

DIRECTOR OF FINANCE AND ADMINISTRATIVE SERVICES
EMPLOYMENT AGREEMENT

This Director of Finance and Administrative Services Employment Agreement (hereinafter referred to as the “AGREEMENT”) is entered into and made effective the 9th day of December, 2025, by and between the CITY OF NEEDLES, (hereinafter referred to as the “CITY”), and Mark DeMay, an individual (hereinafter referred to as “EMPLOYEE”). For purposes of this AGREEMENT, CITY and EMPLOYEE may be collectively referred to as the “Parties” or individually as a “Party.”

RECITALS

WHEREAS, based on EMPLOYEE’s qualifications and ability, the City Manager desires to appoint EMPLOYEE to serve as Director of Finance and Administrative Services for CITY; and

WHEREAS, EMPLOYEE desires to perform and assume responsibility for the provision of services to CITY in the position of Director of Finance and Administrative Services; and

WHEREAS, EMPLOYEE and CITY acknowledge and agree that this Agreement is not covered by and shall supersede any Memorandum of Understanding between City of Needles and the Teamsters Local 1932.; and

WHEREAS, the Parties wish to establish the terms and conditions of EMPLOYEE’s provision of professional services to CITY through this AGREEMENT.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, CITY and EMPLOYEE hereby agree as follows:

1. POSITION, DUTIES AND TERM.

1.1 Incorporation of Recitals. The above recitals are incorporated herein and made a part of this Agreement.

1.2 Position. EMPLOYEE accepts employment with CITY as its Director of Finance and Administrative Services and shall perform all functions, duties and services set forth in Section 1.5 (Duties) of this Agreement.

1.3 Effective Date of Agreement/Term. This Agreement is for an unspecified term and is subject to the “At-Will” provision in Section 1.4 and termination provision in Section 4.

1.4 Employment At-Will.

(a) EMPLOYEE’s employment status with CITY shall be at-will and terminable with or without cause, at either Party’s discretion, subject to the termination provisions provided herein. EMPLOYEE shall serve at the pleasure of the City Manager. EMPLOYEE

acknowledges, understands and agrees that EMPLOYEE may not avail himself of any procedures, provisions or protections set forth under CITY's Employment Policies, as defined herein, in so far as such procedures, provisions or protections limit, restrict, modify, prohibit or regulate EMPLOYEE's status as an "at-will" employee of CITY or the ability of the City Manager to terminate EMPLOYEE's employment at any time for cause or for convenience and without cause. For purposes of this Agreement, the capitalized term "Employment Policies" means and refers to any code, ordinance, resolution, regulation, rule, memorandum of understanding, or other written policy of CITY as the same may be amended, modified or supplemented from time-to-time, and any written employment manual of the CITY which governs, regulates or otherwise relates to employment with CITY. CITY's Employment Policies shall not apply to EMPLOYEE in so far as such Employment Policies limit, restrict, modify or regulate (or may be interpreted to limit, restrict, modify or regulate) EMPLOYEE's status as an "at will" employee of the CITY.

(b) EMPLOYEE shall not be entitled to any pre-termination hearing or other similar proceeding or appeal proceeding as a precondition to any decision or action by the City Manager to terminate EMPLOYEE's employment whether for cause or for convenience and without cause. EMPLOYEE shall also not be entitled to any post-termination hearing or appeal proceedings.

(c) Nothing in this Agreement shall confer upon EMPLOYEE any right to any property interest in continued employment with CITY.

1.5 Duties. EMPLOYEE shall serve as the Director of Finance and Administrative Services and shall have the duties and responsibilities of the Director of Finance and Administrative Services, attached hereto as Exhibit "A" and as the same may be amended or modified from time-to-time by the City Manager, City Council, the California Codes, Needles City Code, Needles City Charter or CITY's policies and procedures approved by the City Council. EMPLOYEE's performance of EMPLOYEE's duties shall be subject to the direction of the City Manager. EMPLOYEE shall keep the City Manager fully informed of all significant operations or major undertakings by EMPLOYEE and the Finance Department ("Department"). EMPLOYEE shall also provide the City Manager with regular status reports on the operations and activities of EMPLOYEE'S Department. EMPLOYEE shall perform such duties as are customary and appropriate to the position Director of Finance and Administrative Services as well as such special duties as may be assigned to EMPLOYEE from time to time by the City Manager. Notwithstanding EMPLOYEE's duties as Director of Finance and Administrative Services, nothing in this Agreement shall be construed to prohibit direct communications between the City Manager and employees within EMPLOYEE'S Department. EMPLOYEE shall attend all City Council, Board and Commission meetings, unless excused or directed otherwise by the City Manager.

1.6 Work Hours. The position of Director of Finance and Administrative Services is an exempt position under all applicable wage and hour laws. EMPLOYEE's compensation (whether salary or benefits or other allowances) is not based on hours worked. EMPLOYEE shall not be entitled to any compensation for overtime, missed meal or rest periods, reporting time, or any other wage and hour benefits conferred upon non-exempt employees under state or federal wage and hour laws, including regulations propounded in applicable Industrial Welfare Orders.

EMPLOYEE is expected to engage in those hours of work that are necessary to fulfill the obligations of the Director of Finance and Administrative Services position. EMPLOYEE does not have set hours of work as the Director of Finance and Administrative Services is expected to be available at all reasonable and relevant times.

