

**CITY OF MERCED
2013-2014 ADOPTED BUDGET**

TAB 6

ADMINISTRATION

City Council

City Manager

City Attorney

Finance/Purchasing

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MISSION

The Mayor and Council Members will continue working together as a team, representing all Merced constituents, in order to make Merced a city which:

- ◇ Maintains a high quality of life for its citizens;
- ◇ Demonstrates a positive attitude and approach in dealing with all segments of the community;
- ◇ Shows sensitivity and awareness of community needs and issues;
- ◇ Respects the diversity of its community;
- ◇ Develops creative and affordable solutions and alternatives to meet community needs;
- ◇ Is service-oriented, efficient, and progressive in its approach to problem resolution and use of resources;
- ◇ Offers economic development opportunities beneficial to its citizens;
- ◇ Maximizes teamwork and encourages individual involvement and personal growth, so that the community achieves its goals and contributes to society as a whole; and
- ◇ Creates and maintains an enjoyable atmosphere in which to live and work.

2013-2014 BUDGET HIGHLIGHTS

Approved budget includes video production services, Council goal setting workshop, MCAG dues, support for LAFCO operations, and League of California Cities dues. Commitment to continue evaluating organizational sustainability.

PERSONNEL

Number of Positions

Classification	Funded In Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval
Mayor and Council Members	7.00	7.00	7.00
Executive Secretary	.40	.40	.40
TOTAL	7.40	7.40	7.40

BUDGET DETAIL EXPENSES

001-0101 City Council						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
511.01-00	Regular Salaries	23,069	23,901	24,378	24,618	24,618
511.04-01	Regular Overtime	0	0	97	106	106
511.10-05	Retirement PERS Classic	3,597	4,379	4,639	4,873	4,873
511.10-06	Social Security-OASDI	1,407	1,427	1,463	1,480	1,480
511.10-07	Social Security-Medicare	329	334	342	346	346
511.10-08	State Unemployment	654	0	0	0	0
511.10-12	Workers Compensation	53	56	53	56	56
511.10-33	Core Allowance	6,475	6,881	7,099	7,667	7,667
Personnel Services		35,584	36,978	38,071	39,146	39,146
512.12-00	Telephone	13	8	100	50	50
512.13-00	Postage	97	54	250	250	250
512.14-00	Advertising	0	0	350	350	350
512.15-00	Office Supplies	0	426	500	500	500
512.16-00	Printing	14	1,278	1,550	2,250	2,250
512.17-00	Professional Services	134,290	42,042	56,005	78,005	78,005
512.18-00	Travel and Meetings	10,533	10,215	14,900	18,050	18,050
512.20-00	Training Expense	2,650	4,787	5,250	7,000	7,000
512.24-00	Memberships, Subscription	45,553	46,561	61,862	61,814	61,814
512.29-00	Other Materials Supplies	636	385	4,200	4,200	4,200
512.30-01	Dept Share of Insurance	933	1,266	880	691	691
512.38-00	Support Services	13,429	12,056	12,493	4,837	4,837
512.45-00	Facilities Maint Charge	10,418	11,430	10,947	11,524	11,524
Supplies and Services		218,566	130,508	169,287	189,521	189,521
**	City Council	254,150	167,486	207,358	228,667	228,667

CITY COUNCIL

- 13-00 Postage includes monthly Sister Cities newsletter
- 16-00 Business cards and other printing expenses as needed
- 17-00 UC planning support , LAFCO services, and video production services
- 18-00 League of California Cities (LCC) Annual Conference, LCC Executive Forum, LCC Policy Committees, City-County Relations, Commissioners reception, NAACP banquet, and LCC Central Valley Division
- 20-00 LCC Annual Conference and Executive Forum
- 24-00 League of California Cities, MCAG One Voice, Sister Cities International and Chambers of Commerce
- 29-00 Nameplates, badges, gavel plaques, cards and flowers

**CITY MANAGER
FUND NO. 001
ACCOUNT NO. 0201**

DESCRIPTION

The City Manager is the Chief Administrative Officer of the City. This office is responsible for coordinating and directing the resources of the City government to carry out the programs and policies established by the City's elected officials. The City Manager serves as the Executive Director of the Public Finance and Economic Development Authority and the Parking Authority and completes the goals and projects for these two entities.

