AGENDA

Meeting Type.	WORKSHOP
Date:	06/05/1995

City of Charlotte, City Clerk's Office

CITY COUNCIL WORKSHOP

June 5, 1995

AGENDA

5:00 p.m.	*Restructuring Government: Solid Waste Competition Update: Cost Elimination Plan*
5:30 p.m.	*Dinner*
	• *Submit nominations for appointments to the Charter Drafting Commission. Council will appoint the Commission on June 8.*
5:45 p.m.	*Restructuring Government: Competition Cost Methodology*
6:30 p.m.	*Economic Development: Economic Development Loan Policies*
7:45 p.m.	*City Services Day*
8:00 p.m.	*Adjourn to Closed Session*
	• *Move that the City Council hold a closed session pursuant to G.S. § 143-318.11(a)(3) for the purpose of conferring with the City Attorney concerning a lawsuit entitled Sylvia Howard and Scott L. Howard v. Frederick David Bunton and the City of Charlotte.*

COUNCIL WORKSHOP AGENDA ITEM SUMMARY

TOPIC: Solid Waste Services Cost Elimination Plan

COUNCIL FOCUS AREA: Restructuring Government

KEY POINTS (Issues, Cost, Change in Policy): In accordance with the Services Contracting Guidelines, staff has prepared a "cost benchmark" (cost elimination plan) for one-fourth of the City's residential collection services Staff will provide an overview of the Solid Waste Services costs

OPTIONS: N/A

COUNCIL DECISION OR DIRECTION REQUESTED: No decision is requested from Council, briefing is for informational purposes

Recommendation for award is scheduled for Council's June 26 meeting

ATTACHMENTS:

1 A copy of detailed cost summary for solid waste services

SOLID WASTE SERVICES

CITY COST BENCHMARK

Business Decision: What are our costs (now and over the next five years) to provide solid waste services to 33,000 households.

Labor Costs: Costs reflect drivers, crews and supervisors to serve 33,000 households

Salaries and fringe benefits (retirement, health insurance, social security,)
Overtime pay and holiday pay
Workers Compensation

Equipment Costs: Costs reflect number of trucks to serve 33,000 households

Maintenance costs
Depreciation
Interest expense on financing
Vehicle Liability

Other Costs

Fuel
Uniforms
Maintenance on radio equipment
Other small tools and equipment

CITY SOLID WASTE COST PROJECTIONS

	FY96 $	FY97 $	FY98 $	FY99 $	FY00 $	5 YEAR AVERAGE $
Labor	1,444,900	1,501,869	1 561,094	1,622,661	1,686,666	
Equipment	1,034,960	904,136	920,115	904,094	884,377	
Materials & Other	123,394	127,097	130,910	134,838	138,881	
Total	2,603,254	2,533,102	2,612,119	2,661,593	2,709,924	
Annual Cost Per Svc Unit	78 88	75 25	76 08	76 00	75 86	76 50
Monthly Cost Per Svc Unit	6 57	6 27	6 34	6 33	6 32	6 38

SOLID WASTE SERVICES : QUADRANT 2 INFORMATION

WORKLOAD	27,150 Single Family Units
	5,848 Multiple Family Units
	3 Fire Stations
	617 Backyard Service (Included in the above service units)
CREWS	10 Garbage
	10 Recycling
	5 Yard Waste
	2 Bulky Trash
ROUTES	10 Garbage @ avg of 660 units/rout
	10 Recycling @ avg of 660 units/route
	5 Yard Waste @ avg of 1320 units/route
	1 Bulky Trash (furniture)
	1 Bulky Trash (white goods)
EMPLOYEES	12 San Equip Operators (G)
	12 San Equip Operators (R)
	12 San Equip Operators (Y)
	4 Field Svc Reps
	2 Equipment Operators II
	2 Laborer II
	44 Total Employees
WORK WEEK	5 Days/Week
TYPE OF SERVICES	1 Weekly Collection of Garbage/Recyclables/YardWaste
	Scheduled Collection of Bulky Trash

SOLID WASTE SERVICES COLLECTION COST

COST COMPONENTS	ANNUALIZED COST FOR CITY SERVICE IN BID AREA $
SALARIES AND OPERATING EXPENSES	1,999,944
CAPITAL EQUIPMENT EXPENSES	
- DEPRECIATION OF TRUCKS	412,314
- INTEREST	48,660
LIABILITY	
VEHICLE LIABILITY	59,759
WORKERS COMPENSATION	82,578
# OF SERVICE UNITS IN BID AREA	33,001
SERVICE DELIVERY COST	2,603,255
ANNUAL COST PER SERVICE UNIT	78 88
OVERHEAD	
KEY BUSINESS UNIT	127,996
DIVISIONAL	217,080
CITY-WIDE	151,335
OTHER EXPENSES	
- GENERAL LIABILITY	8,515
TOTAL OVERHEAD AND OTHER EXPENSES	504,926

SOLID WASTE SERVICES 5 YEAR COLLECTION COST

	FY96 $	FY97 $	FY98 $	FY99 $	FY00 $
# of Service Units	33 001	33 661	34 334	35 021	35 721
Personal Services					
Salaries & Fringes	1 362 322	1 416 814	1 473 487	1 532 426	1 593,724
Operating Expenses					
Equipment Maintenance	480 535	297 167	311 060	270 084	280 883
M&R Motorized Equip	30 632	31 551	32 497	33 472	34 477
M&R Commun Equip	3 060	3 152	3 246	3 344	3 444
Fees	10 080	10 382	10 694	11 015	11 345
Fuel	101 140	104 174	107 299	110 518	113,834
Chemicals/Lab Supplies	527	543	559	576	593
Small Equipment	1 000	1 030	1 061	1 093	1,126
Uniforms	10 648	10 967	11 296	11 635	11 984
Total Operating Expns	637 622	458 967	477 714	441 737	457 686
Capital Equipment					
Depreciation	412 314	412 314	412 314	412 314	412 314
Interest	48 660	98 400	97 600	119 580	86 000
Total Equipment Expns	460 974	510 714	509 914	531 894	498 314
Liability					
Workers Comp	82 578	85 055	87 607	90 235	92 942
Auto Liability	59 759	61 552	63 398	65 300	67,259
Total Liability	142 337	146 607	151 005	155 535	160 201
Total Cost Of Service Delivery	2 603 254	2 533 102	2 612 119	2 661 593	2 709 924
Annual Cost Per Service Unit	78 88	75 25	76 08	76 00	75 86
Overhead Expenses					
Divisional OH	217 080	223 592	230 300	237 209	244 325
KBU OH	127 996	131 836	135 791	139 865	144 061
City OH	151 335	155 875	160 551	165 368	170 329
Total Overhead Expns	496 411	511 303	526 642	542 442	558 715
Other Expenses					
General Liability	8 515	8 771	9 034	9 305	9 584
Total Overhead & Other Expenses	504 926	520 074	535 677	551 747	568 299

ASSUMPTIONS & NOTES

1 Service Units Increase By 2% Per Year See Attachment 1 Growth will be absorbed through productivity improvement
2 FY97 FY00 assumes annual increase of 4%
3 FY97 FY00 assumes 3% cost of living increases in Operating Expenses (except Equipment Maintenance) Liability and Overhead Expenses Details of Equipment Maintenance costs are on Attachment 3
4 Capital Equipment details are on Attachments 4 & 5
5 Liability details are on Attachment 6
6 Overhead details are on Attachments 7 8 & 9

Population And Household Growth

Yearly Growth Rate
Mecklenburg County

	Population	Household
1990 - 1991	2 74%	
1991 - 1992	2 53%	2 33%
1992 - 1993	2 47%	2 27%
1993 - 1994	2 41%	2 22%
1994 - 1995	2 35%	2 17%
1995 - 1996	2 30%	2 13%
1996 - 1997	2 25%	2 08%
1997 - 1998	2 20%	2 04%
1998 - 1999	2 15%	2.00%
1999 - 2000	2 10%	1 96%
2000 - 2001	2 06%	1 93%
2001 - 2002	2 02%	1 90%

SOLID WASTE SERVICES DETAILS OF PERSONAL & OPERATING EXPENSES

		#	Rate	Qty/Period	FY96 Cost $
011	Sanitation Equipment Operators	34 00	2 022 00	12 00	824 976 00
	Field Service Reps	4 00	2,484 00	12 00	119,232 00
	Equipment Operator II	2 00	1 563 00	12 00	37,512 00
	Laborer II	2 00	1,348 00	12 00	32,352 00
	Holiday Pay				
	Sanitation Equipment Operators	34 00	101 10	4 00	13,749 60
	Field Service Reps	4 00	124 20	4 00	1,987 20
	Equipment Operator II	2 00	78 15	4 00	625 20
	Laborer II	2 00	67 40	4 00	539 20
TOTAL 011					1,030,973 20
012	Overtime				
	Learning New Routes				
	Sanitation Equipment Operators	36 00	18 96	10 00	6,824 25
	Field Service Reps	4 00	23 29	10 00	931 50
	3 Holidays At Premium Pay				
	Sanitation Equipment Operators	36 00	151 65	3 00	16,378 20
	Field Service Reps	4 00	186 30	3 00	2,235 60
	Equipment Operator II	2 00	117 23	3 00	703 35
	Laborer II	2 00	101 10	3 00	606 60
TOTAL 012					27,679 50
013	Temporary Staffing				
	Sanitation Equipment Operators	2 00	2,022 00	12 00	48 528 00
	Holiday Pay				
	Sanitation Equipment Operators	2 00	101 10	4 00	808 80
TOTAL 013					49 336 80
020	Merit & Career Development				
	Merit				16 368 45
	Career Development				3 092 92
TOTAL 020					19 461 37
085	Social Security Tax	1 127 450 87	0 07650		86 249 99
086	Employee Insurance Premiums (A&S A&D, Hosp , etc)	44 00	2 220 00		97 680 00
087	Employee Retirement Expense	1 078,114 07	0 04800		51 749 48
TOTAL PERSONAL SERVICES EXPENSES					1 362 321 54
140	Vehicle Maintenance Charges				
	Automated - Lodals	11 00	28 886 00		317 746 00
	Automated - Crane	1 00	7,029 00		7 029 00

SOLID WASTE SERVICES DETAILS OF PERSONAL & OPERATING EXPENSES

		#	Rate	Qty/Period	FY96 Cost $
	Recycling	7 00	6 024 00		42 168 00
	Yard Waste Packers	9 00	9,912 00		89,208 00
	Pickups	4 00	1 140 00		4 560 00
	Bulky Trash Packers	2 00	9 912 00		19 824 00
TOTAL 140		34 00			480 535 00
152	Central Fleet Charges	34 00	92 00		3,128 00
	Repair (Driver Abuse)	2,292 00	12 00		27,504 00
TOTAL 152					30 632 00
155	Radio Charges	34 00	90 00		3,060 00
TOTAL 155					3 060 00
179	Fees				
	Drug Tests/Physicals/Overweight Citations/Spills	30 00	336 00		10,080 00
251	Motor Fuels & Lubricants				
	30 Collection Vehicles (100 gals/wk/truck)	3 000 00	0 55	52 00	85 332 00
	4 Pickups (50 gals/wk/truck)	200 00	0 72	52 00	7 488 00
	Burden Rate	3,200 00	0 05	52 00	8 320 00
TOTAL 251					101,140 00
261	First Aid Kits	34 00	15 50		527 00
291	Shovels & Pitchforks	10 00	25 00		250 00
	Water Coolers	30 00	25 00		750 00
TOTAL 291					1,000 00
296	Uniforms	44 00	242 00		10 648 00
TOTAL OPERATING EXPENSES					637 622 00
TOTAL SALARY AND OPERATING EXPENSE					1 999 943 54