1.7 Regional and Professional Activities. CITY desires that EMPLOYEE be reasonably active in professional organizations that will promote the standing of CITY and advance CITY's goals, interests and policy objectives while also providing EMPLOYEE with opportunities for the type of professional development that will enhance EMPLOYEE'S ability to serve CITY and perform EMPLOYEE'S duties as Director of Finance and Administrative Services. Toward this end, EMPLOYEE may, upon reasonable notice and approval by the City Manager, join professional organizations and participate in the activities of such organizations in so far as such participation promotes the interests of CITY and does not unduly interfere with the performance of EMPLOYEE's duties as Director of Finance and Administrative Services. CITY agrees to budget and, consistent with that budget, pay for the dues, conference and travel fees, and subscriptions of the Director of Finance and Administrative Services necessary for EMPLOYEE'S participation in national, statewide, regional or professional organizations.

1.8 Non-CITY Activities. In accordance with Government Code Section 1126, during the period of EMPLOYEE'S employment, EMPLOYEE shall not accept, without the express prior written consent of the City Manager, any other employment or engage, directly or indirectly, in any other business, commercial, or professional activity (except as permitted under Section 1.7 (Regional and Professional Activity), whether or not for pecuniary advantage that is in direct conflict with the City's interests.

2. COMPENSATION AND BENEFITS AND REIMBURSEMENTS.

2.1 Base Salary. Commencing on the date EMPLOYEE commences full time work with the CITY, EMPLOYEE shall receive a base annual salary of \$164,278.40 per year, (hereinafter, the "Base Salary"). The Parties understand and agree that the amount of the Base Salary, as preliminarily established for the year 2025, may be adjusted from time to time by the CITY MANAGER following a performance evaluation, as provided for in Section 2.2 (below). In no event shall EMPLOYEE's base salary adjust automatically pursuant to any mechanism, and in no event shall EMPLOYEE's base salary exceed the maximum amount approved by the City Council, including in the City's Council approved salary table or other document that may be adopted by the City Council in the future. The Base Salary shall be payable in bi-weekly installments at the same time and in the same manner as other management employees of CITY. EMPLOYEE's salary shall be subject to customary withholding for taxes and other required deductions.

2.2 Performance Review. On or before the anniversary date of execution of this Agreement, the City Manager will undertake a job performance review of EMPLOYEE. In connection with such performance review, the City Manager may consider any adjustments in EMPLOYEE's compensation consistent with CITY's Council approved salary table. The failure of CITY to undertake a performance evaluation shall not limit CITY's ability to terminate this Agreement pursuant to Section 4 (Termination).

2.3 Bonus. If EMPLOYEE completes six (6) months of continuous employment, starting from the first day of employment, EMPLOYER will pay EMPLOYEE a one-time bonus of Five Thousand Dollars (\$5,000). For purposes of this Section 2.3, “continuous employment” means employment that is uninterrupted by any leave of absences lasting longer than forty (40) continuous hours of absence.

2.4 Benefits. In addition to Base Salary, CITY shall also provide EMPLOYEE with the following benefits:

(a) Health Insurance, Life Insurance, and Reimbursements. EMPLOYEE shall be provided with these benefits to the same extent as those benefits are provided to other City unrepresented management employees.

(b) Business Related Equipment. City shall also provide EMPLOYEE a personal laptop (at work) for use in connection with CITY business. CITY shall be responsible for maintenance of said item. EMPLOYEE acknowledges and agrees that EMPLOYEE has no right to privacy with regard to business related equipment, and CITY shall be apprised of any and all passwords at all times.

(c) Participation in Additional CITY Programs. EMPLOYEE shall be eligible to participate in any other CITY program/employment benefits to the extent they are offered to non-represented CITY management employees.

(d) Cell Phone Stipend. EMPLOYEE shall receive a cell phone stipend to reimburse EMPLOYEE for business-related costs incurred when using their personally owned cell phone. As of the Effective Date, the monthly cell phone stipend is \$50.00. CITY may review and adjust the monthly cell phone stipend from time to time.

(e) Holidays and Leave. Employee shall accrue sick leave and other leave as required by state or federal law as provided in the City of Needles Employee Handbook.

(1) Vacation Leave. In the first year of employment only, the City will front load forty (40) hours of vacation leave. Thereafter, EMPLOYEE will accrue vacation leave at the rate of 6.15 hours per pay period (20 days per year). EMPLOYEE’S total vacation accruals, including the forty (40) hours of vacation benefits frontloaded to EMPLOYEE in the first year of employment, shall not exceed one-hundred and sixty (160) hours.

(2) Administrative Leave. To offset the number of evening City Council, Board and Commission meetings EMPLOYEE is entitled to 40 hours of administrative leave per year which cannot be converted to cash. EMPLOYEE may use this administrative leave as he wishes, subject to the City’s approval of the timing and length of leave. The forty (40) hours of administrative leave is frontloaded to Employee on the anniversary of the start date of his employment each year. EMPLOYEE’S total administrative leave accrual shall not exceed forty (40) hours.

(f) PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) ELIGIBILITY.

The City has contracted with the California Public Employees Retirement System ("CalPERS") for its employees. As used in this Agreement, the terms "Classic Members" and "New Members" shall be the same as those terms are used in the Public Employees' Pension Plan Reform Act of 2013.

