CITY OF MERCED 2012-2013 ADOPTED BUDGET

TAB 6

ADMINSTRATION	PAGE NO.
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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.

2012-2013 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. City Council

FUND NO. 001

ACCOUNT NO. 0101

EXPENSES	Actual 2009-10	Actua] 2010-11	Final Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval 2012-13
Personnel Expenses Supplies and Services Debt Service Acquisitions Capital Improvements	34,950 209,052 0 0 0	35.584 218.566 0 0 0	36.192 174.326 0 0	38.203 169.287 0 0	38.071 169.287 0 0 0
TOTAL	244,002	254,150	210,518	207,490	207,358

FINANCING SOURCES	Actual 2009-10	Actual 2010-11	Final Budget 2011-12	Estimated 2012-13
PERS-EE Share 2.5% @ 55 Adm Reimb-Downtown Parkng Adm Reimb-Downtown Fund Adm Reimb-Devel. Services Adm Reimb-Housing Adm Reimb-Street Trees Adm Reimb-Street Trees Adm Reimb-Street Maint. Adm Reimb-Street Maint. Adm Reimb-Recr. and Parks Adm Reimb-Fahrens Park Adm Reimb-Fahrens Park Adm Reimb-Liberty Park Adm Reimb-Liberty Park Adm Reimb-Bellevue West Adm Reimb-Bellevue West Adm Reimb-Bellevue West Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-Bellevue System Adm Reimb-Refuse System Adm Reimb-Nater System Adm Reimb-Nater System Adm Reimb-Neighborhood St Adm Reimb-Airport Adm Reimb-Neighborhood St Adm Reimb-Measure C P.W. Adm Reimb-Measure C P.W. Adm Reimb-Moraga DevlpCFD Neighborhood Pgm(NSP3) Adm Reimb-Liability Ins Adm Reimb-Fleet Managemnt Adm Reimb-Fleet Managemnt Adm Reimb-Fleet Managemnt Adm Reimb-Support Service Adm Reimb-Measure C-Fire Adm Reimb-Measure C-Fire Adm Reimb-Measure C-Fire Adm Reimb-Refuse Support Service Adm Reimb-Refuse Service Adm Reimb-Noraga DevlpCFD Adm Reimb-Fleet Managemnt Adm Reimb-Rota General Fnd Other Revenues	$\begin{array}{c} 598\\ 150\\ 144\\ 30.772\\ 4.616\\ 3.454\\ 3.203\\ 13.978\\ 6.876\\ 62\\ 140\\ 1.004\\ 10\\ 55\\ 10\\ 136\\ 444\\ 19\\ 24\\ 45.802\\ 34.228\\ 34.807\\ 4.888\\ 3.275\\ 1.392\\ 34.228\\ 34.807\\ 4.888\\ 3.275\\ 1.392\\ 85\\ 143\\ 0\\ 3.111\\ 4.657\\ 9.485\\ 143\\ 0\\ 3.111\\ 4.657\\ 9.832\\ 0\\ 15.096\\ 21.690- \end{array}$	$\begin{array}{c} 647\\ 170\\ 207\\ 25,751\\ 5,064\\ 3,530\\ 3,628\\ 13,999\\ 5,755\\ 123\\ 224\\ 999\\ 15\\ 15\\ 15\\ 15\\ 146\\ 249\\ 1\\ 0\\ 56,988\\ 41,779\\ 37,472\\ 4,668\\ 3,191\\ 877\\ 75\\ 114\\ 0\\ 2,717\\ 4,668\\ 3,191\\ 877\\ 75\\ 114\\ 0\\ 2,717\\ 4,730\\ 245\\ 13,328\\ 8,222\\ 4,511\\ 7,967\\ 8,227\\ 10,815\\ 0\\ 18,460\\ 30,774-\end{array}$	$\begin{array}{c} 1.132\\ 241\\ 132\\ 241\\ 132\\ 16.140\\ 3.705\\ 3.575\\ 2.167\\ 10.952\\ 3.578\\ 76\\ 505\\ 0\\ 11\\ 10\\ 11\\ 94\\ 126\\ 2\\ 0\\ 45.804\\ 30.142\\ 28.541\\ 0\\ 2.406\\ 361\\ 106\\ 72\\ 0\\ 1.583\\ 3.486\\ 941\\ 8.419\\ 6.450\\ 2.909\\ 3.032\\ 4.980\\ 6.788\\ 12.297\\ 0\\ 9.744\\ \end{array}$	$\begin{array}{c} 1.441\\ 256\\ 286\\ 10.070\\ 1.675\\ 3.671\\ 1.533\\ 6.421\\ 2.074\\ 42\\ 61\\ 1.133\\ 8\\ 7\\ 8\\ 71\\ 126\\ 0\\ 0\\ 31.285\\ 21.150\\ 19.989\\ 982\\ 1.064\\ 250\\ 106\\ 55\\ 1.680\\ 1.349\\ 1.704\\ 345\\ 5.833\\ 4.191\\ 2.608\\ 2.386\\ 3.388\\ 4.959\\ 0\\ 0\\ 75.151\end{array}$
TOTAL	244,002	254,150	210,518	207,358