SOLID WASTE SERVICES EQUIPMENT MAINTENANCE COSTS

Equipment Replacement/Purchase Schedule

SERVICE	#	NEW MODEL	REPL	CURRENT MODEL	FY96	FY97	FY98	FY99	FY00
Garbage	12	Crane/Heil	12	Lodal/Retrofit	1	9		2	
Recycling	5		5	Lodal		5			
Recycling	2		New		2				
Yard Waste/Recyclin Bulky Trash	11	Crane/Loadmaster	11	Crane/Ford/Loadmaster			4	7	
	30								

Equipment Maintenance R		FY96 $	FY97 $	FY98 $	FY99 $	FY00 $
Garbage	Factory Automated	7 029	7 310	7 603	7 907	8 223
	Retrofit Automated	28,886	31,041	33 283	35 613	38 038
Recycling	Recycler	6 024	6 265	6 516	6 776	7 047
Yard Waste/Bulky	Std Packer	9 912	10 308	10 720	11 149	11 595
Supervisors	Pickups	1 140	1 186	1 233	1 282	1 333

Equipment Maintenance Costs	FY96 $	FY97 $	FY98 $	FY99 $	FY00 $
Garbage	324 775	135,182	142 596	94 884	98 676
Recycling	42 168	43 855	45 612	47 432	49 329
Yard Waste/Bulky	109,032	113 388	117 920	122 639	127 545
Pickups	4 560	4,742	4 932	5 129	5 333
Total Maintenance Costs	**480,535**	**297,167**	**311,060**	**270,084**	**280,883**

Attachment 3

SOLID WASTE SERVICES CAPITAL EQUIPMENT DEPRECIATION

DEPRECIATION BASED ON 7 YEAR STRAIGHT LINE

TYPE	NUMBER OF VEHICLES	APPROX COST $	SALVAGE VALUE $	FY96 $	FY97 $	FY98 $	FY99 $	FY00 $	FY01 $	FY02 $
Garbage Automated	12	120 000	12,500	184,286	184 286	184,286	184 286	184,286	184,286	184,286
Recycling	7	100,000	12,500	87,500	87 500	87,500	87 500	87 500	87 500	87 500
Yard Waste/Recycling	9	98,000	12,500	109,929	109,929	109,929	109,929	109,929	109,929	109 929
Bulky Trash	2	98,000	12,500	24,429	24 429	24,429	24,429	24 429	24,429	24 429
Pickups	4	12,000	1,200	0 6,171	6 171	6,171	6 171	6 171	6,171	6 171
Total Depreciation	34			412,314	412 314	412 314	412 314	412 314	412 314	412 314

Attachment 4

Solid Waste Lease/Purchase Analysis
5/22/95

equipment	unit cost	FY96	FY97	FY98	FY99	FY00
automated	$120 000					
quantity		1	9	0	2	0
cost		$120 000	$1 080 000	$0	$240 000	$0
recycling	$120 000					
quantity		2	5	0	0	0
cost		$240 000	$600 000	$0	$0	$0
packers	$98 000					
quantity		0	0	4	7	0
cost		$0	$0	$392 000	$686 000	$0
TOTAL COST		$360 000	$1 680 000	$392 000	$926 000	$0

annual L/P cost	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03
principal	$72 000	$408 000	$488 400	$671 000	$671 000	$599 600	$263 600	$185 200
interest	$18 000	$98 400	$97 600	$119 580	$86 000	$52 420	$22 440	$9 260
total pmt	$90 000	$506 400	$584 000	$791 180	$757 600	$652 020	$286 040	$194 460

FY96 EQUIPMENT	FY96	FY97	FY98	FY99	FY00
BALANCE	$360 000	$288 000	$216 000	$144 000	$72 000
PRINCIPAL	$72 000	$72 000	$72 000	$72 000	$72 000
INTEREST	$18 000	$14 400	$10 800	$7 200	$3 600
TOTAL	$90 000	$86 400	$82 800	$79 200	$75 600

FY97 EQUIPMENT					
BALANCE	$1 680 000	$1 344 000	$1 008 000	$672 000	$336 000
PRINCIPAL	$336 000	$336 000	$336 000	$336 000	$336 000
INTEREST	$84 000	$67 200	$50 400	$33 600	$16 800
TOTAL	$420 000	$403 200	$386 400	$369 600	$352 800

FY98 EQUIPMENT					
BALANCE	$392 000	$313 600	$235 200	$156 800	$78 400
PRINCIPAL	$78 400	$78 400	$78 400	$78 400	$78 400
INTEREST	$19 600	$15 680	$11 760	$7 840	$3 920
TOTAL	$98 000	$94 080	$90 160	$86 240	$82 320

FY99 EQUIPMENT					
BALANCE	$926 000	$740 800	$555 600	$370 400	$185 200
PRINCIPAL	$185 200	$185 200	$185 200	$185 200	$185 200
INTEREST	$46 300	$37 040	$27 780	$18 520	$9 260
TOTAL	$231 500	$222 240	$212 980	$203 720	$194 460

Attachment 5

SOLID WASTE SERVICES LIABILITY COSTS

VEHICLE LIABILITY	HEAVY TRUCK	LIGHT TRUCK	RISK FACTOR	SWS	TOTAL $
	30		2 20741	824 00000	54,567 18
		4	2 20741	588 00000	5,191 83
TOTAL VEHICLE LIABILITY					59,759 00

WORKERS COMP	ANNUAL SALARY ($)	COST PER $ 100	RISK FACTOR	SWS	TOTAL $
TOTAL W C *	1,127,451	11,275	2 40930	3 04000	82,577 57

* Based on average wages of 44 employees

GENERAL LIABILITY	OPERATING COSTS ($)	RISK FACTOR	SWS	TOTAL $
	637,622	0 03970	0 33640	8,515 49
TOTAL GENERAL LIABILITY				8,515 49

Attachment 6

SANITATION DIVISIONAL OVERHEAD ALLOCATION

		FY96 9/12		DIVISIONAL OVERHEAD		
		$	$	$	$	$
		ANNUALIZED NE		ANNUALIZED NEW		
			Q1	Q2	Q3	Q4
PERS	ONAL SERVICES					
011	Salaries/Wages Reg	3 438 914	61 710	61,710	61 710	61 710
012	Salaries/Wages OT	232 640				
013	Salaries/Wages Temp	182 282				
020	Employee Ment Pay	64,915	291	291	291	291
084	Unemployment Comp/Tax					
085	Social Security Tax	305 013	4 892	4,892	4 892	4 892
086	Employee Ins Premiums	408 480	3 885	3,885	3 885	3 885
087	Employee Retirement Expns	182 631	3 070	3,070	3 070	3 070
088	Employee Life Ins Premium					
089	Other Employee Fringes	68 351	1 948	1,948	1 948	1 948
090	Sick Leave					
091	Holiday Pay (Incl in 011)					
092	Vacation Pay					
093	Other Paid Absence					
	TOTAL PERSONNEL SVCS	4 883,226	75 796	75,796	75 796	75 796
OPER	ATING EXPENSES					
111	Telephone/Telegraph	11 159	2 790	2,790	2 790	2 790
113	Postage	300	75	75	75	75
131	Printing/Publishing	21 950	5 488	5,488	5 488	5 488
132	PS&I Dept Charges		0	0	0	0
135	Data Processing	41 700	10 425	10,425	10 425	10 425
137	Advertising	5 004	1 251	1,251	1 251	1 251
138	Advertising Media		0	0	0	0
140	Vehicle Lease	905 604	855	855	855	855
141	Equipment Rental		0	0	0	0
142	Rental/Land & Buildings		0	0	0	0
143	Rental/Uniforms		0	0	0	0
144	Landfill Services		0	0	0	0
145	Wrecker Service Rental		0	0	0	0
146	Auto & Other Allowances		0	0	0	0
147	Utilities	15 936	3 984	3,984	3 984	3 984
151	M&R Equipment	1 431	358	358	358	358
152	M&R Motorized Equipment	150 048	69	69	69	69
153	M&R Buildings		0	0	0	0
154	M&R Land & Water Areas		0	0	0	0
155	M&R Communications Equip	21 825	110	110	110	110
156	M&R Bldg Renovation	0	0	0	0	0
157	M&R Streets		0	0	0	0
158	M&R Other		0	0	0	0
159	Service Contract Reimb		0	0	0	0
161	Travel/Meeting/Conferences	2 400	600	600	600	600
163	Emp Training Expns		0	0	0	0
164	Training		0	0	0	0
170	Prof Tech Svcs		0	0	0	0
171	Prof Fees Acctng/Audit		0	0	0	0
172	Prof Fees Legal		0	0	0	0
173	Management Fees		0	0	0	0
174	Adjuster s Fees		0	0	0	0
175	Computer Fees		0	0	0	0
176	Temporary Help Fees		0	0	0	0
177	Contract Maint Svc		0	0	0	0
178	Security Services		0	0	0	0
179	Fees	31 000	0	0	0	0
181	Travel Expense		0	0	0	0
191	Dues & Subscriptions	1 370	343	343	343	343
196	Subsis/Care Of Persons	1 008	252	252	252	252
199	Misc Contract Svcs	318 280	79 570	79,570	79 570	79 570
210	Maint/Const Matl /Supplies	300	75	75	75	75
251	Motor Fuels/Lubricants	117 000	1 502	1 502	1 502	1 502

SANITATION DIVISIONAL OVERHEAD ALLOCATION

		FY96 9/12		DIVISIONAL OVERHEAD		
		$	$	$	$	$
		ANNUALIZED NE		ANNUALIZED NEW		
			Q1	Q2	Q3	Q4
261	Chemicals/Lab Supplies	2 093	12	12	12	12
271	Office Supplies	3 000	750	750	750	750
291	Small Tools	2 295	574	574	574	574
297	Janitorial	757	189	189	189	189
298	Other Spec Dept Supplies	19 172	4 793	4,793	4 793	4 793
	Insurance W C	306 564	3 780	3,780	3 780	3,780
	Insurance Auto Liability	219 092	2 730	2,730	2 730	2 730
	Insurance Boiler & Mach					
	Insurance Compre Excess					
	Insurance Facilities/Content					
	Insurance Other	68 966	840	840	840	840
	Non-Departmental (Severance)					
	TOTAL OPERATING	2 268 254	121 412	121,412	121 412	121 412
CAPITAL OUTLAY						
541	Auto Veh & Self Prop Veh					
544	Office Equipment					
546	Rolling Equip N/S Prop					
547	Shop Machinery & Equip					
548	Radio Equipment					
549	Misc Equipment					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL OPERATING COSTS		7,151 480	197 208	197,208	197 208	197 208