As of the Effective Date of this Agreement, EMPLOYEE is a:

_____ Classic Member x New Member

EMPLOYEE shall receive the same CalPERS benefits as other unrepresented management employees of City, as may be amended from time to time by the City in its sole and absolute discretion. The CalPERS benefits are currently as follows:

As to New Members, the Benefits are the 2% at 62 Formula.

3. ILLNESS OR INJURY; DISABILITY AND DEATH.

3.1 Cessation of Work Due to Injury or Disability. In addition to any right of termination set forth under Section 1.4 and Section 4 (Employment With CITY "At-Will"), above, CITY also reserves the right to terminate EMPLOYEE's employment along with this Agreement if EMPLOYEE ceases to work as a result of injury or disability which results in Employee being unable to perform the essential duties of the Director of Finance and Administrative Services position, with or without accommodation, for a period of twelve (12) consecutive weeks or more, as documented by a healthcare provider. The foregoing notwithstanding, CITY may terminate EMPLOYEE if, in the CITY'S unilateral discretion, the disability poses a direct threat to the safety of CITY, EMPLOYEE or any other employees working for CITY, and any reasonable accommodation attempted by CITY would not mitigate or eliminate such a threat. CITY will not provide a severance payment if EMPLOYEE is terminated under this Section of this Agreement.

3.2 Compensation for Work-Related Illness or Injury. In the event EMPLOYEE suffers a physical or mental illness or disability arising out of the course of employment, EMPLOYEE's exclusive remedy or remedies against CITY for such illness, injury or disability shall be those legally allowed under the workers' compensation laws of the State of California. The Parties further agree that the California Workers Compensation Appeals Board shall be the exclusive venue for any claim of physical or mental illness or disability arising out of the course of EMPLOYEE'S employment with the CITY.

3.3 Medical Examination. EMPLOYEE agrees to submit to a medical and/or psychological examination by a qualified physician or psychiatrist selected by CITY, in the event the CITY determines a medical and/or psychological examination is needed to make a decision under Sections 3.1 through 3.2. CITY and EMPLOYEE shall receive a copy of all medical reports related to the examination.

3.4 Death of Employee. This Agreement along with EMPLOYEE's employment shall terminate automatically upon EMPLOYEE's death.

3.5 Compensation Upon Termination. Except as otherwise provided under this Agreement, if EMPLOYEE's employment is terminated pursuant to this Section 3 (Illness or Injury; Disability and Death), CITY shall pay EMPLOYEE all Base Salary, benefits, and compensation due and owing EMPLOYEE through the last day actually worked. If termination is caused by EMPLOYEE's death, CITY shall provide the compensation and benefits otherwise due EMPLOYEE to EMPLOYEE's executor, administrator, heirs, personal representatives, successors, and assigns. CITY will not provide for any "severance payment," as defined in Section 4, if EMPLOYEE is terminated under the provisions of Section 3.1 through 3.5.

4. TERMINATION.

4.1 Termination by CITY for Convenience and Without Cause. EMPLOYEE is appointed and serves at the pleasure of the CITY and is an at will employee. The CITY may terminate EMPLOYEE at any time for convenience and without cause. In the event EMPLOYEE is terminated without cause, at or during such time that EMPLOYEE is willing and able to performed his duties under this AGREEMENT, then CITY agrees to pay EMPLOYEE a severance equal to six (6) months' Base Salary, less any and all applicable or legally required deductions, provided EMPLOYEE has executed a CITY approved full and final release of any and all actual or potential claims (including a Civil Code Section 1542 release) that EMPLOYEE has or could have against CITY, its officials, employee and/or agents. At the time of termination without cause, EMPLOYEE shall also receive all accrued but unused vacation. The foregoing notwithstanding, in no event shall the "severance payment" include the payment of any sums prohibited pursuant to Government Code Section 53260-53264, and any such sums shall be deducted from the "severance payment."

4.2 Termination by Employee. EMPLOYEE may terminate EMPLOYEE'S employment for any reason, and at any time, with or without cause. EMPLOYEE shall not receive a "severance payment" in the event EMPLOYEE terminates his employment with CITY pursuant to this Section.

4.3 Termination for Cause by CITY. CITY may immediately terminate EMPLOYEE's employment with CITY and this Agreement at any time by providing EMPLOYEE written notice of EMPLOYEE'S termination for cause and the reason(s) for the termination. No "severance payment" shall be paid in the event EMPLOYEE's employment is terminated for cause, except that CITY shall pay EMPLOYEE for all earned but unpaid wages and all accrued and unused vacation, as provided for in this Agreement. The term "cause" shall be defined to include any misconduct materially related to performance of official duties, including but not be limited to any of the following: 1) breach of this AGREEMENT, 2) willful or persistent breach of duties, 3) resume fraud or other acts of material dishonesty, 4) unauthorized absence or leave not otherwise supported by valid documentation from a healthcare provider, 5) conviction of a misdemeanor involving moral turpitude (i.e., offenses contrary to justice, honesty, or morality), conviction of a misdemeanor DUI, or conviction of a felony under California law (the CITY may, in its discretion, place EMPLOYEE on paid or unpaid administrative leave until resolution of charges brought against EMPLOYEE), 6) violation of the CITY's anti-harassment policies and/or a finding that EMPLOYEE engaged in legally prohibited personal acts of harassment, discrimination, and/or retaliation against a CITY official, CITY employee, or any individual

protected by state or federal laws prohibiting harassment, discrimination, and/or retaliation, 7) violation of the Needles City Code, ordinances, rules or regulations, including but not limited to the CITY's Employee Handbook, 8) use or possession of illegal drugs, 9) engaging in conduct tending to bring embarrassment or disrepute to the CITY, 10) any illegal or unethical act involving personal gain, 11) failure to carry out materially significant and legally constituted directions or policy decisions of the City Council or City Manager, or 12) gross misfeasance or gross malfeasance.