ACCOUNT NO. 0101

City Council

PERSONNEL	Number of Positions				
Classification	Funded In Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval		
Mayor and Council Members Executive Secretary	7.00 .40	7.00 .40	7.00 .40		
TOTAL	7.40	7.40	7.40		

BUDGET DETAIL EXPENSES

001-0101	City Council	- -		FINAL	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	RECOM. 2012-13	APPROVAL 2012-13
511.01-00 511.04-01 511.10-05 511.10-06 511.10-07 511.10-08	Regular Salaries Regular Overtime Retirement PERS Social Security-OASDI Social Security-Medicare State Unemployment	22,601 0 3,460 1,383 324 57	23.069 0 3.597 1.407 329 654	23,047 97 4,155 1,402 327 0	24.378 97 4,639 1.463 342 0	24,378 97 4,639 1,463 342 0
511.10-12 511.10-33 511.10-35	Workers Compensation Core Allowance Post Employment Benefits	13 6,227 885	53 6.475 0	56 7,108 0	53 7,231 0	53 7,099 0
Personne1	Services	34,950	35,584	36,192	38,203	38,071
512.12-00 512.13-00 512.14-00 512.15-00 512.16-00 512.17-00	Telephone Postage Advertising Office Supplies Printing Professional Services	7 306 349 497 1.181 118,638	13 97 0 14 134,290	100 375 600 650 1.550 84,743	$100 \\ 250 \\ 350 \\ 500 \\ 1,550 \\ 56,005 \end{cases}$	100 250 350 500 1,550 56,005
512.18-00 512.20-00 512.24-00 512.29-00 512.30-01 512.38-00	Travel and Meetings Training Expense Memberships, Subscription Other Materials Supplies Dept Share of Insurance Support Services	12.456 4.260 46.451 1.372 1.057 13.856	10,533 2,650 45,553 636 933 13,429	14,900 5,250 37,206 4,200 1,266 12,056	14,900 5,250 61,862 4,200 880 12,493	14,900 5,250 61,862 4,200 880 12,493
512.45-00	Facilities Maint Charge	8,622	10,418	11.430	10,947	10,947
Supplies a	nd Services	209,052	218,566	174,326	169,287	169,287
**	City Council	244,002	254,150	210,518	207,490	207,358

FUND NO. 001 ACCOUNT NO. 0101

CITY COUNCIL

- 13-00 Postage includes monthly Sister Cities newsletter
- 16-00 Business cards and other printing expenses as needed
- 17-00 Townsend Public Affairs, 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

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 foundation as budgets are prepared and business 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.

SERVICES TO BE PROVIDED

- Legislative monitoring.
- Conduct Administrative Hearing Review of Code Enforcement and parking violations.
- Direct implementation of organizational sustainability.
- Present Annual Budget for 2013-2014.
- Direct the implementation of the Council priorities and goals.
- Management of Recreation and Community Services Department.

SERVICES THAT DO <u>NOT</u> FIT INTO THE BUDGET

GIS

2012-2013 BUDGET HIGHLIGHTS

The City Council's goals and priorities are the foundation for the direction of the City Manager's Office for 2012-2013. 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 is involved in legislative monitoring, response to citizen inquiries and conducting research on major policy issues.

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.

City Manager

FUND NO. 001

ACCOUNT NO. 0201

EXPENSES	Actua1 2009-10	Actua] 2010-11	Final Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval 2012-13
Personnel Expenses Supplies and Services Debt Service Acquisitions Capital Improvements	667.909 122.425 0 0 0	617.740 113.278 0 0 0	533,911 127,899 0 0 0	427.810 101.758 0 0 0	427.142 98.558 0 0 0
TOTAL	790,334	731,018	661,810	529,568	525,700