MISSION

The City Manager must ensure that the organizational values of the City are the foundation of the budget and how City business is conducted. These values include an outlook directed to the future; an entrepreneurial, competitive approach to city services; recognition of the value of public investment and the wisdom of maintaining the investment; decision-making at the most appropriate level; and accountability and reward for excellent performance.

GOALS

- Serve the citizens of Merced by delivering superior service, which exceeds expectations in cost, quality and safety.
- Assist the City Council in their role as policy-makers by providing clear, concise, accurate, unbiased professional staff work.
- Serve City employees by establishing goals, objectives, and measurable standards for performance, and compensate them accordingly.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|--|---|
| 1. Continue to provide leadership to City staff. | Encourage departments to utilize the resources of the organization to meet organizational goals through established organizational values. |
| 2. Develop leadership training opportunities for employees to create succession opportunities. | Provide ongoing training opportunities and seek out additional training options to insure the growth of employee skills opportunities to meet the future demands for City services. |

- | | |
|---|--|
| 3. Coordinate the Station Area Planning Study for the Merced High Speed Rail Station to involve all stakeholders equally. | Lead the California High Speed Rail Station Study and coordinate reports for the City. |
| 4. Continue in a leadership role with the Merced County Association of Governments' Technical Review Board in reviewing alternative service delivery systems for local governments and developing financing programs for regional needs, including oversight of the Regional Transportation Implementation Fee. | Continue to provide leadership to new TRB members. |
| 5. Continue review and refinement of current City service delivery programs. | Ongoing data collection and analysis. |
| 6. Continue public information function as part of City Manager's Office. | Ongoing program of public information activities/releases regarding City activities and issues; includes developing newsletters for dissemination and possible PEG cable TV programming. |
| 7. Administer ½-cent sales tax – Measure C. | Develop plans and programs for review by Measure C Citizens Oversight Committee. |

2013-2014 BUDGET HIGHLIGHTS

The City Council's goals and priorities are the foundation for the direction of the City Manager's Office for 2013-2014. The Executive Secretary's time is split 60% for the City Manager's Office and 40% in the City Council's budget. The Assistant to the City Manager manages the Recreation operation and is involved in legislative monitoring, response to citizen inquiries and processing citizen appeals of parking and licensing tickets.

The City Manager's Office will be involved in other public policy issues that arise during the year requiring research and coordination by the City.

**RECORDS
FUND NO. 001
ACCOUNT NO. 0201**

DESCRIPTION

The Records Division is the authorized depository and gatekeeper of official records, preserved and housed in a centralized location. In addition to maintaining accurate and complete data of all matters and business pertaining to the City, the Division is responsible for preparing City Council and Citizens' Oversight Committee-Measure C agendas and minutes; noticing vacancies, accepting applications and administering oaths of office for boards and commissions appointments; maintenance of vital and historical records; receive and process summons and subpoenas; indexing City Council actions and documents; researching records as requested; ensuring that official documents are executed, published, processed, certified, 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 statements of economic interest.

MISSION

The mission of the Records Division is to offer professional and effective support to the City and its community by maintaining a complete, accurate, and documented account of City business.

GOALS

- Maintain superior customer service for internal and external customers.
- Administer electronic scanning program for recording official City Council and historical records.
- Administer Citywide Records Management Program/Retention Schedule for retrieval of records and information.
- Implement "Green" technology by reducing paper consumption by offering documents in electronic format.

OBJECTIVES

1. Accurate indexing and processing of official documents and City Council actions.

***PERFORMANCE
MEASUREMENTS/INDICATORS***

Electronic scanning process and information retrievable within two-months of any given City Council meeting.