SPECIAL SERVICES : DIVISIONAL OVERHEAD ALLOCATION TO BULKY TRASH

	Q1 $	Q2 $	Q3 $	Q4 $
PERSONAL SERVICES				
6 Employees	11,391	11,391	11,391	11,391
OPERATING EXPENSES				
Telephone	357	357	357	357
Postage	16	16	16	16
Printing	577	577	577	577
Data Processing	1,515	1,515	1,515	1,515
Equip Maintenance	130	130	130	130
Auto Allowances	44	44	44	44
Utilities	385	385	385	385
M&R Equipment	35	35	35	35
M&R Building	91	91	91	91
Travel	27	27	27	27
Training	41	41	41	41
Subscriptions	24	24	24	24
Subsis/Persons	40	40	40	40
Misc Contracts	1,727	1,727	1,727	1,727
Fuel	46	46	46	46
Insurance	468	468	468	468
Insurance Admn	144	144	144	144
Workers Comp	648	648	648	648
Supplies	4	4	4	4
Chemicals	47	47	47	47
Office Supplies	186	186	186	186
Janitorial	1,683	1,683	1,683	1,683
Other Supplies	248	248	248	248
Total Operating Exp	8,481	8,481	8,481	8,481
TOTAL	19,872	19,872	19,872	19,872

Attachment 7B

SOLID WASTE KBU OVERHEAD ALLOCATION

ALLOCATING DIVISION	GARBAGE	RECYCLING	YARDWASTE	BULKY TRASH*	TOTAL
Operating:					
Administration	157,066	125,047	130,205	10,689	423,007
Community Impr	24,073	6,640	5,188	23,611	59,512
					0
					0
City Overhead:					0
					0
Administration	8,751	7,039	7,229	507	23,527
					0
Community Impr	2,383	681	511	2,364	5,938
Total KBU Overhea	192,273	139,407	143,133	37,171	511,983
25% Of Overhead	48,068	34,852	35,783	9,293	127,996

* % of time for 4 employees

Attachment 8

SOLID WASTE SERVICES CITY COST ALLOCATION

ALLOCATING KBU	ADMN	CI	SAN	SS	TOTAL
BSS	8,193 29	61 16	40,791 78	8,758 76	57,805 00
B&E	1,576 10	1,946 95	12,330 70	7,324 25	23,178 00
CITY ATTORNEY	1 399 64	1,728 97	10,950 16	6,504 23	20,583 00
CITY MANAGER	4 237 50	5,121 33	52,035 95	23,187 22	84,582 00
ENGINEERING	69,521 28	3,242 99	20,538 92	12,199 81	105,503 00
FINANCE	26 452 90	29,442 10	113,974 30	64,147 70	234 017 00
HR	12,342 41	15,246 50	96,561 19	57,355 90	181,506 00
FACILITIES	3,589 00	4,307 00			7,896 00
NON DEPT	7 199 00	8,600 00	93,138 00	40,470 00	149,407 00
SECOND ALLOC	55,731 30	15,398 97	110,856 81	47,474 92	229,462 00
					0 00
EQUIP (DEP & FIN)			3,026,855 00	260,536 00	3,287,391 00
TOTAL	190 242 42	85,095 99	3 578,032 81	527,958 79	4 381 330 00

96cstalc

CITY WIDE OVERHEAD ALLOCATED TO COST ELIMINATION PLAN			151,334 85
SANITATION 25% OF TOTAL LESS EQUIP (D&E)	137,794 45		
SPECIAL SERVICES BASED ON # OF EMPLOYEES		13,540 39	

Attachment 9

SOLID WASTE SERVICES FY96 BUDGET SUMMARY

	+/- $	$
MONITORING		
CONTRACT MONITORS	132,222	
		132,222
ONE-TIME EXPENSES		
- TRANSITION OF SERVICE	58,539	
- SEVERANCE PAY	130,128	
- UNEMPLOYMENT	165,984	
TOTAL ONE-TIME EXPENSES		354,651
ONE-TIME REVENUE		
- SALES OF TRUCKS (LESS PREP)	561,500	
TOTAL ONE-TIME REVENUE		561,500

Solid Waste Services Key Business Unit
FY96 Cost of Contract Monitors

LINE ITEM	DESCRIPTION	FY96 ESTIMATED COST (12 MO)
011 - Salary/Wages-Reg	3 Contract Monitors	$ 88,858 00
	4 Holidays	1,367 04
012 - Overtime	3 Holidays	1,537 92
020 - Employee Merit Pay	3 7% Merit/ 3 Career Devlpmt	3,609 00
085 - Social Security Tax		7,295 95
086 - Employee Ins Prem		6,660 00
087 - Emp Retirement Exp		4,577 85
	Total Personal Services	$ 113,905 76
140 - Vehicle Maint Rate	3 pick-ups @ $95/mo x 12 months	3,420 00
251 - Fuels & Lubricants	100 gals/mo x 3 veh x 5780 x 12 mo	2,080 80
	300 gals/mo x 05/gal x 12 mo	180 00
	Total Operating Expenses	$5,680 80
Worker's Compensation (3 emp)		4,113 06
Vehicle Depreciation (3 veh)	1st of 7 years' Expense	4,628 57
Vehicle Liability (3 veh)		3,893 87
	Total Overhead Expenses	$12,635 50
	GRAND TOTAL	$ 132,222 06
FY96 Estimated 9 month Cost		$ 99,166 55

Assumption Based on City of Phoenix 1 monitor per 12,000 units

wp/pc common 595

Attachment I

SOLID WASTE SERVICES ONE TIME COSTS

FUND	CENTER	LINE ITEM	COST $	DETAIL
0101	508 00	131	15,000	Re-routing city
0101	508 00	137	5,000	Public information on new collection schedule
0101	514 00	137	2,500	Public information on bulky trash schedule
0101	519 00	013	2,439	Temporary customer service reps
0101	519 00	131	33,600	Change in service ads/advertising materials/direct mail on new service
0101	Fund Bal,ance		130,128	Severance pay for approx 50% of displaced employees Severance is based on one weeks pay for each year of good performance service Averages SEO=12 98 weeks, FSR=19 63 wks
0101	Fund Balance		164,984	Unemployment Compensation for approx 50% of displaced employees Unemployment is based on one half of the employees salary + 20% (experience rating)
			353,651	

Attachment II

SOLID WASTE SERVICES LIST OF VEHICLES TO BE ELIMINATED

#	YEAR	TYPE	MODEL CAB/CHASSIS	BODY	SERVICE
SNP-418	1986	Lodal	EVO-D		Garbage
SNP-436	1986	Lodal	EVO-D		Garbage
SNP-437	1986	Lodal	EVO-D		Garbage
SNP-438	1986	Lodal	EVO-D		Garbage
SNP-439	1986	Lodal	EVO-D		Garbage
SNP-457	1991	Lodal	EVO-Mag-20TS		Garbage
SNP-458	1991	Lodal	EVO-Mag-20TS		Garbage
SNP-459	1991	Lodal	EVO-Mag-20TS		Garbage
SNP-460	1991	Lodal	EVO-Mag-20TS		Garbage
SNP-461	1991	Lodal	EVO-Mag-20TS		Garbage
SNP-462	1991	Lodal	EVO-Mag-20TS		Garbage
11					Garbage
SNJ-200	1987	Lodal	ECO-3000		Recycle
SNJ-203	1989	Lodal	ECO-3000		Recycle
SNJ-204	1989	Lodal	ECO-3000		Recycle
SNJ-205	1989	Lodal	ECO-3000		Recycle
SNJ-205	1989	Lodal	ECO-3000		Recycle
5					Recycle
SNP-306	1990		Ford	Loadmaster	YW
SNP-312	1990		Ford	Loadmaster	YW
SNP-322	1990		Ford	Loadmaster	YW
SNP-323	1990		Ford	Loadmaster	YW
SNP-440	1991		Crane	Loadmaster	YW
SNP-441	1991		Crane	Loadmaster	YW
SNP-442	1991		Crane	Loadmaster	YW
SNP-443	1991		Crane	Loadmaster	YW
SNP-444	1991		Crane	Loadmaster	YW
9					YW
SNP-301	1990		Ford	Loadmaster	Bulky Trash
SNP-303	1990		Ford	Loadmaster	Bulky Trash
2					Bulky Trash
27					**Total**

NOTE
This list of vehicles is based on the oldest vehicles in the fleet

SOLID WASTE SERVICE VEHICLE REVENUE ESTIMATES

SERVICE	# OF TRUCKS	MFG	YEAR	HIGH RATE $	LOW RATE $	HIGH REVENUE $	LOW REVENUE $	AVERAGE REVENUE $
Garbage	5	Lodal	1986	12,000	8,000	60,000	40,000	50,000
Garbage	6	Lodal	1991	25,000	18,000	150,000	108,000	129,000
Recycle	1	Lodal	1987	15,000	10,000	15 000	10,000	12,500
Recycle	4	Lodal	1989	18,000	12,000	72,000	48,000	60,000
Yard/Bulky	6	Ford/Loadmaster	1990	25,000	20,000	150,000	120,000	135,000
Yard/Bulky	5	Crane/Ford/Loadm	1991	40,000	30,000	200,000	150,000	175,000
	27					647,000	476,000	561,500

COUNCIL WORKSHOP AGENDA ITEM SUMMARY

TOPIC: Competition Cost Methodology

COUNCIL FOCUS AREA: Restructuring Government

KEY POINTS (Issues, Cost, Change in Policy): In March and April, Coopers & Lybrand reviewed and evaluated the City's administrative overhead, insurance cost allocation, and other costing methodologies

The results of their review were discussed with City staff and subsequently presented to the Privatization/Competition Advisory Committee

Individuals from Coopers & Lybrand will present a summary of their review

OPTIONS: N/A

COUNCIL DECISION OR DIRECTION REQUESTED: No decision is requested from Council, briefing is for informational purposes

ATTACHMENTS:

1 A copy of Coopers & Lybrand presentation slides to the Privatization/Competition Advisory Committee (pages 1 - 36)

2 A copy of the City's FY95 Cost Allocation Plan

City of Charlotte, NC

Report on Review of Cost Allocation Projections for City Administrative Overheads and Insurance

Equipment Costing Recommendations

April 24, 1995

Coopers & Lybrand

Coopers & Lybrand L.L.P.

a professional services firm

Contents

- *Introduction / Objectives of Study* 1
- *Administrative Overhead Cost Allocation* 3
- *Insurance Cost Allocation* 22
- *Equipment Cost Allocation* 31

Introduction

- *The City of Charlotte currently is evaluating alternatives for improving the cost-effectiveness of the services it provides to its citizens. Privatization of services currently provided by City departments is being considered as one of the alternatives*
- *To evaluate privatization options, outside contractor costs must be compared vs. bids for the services to be provided by City departments, in a competitive environment. City department managers require information on fully allocated costs of department operations as part of the process of preparing bids.*
- *The City Finance department has prepared "Cost Allocation Projections for Insurance and City Administrative Overheads" (the CAP) to develop fully allocated costs for the City's Key Business Units (KBUs). Department managers are in the process of reviewing and understanding the CAP*
- *Management in the City Finance department and the Division of Insurance and Risk Management have prepared an allocation and costing methodology for workers compensation, general liability and workers compensation insurance costs, for use in estimating these costs in competitive bids.*
- *City Finance Management asked Coopers & Lybrand to review and evaluate its administrative overhead and insurance cost allocation methodologies to assure that the CAP is consistent with the City organization structure and that it has been prepared using techniques that are widely accepted in industry and other state and local governmental bodies.*
- *We also were asked to help develop a methodology for charging equipment costs to departments, including replacement considerations.*