INANCING SOURCES	Actual 2009-10	Actua] 2010-11	Final Budget 2011-12	Estimated 2012-13
PERS-EE Share 2.5% @ 55	13,455	12,812	19,229	17,216
Unclassified	0	56	0	17,210
Adm Reimb-Downtown Parkng	340	342	496	658
Adm Reimb-Downtown Fund	325	415	272	735
Adm Reimb-Devel. Services	69,540	51,779	33,194	25,839
Adm Reimb-Housing	10,431	10,181	7,618	4,298
Adm Reimb-Maint. District	6,998	7,155	7,248	7,447
Adm Reimb-Street Trees	7,239	7.294	4,457	3,934
Adm Reimb-Street Maint.	31,589	28,147	22,523	16,477
Adm Reimb-Recr. and Parks	15,536	11,572	7.359	5,322
Adm Reimb-NMS Refunding	141	248	156	108
Adm Reimb-Fahrens Park Adm Reimb- HOME Grant	317	450	1.039	155
Adm Reimb-Liberty Park	2,269	2,009	0	2,907
Adm Reimb-Airport Debt Se	23 125	30	22	19
Adm Reimb-16th Street	23	31 30	21 22	18
Adm Reimb-Bellevue West	308	293	194	19 182
Adm Reimb-Bellevue East	1.004	501	258	324
Adm Reimb-BeGIN Program	43	3	230	0
Adm Reimb-State HOME 93	55	ŏ	0	0
Adm Reimb-Wastewater Sys	103,506	114,582	94,198	80,279
Adm Reimb-Water System	77,349	84,002	61,987	54,270
Adm Reimb-Refuse System	78.658	75,344	58,697	51,292
Adm Reimb-Neighborhood St	12,179	11,633	0	2,519
Adm Reimb-Airport	7,401	6,417	4,948	2,731
Adm Reimb-Measure C P.W.	3,147	1,763	743	640
Adm Reimb-Bell Station	191	151	219	271
Adm Reimb-Moraga Dev1pCFD	323	229	148	142
Neighborhood Pgm(NSP3)	0	0	0	4,312
Adm Reimb-Workers Comp	7,029	5,463	3.254	3,462
Adm Reimb-Liability Ins	10,525	9,510	7,170	4.372
Adm Reimb-Unemploymnt Ins Adm Reimb-Emp Benefit	214	493	1,934	884
Adm Reimb-Fleet Managemnt	30.143	26,799	17.313	14.967
Adm Reimb-Facil Maint	18,269 11,195	16,531	13,263	10,754
Adm Reimb-Support Service	19,986	9,069 16,019	5,983	6.693
Adm Reimb Measure C-Fire	16,648	16,542	6,234 10,242	6.122
Adm Reimb-Measure C- PD	22,220	21,744	10,242	8,694 12,726
Adm Reimb-PFEDA Admin	0	21,744	25,289	12,720
Adm Reimb-RDA General Fnd	34,113	37,118	25,269	0
Interdept DSR-Develop Svc	9,901	6,052	6,624	0
Interdept DSR-Rec & Park	2,431	1,175	1,204	0
Interdept DSR-Wastewater	43,167	44,782	45,770	0
Interdept DSR-Water Sys	30,834	31,559	32,220	0
Interdept DSR-Refuse	30,834	32,558	33.124	Ő
	,	22,000	00,107	v

City Manager

FUND NO. 001

ACCOUNT NO. 0201

FINANCING SOURCES	Actua] 2009-10	Actual 2010-11	Final Budget 2011-12	Estimated 2012-13
Interdept-DSR-Support Svc Other Revenues	6.167 54.143	6.112 22.023	6.324 106.851	0 174.912
TOTAL	790.334	731.018	661,810	525,700

PERSONNEL

Number of Positions

Classification	Funded In Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval
City Manager Asst. to the City Manager GIS Coordinator	1.00 1.00 1.00	1.00 .75	1.00 .75
Executive Secretary TOTAL	.60 3.60	.60 2.35	.60 2.35

BUDGET DETAIL EXPENSES

001-0201	City Manager	ACTUAL	ACTUAL	FINAL	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	2009-10	2010-11	BUDGET 2011-12	RECOM. 2012-13	APPROVAL 2012-13
				<u> </u>		
511.01-00 511.04-01	Regular Salaries Regular Overtime	454,077 0	407,907 0	352,834 193	266,913 193	266,913 193
511.10-02 511.10-05	Unused Sick Leave Retirement PERS	2.315 77.855	2,230 71,044	0 71.002	0 55,738	0 55.738
511.10-06 511.10-07	Social Security-OASDI Social Security-Medicare	23,173 6,970	20,713 6,192	17.097 5,031	16,122 3,771	16,122 3,771
511.10-08	State Unemployment	630	0	0	0,771	0.771
511.10-12 511.10-20	Workers Compensation Earned Benefit	340 26,435	1,111 23,447	1.225 750	572 375	572 375
511.10-24 511.10-32	Vehicle Allowance Cash Back-Biweekly Allow	2.625 569	1,264	0	0	0
511.10-33	Core Allowance	55,022	48,732	45,914	36.275	35,607
511.10-35	Post Employment Benefits	17,898	35,098	39,865	47,851	47,851
Personne1	Services	667,909	617,740	533,911	427,810	427,142
512.12-00 512.13-00	Telephone Postage	1,211 482	1,646 97	1,500 600	1,500 600	1,500
512.15-00 512.16-00	Office Supplies Printing	2,916 18,444	1,939	4,065	3,825	600 3.825
512.17-00	Professional Services	11,300	18,055 12,108	14,444 11,360	15,000 6,000	15,000 6,000
512.18-00	Travel and Meetings	9,897	7,148	10,345	9,241	6.041
512.19-00 512.20-00	Mileage Training Expense	0 2,020	137 2,804	250 3,995	250 3,795	250 3,795
512.22-00 512.24-00	Office Equipment O & M Memberships, Subscription	5,133 5,865	5,000 4,425	5,100 6,885	1,000 6,595	1,000
512.29-00 512.30-01	Other Materials Supplies Dept Share of Insurance	244 10,731	0 8.037	300 8,903	1,300	1,300
512.34-00	Contingency Reserve	0	0,007	7,500	3,940 7,500	3,940
512.38-00	Support Services Facilities Maint Charge	32,824 21,358	26,077	24,340	20,394	7,500 20,394
	nd Services	122,425	25,805	28,312	20,818	20,818
**	City Manager		113,278	127,899	101,758	98,558
	CICy Hallayer	790,334	731,018	661.810	529,568	525,700

FUND NO. 001 ACCOUNT NO. 0201

CITY MANAGER

- 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
- 20-0 Training for City Manager and staff, registration for LCC Annual Conference; Managers Department and Executive meeting
- 21-0 Maintenance of typewriter
- 24-00 International City Management Association; Sun-Star, Modesto Bee, County Times and other publications
- 29-00 Community events and awards
- 34-00 Contingency reserve for total City operations

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.