RECORDS

2. Promptly provide public information to community members upon request. Electronic scanning of City Council agenda packet and any additional backup material received subsequent to publication. Post City Council and Citizens' Oversight Committee-Measure C agendas and backup material on the City's website prior to each meeting.
3. 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.

2013-2014 BUDGET HIGHLIGHTS

Training will take place on an as needed basis on the following topics: administrative staff report writing and electronic agenda solution, scanning and retrieving documents, records destruction, clerking board/commission meetings, and City Council Chamber technology.

BUDGET DETAIL EXPENSES

001-0201 City Manager						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
511.01-00	Regular Salaries	407,907	356,679	266,913	482,424	482,424
511.04-01	Regular Overtime	0	0	193	212	212
511.10-02	Unused Sick Leave	2,230	0	0	0	0
511.10-05	Retirement PERS Classic	71,044	71,821	55,738	82,501	82,501
511.10-06	Social Security-OASDI	20,713	17,400	16,122	25,642	25,642
511.10-07	Social Security-Medicare	6,192	5,050	3,771	6,853	6,853
511.10-10	Retirement-PERS New Membr	0	0	0	21,263	21,263
511.10-12	Workers Compensation	1,111	1,225	572	2,906	2,906
511.10-20	Earned Benefit	23,447	591	375	375	375
511.10-24	Vehicle Allowance	1,264	0	0	0	0
511.10-32	Cash Back-Biweekly Allow	2	0	0	0	0
511.10-33	Core Allowance	48,732	44,490	35,607	112,320	112,320
511.10-35	Post Employment Benefits	35,098	39,865	47,851	66,154	66,154
Personnel Services		617,740	537,121	427,142	800,650	800,650
512.12-00	Telephone	1,646	1,214	1,500	3,709	3,709
512.13-00	Postage	97	34	600	600	600
512.14-00	Advertising	0	0	0	4,976	4,976
512.15-00	Office Supplies	1,939	2,645	3,825	5,825	5,825
512.16-00	Printing	18,055	13,776	15,000	15,206	15,206
512.17-00	Professional Services	12,108	11,206	6,000	328,506	328,506
512.18-00	Travel and Meetings	7,148	4,710	6,041	9,936	9,936
512.19-00	Mileage	137	79	250	750	750
512.20-00	Training Expense	2,804	2,284	3,795	4,350	4,350
512.21-00	Rents/Leases	0	0	0	3,800	3,800
512.22-00	Office Equipment O & M	5,000	5,043	1,000	54,247	54,247
512.23-00	Vehicle Operations/Maint	0	0	0	4,412	4,412
512.24-00	Memberships, Subscription	4,425	6,222	6,595	8,883	8,883
512.29-00	Other Materials Supplies	0	120	1,300	1,300	1,300
512.30-01	Dept Share of Insurance	8,037	8,903	3,940	6,934	6,934
512.34-00	Contingency Reserve	0	0	7,500	7,500	7,500
512.38-00	Support Services	26,077	24,340	20,394	33,175	33,175
512.45-00	Facilities Maint Charge	25,805	28,312	20,818	56,629	56,629
Supplies and Services		113,278	108,888	98,558	550,738	550,738
**	City Manager	731,018	646,009	525,700	1,351,388	1,351,388

CITY MANAGER

- 13-00 Public hearing notices, Public Records Requests, City Council/PFEDA/Parking Authority 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), and municipal election costs
- 18-00 League of California Cities (LCC) Annual Conference; LCC City Managers Department meeting, Executive and Central Valley Division meetings; International City/County Management Association Conference (ICMA); MCAG Technical Review Board; and City/County meetings. 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
- 20-0 Training for City Manager and staff, registration for LCC Annual Conference; Managers Department and Executive meeting. 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
- 21-0 Maintenance of typewriter, fax machine, paper shredder, secure offsite storage charges
- 22-0 Maintenance for date/time stamp clock, fax machine, digital recorder, and repair and maintenance for telephone lines.