Objectives of Our Review

- *Allocation of administrative overhead costs:*
  - *Review and evaluate the methodology developed by the City to allocate administrative overhead costs incurred in the City's Key Support Units (KSUs) to the Key Business Units (KBUs)*
- *Allocation of insurance costs:*
  - *Review and evaluate the methodology developed by the City to allocate insurance costs for workers compensation, vehicle liability and general liability insurance.*
- *Allocation of equipment costs:*
  - *Define alternatives to allocate and charge equipment costs to KBUs, including replacement considerations, analyze the pros and cons of the options, and recommend the preferred method*

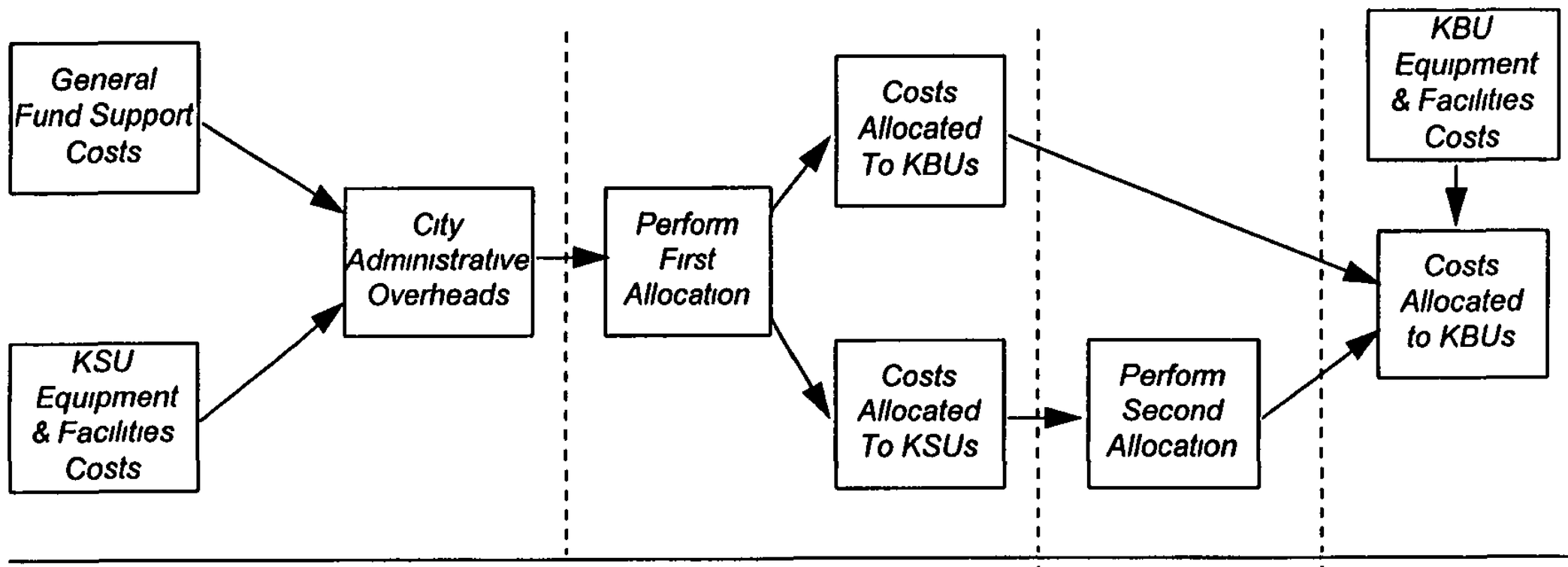
Administrative Overhead Cost Allocation

- *Approach to the Review* 4
- *The City's Overhead Cost Allocation Process* 5
- *Overall Conclusions* 8
- *Status of the Cost Allocation Projections (CAP)* 10
- *Detailed Findings*
  - *Areas Being Improved* 11
  - *Communications & Information Systems Cross-Charges* 15
  - *First Allocation Methods* 17
  - *Depreciation and Interest* 19
  - *Expanded Use of Activity-Based Costing* 21

Approach to the Overhead Cost Allocation Review

- *Reviewed the City's "Guidelines for Services Contracting and Asset Management"*
- *Reviewed the Cost Allocations Projections (CAP) in detail with City Finance personnel to understand the allocation methodology employed*
- *Conducted interviews with employees in impacted departments*
- *Compared the methodology to commonly accepted industry practices*
- *Prepared a report of our comments and recommendations for review with City management*
- *Presented final report to the City and the Privatization Advisory Committee*

The City's Overhead Cost Allocation Process



- Extracted '95 budget $$ for costs to be allocated
- Reclassified the CMGC & Bldg Maint depts from KBU to KSU, and the Public Service & Info dept from KSU to KBU
- Included KSU equipment memo depreciation and lease purchase interest costs, and certain non-departmental costs in the allocation

- Used a variety of methods to allocate the support costs to KBUs and KSUs
- The first allocation resulted in $3587 of KSU support costs allocated to other KSUs

- Used a "step-down" method to allocate the $3,587 allocated to the KSUs in the first allocation to the KBUs

- Added the amounts allocated to the KBUs in the first and second allocations
- Added KBU equipment memo depreciation and interest costs to develop fully allocated support costs by KBU

NOTE All amounts are in $000 and are based on the 1995 Budget

The City's Overhead Cost Allocation Process (Continued)

- *Of the total $29,218 used as the basis for the CAP, $14,052 was based on final 1995 Budget amounts for the City's Support Departments (also referred to as "Key Support Units", or KSUs):*
  - *Business Support (consisting of the Administration, Communications & Information Systems, Equipment Services, Purchasing/MMDC, Print/ Copier, Radio and Telecommunications divisions): $948*
  - *Budget & Evaluation: $799*
  - *City Attorney: $993*
  - *City Manager (the Administration and Training divisions): $1,743*
  - *Engineering (the CMGC and Building Maintenance divisions): $2,825*
  - *Finance (the General Ledger, Payroll, Accounts Payable, Insurance & Risk Mgmt, Administration, Revenue and Treasury divisions): $5,137*
  - *Human Resources: $1,606*
  - *Total Departmental Costs: $14,052*
- *The costs of certain City facilities (City Hall, Spratt Street and CMGC Parking Deck) also were included: $437*

NOTE All amounts are in $000 and are based on the 1995 Budget

The City's Overhead Cost Allocation Process (Continued)

- *To reflect equipment acquisition and financing costs in the CAP, actual interest and "memo" depreciation costs also were included:*
  - *Equipment depreciation: $11,588*
  - *Equipment interest charges: $1,038*
  - *Total Equipment Costs: $12,626*
- *Finally, additional administrative support costs that are not charged directly to departments (referred to as "non-departmentals") were included in the CAP:*
  - *Retiree Medical Insurance: $1,728 (see further discussion)*
  - *Other Employee Benefits (consisting of the Wellness Program, $151, Employee Assistance Program, $68; and Administration Expense, $30): $248 total*
  - *Road Use Tax $100*
  - *Annual Audit: $27*
  - *Total Non-Departmental Costs. $2,103*
- *The $29,218 of overhead costs included in the CAP represents 13.4% of the total 1995 City General Fund budget of $217,502 (revised as of December 31, 1994). Of the $29,218 overhead costs, $15,650 are General Fund costs (7.2% of the total). The remaining $13,568 represents memo equipment depreciation, facility and insurance fund administration costs, which are not accounted for through the General Fund but are part of administrative overhead costs.*

Overall Conclusions

- *City Finance personnel noted several aspects of the initial draft Cost Allocation Projections (CAP) that required improvement, and have revised the CAP accordingly. Minor changes were made in the Building Maintenance, MWBE and Finance: Revenue divisions. More significant changes were required in the areas of --*
  - *Second Allocation*
  - *Allocations to General Government Activities*
  - *Retiree Medical Insurance*
- *City Finance also noted distortion in the inter-departmental cross-charges for the Communications & Information Systems (CIS) department, and are in the process of adjusting the budget information provided to department managers. This distortion does not affect the CAP but does affect KBU budgeted costs and the data they will use for pricing bids.*

Overall Conclusions (continued)

- *The revised CAP distributes the $29,218 of budgeted overhead costs to KBUs in the following manner:*
  - *Allocates $13,513 in the first allocation to KBUs using a variety of allocation methods that are widely used and accepted by industry*
  - *Specifically identifies $11,588 of "memo" depreciation expense to KSUs ($466) and KBUs using calculations based on actual equipment acquisition costs*
  - *Specifically identifies $1,037 of lease purchase interest expense to KSUs ($41) and KBUs based on actual interest and equipment acquisition costs*
  - *Allocates $3,587 of overheads initially allocated to KSUs in the first allocation to the KBUs in the second allocation, using a "step-down" method which is widely used and accepted by industry*
- *City Finance management believes, and we concur, that the end result of the revised CAP and the changes in CIS cross-charges will provide fully allocated overhead costs by KBU that are directionally correct*
- *The City's planned expansion of activity-based costing (ABC) is expected to improve overhead allocations further, provide more traceability of overhead costs and provide more definitive cost information to KBU managers to help support their bid analyses*

Status of the Cost Allocation Projections (CAP)

- *Finance expects the CAP to be a continuously evolving and improving document, and that its administrative overhead cost allocation will improve steadily over time*
- *City Finance prepared the initial draft of the CAP, which departmental managers currently are reviewing and assimilating. Departments also are using it in its current form to help estimate applicable overhead costs in preparing competitive bids.*
- *Based on observations and comments from KBU management and our review of the CAP, City Finance identified a number of areas for improvement and has incorporated them in a revised CAP.*
- *The comments in this report reflect the status of the City's work to revise the CAP as of April 18, 1995*
- *As each area for improvement is identified and the changes are made, Finance plans to document, publish and distribute changed sections of the CAP to department users, along with explanations of the changes and their implications on fully allocated costs. Managers thus should expect to regularly revise and improve their basis for estimating overhead costs in preparing bids.*

Areas Being Improved -- Second Allocation

- *In the initial draft of the CAP, City Finance performed the second allocation using a "step-down" method. Costs allocated initially to the KSUs in the first allocation were re-allocated to the KBUs in proportion to the total costs allocated directly to the KBUs in the first allocation.*
- *In the initial draft of the CAP, the total costs of $23,668 allocated to the KBUs in the first allocation included $11,027 of memo depreciation (47% of the total). The results of the first allocation to the KBUs thus were heavily weighted to asset-intensive departments -- Fire, Police Services, Sanitation, Transit and Water & Sewer.*
- *City Finance management believes that most KSU support costs are not influenced by asset investments in the departments, and that including memo depreciation in the basis for the second allocation unrealistically over-allocates support costs to asset-intensive departments. In the revised CAP, the second allocation was changed to eliminate this distortion.*

Areas Being Improved -- Second Allocation (continued)