4.4 Termination Obligation. EMPLOYEE agrees that all property, including without limitation, all equipment, tangible, Proprietary Information (as defined below), credit cards, keys, passwords, cell phones, tablets, pagers, documents, records, notes, contracts, and computer-generated materials furnished to or prepared by EMPLOYEE incident to EMPLOYEE'S employment are the property of CITY and shall be returned promptly to CITY upon termination of EMPLOYEE's employment. EMPLOYEE's obligations under this subsection shall survive the termination of EMPLOYEE'S employment and the expiration or early termination of this Agreement.

4.5 Benefits Upon Termination. All benefits to which EMPLOYEE is entitled under this Agreement shall cease upon EMPLOYEE's termination, unless expressly continued under this Agreement, under any specific written policy or benefit plan applicable to EMPLOYEE, or unless otherwise required by law.

5. CONFLICT OF INTEREST.

5.1 EMPLOYEE shall not, during the term of this Agreement, individually, as a partner, joint venture, officer or shareholder, invest or participate in any business venture conducting business in the corporate limits of CITY, except for stock ownership in any company whose capital stock is publicly held and regularly traded, without prior approval of the City Manager and City Council. EMPLOYEE shall also be subject to the conflict of interest provisions of the Government Code of the State of California, the Needles City Code, and any other conflict of interest regulations applicable to EMPLOYEE's employment with CITY. For and during the Term of this Agreement and any extension term, EMPLOYEE further agrees that except for a personal residence or residential property acquired or held for future use as EMPLOYEE'S personal residence, EMPLOYEE will not invest in any other real estate or property improvements within the corporate limits of CITY without the prior consent of the City Manager and City Council.

6. ARBITRATION OF DISPUTES.

Any claim, dispute, or controversy which would otherwise require or allow resort to any court or other governmental dispute resolution forum between EMPLOYEE and CITY arising from, related to, or having any relationship or connection whatsoever with EMPLOYEE'S employment or the terms of this Agreement, whether based on tort, contract, statutory, or equitable law, or otherwise, shall be submitted to and determined exclusively by binding arbitration under the Federal Arbitration Act, in conformity with the procedures of the California Arbitration Act (Cal. Code Civ. Proc. sec 1280 et seq.), including section 1283.05 and all of the Acts other

mandatory and permissive rights to discovery); provided, however, that: in addition to requirements imposed by law, any arbitrator herein shall be a retired California Superior Court Judge and shall be subject to disqualification on the same grounds as would apply to a judge of such court. If for any reason the Parties cannot agree to an arbitrator, either Party may apply to a court of competent jurisdiction with authority over the location where the arbitration will be conducted for appointment of a neutral arbitrator. The court shall then appoint an arbitrator, who shall act under this Agreement with the same force and effect as if the Parties had selected the arbitrator by mutual agreement. The arbitrator shall then prescribe the rules and procedures for the arbitration process in accordance with laws that are applicable to the claim being raised. EMPLOYEE understands that by agreeing to this binding arbitration provision, both CITY and EMPLOYEE give up their right to a trial by jury.

7. GENERAL PROVISIONS.

7.1 Notices. All notices, requests, demands and other communications under this Agreement shall be in writing and shall be effective upon delivery by hand or three (3) business days after deposit in the United States mail, postage prepaid, certified or registered, and addressed to CITY at the address below or at the last known address maintained in EMPLOYEE personnel file. EMPLOYEE agrees to notify CITY in writing of any change in EMPLOYEE'S address during EMPLOYEE'S employment with CITY. Notice of change of address shall be effective only when accomplished in accordance with this Section.

CITY's Notice Address:

City of Needles
817 Third Street
Needles, CA 92363

Director of Finance and Administrative Services Notice Address:

Mark DeMay



(Last listed address in employee's personnel file)

7.2 Indemnification. Subject to, in accordance with, and to the extent provided by the California Government Claims Act (Government Code section 810 et seq.) CITY will indemnify, defend, and hold EMPLOYEE harmless from and against any action, demand, suit, monetary judgment or other legal or administrative proceeding, and any liability, injury, loss or other damages, arising out of any negligent act or omission occurring during the Term of this Agreement or any extension term. CITY shall have the discretion to compromise or settle any such claim, demand or action and pay the amount of any settlement or judgment rendered thereon. Notwithstanding the foregoing, CITY shall have no duty to indemnify, defend, or hold

EMPLOYEE harmless from any criminal proceeding, or with regard to any civil, criminal or administrative proceeding initiated by EMPLOYEE.