24-00 International City Management Association; Sun-Star, Modesto Bee, County Times, City Clerks Association; Merced County Historical Society; National Notary Association, International Institute of Municipal Clerks, and miscellaneous publications.

29-00 Community events and awards

34-00 Contingency reserve for total City operations

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 Administrative charges, based on historical actual usage.

CITY ATTORNEY
FUND NO. 001
ACCOUNT NO. 0301

DESCRIPTION

The City Attorney is appointed by the City Council and acts as legal advisor and counsel for legal issues involving the City, the Public Financing and Economic Development Authority (PFEDA), and the Parking Authority and their committees and commissions. The City Attorney represents the City Council, City Manager, City administrative staff, PFEDA, and the Parking Authority and others as required to represent the City in litigation and to direct the City's legal service.

MISSION

The City Attorney's office provides expert legal advice and advocacy to and on behalf of the City Council, PFEDA, and the Parking Authority and their committees and commissions, as well as to the City Manager and all city departments, so that policies are established and programs administered within the guidelines established by city, state, and federal laws.

GOALS

- A. Promote professional development to better serve the City's needs.
- B. Focus on land use and economic development issues to support City's growth.
- C. Assist with organizational development and improvement plans and issues.

OBJECTIVES

- A. Encourage attorney and support staff participation in professional and education programs and organizations.
 - 1. Work with both on growth and development plan.
- B. Support Planning and Permitting Division, Planning Commission, and City Council on update of Zoning Code and Bellevue Corridor Plan.
- C. Assist with Personnel Rules and personnel related administrative policies update and revision.

2013-2014 BUDGET HIGHLIGHTS

- Preserves core staffing.
- Maintains the ability to provide core, critical services.
- Professional staff taking on responsibilities and costs to preserve critical support staffing.
- Budget focuses on supporting key City Council and organizational priorities.

BUDGET DETAIL EXPENSES

001-0301 City Attorney						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
511.01-00	Regular Salaries	524,662	519,567	517,730	503,495	503,495
511.10-05	Retirement PERS Classic	91,401	104,655	108,058	110,356	110,356
511.10-06	Social Security-OASDI	26,309	25,901	31,101	26,848	26,848
511.10-07	Social Security-Medicare	7,529	7,284	7,274	7,118	7,118
511.10-08	State Unemployment	24,011	0	0	0	0
511.10-12	Workers Compensation	927	1,061	1,012	1,032	1,032
511.10-20	Earned Benefit	9,530	0	0	0	0
511.10-32	Cash Back-Biweekly Allow	84	0	0	0	0
511.10-33	Core Allowance	71,944	74,181	76,538	75,876	75,876
511.10-35	Post Employment Benefits	6,823	7,749	8,176	6,120	6,120
Personnel Services		763,220	740,398	749,889	730,845	730,845
512.12-00	Telephone	204	192	510	525	525
512.13-00	Postage	464	217	350	360	360
512.15-00	Office Supplies	4,617	3,727	4,000	5,035	5,035
512.17-00	Professional Services	89,892	76,727	46,000	21,380	21,380
512.18-00	Travel and Meetings	1,681	196	3,000	11,610	11,610
512.20-00	Training Expense	1,290	350	2,000	10,580	10,580
512.22-00	Office Equipment O & M	271	0	0	0	0
512.24-00	Memberships, Subscription	17,760	16,580	16,440	16,521	16,521
512.29-00	Other Materials Supplies	623	8	0	0	0
512.30-01	Dept Share of Insurance	9,543	12,464	8,275	6,375	6,375
512.38-00	Support Services	31,360	29,787	30,145	22,373	22,373
512.45-00	Facilities Maint Charge	38,533	42,277	40,490	42,623	42,623
Supplies and Services		196,238	182,525	151,210	137,382	137,382
**	City Attorney	959,458	922,923	901,099	868,227	868,227