- Two options for improving the second allocation were considered:
  - Department level step-down For each KSU, a detailed step-down method would be followed in which the costs the KSU allocated to other KSUs in the first allocation would be re-allocated to KBUs only The method would require multiple iterations for each KSU in which costs allocated to other KSUs would be eliminated one at a time, starting with the largest first
  - Revised overall step-down. The same method as used in the initial draft of the CAP would be followed, except that the allocated memo depreciation costs would be excluded Costs allocated to the KSUs in the first allocation would be re-allocated to the KBUs in proportion to the total costs allocated directly to the KBUs in the first allocation, net of the memo depreciation.
- City Finance management believes the revised overall step-down method is preferable, and we concur. This method was used in preparing the revised CAP.
  - City Finance believes the costs allocated using this method reasonably approximate how support services are provided to the KBUs, without any obvious distortions or inequities
  - It is considerably simpler, both to calculate and to explain to managers who need to understand their allocated costs when using them in preparing bids

Areas Being Improved -- Allocations to General Government Activities

- *In the first allocation, $734 (2.5% of total overhead costs) was allocated to "General Government Activities." This is intended to account for the cost of activities that benefit the general citizenry and relate to the City <u>being</u> in business, as opposed to <u>conducting</u> its business. These General Government activities include:*
  - *working on such matters as City restructuring/downsizing, annexation, City/County consolidation, etc*
  - *responding to citizen complaints and requests for information*
  - *providing linkage with community, private and non-profit organizations*
  - *providing liaison to federal and state officials*
- *City officials who have reviewed the initial draft of the CAP believe that some departments understated their time and effort required to support these activities, and that the costs allocated to General Government Activities are understated.*
- *City Finance is working with the departments to revise their cost allocations for more accuracy in the future.*

Areas Being Improved -- Retiree Medical Insurance

- *Retiree medical insurance cost of $1,728 represents the actual current year cost of health insurance benefits for retired City employees. It thus represents a cost applicable to prior years of City operations.*
- *City Finance excluded these costs from the initial draft of the CAP, on the grounds that they should not be allocated to KBUs current operations since they apply to prior periods. The revised CAP includes these costs, however, and allocates them to KBUs based on the current number of employees by department.*
- *A preferable method of accounting for these costs might be an actuarial approach in which employee demographics and estimates of turnover, staffing levels, retiree mortality, retiree health costs, and other such factors would be used to determine the current year cost of providing the future benefit. The actuarial method is required under Generally Accepted Accounting Principles, but the cash basis of accounting is acceptable for governmental bodies.*
- *City Finance plans to include these costs in the CAP for as long as the benefit is continued so that the KBUs can include these costs in their competitive bids*
- *We concur that these costs should be included in the CAP, since they represent part of the total cost of the City's support structure, and that they should be reflected in bids for as long as the benefit is provided for future retirees.*

Distorted Cross-Charges for the Communications & Information Systems Dept.

- *Currently, total budgeted CIS department costs of $5,254 are cross-charged and reflected in the budgets of user departments. Only a small residual of ($21) is allocated in the CAP.*
- *The cross-charges are developed based predominantly on an analysis of mainframe computer processing time by department. Some CIS costs are charged directly to user departments.*
- *City Finance believes this methodology distorts the cross-charges, chiefly because mainframe time is an inappropriate basis for allocating the costs of data storage, new systems application development, systems maintenance and PC/LAN-based computing support, which represent significant CIS costs.*
- *We concur that the current methodology distorts CIS cross-charges.*

Distorted Cross-Charges for the Communications & Information Systems Dept. (continued)

- *City Finance and CIS are working to develop an allocation approach that will significantly improve the distribution of CIS costs to user departments. The key elements of the approach might be:*

Potential CIS Cost Pools	*Potential Allocation Basis*
Processing	*Number of runs / jobs, weighted by complexity*
Storage	*M bytes stored*
System Development	*Management/worker time records or estimates*
System Maintenance	*Management/worker time records or estimates*
PC/LAN support	*Number work stations, time estimates*

- *When developed, the new allocation results would replace the CIS cross-charges reflected in the departmental budgets. While this would not affect the CAP, it would provide more accurate information on CIS costs for departmental use in bid preparation.*
- *For the longer term, CIS is in the process of implementing an improved methodology for cross-charging their costs to users*

The First Allocation Was Performed Using Methods That Are Widely Used and Accepted by Industry

- *The City allocated the total support costs of $29,218 using the following methods, which are widely used and accepted by industry:*

$$$	% Total	Allocation Method
$11,588	39 7%	Fixed asset depreciation calculations by department
4,264	14 6	Department management time estimate
3,442	11 8	% of applicable Finance transactions
3,012	10 3	Activity-based time estimates
2,405	8 2	Number of applicable employees
1,611	5 5	Square feet of space occupied
1,131	3 9	Direct identification to department
1,038	3 6	% of applicable $$ spent
398	1 4	% of applicable $$ budgeted
329	1.1	Department time records, Number vehicles purchased, % charge-outs, Even allocation
$29,218	100 0%	

- *The CAP provides detailed information on which methods were used for which cost pools in each department*
- *The allocation methodology resulted in certain costs being allocated to the division level, others were allocated only to the departmental level, chiefly because data was not available to enable the more detailed allocation. City Finance expects that continuing future improvements in the CAP will enable more costs to be identified to the division level*

The First Allocation Was Performed Using Methods That Are Widely Used and Accepted by Industry (continued)

- *In our review of the CAP, we noted a few cases in which revised allocation methods might be used in the future to improve the accuracy of allocated costs. These would have relatively minor impacts on the allocated costs.*

Department	Current Allocation Method	Potential Revision
City Manager Training $317	Allocated to all departments based on number of employees by department, based on the rationale that courses are made available equally to all employees	Consider allocating based on records maintained of actual training course usage by department Usage is not believed to be consistent by department
Other Employee Benefits (Non-Departmental) $248	Allocated to all departments based on number of employees by department, based on the rationale that benefit programs are made available equally to all employees	Consider allocating based on records maintained of actual benefit program usage by department Usage is not believed to be consistent by department
Road Use Tax (Non-Departmental) $100	Allocated to departments based on number of vehicles purchased	Adjust the allocation basis to allow for vehicles costing > $50K, the upper limit of the tax (Very minor effect on cost allocation)

$11,588 of "Memo" Depreciation Is Allocated Based on Actual Equipment Acquisition Costs by KBU and KSU

- *Equipment purchased for City operations is accounted for on a cash basis in the departments' operating budgets or the capital equipment fund, in the year of acquisition.*
- *City Finance maintains detailed fixed asset records of all types of vehicles, computer and communications devices, and other categories of equipment. The records include asset # and description, acquisition date, estimated useful life, original cost, department and other required data.*
- *To determine the fully allocated costs of KBU and KSU operations, City Finance prepares a spreadsheet analysis of data from the fixed asset records to calculate "memo" depreciation directly by department.*
- *The calculations assume assets are depreciated on a straight line basis over their expected useful lives (based on the asset category and standard asset life guidelines), with no assumed residual or salvage value.*
- *The depreciation calculation and allocation methods employed are comparable to those widely used in industry.*

$1,038 of Lease Purchase Interest Is Allocated Based on Actual Equipment Acquisition Costs by KBU and KSU

- *As noted on the previous page, equipment purchased for City operations is accounted for on a cash basis in the year of acquisition, and City Finance maintains detailed fixed asset records of all types of equipment.*
- *City Finance also maintains detailed records of equipment purchases made by department, by funding source over the life of the fund.*
- *In order to distribute interest costs applicable to the equipment purchases to the KBUs and KSUs, City Finance allocates the budgeted interest cost by fund to the applicable KBUs and KSUs in proportion to the departments' cumulative equipment purchases via the fund, through the previous year-end. Individual fund allocations are added to calculate the total interest allocation by department.*
- *The lease purchase interest calculation and allocation methods employed are comparable to those widely used in industry*

Expanded Use of Activity-Based Costing

- *The City is in the early stages of applying activity-based costing and management (ABC and ABM) to its operations. The broad objectives of this initiative are to:*
  - *Provide insights on cost drivers, the cost of waste and opportunities for process improvement, in order to help improve the cost-effectiveness of City operations (ABM)*
  - *Improve their ability to charge KSU support costs to the KBUs (ABC)*
- *In preparing the CAP, the Human Resources and Budget & Evaluation departments used their initial ABC studies to help develop their allocation of costs to KBUs and KSUs for the first allocation*
- *As the initiative continues, the City expects to continuously improve its understanding of the traceability of costs and the basis for allocating costs, and to provide more definitive cost information to managers to help support their bid analyses*
- *As an example, applying ABC to the parts ordering function in the Equipment Services department is likely to disclose that the 25% overhead markup on parts costs can be improved. When applied to such functions, ABC ordinarily reveals that:*
  - *the key cost driver in the department is the number of orders, not the cost of parts*
  - *the ordering cost for high-value parts is less than average (in terms of % of part costs)*
  - *the ordering cost for low-value parts is higher than average*

Insurance Cost Allocation

- *Our Approach to the Review*
- *Overview of the City of Charlotte Insurance/ Self-Insurance Program*
- *The City's Insurance Allocation Methodology*
- *Key Findings and Recommendations*

Our Approach to the Review

- *Reviewed and evaluated the City's insurance and self-funding cost allocation methodology for their workers compensation, vehicle liability and general liability lines of insurance, and developed comments and questions.*
- *Met with personnel from the City Finance and Insurance and Risk Management departments on March 16-17, 1995 to discuss the philosophy and details of the methodology*
- *Briefly reviewed the June 30, 1994 actuarial report produced by Johnson & Higgins, as well as the data underlying the actuarial report and the City's allocation methodology*

Overview of City of Charlotte Insurance/ Self-Insurance Program [1]

- *The City of Charlotte, through an inter-local agreement with Mecklenburg County and the Charlotte Mecklenburg Board of Education, administers Risk Management Services for those three entities. That inter-local agreement consolidates what would be redundant costs and allocates operating expenses on the following basis: 55% City ; 25% Mecklenburg County, and 20% the Charlotte-Mecklenburg Board of Education.*
- *The Cost of Risk (self-funding, insurance premiums, litigation, etc.) is borne individually by each entity. Only the operating costs of the Risk Management Division are allocated to the other entities.*
- *The City has operated a progressive risk management program since assuming management for the Insurance and Risk Management Agency (IRMA) in 1986.*

1 - This overview provided by the City's Division of Insurance and Risk Management and included herein for information

Overview of City of Charlotte Insurance/ Self-Insurance Program (continued)

- *The City finances risk through a combination of self-funding and the purchase of excess insurance coverage, as follows:*
  - ***General Liability**: Self-Insured Retention (SIR) of $2 million per occurrence. In addition, excess insurance to a limit of $15 million per occurrence in excess of the SIR.*
  - ***Auto Liability**: SIR of $2 million per occurrence. In addition, excess insurance to a limit of $15 million per occurrence in excess of the SIR.*
  - ***Workers' Compensation**: SIR of $350K per occurrence. In addition, per occurrence excess insurance to a limit of statutory benefits as promulgated by the State of North Carolina.*

Overview of City of Charlotte Insurance/ Self-Insurance Program (continued)

- *The insurance program's cost-effectiveness is illustrated by the following comparison of purchasing conventional insurance to self-funding:*
  - *Workers' Compensation - 32% of the State Manual Premium*
  - *Auto Liability - 74% of the State Manual Premium*
  - *General Liability - $0.03970 per dollar of operating expense*
- *Self-insurance costs are not "go away" costs in the first several years of privatizing a particular service, as the City's self-funding costs are determined by an annual actuarial report that is based on previous experience as well as State and industry data. In many cases losses are not completely mitigated for 3-7 years. Therefore, it may take several years to realize any change in loss funding requirements after a particular service is privatized.*
- *Privatization may not totally control or eliminate the cost of certain risks. Because the City is viewed as a "deep pocket," there may be some vicarious liability that will remain with the City regardless of whether the operation is private or public.*