7.3 Entire Agreement. This Agreement is intended to be the final, complete, and exclusive statement of the terms of EMPLOYEE's employment by CITY. This Agreement supersedes all other prior and contemporaneous agreements and statements, whether written or oral, express or implied, pertaining in any manner to the employment of EMPLOYEE, and it may not be contradicted by evidence of any prior or contemporaneous statements or agreements. To the extent that the practices, policies, or procedures of CITY, now or in the future, apply to EMPLOYEE and are inconsistent with the terms of this Agreement, the provisions of this Agreement shall control. However, as noted in Section 2.7 above, EMPLOYEE shall be eligible to participate in any other CITY programs/employment benefits to the extent they are offered to CITY's unrepresented management employees.

7.4 Amendments. This Agreement may not be amended except in a written document signed by EMPLOYEE, approved by the City Manager, City Council and signed by the City Attorney.

7.5 Waiver. Failure to exercise any right under this Agreement shall not constitute a waiver of such right.

7.6 Assignment. EMPLOYEE shall not assign any rights or obligations under this Agreement. CITY may, upon prior written notice to EMPLOYEE, assign its rights and obligations hereunder.

7.7 Severability. If any court of competent jurisdiction holds any provision of this Agreement to be invalid, unenforceable, or void, the remainder of this Agreement shall remain in full force and effect.

7.8 Governing Law. This Agreement is entered into and is to be performed in San Bernardino County, California and shall be governed by and construed in accordance with the controlling laws of the State of California or federal law, whichever is applicable, and the Parties agree that venue in any court proceeding shall be in San Bernardino County, California.

7.9 Interpretation. This Agreement shall be construed as a whole, according to its fair meaning, and not in favor of or against any party. By way of example and not in limitation, this Agreement shall not be construed in favor of the party receiving a benefit or against the party responsible for any particular language in this Agreement. Captions are used for reference purposes only and should be ignored in the interpretation of the Agreement. This Agreement shall not be construed in favor of or against a party on the grounds that they drafted the Agreement or language in dispute.

7.10 Statutory Obligations

a. Abuse of Office or Position. Pursuant to California Government Code Sections 53243, 53243.1 and 53243.2, which became effective on January 1, 2012, if EMPLOYEE

is convicted of a crime involving an abuse of EMPLOYEE'S office or position, all of the following shall apply: (1) if EMPLOYEE is provided with an administrative leave pay pending an investigation, EMPLOYEE shall be required to fully reimburse such amounts paid by CITY; (2) if CITY pays for the criminal legal defense of EMPLOYEE (which would be in its sole discretion, as CITY is generally not obligated to pay for a criminal defense), EMPLOYEE shall be required to fully reimburse such amounts paid by CITY; and (3) if this Agreement is terminated, any cash settlement related to the termination of EMPLOYEE by CITY, said amount shall be fully reimbursed to CITY or shall be void if not yet paid to EMPLOYEE. For this Section, abuse of office or position means either: (1) an abuse of public authority, including waste, fraud, and violation of the law under the color of authority; or (2) a crime against public justice, including a crime described in Title 7 commencing with section 92 of the California Penal Code.

b. Maximum Cash Settlement Upon Termination of Agreement. Pursuant to California Government Code Sections 53260 and 53261, regardless of the term of this Agreement, if the Agreement is terminated and a dispute arises regarding the termination, the parties agree that the maximum cash settlement that EMPLOYEE may receive shall be equal to the monthly salary of EMPLOYEE multiplied by eighteen and shall not include any other noncash items except health benefits, which may be continued for the same duration of time (18 months) or until employee finds other employment, whichever occurs first.

7.11 Incorporation of Recitals. The Parties repeat and incorporate the recitals set forth above as if fully set forth herein.

7.12 Acknowledgment. EMPLOYEE acknowledges that EMPLOYEE has had the opportunity to consult legal counsel in regard to this Agreement, that EMPLOYEE has read and understands this Agreement, that EMPLOYEE is fully aware of its legal effect, and that EMPLOYEE has entered into it freely and voluntarily and based on EMPLOYEE'S own judgment and not on any representations or promises other than those contained in this Agreement.

IN WITNESS WHEREOF, the Parties executed this AGREEMENT on the date first written above.

“EMPLOYEE”

Dated: _____

By: _____

“CITY”
CITY OF NEEDLES

Dated: _____

By: _____
Patrick Martinez, City Manager

ATTEST:

Dated: _____

By: _____

DIRECTOR OF FINANCE AND ADMINISTRATIVE SERVICES
EMPLOYMENT AGREEMENT

Exhibit "A"

Job Description

Exhibit "A"

CITY OF NEEDLES, CA.

JOB DESCRIPTION

DIRECTOR OF FINANCE

EMPLOYMENT CLASSIFICATION

Unclassified. Classified FLSA Exemption. Confidential

DEPARTMENT: Finance

REPORTS TO: City Manager

PURPOSE/OBJECTIVE OF JOB: The Director of Finance has primary responsibility for overseeing the operations of the City's Finance Department. These responsibilities include, but are not limited to, purchasing, accounts payable/receivable, internal controls, accounting, budget management, payroll/employee benefits, personnel procedures, and data processing activities. Supervises, directs and evaluates all staff within the Finance Department.