SERVICES TO BE PROVIDED

- Continue to provide transactional services related to City priorities.
- Continue to assist with Organizational Sustainability and downsizing.
- Continue to provide litigation services as required.

SERVICES THAT DO <u>NOT</u> FIT INTO THE BUDGET

- Because training and subscriptions (legal library) line items are substantially reduced, the City Attorney's Office will no longer provide assistance with landlord/tenant issues for City/Agency/Authority owned properties.
- Because the overtime budget line item is eliminated, Departments with projects or litigation requiring overtime by hourly employees in the City Attorney's Office will need to fund the overtime if overtime is required.
- Elimination of the Business License and Animal Control enforcement reports.
- Response time to requests for service will be longer as resources are strained.
- Reduction in criminal filings to only the most critical and severe.
- All other criminal filings referred to Administrative Citation Program.
- City Attorney's Office provided training to staff (e.g., AB 1234, updates on Conflicts of Interest and Brown Act, and contracting procedures [Champions

CITY ATTORNEY

Training]) will be eliminated as the training budget line item is severely reduced and the resources unavailable.¹

- Departments with projects or litigation requiring outside professional services will need to fund the same.
- Projects that are supply intensive will need to have supplies provided by requesting Department as the office supplies line item was reduced by three-fourths.
- Turn-around time on projects will be slower as resources are restricted and staff using administrative time.²
- Access to specialized publications reduced as the law library budget limited to State Codes, LEXIS electronic research services, and the Daily Journal.³

2012-2013 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.
- Continued significant reductions in the law library, training, and supplies.
- Budget focuses on supporting key priorities and assisting with Organizational Sustainability and the need to downsize.

¹ Attorney staff have agreed to pay for their legally required continuing education in order to preserve a support staff position in the office.

² Attorney staff have agreed to use their administrative time in order to preserve a support staff position in the office.

³ Attorney staff will be purchasing certain books and publications on their own, traveling to the law library, and paying bar dues on their own in order to preserve a support staff position in the office.

City Attorney

FUND NO. 001

ACCOUNT NO. 0301

EXPENSES	Actual 2009-10	Actua] 2010-11	Final Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval 2012-13
Personnel Expenses Supplies and Services Debt Service Acquisitions Capital Improvements	799,532 248,043 0 0 0	763,220 196,238 0 0 0	740,393 110,828 0 0 0	751.325 151.210 0 0 0	749.889 151.210 0 0 0
TOTAL	1,047,575	959,458	851,221	902,535	901,099