The City's Insurance Allocation Methodology

- *"Manual premium costs" were calculated by line of insurance for each KBU :*
  - *workers compensation - from state premiums by class code*
  - *auto liability - from state premiums by type of vehicle*
  - *general liability - allocated based on operating expenses by KBU*
- *Actuarial methods were used to estimate total ultimate losses to be incurred by the City, by line of insurance. The City adds excess insurance premiums by line of insurance.*
- *Estimates of ultimate losses (including insurance premiums) by line of insurance were allocated to KBUs in proportion to the manual premium costs by KBU, and were given a 15% weighting in determining total insurance costs by KBU.*
- *Actual losses incurred by each KBU for the period 7/1/90 - 12/15/94 were analyzed by line of insurance to determine the 85% remainder of the cost.*

The City's Insurance Allocation Methodology (continued)

- *Total insurance costs by KBU, by line of insurance thus were computed using a 15% weighting for manual premium costs and an 85% weighting for actual losses.*
- *Total cost by KBU by line of insurance was divided by cost based on premiums or expenditures to determine a risk factor by KBU, by line. The risk factors are multiplied by premiums per employee for workers comp, per vehicle for auto liability or operating expenses for general liability.*
- *The goal of the allocation methodology is to reward those KBUs with good loss experience to the greatest extent possible and penalize those with poor experience*

Findings and Recommendations

- *The City's methodology is sound and is accomplishing the goal of rewarding those with good loss experience and penalizing those with poor experience*
- *The actuarial projection being utilized does not include a margin for adverse development of loss experience. As an alternative, the City could consider utilizing a margin to produce at least a 75% confidence level for funding future insurance losses.*
- *As an alternative, the City could also consider utilizing general liability state premiums in allocating costs, instead of allocating solely on the basis of operating costs.*

Findings and Recommendations (continued)

- *The methodology is very responsive to claims experience and does not limit individual large losses. As an alternative, we recommend that the City consider the following two changes:*
  - *Limit individual losses to $100,000 or less so that KBUs are not unduly penalized for events that may be beyond their control. This loss limitation amount could be updated each year and could also vary based on the size of the KBU.*
  - *The current weighting between the premium-based (15%) and loss-based (85%) allocation also could vary based on the size of the KBU. A "credibility-weighted" approach often is used to achieve this objective. If the City adopted this approach, the result would be significant differences in the risk factors, and thus the insurance costs, by KBU.*

Equipment Cost Allocation

- *Approach to the Work*
- *Equipment Acquisition Costs*
- *Equipment Maintenance Costs*

Approach to the Work

- *Identified alternative methodologies for allocation/charging of equipment acquisition and maintenance costs*
  - *Equipment acquisition costing :*
    - *Actual cost depreciation plus interest,*
    - *Replacement cost depreciation plus interest*
    - *Market-based lease-purchase rates*
    - *Units of production*
  - *Equipment maintenance costing*
    - *Average cost rates for standard equipment groups*
    - *Actual costs for non-standard equipment items*
    - *Specific rates for equipment items*
    - *Actual costs for all equipment, by item*
- *Met with a team of City personnel to discuss the alternatives and developed a consensus recommendation of the best solution to meet City needs:*

– *Engineering*	*Charles Smyre*
– *Street Maintenance*	*Layton Lamb, Richard Osborne, Steve Primm*
– *Utility*	*Pat Earley*
– *Solid Waste*	*Susan Cooke*
– *Equipment Services*	*Alex Jernigan, Doug Cheyne, David Friday*
– *Accounting*	*Jan Baldwin, Renee Weaver*
– *Coopers & Lybrand*	*Charles Porter, Richard Moore*

Equipment Acquisition Costs

- *Recommended Approach:*
  - *Depreciation costs charged to using departments (on a memo basis) based on actual acquisition costs, for asset purchases > $5000*
  - *Memo depreciation costs charged to all departments, regardless of funding source*
  - *"Depreciable units" identified, consisting of the equipment item cost plus all add-ons and modifications to the item*
  - *Straight-line memo depreciation calculated with residual values for all equipment "classes" (approximately 200 classes)*
  - *Estimated useful lives defined for all classes*
  - *Estimated residual values defined for all classes (except for Police cars, which have zero residual value); department management responsibility with Resource Recovery advisory assistance*
  - *Gains/losses on sale of assets credited/charged to the using department*
  - *Financing costs (time value of money) charged to using departments based on City average lease-purchase interest costs*

Equipment Acquisition Costs

- *<u>Key Reasons for Recommended Approach</u>:*
  - *Charges actual long-term equipment costs to the using departments, via memo depreciation*
  - *Straight-line memo depreciation is recommended because of simplicity and ease of use*
  - *Setting different estimated residual values and useful lives by equipment class enables departments to allow for long-term cost differences in their competitive bids and equipment cost rates*
  - *Applying gains/losses on asset sales to departments reflects the benefit/cost of how they manage and use their equipment*
  - *Market-based lease-purchase rates are not available or applicable for all equipment classes*
  - *Replacement cost depreciation is difficult to develop and is not widely used in industry, by competitors or by other municipalities*

Equipment Maintenance Costs

- *Recommended Approach: Maintain current Equipment Services costing methods*
  - *Change terminology from "lease purchase rate" to "equipment maintenance rate" - to resolve confusion over current term*
  - *Equipment Services uses a maintenance work order system to track labor and parts costs in detail by equipment item*
  - *Costs are analyzed by approximately 30 equipment "groups" to develop average monthly maintenance cost rates, covering preventive and unplanned maintenance and repair costs, which are cross-charged to the departments owning the equipment*
  - *Actual costs are charged to the departments for equipment abuse, accidents, vandalism and modifications, and for all other vehicles which are not on the maintenance program*
  - *Cost history is reviewed quarterly; rates are revised annually*
  - *Equipment groups are re-defined based on any significant cost differences by equipment class within the groups*
  - *Data on actual maintenance costs by vehicle is available to department managers to help support bidding and pricing; Equipment Services agreed to provide this data on an as-requested basis*

Equipment Maintenance Costs

- *<u>Key Reasons for Recommended Approach</u>: Departmental representatives who participated in this segment of the review are satisfied with the current costing method and believe it provides directionally correct long-term average costs --*
  - *Equalizes maintenance costs over large numbers of items; avoids "surprises" when unplanned repairs/maintenance must be performed*
  - *Supports faster and easier budgeting, planning and cost estimating for bids*
  - *Encourages flexibility in using equipment for various departmental purposes*
  - *Provides a continuing incentive for preventive maintenance*
  - *Consistent with costing techniques used by competitors and in industry*
- *In response to potential competitive outsourcing, Equipment Services is making improvements in the costing method:*
  - *Adding standard charges to work orders for lubricants and other consumables that currently are included in overhead costs and absorbed via markups on parts (25% of parts cost), fuel ($0.05 per gallon) and commercial charges (2% of costs)*
  - *Re-evaluating 25% parts markup for administrative overheads We recommend that activity-based costing be used to perform this reevaluation of parts ordering costs*

REVISED APRIL 20, 1995

FY 95

COST ALLOCATION PROJECTIONS FOR INSURANCE AND CITY ADMINISTRATIVE OVERHEAD

Prepared by the Charlotte Finance Department

INSURANCE ALLOCATION

WORKER'S COMPENSATION

To determine worker's compensation insurance cost, multiply the risk factor for your key business by the premium for the appropriate classification of employee(s) involved This is the cost per $100 in earnings

example landscaping project performed by employee in Engineering with wages of $500
.8405 x $2.84 = $2.39 $500/100 = $5 $5 x $2 39 = $11 95

Classification	city adjusted premium
landscape gardening	$2 84
tree pruning	$2 31
carpentry	$2 66
cabinet works w/power machinery	$2.24
sign manufacturing	$2 54
welding NOC	$8 80
printing	$0 78
masonary	$3.56
electrical wiring	$3 11
aircraft/helicopter operation	$1.09
waterworks operation	$1 76
radio/tv broadcasting	$0 39
firefighters	$5 89
police officers	$1.27
auto repair	$1.58
engineers	$0.42
sales, collectors, messengers	$0 31
clerical office employees	$0 12
attorney – including clerical	$0.11
hospital/veterinary	$0 72
nurses	$0 15
telephone	$0 22
building operation NOC	$1 95
parks NOC	$1 82
cemetary	$2 16
garbage collection & drivers	$3 04
municipal employees	$1 79
painting	$1 16

NOC – not otherwise classified as one of the above

Key Business	Risk Factor
Aviation	2 7826
Fire	0 3199
Neighborhood Development	0 2406
Planning	0 5939
Police	1 3276
Engineering/Property Mgmt	0.8405
Solid Waste	2 4093
Transportation	2 1863
Utility	2 2756
Business Support	1 2899
Budget	0 1500
Finance	0 1992
Human Resources	0 3623
City Clerk	0 1500
City Attorney	0 1500
City Manager	0 3876

REVISED INSURANCE AND SELF-FUNDING COSTS April 19, 1995

Revision Note: As the result of discussions with Coopers and Lybrand, the City's costing consultant, we have modified our costing methodology for allocating insurance and self-funding costs. The methodology remains very similar with the exception that **losses will be limited to no more than $100,000 per claim.** This change results in a much less punitive cost factor when a Key Business experiences an extremely large loss and spreads that fortuitous loss over all Key Businesses. By spreading the infrequent large losses across all Key Businesses, all City operations are able to take advantage of our size and ability to self-fund losses. The following paragraphs describe the methodology and the following pages detail the costs and their allocation.

The Risk Management Division has attempted to develop a methodology for costing insurance and self-funding costs. For this cost allocation, we used the actuarial projections of ultimate liability for Fiscal Year 1996 and the past loss experience for each Key Business.

Losses can be predicted by an actuary, but just as weather can be predicted, the resulting projections are general in nature. For example, predicting the possibility of a tornado striking a particular general geographic area is much easier than narrowing the prediction to Southeast Charlotte, or further, a particular address in Southeast Charlotte. Accordingly, the predictions that the City will suffer a certain level of losses will be generally accurate over the long-run, and in the whole, but as we allocate the loss costs to each operating unit the validity and accuracy begins to wane.

In order to recognize actual experience without providing any "free rides", all insurance costs were allocated based on a 85% -- 15% mix. That is, insurance costs (Workers' Compensation, General and Automobile Liability) were determined and then distributed by Key Business based 85% on prior experience **(LIMITED TO $100,000 PER CLAIM)** and 15% on risk exposure. The 85% -- 15% mix was used to ensure that no single operation of the City avoided any cost because they had no historical losses. The theory being that even though they did not have losses to allocate, the law of large numbers indicates that in due time there will be a loss associated with that operation.

Since there are no General Liability Manual Premium insurance rates, costs for general liability are determined based on actuarial projections and each Key Business' past history **(LIMITED TO $100,000 PER CLAIM)** and operating budget. Again, the 85% -- 15% methodology is used.