CITY ATTORNEY

- 17-00 Outside consultants if required on legal matters, and payment of court costs for filing and copy fees. (Costs directly related to worker's compensation, liability, and ongoing water-related litigation have been budgeted directly into those accounts.)
- 18-00 League of California Cities (LCC) Annual Conference; LCC Attorneys Spring Conference; Land Use Issues; LCW Public Sector Employment Law Conference; as well as travel associated with training outlined in Line 20-00 below.
- 20-00 League of California Cities (LCC) Annual Conference and Committee meetings; LCC Attorneys Spring Conference; Land Use Issues; LCW Public Sector Employment Law Conference; State Bar Mandatory Continuing Legal Education for Attorneys; Continuing Education training programs for support staff.
- 22-00 Maintenance of one typewriter and five Lanier voicewriter/dictators.
- 24-00 Memberships:
State Bar of California
Subscriptions:
LexisNexis; Matthew Bender (CA Deering Codes, Advance Legislative Service); Daily Legal Journal; PACER (online research-Court records)
- 29-00 Special litigation costs and services not otherwise classified.

FINANCE
FUND NO. 001
ACCOUNT NO. 0701-0702

DESCRIPTION

The Finance Department collects and disburses all funds, performs all treasury functions, maintains the general and subsidiary accounting systems, prepares financial and management reports, provides centralized purchasing and central stores, maintains and reviews all internal control policies, and compiles budget revenue and expense estimates.

MISSION

The Finance Department executes the responsibilities and obligations of fiscal administration for the City in the capacity granted in the City Charter. Those essential duties require all departmental staff to serve the public interest with professional standards, which promotes and affirms the public's trust in the performance of the financial affairs of the City and related Agencies.

GOAL

- ◇ Effectively and efficiently administer the financial affairs of the City and related Agencies.

OBJECTIVES

**PERFORMANCE
MEASUREMENTS/INDICATORS**

- | | |
|---|---------------------------------------|
| 1. Plan and implement Innoprise software conversion for Utilities, and Miscellaneous Receivables. | Complete by June 2014. |
| 2. Begin the planning stage of Innoprise software conversion for Business License, General Ledger and Purchasing and Payroll. | Planning stage to begin by June 2014. |
| 3. Plan and implement Business Licenses from a quarterly to an annual licensing process. | Complete by June 2014. |

2013-2014 BUDGET HIGHLIGHTS

1. Temporary staff has been included to assist with the operation during the planning and implementation of the Innoprise software for Utilities and Miscellaneous Receivables and the planning for Business License, General Ledger and Purchasing and Payroll.