LEVEL OF SUPERVISION REQUIRED: Under the general direction of the City Manager

SUPERVISORY RESPONSIBILITIES: Supervises, directs and evaluates all staff within the Finance Department.

WAGE RANGE: Range 190 – Starting at \$61.88-\$78.98

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Depending upon assignment, duties may include, but are not limited to, the following as essential components of the job:

1. Prepares statements and reports on the financial affairs of the City of Needles
2. Directs the preparation of revenue, expenditure, and other reports
3. Consults with and advises the City Manager on the financial condition of the City of Needles
4. Directs City-wide purchasing system consistent with the purchasing ordinance and in accordance with generally accepted municipal procedures and systems of internal control
5. Administers the fixed asset inventory system

6. Administers the City's accounting systems in accordance with proper municipal accounting procedures, including preparation for the annual audit
7. Assists the City Manager in budget management, including monitoring of anticipated revenues and expenditures
8. Ensures that the City's payroll, employee benefits programs and personnel procedures are carried out correctly
9. Supervises, and is responsible for, the disbursement of all monies and has control of all expenditures so that budget appropriations are not exceeded; oversees the preparation of the warrants register
10. Responsible for all powers and duties set forth in Section 710 of the City Charter

MINIMUM QUALIFICATIONS:

Knowledge of:

1. Municipal finance
2. Human Resource management
3. Principals and practices of governmental budgeting and controls, accounting, auditing, financial reporting, cash management, and investments
4. Computer accounting systems and software

Ability to:

1. Display strong leadership and interpersonal skills; demonstrate oral and written communications skills
2. Manage, plan, schedule and direct complex projects
3. Establish effective working relationships with the City Council, boards and commissions, employees, internal and external customers, and management
4. Use mathematical skill sets and perform financial calculations
5. Recruit, supervise, train and evaluate department staff

ESSENTIAL POSITION REQUIREMENTS:

Any combination equivalent to experience and education that would provide the required knowledge and abilities as stated above. A typical way to obtain the knowledge and abilities would be:

1. Possess a Bachelor's degree with major course work in public administration or business administration or a related field, or an equivalent combination of experience and education that provides the knowledge, skills and abilities to perform the work required. A Masters degree and/or Certified Public Accountant designation is desirable

2. Must have five (5) years of increasing managerial responsibility in local government or private industry with responsibilities that included budgeting long/short term planning, cost and productivity control, financial management, personnel management, contract negotiations, governmental relations, customer and community relations

MARGINAL POSITION REQUIREMENTS:

Possess a valid Class C Driver's License and demonstrate a satisfactory driving record.

Ability to pass pre-employment physical and drug test.

Be able to qualify for any fidelity or other bonds required for employment as Director of Finance

ESSENTIAL PHYSICAL REQUIREMENTS:

Ability to: Reach, turn, bend or stoop, move from one location to another.

Frequent: speak clearly and correctly, sit for long periods, hear, handle, climb.
Visual acuity near, less than 20 inches
Perform one or more of the following functions simultaneously:
Reach, turn, move, bend or stoop, from one position to another,
handle materials, read, write, speak, sit and hear.

ENVIRONMENTAL EXPOSURES:

Moderate: Noise intensity levels, chemicals (office supplies), and lighting.

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Job Description Modification History
March, 2024

Cover Letter for Mark C. DeMay

Dear Patrick Martinez:

I am interested in the position of Finance Director with the City of Needles, CA. I feel that this opportunity will be interesting and exciting thus I am enclosing my resume. Allow me to provide this brief overview of what I have to offer that makes me the ideal match for this role.

Leadership: A genuine leader with over 10 years of senior level financial management experience – includes all aspects of operations and personnel management. Over 20 years of varied experience as a director/analyst/accountant in the field. Experienced with capital projects/financing, investments, fund and non-profit accounting; accounting system integrations and upgrades; complicated database mining queries with large volume data analysis macros and writing system FSG's; and much more. Among my areas of expertise are Strategic Planning, Govt Budgeting/Accounting/Auditing, Public Finance, Financial Management, and Design & Development of Information Systems.

Education: I am a Certified Government Financial Manager (CGFM) nationally. I was a Certified Government Finance Officer (CGFO) and Public Funds Investment Officer in the state of Texas. I have a Masters of Accountancy - concentration Governmental Accounting. I hold a Bachelor's of Science in Business Administration - emphasis Accounting with a minor in Geological Sciences. I obtained Associate Degrees in both Arts (Liberal Arts) and Sciences (Business Administration); I have earned certificates as - Accounting Manager Professional, in Business Administration, and as a Professional in the Business of Wine. I am qualified in the state of California to sit for the CPA exams.

Expertise: I have familiarity with almost all office software/programs and machines; advanced knowledge of governmental agencies and administration; expertise in GAAFR, GAAP, GASB, PERS, and various legislative agencies and requirements. I have over a decade of experience in managerial, lead and supervisory experience roles in both the public and private sectors. I have advanced expertise in areas of investments, internal controls, ACFR, Single Audit, policy and procedure administration, personnel and financial management, bond/debt covenants, IT proficiencies, and risk management.