Automobile liability cost rates were determined by using State of North Carolina manual insurance rate premiums without adjustments for experience. Those rates were the basis of allocating the City's self-funding costs for five categories of vehicles. 15% of the City's total automobile liability costs were allocated to each Key Business based on the types of vehicles they operate. The remaining costs (85%) **(LIMITED TO $100,000 PER CLAIM)** were allocated based on historical loss experience for that Key Business.

Workers' Compensation costs were allocated using a methodology that is very similar to the methods used for Automobile Liability Cost. We again used an 85% -- 15% cost split as described above **(AGAIN, LIMITING LOSSES TO NO MORE THAN $100,000 PER CLAIM).** With workers' compensation we used approximately 28 job classifications to compare the City's costs to the State of North Carolina Workers' Compensation Manual Premium.

GENERAL LIABILITY

To determine general liability insurance cost, multiply the risk factor for your key business by the City's cost factor (.03970). Multiply the result by the amount of operating expense of the service in question.

Note· for purposes of these calculations, operating expense relates to the expenditures summarized in your line item budget, not including personal services or capital outlay

example: maintenance performed by Equipment Services (Business Support) with a budget of $25,000–

.4885 x .03970 = .01939 .01939 x $25,000 = $485

Key Business	Risk Factor
Aviation	0.6914
Fire	0.3822
Neighborhood Development	1.6215
Planning	0.4741
Police	1 8003
Engineering/Property Mgmt	0.5576
Solid Waste	0.3364
Transportation	2 5700
Transit	0 1500
Utility	1.6748
Business Support	0.4885
Budget	0 1500
Finance	0.1500
Human Resources	0.1500
City Clerk	0 1500
City Attorney	0 1500
City Manager	0 1500

VEHICLE LIABILITY

To determine vehicle insurance cost, multiply the city–adjusted premium (per vehicle) by the corresponding risk factor for your key business.

example: pick–up truck operated by CMUD – $588 x 1 08307 = $637 annually

Classification	City–adjusted premium
automobile	$449
light truck	$588
medium truck	$618
heavy truck	$824
fire truck	$942
bus (sts)	$713
bus – CTS	$5,026
trailers	$45
cushman	$171

Key Business	Risk Factor
Aviation	0.25799
Fire	0.71026
Neighborhood Development	0 17783
Planning	0 15000
Police	1.67079
Engineering/Property Mgmt	0 39908
Solid Waste	2.20741
Transportation	0.73310
Transit	0 72664
Utility	1.08307
Business Support	2.38193
Budget	0.00000
Finance	0.15000
Human Resources	0.00000
City Clerk	0.00000
City Attorney	0.00000
City Manager	0.00000

WORKER'S COMPENSATION

To determine worker's compensation insurance cost, multiply the risk factor for your key business by the premium for the appropriate classification of employee(s) involved This is the cost per $100 in earnings

example landscaping project performed by employee in Engineering with wages of $500
.8405 x $2 84 = $2 39 $500/100 = $5 $5 x $2 39 = $11 95

Classification	city adjusted premium
landscape gardening	$2 84
tree pruning	$2 31
carpentry	$2 66
cabinet works w/power machinery	$2 24
sign manufacturing	$2 54
welding NOC	$8 80
printing	$0 78
masonary	$3 56
electrical wiring	$3 11
aircraft/helicopter operation	$1.09
waterworks operation	$1 76
radio/tv broadcasting	$0.39
firefighters	$5 89
police officers	$1.27
auto repair	$1 58
engineers	$0 42
sales, collectors, messengers	$0 31
clerical office employees	$0 12
attorney – including clerical	$0.11
hospital/veterinary	$0 72
nurses	$0 15
telephone	$0.22
building operation NOC	$1.95
parks NOC	$1.82
cemetary	$2 16
garbage collection & drivers	$3.04
municipal employees	$1 79
painting	$1 16

NOC – not otherwise classified as one of the above

Key Business	Risk Factor
Aviation	2 7826
Fire	0 3199
Neighborhood Development	0.2406
Planning	0.5939
Police	1.3276
Engineering/Property Mgmt	0.8405
Solid Waste	2 4093
Transportation	2.1863
Utility	2.2756
Business Support	1.2899
Budget	0.1500
Finance	0.1992
Human Resources	0.3623
City Clerk	0.1500
City Attorney	0 1500
City Manager	0.3876

CITY ADMINISTRATIVE OVERHEAD

Overhead Costs

There are three layers of overhead costs in most City services As illustrated on the following page, a "top-down" approach is used to allocate these costs This report represents the first layer or City administrative overhead All support key business units (KBU's) are allocated in a two-step process First, each support KBU's costs are allocated to all other KBU's, including service and support Second, the allocations received by support KBU's from other support KBU's in the first allocation are then reallocated to the service KBU's Additionally, each KBU's equipment depreciation and finance costs (in total) have been allocated

Some allocations are made at the KBU level, and some are allocated at the division level Those that have been allocated at the KBU level are highlighted In either case, it will be necessary for you to determine how to assign your allocated costs to each service in your KBU

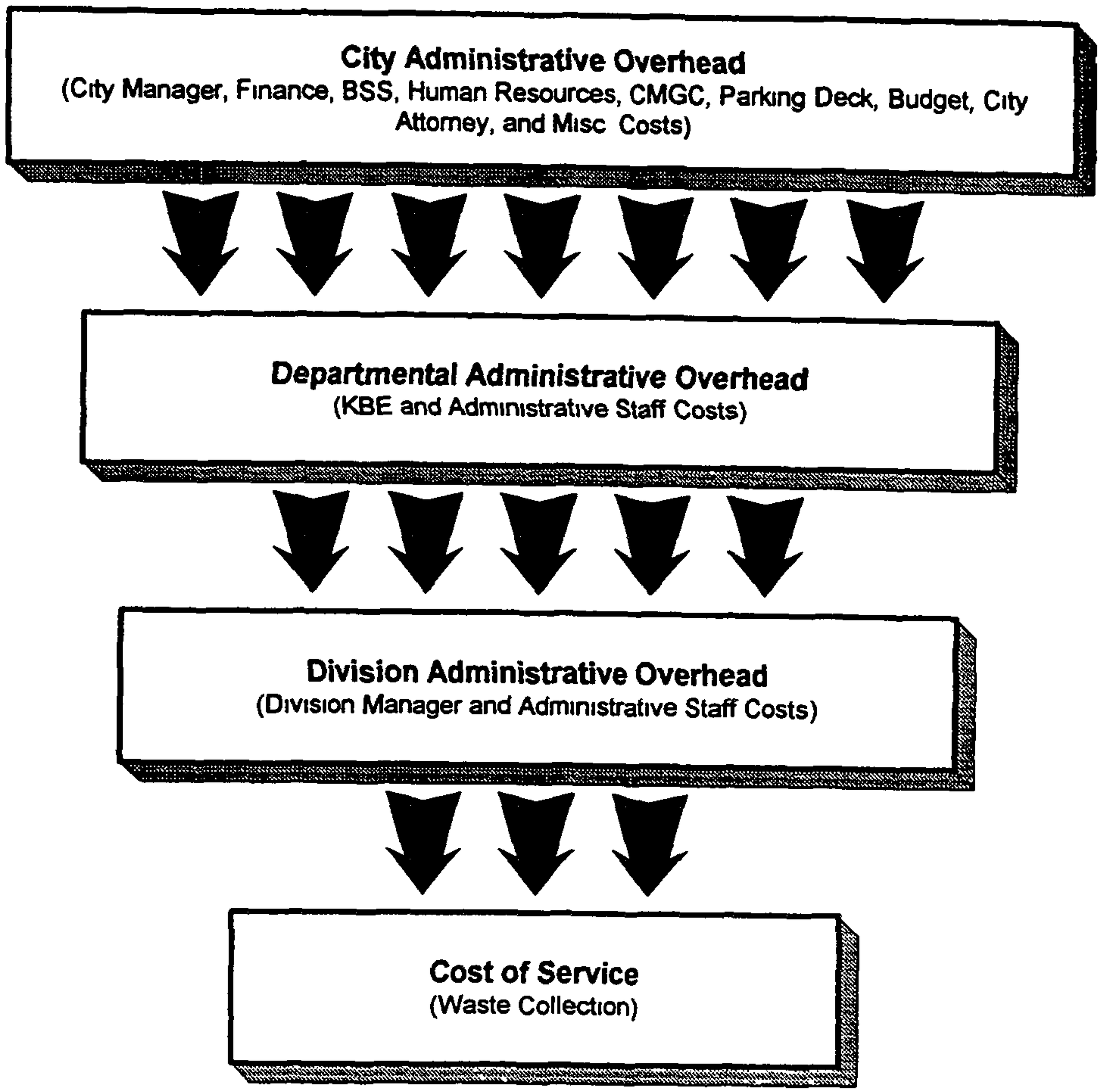
The first schedule is the "Combined Costs" schedule which shows total allocation for each KBU The first column of the schedule is a list of the KBU's and divisions that have been allocated costs The first row identifies the support costs that have been allocated. Following the "Combined Costs" schedule, you will find both detail schedules for each service allocated and summary schedules which combine the detail schedules of each support KBU being allocated On the detail schedules, notes have been provided to explain the method used to allocate the costs and to calculate the allocation amounts

TERMS USED

Cost Allocation	Distribution of costs to KBU's receiving services from KBU's providing services These costs are based on the FY 95 Budget
First Allocation	Allocation of support costs to all KBU's, service and support
Second Allocation	Reallocation of support KBU's overhead allocation
Direct Allocation	Allocation of costs for services provided which can be traced to a specific KBU
Indirect Allocation	Allocation of costs for services provided which cannot be traced to a specific KBU These costs have been allocated on a common basis such as number of employees or ratio of departmental charge out transactions
Direct Charge	Specific charges for services provided for which a general ledger transaction has been processed to transfer expense from one KBU to another
General Government Activities	Services provided for the benefit of the community and not related to an operational service provided by the City For example, KBE time spent working with consolidation of governments and convention center negotiations or services provided by the City Attorney to Mayor/Council
Service KBU	A key business unit which provides services directly to the community such as Police, Fire, and Solid Waste
Support KBU	A key business unit which provides services directly to the service KBU's such as Finance, Human Resources, or Budget

Overhead Allocation

(using Solid Waste example)



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Revisions to Administrative Overhead

- Retiree Insurance has been included
- MWBE, which was previously allocated as a support cost, has been excluded because it is considered to provide a general government or community service rather than a KBU support service.
- Annual Audit allocation has been modified to exclude Stormwater because the charge is made directly to their budget; and, therefore, should not be allocated in the Plan.
- Finance/Revenue allocation basis has been changed from number of accounting transactions to budget
- Accounting allocation has been modified due to availability of additional transaction count data.
- City Attorney allocation has been refined to more accurately reflect services provided to KBU's.
- Service KBU equipment costs, which were previously allocated in the first allocation, have been excluded from that allocation and added in after both the first and second allocations are made Including these costs in the first allocation resulted in a distortion of the second allocation. The result was that support costs were over-allocated to asset-intensive departments.

