512.34-00	Contingency Reserve	0	0	0	372,186	372,186
512.38-00	Support Services	2,140	1,499	1,915	3,883	3,883
	Supplies and Services	81,252	104,256	81,776	547,758	547,758
514.91-01	Adm Exp-City Manager	457	253	214	493	493
514.91-02	Adm Exp-City Attorney	215	104	36	44	44
514.91-09	Adm Exp-Finance	1,304	590	546	1,480	1,480
514.91-10	Adm Exp-Purchasing	155	93	84	217	217
514.91-16	Adm Exp-City Council	145	82	94	245	245
	Administrative	2,276	1,122	974	2,479	2,479
**	Insurance: Unemployment	83,528	105,378	82,750	550,237	550,237

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, 2011, an adequate reserve fund will be available for year-to-year stability within the self-insured employee benefits program. |

2010-2011 BUDGET HIGHLIGHTS

There are no anticipated significant changes in program direction, expenditures or revenues contingent upon fiscal stability.

BUDGET DETAIL EXPENSES

669-0413 Employee Benefits						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
512.17-00	Professional Services	5,100	5,541	20,000	6,000	6,000
512.30-40	Emp Bnft-Group Health/Acc	5,315,747	5,421,776	5,573,349	5,728,508	5,728,508
512.30-41	Group Health Ins Retirees	1,290,962	1,227,423	1,263,000	1,308,718	1,308,718
512.30-42	Emp Bnft-Group Life	75,956	74,322	48,591	46,464	46,464
512.30-43	Emp Bnft-Sht & Lg Trm Dis	89,230	106,712	91,552	89,733	89,733
512.30-45	Emp Bft-Dentl/Vision Care	908,242	990,272	870,842	844,059	844,059
512.30-47	Emp Bnft-Rsrvd For Retent	0	0	1,512,897	1,236,191	1,236,191
512.30-55	Vol-Cancer Insurance	10,220	9,231	10,920	9,925	9,925
512.30-56	Vol-Heart & Stroke Insur	4,778	3,896	4,628	4,626	4,626
512.30-57	Vol-Pet Insurance	2,849	3,144	3,740	2,733	2,733
512.30-58	Vol-Universal Life Ins	47,796	34,429	41,324	38,247	38,247
512.30-59	Vol-Short Term Disability	16,444	9,034	12,357	11,279	11,279
512.30-60	Vol-Benefit Particip Fee	2,350	856	0	0	0
512.30-61	Flexible Spending-Medical	0	16,833	55,928	51,447	51,447
512.30-62	Flexible Spending-DepCare	0	14,053	34,792	38,250	38,250
512.30-63	Cobra Subsidy	0	1,538	0	0	0
512.38-00	Support Services	191,508	143,185	155,730	139,855	139,855
Supplies and Services		7,961,182	8,062,245	9,699,650	9,556,035	9,556,035
514.91-01	Adm Exp-City Manager	32,385	37,352	30,143	26,799	26,799
514.91-02	Adm Exp-City Attorney	15,246	15,399	5,048	2,410	2,410
514.91-09	Adm Exp-Finance	92,455	87,007	77,050	80,464	80,464
514.91-10	Adm Exp-Purchasing	10,994	13,731	11,906	11,809	11,809
514.91-16	Adm Exp-City Council	10,282	12,018	13,339	13,328	13,328
Administrative		161,362	165,507	137,486	134,810	134,810
908.93-01	Trsf-General Fund (001)	0	450,595	942,264	0	0
908.93-17	Trsf-Development Svc(017)	0	87,863	134,351	0	0
908.93-18	Trsf-Housing Fund (018)	0	5,295	7,933	0	0
908.93-21	Trsf-Street/Subd Tre(021)	0	18,543	18,484	0	0
908.93-22	Trsf-Street Maint/Lt(022)	0	30,773	32,837	0	0
908.93-24	Trsf-Rec & Park Prog(024)	0	24,187	32,678	0	0
908.93-29	Trsf-Public Works Ad(029)	0	25,597	36,352	0	0
908.93-35	Trsf-Police OTS Gran(035)	0	1,534	0	0	0
908.93-61	Trsf-Vital City Serv(061)	0	56,260	89,699	0	0
Other		0	700,647	1,294,598	0	0
918.93-20	Trsf-Downtown Maint (120)	0	3,729	3,345	0	0
918.93-56	Trsf-CFD-Public Safe(156)	0	8,698	16,328	0	0
918.93-57	Trsf-CFD-Public Safe(157)	0	8,780	12,586	0	0
918.93-58	Trsf-CFD-PW-Parks Ma(158)	0	3,054	3,125	0	0
Other		0	24,261	35,384	0	0
958.93-53	Trsf-Wastewater Sys (553)	0	66,577	88,713	0	0
958.93-57	Trsf-Water System Fu(557)	0	49,914	64,200	0	0
958.93-58	Trsf-Refuse Fund (558)	0	64,926	75,415	0	0
958.93-61	Trsf-Airport Fund (561)	0	5,483	8,087	0	0
Other		0	186,900	236,415	0	0
968.93-70	Trsf-Fleet-Mgmt (670)	0	23,096	27,144	0	0
968.93-71	Trsf-Facilities Main(671)	0	17,631	19,372	0	0
968.93-72	Trsf-Support Service(672)	0	38,995	58,917	0	0
Other		0	79,722	105,433	0	0
988.93-02	Trsf-RDA Proj Area 2(802)	0	8,470	11,175	0	0
Other		0	8,470	11,175	0	0
**	Employee Benefits	8,122,544	9,227,752	11,520,141	9,690,845	9,690,845

EMPLOYEE BENEFITS

30-40 Group health premiums to Blue Cross of California.

30-42 Group life insurance premiums.

30-43 Long-term disability premiums.

30-45 Claims payment for fully-insured dental and vision programs.

30-47 Amount held in contingency as reserve for retention.