Strengths: I am pleased to report that my colleagues describe me as a reliable person who is collaborative, pleasant, encouraging, dedicated and loyal. I am a symbol of integrity, ethical behavior, and hard work. I am a results-driven professional, a proven team builder, and a personable and approachable leader. I have expertise in municipal finance, including budgeting, accounting, procurement, treasury, revenue, debt, auditing, financial reporting, payroll, and AR/AP. I have volunteered on a few boards of directors for charitable organizations in the cities of San Diego and Los Angeles for several years.

Sincerely,

Mark C. DeMay, CGFM

Mark C. DeMay



A Certified Governmental Financial Manager (CGFM) with more than 20 years of financial management, analysis, and accounting experience. I was a Certified Government Finance Officer (CGFO) and Public Funds Investment Officer in the state of Texas. I am an experienced leader with private sector (for-profit and non-profit) and governmental finance & accounting practices. My technical experience includes accounting systems implementation and integration, analytics (creating complicated database mining queries for financial analysis) and operations with both large ERP and smaller accounting systems. My managerial experience includes small to large size complex entities with multi-billion dollar annual budgets. A few of the areas in which I have advanced experience, skills and competencies include:

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|---------------------------------|------------------------------|------------------------------|
| • Finance & Financial Reporting | • State & Federal compliance | • Policies and Procedures |
| • Budget & Strategic Planning | • Data Mining/Analysis | • Personnel & Asset Mngt |
| • GAAFR, GAAP & GASB | • Taxes and Debt Management | • ERP Systems & Int Controls |

Work Experience

CITY OF LAREDO, Laredo, TX

July 2023 – January 2024

CFO/Director of Financial Services

- Plans, directs, coordinates, and monitors the functions of the Finance Department that includes planning, scheduling, and assigning work to subordinates; instructs employees in proper methods and procedures; checks and approves work in progress; makes recommendations regarding employee's job performance and conducts performance evaluations; ensures the smooth day-to-day operations of the department.
- Plans, develops, and monitors the Departmental budget, objectives, and goals; monitors expenditures to ensure compliance with budget limitations; monitors departments progress in achieving goals and objectives.
- Ensures compliance with City policies and procedures, and local, state, and federal laws governing financial administration. Prepares and presents the Quarterly Investment Reports; reviews arbitrage calculations.
- Supervises and directs the accounting of multiple City funds, general ledger, annual audit, state and federal audits, interim monthly and quarterly financial statements. Assists with preparation of the operating budget and capital improvement budget; Fulfills Public Records Request for financial or contractual information.
- Supervises the City's debt management, assists in preparing official statements, bond sales and related analysis. Supervises and directs the City's purchasing, payroll, accounting, accounts payable and investment functions/divisions. Conducts the depository negotiations and contract. Supervises the City's revenue collections and expenditure/expense distributions; directs payroll and other tax submissions/reporting.
- Is the City's Chief Financial Officer responsible for the City's Investment Portfolio and cash flow activities; grant, financial, compliance and other related reporting requirements; Conducts various special projects.
- Attends City Council meetings and other related committees and responds to issues, concerns, and needs. Board member for TIRZ1 district and acts as financial officer. Supervises 5 direct reports and 31 staff.
- Annual city budget approx. \$300M, Finance budget \$3.1M, city is of medium to large size 260k population.

CITY OF KILLEEN, Killeen, TX

January 2022 – September 2022

Assistant Director of Finance

- Assists the Executive Director of Finance in planning and directing Finance Department operations including preparation of annual budget, annual financial report, cash management, investments, bond issuances, fiscal studies, City Council agenda items, and other financial reports. Prepares technical financial analyses, complex financial reports, budgets, and contracts for both internal and external purposes; manages compliance with City and department policies and procedures. Represents the City at various conferences and meetings.
- Directs Finance Department operations and staff including 7 direct reports and 100+ staff; assures the quality of the financial activities, services, and work products; plans, prioritizes and assigns tasks and projects; monitors work, develops staff skills and evaluates performance; meets regularly with staff to discuss and resolve workload and technical issues; develops work plans and assures required deadlines are met; reviews work and verifies the accuracy of financial records.

- Assists with accounting operations, including the annual audit. Manages technical accounting functions; develops, implements, and maintains financial policies, procedures, and internal controls. Evaluates and analyzes financial issues and recommends solutions, coordinates work with City depts and public agencies.
- Assists with budget operations; including the operating and capital improvement projects budgets, short and long-term financial forecasts, and provides execution support to departments. Reviews and processes technical documents, develops reports and forecasts, analyzes technical information, and develops recommendations and summary reports. Annual city budget approx. \$300M, Finance budget approx. \$3.3M.
- Assists with contract management and technical reporting for a variety of grant-funded programs. Gathers, interprets, and prepares data for studies, reports, and recommendations. Prepares and updates a variety of studies, reports, and related information for decision making purposes. The city has approx. 160k population.

CASA ITALIANA OPERA COMPANY, Los Angeles, CA

January 2012 – December 2019

Director of Finance (Remote – avg 10hrs weekly)

- Reported to President and General Manager. Presented fiscal condition at board meetings.
- Performed full-cycle AP/AR; including journal entries, ME/YE close, review & analysis, bank account recons. Prepared quarterly/annual reporting and filings. Assisted with other general duties (revenues, cash receipts/disbursements, etc.) staff oversight of approx. 4. Annual budget approx. \$50K.
- Handled budgeting activities including preparation, research, analysis, monitoring, assisting all areas with operational and capital budgets throughout process. Resolved budget variances with managers, presented recommendations and reports to executive management.
- Provided weekly cashflow and trend analysis along with other financial indicators such as ROI, ROA, etc.