FINANCING SOURCES	Actua] 2009-10	Actua] 2010-11	Final Budget 2011-12	Estimated 2012-13
FINANCING SOURCES Cost Recovery Administrative Review Fee PERS-EE Share 2.5% @ 55 Adm Reimb-Downtown Parkng Adm Reimb-Downtown Parkng Adm Reimb-Devel. Services Adm Reimb-Housing Adm Reimb-Housing Adm Reimb-Street Trees Adm Reimb-Street Trees Adm Reimb-NMS Refunding Adm Reimb-NMS Refunding Adm Reimb-NMS Refunding Adm Reimb-Fahrens Park Adm Reimb-Liberty Park Adm Reimb-Liberty Park Adm Reimb-Liberty Park Adm Reimb-Bellevue West Adm Reimb-Bellevue West Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-Bellevue System Adm Reimb-Refuse System Adm Reimb-Nastewater Sys Adm Reimb-Nastewater Sys Adm Reimb-Neighborhood St Adm Reimb-Neighborhood St Adm Reimb-Masure C P.W. Adm Reimb-Moraga DevIpCFD Neighborhood Pgm(NSP3) Adm Reimb-Moraga DevIpCFD Neighborhood Pgm(NSP3) Adm Reimb-Morkers Comp Adm Reimb-Morkers Comp Adm Reimb-Morkers Comp Adm Reimb-Morkers Comp Adm Reimb-Morkers Comp Adm Reimb-Morkers Comp Adm Reimb-Morkers Comp	$\begin{array}{c} 2009-10 \\ \hline \\ 165.483 \\ 100 \\ 16.463 \\ 57 \\ 54 \\ 11.646 \\ 1.747 \\ 1.627 \\ 1.212 \\ 5.290 \\ 2.602 \\ 24 \\ 53 \\ 380 \\ 4 \\ 21 \\ 4 \\ 52 \\ 168 \\ 7 \\ 9 \\ 17.334 \\ 12.954 \\ 13.173 \\ 2.309 \\ 1.240 \\ 527 \\ 32 \\ 54 \\ 0 \\ 1.177 \\ 1.763 \\ \end{array}$	$\begin{array}{c} 2010-11 \\ \hline 101.844 \\ 0 \\ 17.300 \\ 31 \\ 37 \\ 4.656 \\ 916 \\ 1.662 \\ 656 \\ 2.531 \\ 1.040 \\ 22 \\ 40 \\ 181 \\ 3 \\ 3 \\ 26 \\ 45 \\ 0 \\ 10.304 \\ 7.554 \\ 6.776 \\ 2.204 \\ 577 \\ 159 \\ 14 \\ 21 \\ 0 \\ 491 \\ 855 \end{array}$	Budget 2011-12 0 100 28.216 1 1 76 17 1.684 10 52 17 0 2 0 0 0 0 0 1.152 288 0 0 0 0 1.152 288 0 0 0 1.152 288 0 0 0 1.152 288 0 0 0 1.152 288 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 2012 - 13 \\ \\ 0 \\ 100 \\ 33.394 \\ 71 \\ 79 \\ 2.781 \\ 463 \\ 1.727 \\ 423 \\ 1.773 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 573 \\ 12 \\ 17 \\ 313 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ $
Adm Reimb-Greinbroymint Ths Adm Reimb-Emp Benefit Adm Reimb-Fleet Managemnt Adm Reimb-Facil Maint Adm Reimb-Support Service Adm Reimb-Measure C-Fire Adm Reimb-Measure C- PD Adm Reimb-PFEDA Admin Adm Reimb-RDA General Fnd Interdept DSR-Develop Svc Interdept DSR-Housing Interdept DSR-Wastewater Interdept DSR-Dev Roadway	36 5.048 3.060 1.875 3.347 2.788 3.721 0 5.713 92.738 0 0 0	$\begin{array}{r} 44\\ 2,410\\ 1,486\\ 816\\ 1,441\\ 1,487\\ 1,955\\ 0\\ 3,338\\ 154,035\\ 0\\ 158,004\\ 0\\ \end{array}$	$\begin{array}{c} 4\\ 40\\ 30\\ 14\\ 14\\ 24\\ 32\\ 58\\ 0\\ 68.346\\ 0\\ 148.181\\ 34.575\end{array}$	$\begin{array}{c} 95\\ 1,611\\ 1,157\\ 720\\ 659\\ 936\\ 1.369\\ 0\\ 0\\ 27.687\\ 6,000\\ 196,075\\ 0\\ \end{array}$

ACCOUNT NO. 0301

FINANCING SOURCES	Actual 2009-10	Actual 2010-11	Final Budget 2011-12	Estimated 2012-13
Interdept DSR-Dev Traffic Interdept DSR-Dev Fire Interdept DSR-Water Sys Interdept DSR-Refuse Interdebt DSR-Insurance Interdept DSR-Liability Interdept DSR-Dev Police Interdept DSR-Dev Police Interdept DSR-RDA #2 CIP Interdept DSR-RDA #2 CIP Interdept-DSR Restrct Wtr Other Revenues	0 0 121.963 520.441 0 0 0 29.279	0 0 0 111,822 300,208 0 0 15,800 0 46,661	7.409 2.470 0 78.894 281.544 2.470 147.908 0 2.470 43.583	$\begin{array}{c} 0\\ 0\\ 136.302\\ 42.191\\ 72.501\\ 258.582\\ 0\\ 25.000\\ 0\\ 0\\ 66.441\end{array}$
TOTAL	1,047,575	959,458	851,221	901,099

PERSONNEL

Number of Positions

Classification	Funded In Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval
City Attorney Chief Dep. City Attorney Dep. City Attorney I/II/III/I Legal Secretary Paralegal	1.00 1.00 1.00 1.00 1.00	$ \begin{array}{c} 1.00\\ 1.00\\ 1.00\\ 1.00\\ 1.00\\ 1.00 \end{array} $	1.00 1.00 1.00 1.00 1.00
TOTAL	5.00	5.00	5.00

6-14

BUDGET DETAIL EXPENSES

001-0301 City Attorney	. <u></u>		FINAL	CITY MGR.	COUNCIL
ACCT. NO. ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	RECOM. 2012-13	APPROVAL 2012-13
511.01-00 Regular Salaries 511.03-00 Extra Help	559,411 493	524.662 0	517.730 0	517,730	517,730
511.10-05 Retirement PERS	95,900	91,401	104,222	0 108.058	0 108,058
511.10-06 Social Security-OASDI 511.10-07 Social Security-Medicare	27,893 8,046	26.309 7.529	25,344 7,335	31.101 7.274	31,101 7,274
511.10-08 State Unemployment	887	24,011	0	0	0
511.10-12 Workers Compensation 511.10-20 Earned Benefit	298	927	1,061	1.012	1.012
511.10-20 Earned Benefit 511.10-27 PTS Plan FICA Alternative	4.697 6	9,530	0	0	0
511.10-32 Cash Back-Biweekly Allow	1,220	84	Õ	ŏ	õ
511.10-33 Core Allowance 511.10-35 Post Employment Benefits	78,649 22,032	71,944 6,823	76,952 7,749	77,974 8,176	76,538 8,176
Personnel Services	799,532	763,220	740,393	751,325	749,889
512.12-00 Telephone	235	204	510	510	510
512.13-00 Postage 512.15-00 Office Supplies	640	464	350	350	350
512.15-00 Office Supplies 512.17-00 Professional Services	4.625 132,380	4,617 89,892	4.000	4.000 46.000	4,000 46,000
512.18-00 Travel and Meetings	2,073	1,681	3,000	3,000	3,000
512.20-00 Training Expense	4.237	1,290	2,000	2,000	2,000
512.22-00 Office Equipment 0 & M	606	271	0	0	0
512.24-00 Memberships, Subscription 512.29-00 Other Materials Supplies	19,180 392	17,760 623	16,440 0	16.440 0	16,440 0
512.30-01 Dept Share of Insurance	14,992	9,543	12,464	8,275	8,275
512.38-00 Support Services 512.45-00 Facilities Maint Charge	36,791 31,892	31.360 38.533	29,787 42,277	30.145 40.490	30.145
				×	40,490
Supplies and Services	248,043	196,238	110,828	151,210	151,210
** City Attorney	1,047,575	959,458	851,221	902,535	901,099