BUDGET DETAIL EXPENSES

001-0701 Finance						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
511.01-00	Regular Salaries	1,312,467	1,227,033	1,239,255	1,260,998	1,260,998
511.03-00	Extra Help	84,947	22,550	30,000	114,135	114,135
511.04-01	Regular Overtime	188	526	0	0	0
511.10-02	Unused Sick Leave	3,146	2,127	2,318	3,473	3,473
511.10-05	Retirement PERS Classic	227,296	246,004	257,505	275,310	275,310
511.10-06	Social Security-OASDI	79,344	73,412	76,136	76,099	76,099
511.10-07	Social Security-Medicare	20,302	18,006	18,241	19,770	19,770
511.10-08	State Unemployment	70,876	0	0	0	0
511.10-12	Workers Compensation	5,271	7,680	4,904	5,326	5,326
511.10-20	Earned Benefit	11,832	6,663	6,262	8,194	8,194
511.10-21	Bilingual Pay Program	1,773	2,006	1,800	1,800	1,800
511.10-27	PTS Plan FICA Alternative	1,107	293	390	1,484	1,484
511.10-32	Cash Back-Biweekly Allow	5	0	0	1,398	1,398
511.10-33	Core Allowance	293,114	283,931	274,129	272,402	272,402
511.10-35	Post Employment Benefits	26,328	29,907	39,721	41,607	41,607
Personnel Services		2,137,996	1,920,138	1,950,661	2,081,996	2,081,996
512.11-00	Utilities	7,633	6,652	7,150	7,364	7,364
512.12-00	Telephone	2,674	2,705	2,754	2,872	2,872
512.13-00	Postage	20,582	15,824	24,610	25,425	25,425
512.15-00	Office Supplies	15,161	13,214	15,419	15,874	15,874
512.16-00	Printing	8,681	9,425	7,875	8,394	8,394
512.17-00	Professional Services	534,063	594,418	266,850	128,600	128,600
512.18-00	Travel and Meetings	3,172	2,860	1,876	3,859	3,859
512.20-00	Training Expense	2,738	1,945	1,815	3,980	3,980
512.21-00	Rents/Leases	1,079	1,079	1,080	1,088	1,088
512.22-00	Office Equipment O & M	3,475	2,304	2,950	3,504	3,504
512.23-00	Vehicle Operations/Maint	427	506	447	447	447
512.24-00	Memberships, Subscription	5,828	11,297	11,143	12,259	12,259
512.29-00	Other Materials Supplies	301	293	300	309	309
512.30-01	Dept Share of Insurance	42,265	49,402	32,396	24,806	24,806
512.38-00	Support Services	173,884	165,346	155,524	137,080	137,080
512.45-00	Facilities Maint Charge	70,531	77,236	74,117	77,975	77,975
Supplies and Services		892,494	954,506	606,306	453,836	453,836
516.62-00	Stores Inventory Adjust	187	373-	0	0	0
Other		187	373-	0	0	0
706.71-01	Principal-Bond Payment	170,000	205,000	245,000	285,000	285,000
706.72-01	Interest Bond Payment	396,310	387,781	377,163	364,104	364,104
706.73-01	Agent Fees-Bond Payment	2,500	2,500	2,500	2,500	2,500
Debt Services		568,810	595,281	624,663	651,604	651,604
**	Finance	3,599,487	3,469,552	3,181,630	3,187,436	3,187,436

FINANCE/PURCHASING

- 11-00 Includes utilities for central warehouse
- 13-00 Mailing of business license information and billings, financial statements, correspondence, vendor payments, annual tax statements (W-2, 1098, 1099), accounts receivable invoices, collection notices, and purchase orders
- 16-00 Printing of business licenses and statements, accounts receivable statements, annual financial report, accounts payable checks, payroll checks, annual tax statements (W-2, 1098 & 1099), business envelopes and purchase orders
- 17-00 Assessment roll updates; sales tax tapes; credit information services; General Fund portion of audit; collection service; State Controller Report preparation; Banking and Merchant Card Services; Safekeeping Services; ACH fees for Utility Billing; Electronic Consumer Collection fees;
- 18-00 Travel for California Society of Municipal Finance Officers (CSMFO); Central Valley Chapter of California Society of Municipal Finance Officers; California Association of Public Purchasing Officers (CAPPO); and travel costs associated with training Line 20-00 below
- 20-00 CAPPO seminars; continuing professional education requirements for certified staff; and registration costs associated with meetings outlined in Line 18-00 above
- 21-00 Annual burglar alarm service for Finance and Purchasing
- 22-00 Maintenance for check protector, document perforator, copiers, encoder/endorser, currency counter, laser printers and fax machines

FINANCE/PURCHASING (continued)

24-00 Memberships:

CSMFO; American Institute of Certified Public Accountants; California State Society of Certified Public Accountants; CPA license renewals, CAPPO; City Wide Costco Executive Membership and National Association of Purchasing Managers

Subscriptions:

GAAP/GASB Update; Payroll Management and Tax Guides; State Tax Guides, and Guidance for Government Engagements

29-00 Customer service expenses; and miscellaneous repairs to equipment and building.

FOOTNOTE: Figures represent combined total of Finance and Purchasing divisions.