VENTURA COUNTY - AUDITOR-CONTROLLER'S OFFICE, Ventura, CA

August 2017 - November 2019

Senior Finance Analyst

- Management position who reported to Auditor-Controller, Asst A/C and Chief Deputy of Financial Reporting
- Planned, lead, scheduled, assigned, and monitored the work of assigned professional and technical staff (11 ppl)
- Oversight/coordination of multi-agency fiscal programs/systems; researches, collects and analyzes revenue expectations and expenditure plans, variances, and financial data affecting the County
- Oversight areas included the Board of Supervisors (BOS), County Executive Office (CEO), Health Care Agency (HCA), Human Services Agency (HSA), Property Tax and Collection System (PTS), and more.
- Prepared financial statements using specialized software including accruals, adjusting journal entries, variances with narratives; trial balances, balance sheets, income statements and cash flows statements; aggregation and compilation with review and analysis of federal grants programs (SEFA prep)
- Prepared note disclosures for the County Annual Comprehensive Financial Report, MD&A and SSI sections which included GASB pronouncements, schedules for fund balances, long-term liabilities, AR aging, TRANS, and subsequent financial events, SSI sections - statistical and demographic information reviews
- Researched & analyzed changes in legislation, GAAP, GASB, State Controller's Manual, Auditing & Financial Reporting (GAAFR), & Federal Office of Management & Budget (OMB) guidelines
- Assisted with financial audits County-wide and for various Federal and State programs.
- Review/oversight of annual budgets of around \$2 Billion. General Fund/Special Revenue Funds – primary (\$1B)
- Trained all personnel (new and existing) on the accounting system, primary general ledger and subsidiary ledgers
- Departmental approver of county-wide payroll (8500 employees) and various other wire transfers both internally and externally to facilitate cash management controls. The county has over 1 million population.
- Reviewed/approved board letters for oversight areas, included preparation and/or approval of budget/appropriation journal entries to transfer funds, establish or close funds and adjust any/all accounts

SAN DIEGO STATE UNIVERSITY, San Diego, CA

June 2008 – March 2016

Accountant II

- Supervisory position who reported to University Controller and AVP Business and Financial Affairs.
- Performed ME/YE close, reviews and analysis for all GL accounts, recons for FIRMS, SCO, SAM99, Banking.
- Monitored and reviewed budgets which included many functions and administration for a few select dept areas.
- Provided corporate oversight of actuals, budgets (850M annually) and encumbrance balances resolving discrepancies with department heads and cost center managers, and assisted with necessary adjustments.
- Prepared and filed Sales & Use tax returns, set-up/modified GL security rules and values, produced journal entries, schedules, PBC's for GAAP & GASB and was external/internal audit liaison.
- Prepared reports/statements such as SEFA, Auxiliary AR/AP Reconciliations, SNP, SRECNP and Cash Flows.

- Created complicated database mining queries (Hyperion/Brio), MA's, FSG reports (Oracle), and macros (Excel).
- Interacted with the SCO, CSU CO and campus departments; campus wide accounting trainer (6000 employees), system admin., submitted/transmitted accounting files to state and other external parties.
- Conducted thorough financial analysis for all accounts, programs and activities requested by senior management, which included cost/profit, actual/budget/encumb variances, cash flows - solvency, liquidity, other ratios.
- Handled various accounting services department aspects such as auditing cash management functions and controls for student and vendor cashiering departments, grant and program administration accounting liaison for various departments, compiled intra and inter transaction eliminations between subsidiaries and parent, reconciled payroll campus-wide, processed corporate AR billings/reconciliations/audits and much more.
- Led several accounting teams for various organizational projects such as system upgrades and integration, green energy construction projects/facilities, and international collaboration project (federally funded).
- Supervised/led staff (12 ppl) in daily operations and responsible for payroll distribution for Budget and Finance
- Oversight/back up of fixed assets accountant, assisted in preparation and adjustment of annual reporting information, handled accounting audit of fixed assets annually including inventory and assignment
- This organization served more than 45k students annually and was part of a city population of over 4 million.

Education

RUTGERS UNIVERSITY – January 2021

SAN DIEGO STATE UNIVERSITY – May 2002

SAN DIEGO MESA COLLEGE - December 1999

SAN DIEGO MESA COLLEGE – June 2000

SAN DIEGO STATE UNIVERSITY - October 2012

SAN DIEGO STATE UNIVERSITY - February 2017

MAccy, Governmental Accounting

BS, Accounting minor Geological Sciences

AS, Business Admin & AA, Liberal Arts

Certificate Business Administration

Certificate Business of Wine

Certificate Accounting Manager Professional

Certifications

ASSOCIATION OF GOVERNMENT ACCOUNTANTS - 2022 Certified Government Financial Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION TEXAS– 2023 Certified Government Finance Officer

STATE OF TEXAS MUNICIPAL LEAGUE – 2022 Certified Public Funds Investment Officer

Memberships

BETA GAMMA SIGMA INTERNATIONAL BUSINESS HONOR SOCIETY (BGS)

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

ASSOCIATION OF GOVERNMENT ACCOUNTANTS (AGA)