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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.

SERVICES TO BE PROVIDED

The Finance Department will provide financial planning, budgeting, accounting, treasury management, central purchasing, and billing and collection of utilities, licenses and other receivables. In addition the services will be provided in the following specific areas:

- 1. Assist the Public Works and Development Services Departments in developing financing plans as needed.
- 2. Assist in developing implementation plan for the Innoprise financial applications.

SERVICES THAT DO <u>NOT</u> FIT INTO THE BUDGET

Due to the continued funding reductions for the Finance/Purchasing Department the following changes will continue:

- 1. A Basic Financial Statement will be prepared and audited instead of a Comprehensive Annual Financial Report (CAFR). The Basic Financial Statement will meet the requirements of the City Charter, bondholders and grants.
- 2. Since a CAFR will not be prepared, the City will not be eligible for the Government Finance Officers Association Certification of Achievement for

Excellence in Financial Reporting. This award was received by the City for fourteen consecutive years ending with fiscal year 2010.

- 3. Annual audit reports have generally been available no later than six months after the year end. With the continued reduction in personnel and extra help these will more than likely not be available until nine months after the end of the fiscal year.
- 4. All filing and some utility account maintenance once performed by temporary help is now performed by full time personnel between the hours of 8 a.m. and 10 a.m.
- 5. The Purchasing Division is now staffed with a Purchasing Supervisor and Storekeeper. Because of vacation and sick leave there will be times when Purchasing will be closed because there will not be any staff available.
- 6. The Finance Department had attempted to respond to information requests, other than Public Information requests, received from inside and outside the organization within three business days. With the continued reduction in personnel, the Finance Department will work on information requests in the order received and attempt to respond within ten business days.

2012-2013 BUDGET HIGHLIGHTS

- 1. The Office Equipment O& M have been reduced. Preventive maintenance will not be covered on most equipment.
- 2. There is a reduction in governmental accounting guides and subscriptions.
- 3. In anticipation of the outcome of the court case in the California Supreme Court, the budget does not include the Merced County Administrative Fee for the Triple Flip and Vehicle in lieu Backfill. This amount is estimated to be \$218,000. If a favorable decision does not come from the court a supplemental appropriation will be needed during the year to cover this item.

Finance

FUND NO. 001

ACCOUNT NO. 0701

EXPENSES	Actual 2009-10	Actua] 2010-11	Final Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval 2012-13
Personnel Expenses Supplies and Services Debt Service Acquisitions Capital Improvements * Undefined *	2.061.172 923.148 545.563 0 0 252-	2.137,996 892,494 568,810 0 0 187	1.927.891 754.738 595.282 0 0 0	1,955,857 606,306 624,663 0 0 0	1,950,661 606,306 624,663 0 0 0
TOTAL	3,529,631	3,599,487	3,277,911	3,186,826	3,181,630

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FINANCING SOURCES	Actual 2009-10	Actual 2010-11	Final Budget 2011-12	Estimated 2012-13
Photocopies Violation Reproduction Fe PERS-EE Share 2.5% @ 55 Adm Reimb-Downtown Parkng Adm Reimb-Downtown Fund Adm Reimb-Devel. Services Adm Reimb-Housing Adm Reimb-Housing Adm Reimb-Street Trees Adm Reimb-Street Maint. Adm Reimb-Street Maint. Adm Reimb-Street Maint. Adm Reimb-Recr. and Parks Adm Reimb-Rers Park Adm Reimb-Fahrens Park Adm Reimb-HOME Grant Adm Reimb-Child Develop Adm Reimb-Liberty Park Adm Reimb-Liberty Park Adm Reimb-Airport Debt Se Adm Reimb-16th Street	$\begin{array}{r} 453\\265\\39.541\\1.002\\958\\205.218\\30.784\\26.657\\21.364\\93.221\\45.851\\416\\935\\6.696\\11.511\\67\\367\\67\end{array}$	$\begin{array}{r} 380\\ 90\\ 40.901\\ 1.202\\ 1.460\\ 182.420\\ 36.071\\ 27.244\\ 25.577\\ 99.751\\ 40.683\\ 879\\ 1.589\\ 7.403\\ 11.398\\ 106\\ 110\\ 106\end{array}$	$\begin{array}{r} 500\\ 100\\ 53.350\\ 2.074\\ 1.136\\ 138.902\\ 31.881\\ 27.599\\ 18.651\\ 94.249\\ 30.792\\ 651\\ 4.346\\ 0\\ 11.398\\ 89\\ 88\\ 94\end{array}$	$\begin{array}{r} 400\\ 100\\ 87.479\\ 2.918\\ 3.260\\ 114.589\\ 19.059\\ 28.346\\ 17.446\\ 73.066\\ 23.599\\ 480\\ 689\\ 12.893\\ 0\\ 86\\ 81\\ 86\end{array}$
Adm Reimb-Bellevue West Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-Bellevue East Adm Reimb-State HOME 93 Adm Reimb-Wastewater Sys Adm Reimb-Water System Adm Reimb-Neighborhood St Adm Reimb-Neighborhood St Adm Reimb-Measure C P.W. Adm Reimb-Measure C P.W. Adm Reimb-Moraga DevlpCFD Neighborhood Pgm(NSP3) Adm Reimb-Morkers Comp Adm Reimb-Unemploymnt Ins Adm Reimb-Eaplity Ins Adm Reimb-Fleet Managemnt Adm Reimb-Fleet Managemnt Adm Reimb-Facil Maint Adm Reimb-Facil Maint Adm Reimb-Facil Maint Adm Reimb-Measure C-PD Adm Reimb-PFEDA Admin Adm Reimb-PFEDA Admin Adm Reimb-RDA General Fnd Interdept DSR-General Fnd Interdept DSR-Develop Svc	67 908 2.964 128 162 305.456 228.264 232.126 32.973 21.842 9.286 565 954 0 20.744 31.060 630 88.956 53.914 33.039 58.979 49.130 65.572 0 100.672 1.434 34.751	$106 \\ 1.043 \\ 1.777 \\ 9 \\ 0 \\ 412.898 \\ 304.462 \\ 271.811 \\ 31.494 \\ 22.771 \\ 6.146 \\ 532 \\ 813 \\ 0 \\ 19.093 \\ 33.355 \\ 1.734 \\ 94.191 \\ 58.082 \\ 31.809 \\ 55.806 \\ 58.087 \\ 76.375 \\ 0 \\ 130.744 \\ 1.434 \\ 33.170 \\ 1000$	$\begin{array}{c} 94\\ 812\\ 1.082\\ 14\\ 0\\ 394.185\\ 259.394\\ 245.617\\ 0\\ 20.705\\ 3.108\\ 915\\ 618\\ 0\\ 13.619\\ 30.003\\ 8.094\\ 72.448\\ 55.503\\ 25.036\\ 26.095\\ 42.860\\ 58.419\\ 105.823\\ 0\\ 1.434\\ 35.870\\ \end{array}$	$\begin{array}{c} 86\\ 805\\ 1.437\\ 0\\ 0\\ 355.998\\ 240.660\\ 227.451\\ 11,169\\ 12,111\\ 2.840\\ 1.204\\ 627\\ 19,122\\ 15.352\\ 19.389\\ 3.921\\ 66.370\\ 47.691\\ 29.681\\ 27.146\\ 38.553\\ 56.431\\ 0\\ 0\\ 1.084\\ 39.181\\ \end{array}$

Finance

FUND NO. 001

ACCOUNT NO. 0701

FINANCING SOURCES	Actual 2009-10	Actua] 2010-11	Final Budget 2011-12	Estimated 2012-13
Interdept DSR-Rec & Park Interdept DSR-Bellevue Ea Interdept DSR-Fac Roadway Interdept DSR-Fac Traffic Interdept DSR-Fac Fire Interdept DSR-Fac Police Interdept DSR-Fac Parks Interdept DSR-BellevueDS Interdept DSR-MorageDeDS Interdept DSR-MorageDeDS Interdept DSR-Wastewater Interdept DSR-Wastewater Interdept DSR-Refuse Interdept DSR-Dev Roadway Interdept DSR-Dev Traffic Interdept DSR-Dev Fire Interdept DSR-Dev Fire Interdept DSR-Dev Police Interdept DSR-Dev Parks Other Revenues	$\begin{array}{c} 1.433\\ 1.366\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 1.791\\ 30.758\\ 556\\ 66.823\\ 68.255\\ 66.822\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 3.475\\ 1.397.195\end{array}$	$\begin{array}{c} 1.433\\ 1.337\\ 3.318\\ 3.318\\ 3.318\\ 3.318\\ 3.318\\ 1.752\\ 29.535\\ 544\\ 84.955\\ 86.388\\ 84.955\\ 3.318\\ 3.318\\ 3.318\\ 3.318\\ 3.318\\ 3.318\\ 3.318\\ 1.150.402\\ \end{array}$	$1.433 \\ 1.446 \\ 3.587 \\ 3.587 \\ 3.587 \\ 3.587 \\ 3.587 \\ 1.895 \\ 31.942 \\ 588 \\ 110.567 \\ 112.000 \\ 110.567 \\ 3.587 \\$	$\begin{array}{c} & & & 0 \\ 1 .579 \\ 3 .918 \\ 3 .918 \\ 3 .918 \\ 3 .918 \\ 2 .069 \\ 34 .898 \\ 642 \\ 115 .637 \\ 115 .637 \\ 115 .637 \\ 114 .553 \\ 3 .918 \\ 3$
TOTAL	3,529,631	3,599,487	3,277,911	3,181,630

PERSONNEL

Number of Positions

Classification	Funded In Budget 2011-12	City Mgr. Recom. 2012-13	Council Approval
Finance Officer Deputy Finance Officer Accountant III Accountant I/II Payroll Accountant Payroll Technician Accounting Technician Account Clerk I/II/III Storekeeper Purchasing Supervisor	$ \begin{array}{c} 1.00\\ 1.00\\ 3.00\\ 2.00\\ 1.00\\ 1.00\\ 3.00\\ 7.00\\ 1.00\\ 1.00\\ 1.00 \end{array} $	$ \begin{array}{c} 1.00\\ 1.00\\ 3.00\\ 2.00\\ 1.00\\ 1.00\\ 3.00\\ 7.00\\ 1.00\\ 1.00\\ 1.00 \end{array} $	1.00 1.00 3.00 2.00 1.00 1.00 3.00 7.00 1.00 1.00
TOTAL	21.00	21.00	21.00

BUDGET DETAIL EXPENSES

001-0701	Finance	ACTUAL	ACTUAL	FINAL BUDGET	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	2009-10	2010-11	2011-12	RECOM. 2012-13	APPROVAL 2012-13
	Regular Salaries Extra Help	1,348,132 31,404	1,312,467 84,947	1,245,180 0	1,239,255 30,000	1,239,255 30,000
511.04-01 511.10-02 511.10-05	Regular Overtime Unused Sick Leave Retirement PERS	0 3,835 229,599	188 3,146 227,206	0 4,196	0 2,318	2,318
511.10-05	Social Security-OASDI	81,423	227,296 79,344	249,522 75,372	257,505 76,136	257,505 76,136
511.10-07 511.10-08	Social Security-Medicare State Unemployment	20,090 3,410	20,302 70,876	18.121 0	18,241 0	18,241
511.10-12 511.10-20	Workers Compensation Earned Benefit	1.201 6.443	5.271 11.832	7,680 6,266	4,904 6,262	4,904 6,262
511.10-21 511.10-27	Bilingual Pay Program PTS Plan FICA Alternative	1,535 412	1,773 1,107	2,400 0	1.800 390	1,800 390
511.10-32 511.10-33	Cash Back-Biweekly Allow Core Allowance	3,834 278,354	5 293,114	0 289,247	0 279.325	0
511.10-35		51,500	26,328	29,907	39,721	274,129 39,721
Personnel :		2,061,172	2,137,996	1,927.891	1,955,857	1,950,661
512.12-00	Utilities Telephone	7,169 2,817	7,633 2,674	7.150 2.648	7,150 2,754	7.150 2.754
512.13-00 512.15-00	Postage Office Supplies	25,106 19,344	20,582 15,161	26,010 15,859	24,610 15,419	24.610 15.419
512.16-00 512.17-00	Printing Professional Services	11.718 512,487	8,681 534,063	10,650 378,990	7,875 266,850	7.875 266,850
512.18-00 512.20-00	Travel and Meetings Training Expense	4.321 2.656	3,172	2,385	1.876	1,876
512.20-00 512.21-00 512.22-00	Rents/Leases	1,103	2,738	1.880 1.080	1,815 1,080	1,815 1,080
512.23-00	Office Equipment 0 & M Vehicle Operations/Maint	3,798 333	3,475 427	3,690 421	2.950 447	2,950 447
512.24-00	Memberships, Subscription	5,944	5,828	11,691	11,143	11,143
512.29-00 512.30-01	Other Materials Supplies Dept Share of Insurance	382 55,558	301 42,265	300 49,402	300 32,396	300 32,396
512.38-00 512.45-00	Support Services Facilities Maint Charge	212.167 58,245	173,884 70,531	165,346 77,236	155,524 74,117	155,524 74,117
Supplies a	nd Services	923,148	892,494	754,738	606,306	606,306
516.62-00	Stores Inventory Adjust	252-	187	0	0	0
Other		252-	187	0	0	0
706.71-01 706.72-01	Principal-Bond Payment Interest Bond Payment	140,000 403,063	170.000 396.310	205,000 387,782	245,000 377,163	245,000 377,163
706.73-01	Agent Fees-Bond Payment	2,500	2,500	2,500	2,500	2,500
Debt Servio		545,563	568,810	595,282	624,663	624,663
**	Finance	3,529,631	3,599,487	3,277,911	3,186,826	3,181,630

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FUND NO. 001 ACCOUNT NOS. 0701-02

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; Merced County administration fees (\$149,000); 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

FUND NO. 001 ACCOUNT NOS. 0701-02

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.