Combined Costs

KEY BUSINESS UNITS (KBU'S)	Business Support	Budget	Attorney	City Manager	Engineering	Finance	Human Resources	Support Equipment	Facilities	Non Depart.
AVIATION	**70,882**	**6,314**	**13,510**	**44,780**		**378,716**	**81,919**			**11,143**
BUDGET	**13,586**	**83 120**	**5 145**	**9,288**	**25,472**	**57,751**	**7,871**	**28**	**2,871**	**5,752**
BUSINESS SUPPORT SERVICES	**13 808**	**40 841**	**51,458**	**10 660**	**48 199**	**23 646**	**91 235**			
PURCHASING	11 569			1 768	35 320	8 655			2 632	5 333
CIS	84 441			11 571	130 833	36 510		309 004	33 278	34 888
PS & I	9 285			1 928	54 835	11 877			2 871	5 809
INTERNAL CONSULTING	3 753			1 286	7 925	5 314		13	1 914	3 880
EQUIPMENT SERVICES	75 404			15 588		129 328		74 139		46 016
PRINTING	7 439			643	20 863	7 812		5 399	957	1 963
MMDC	3 171			643		2 622		2 391		1 943
CITY CLERK	**2,946**	**3,676**	**5,145**	**964**	**13,505**	**4,998**	**8,995**		**1,436**	**2,921**
CITY ATTORNEY	**1,799**	**2,717**		**2,411**	**44,868**	**13,650**	**13,492**		**3,589**	**7,199**
CITY MANAGER	**1,245**	**64,898**		**32,495**	**12,530**	**34 629**	**20,881**			
CITY ADMINISTRATION	(64)		28 300	2 250	33 603	59 683			3 350	6 728
TRAINING	15			804		463			13 527	2 352
CUSTOMER SERVICE	(48)			5 146	46 211	4 607			2 153	4 319
ENGINEERING & PROPERTY MGT	**30 060**	**16,224**	**157,520**	**12,344**	**297,827**	**70,092**	**97 017**			
ENGINEERING	1 170			20 731		214 975			44 698	66 953
LANDSCAPE MANAGEMENT	8 845			12 535		45 070				38 624
CMGC	1 395			3 053		12 630		13 410	4 546	9 127
BUILDING MAINTENANCE	4 789			5 143		31 639		30 230	45 374	15 398
CULTURAL FACILITIES	1 748			804		463				2 352
STORM WATER	272	4 476		4 500	23 772	84 973	12 850		6 700	13 169
FINANCE	**44,850**	**5,675**	**13,510**		**11 823**	**169,834**	**73,406**			
ACCOUNTING	(4 367)			17 570	89 061	138 887		6 617	13 099	20 400
TREASURY	21			804	13 071	18 004			1 196	2 425
REVENUE	(1 118)			8 839	91 799	183 159		52 864	13 160	26 182
ADMINISTRATION	8			964	14 480	5 881			1 436	2 949
DIRM ADMINISTRATION	537	6 634		3 536	30 186	116 162		11 633	5 264	11 814
FIRE	**34,702**	**15,665**	**15,437**	**147,486**	**709,369**	**287,594**	**213,952**		**5,264**	**379,633**
HUMAN RESOURCES	**1,253**	**14,306**	**30,874**	**12,935**	**59,929**	**22,093**	**5,782**	**1,143**	**5,025**	**10,142**
MAYOR / COUNCIL	**564**	**201,886**	**391,400**	**476,345**	**15,098**	**45,016**	**482**		**4,068**	**8,097**
NEIGHBORHOOD DEVELOPMENT	**6 547**	**58,903**	**87,479**	**43,460**	**207,059**	**17 071**	**65 053**			
EMPLOYMENT AND TRAINING	12 493			5 303		72 639			32 459	15 521
COMMUNITY DEVELOPMENT	24 596			7 714	15 125	99 317			42 418	22 576
COMMUNITY RELATIONS	91			1 607		9 758			18 595	4 703
ECONOMIC DEVELOPMENT	8 162			321		3 130			5 718	941
NEIGHBORHOOD CENTERS	195			3 536		14 171			5 264	10 347
PLANNING	**1,567**	**13,907**	**51,458**	**17 049**	**102,457**	**32,222**	**41 602**		**9,810**	**19,626**
POLICE	**5 363**	**94 070**			**65,063**	**467,358**	**340 685**			
POLICE SERVICES	107 448			386 570		284 848				840 278
ANIMAL CONTROL	6 740			9 401		23 797				29 099
SOLID WASTE SERVICES	**19 164**	**23,178**	**20,583**	**36,530**	**38,607**	**163,477**	**181,506**			
ADMINISTRATION	5 472			2 411	66 896	7 980			3 589	7 199
COMMUNITY IMPROVEMENT	42			2 893		8 844			4 307	8 600
SANITATION	27 262			29 570		34 361				93 138
SPECIAL SERVICES	5 865			13 178		19 355				40 470
TRANSPORTATION	**13 808**	**20 780**	**20,583**	**14 029**	**154,290**	**94 606**	**142 314**		**19 736**	
ADMINISTRATION	17			1 446		8 974			2 153	4 419
ELECTRONIC SYSTEMS	4 256			2 732		19 780			2 393	8 327
ENGINEERING	561			6 107		17 688			9 092	18 559
OPERATIONS	18 192			7 875		21 859				24 751
PLANNING/RESEARCH	246			3 053		9 188			4 546	9 931
STREET MAINTENANCE	24 974			41 784		41 006				122 583
TRANSIT	70 989	19 661		30 397		350 879				37 541
WATER AND SEWER	**125,039**	**35,965**	**70 127**	**146,666**		**951,969**	**207,206**			**34,562**
GEN GOVERN ACTIVITIES	**35,688**	**66 336**	**30,874**	**59,854**	**344,968**	**136,000**			**58 534**	**2,266**
TOTAL ALLOCATION	**948 739**	**799,232**	**993,403**	**1,743,297**	**2,825,044**	**5,137 011**	**1 606,249**	**506,871**	**437 022**	**2,102,950**

Combined Costs

KEY BUSINESS UNITS (KBU'S)	First Allocation	Support Centers	Service Centers	Percent Allocation	Second Allocation	Service Equipment	Total Allocation
AVIATION	607,263		607,263	4.49%	161,189	312,060	1,080,512
BUDGET	210,884	210,884					
BUSINESS SUPPORT SERVICES	279 847	279 847					
PURCHASING	65 277	65 277					
CIS	640 525	640 525					
PS & I	86 605		86 605	0 64%	22 988	61 336	170 929
INTERNAL CONSULTING	24 085	24 085					
EQUIPMENT SERVICES	340 476	340 476					
PRINTING	45 076	45 076					
MMDC	10 770	10 770					
CITY CLERK	44,586		44,586	0.33%	11,835	760	57,180
CITY ATTORNEY	89,726	89,726					
CITY MANAGER	166,677	166 677					
CITY ADMINISTRATION	133 850	133 850					
TRAINING	17 160	17 160					
CUSTOMER SERVICE	62 388		62 388	0 46%	16 560		78 948
ENGINEERING & PROPERTY MGT	681,085		681 085	5 04%	180 784		861,869
ENGINEERING	348 528		348 528	2 58%	92 512	56 176	497 216
LANDSCAPE MANAGEMENT	105 074		105 074	0 78%	27 890	246 695	379 659
CMGC	44 161	44 161					
BUILDING MAINTENANCE	132 573	132 573					
CULTURAL FACILITIES	5 367		5 367	0 04%	1 424		6 791
STORM WATER	150 711		150 711	1 12%	40 004	3 532	194 247
FINANCE	319 097	319 097					
ACCOUNTING	281 268	281 268					
TREASURY	35 521	35 521					
REVENUE	374 885	374 885					
ADMINISTRATION	25 717	25 717					
DIRM ADMINISTRATION	185 766	185 766					
FIRE	1,809,102		1,809,102	13.39%	480,199	1,709,698	3,999,000
HUMAN RESOURCES	163,483	163,483					
MAYOR / COUNCIL	1,142,957		1,142,957	8.46%	303,381		1,446,338
NEIGHBORHOOD DEVELOPMENT	485,573		485 573	3.59%	128,888	9,494	623,955
EMPLOYMENT AND TRAINING	138 416		138 416	1 02%	36 740	2 028	177 184
COMMUNITY DEVELOPMENT	211 746		211 746	1 57%	56 205	56 052	324 003
COMMUNITY RELATIONS	34 754		34 754	0.26%	9 225	616	44 595
ECONOMIC DEVELOPMENT	18 272		18 272	0 14%	4 850		23,123
NEIGHBORHOOD CENTERS	33 514		33 514	0 25%	8 896	1 495	43 904
PLANNING	289,697		289,697	2.14%	76,896	6,540	373,133
POLICE	972,539		972,539	7.20%	258,146		1,230,685
POLICE SERVICES	1 619 144		1 619 144	11 98%	429 778	1 957 976	4 006 898
ANIMAL CONTROL	69 037		69 037	0 51%	18 325	50 766	138 128
SOLID WASTE SERVICES	483 044		483 044	3.57%	128,217		611,261
ADMINISTRATION	93 547		93 547	0 69%	24 831		118 378
COMMUNITY IMPROVEMENT	24 686		24 686	0 18%	6 552		31 238
SANITATION	184 331		184 331	1 36%	48 928	3 026 855	3 260,114
SPECIAL SERVICES	78 868		78 868	0 58%	20 934	260 536	360 339
TRANSPORTATION	480 145		480 145	3.55%	127,447		607,592
ADMINISTRATION	17 010		17 010	0 13%	4 515	2 682	24 208
ELECTRONIC SYSTEMS	37 487		37 487	0 28%	9 950	95 497	142 935
ENGINEERING	52 007		52 007	0 38%	13 804	25 640	91 451
OPERATIONS	72 677		72 677	0 54%	19 291	96 311	188 280
PLANNING/RESEARCH	26 964		26 964	0 20%	7 157	7 655	41 776
STREET MAINTENANCE	230 347		230 347	1 70%	61 142	1 031 852	1 323 341
TRANSIT	509 467		509 467	3 77%	135,231	2 009 689	2 654 387
WATER AND SEWER	1,571,535		1,571,535	11 63%	417,141	1 086,413	3 075,088
GEN GOVERN ACTIVITIES	734,520		734,520	5.44%	194,967		929,488
TOTAL ALLOCATION	17,099 818	3 586,824	13,512,994	100 00%	3,586,824	12,118,354	29,218,172

KEY BUSINESS UNITS (KBU'S)	Admin	CIS	Equip Serv	Purch/MMDC	Print/Copier	Radio	Telecomm	Total
AVIATION	**20,670**	**(93)**		**50,280**	**(29)**	**54**		**70,882**
BUDGET	**13,665**	**(152)**		**116**	**(66)**		**23**	**13,586**
BUSINESS SUPPORT SERVICES	**13,808**							**13,808**
PURCHASING	12 956	(1 413)		113	(116)		29	11 569
CIS	78 499	(4)	64	5 504	(128)		506	84 441
P S & I	9 026	(25)	23	570	(341)	1	31	9 285
INTERNAL CONSULTING	3 825	(28)		30	(92)		18	3 753
EQUIPMENT SERVICES	71 432	(103)	283	3 866	(131)	12	45	75 404
PRINTING	3 060			4 374			4	7 439
MMDC	3 060		44	62			5	3 171
CITY CLERK	**3,011**	**(48)**		**106**	**(134)**		**11**	**2,946**
CITY ATTORNEY	**1,747**	**(58)**		**132**	**(61)**		**28**	**1,799**
CITY MANAGER	**1,245**							**1,245**
CITY ADMINISTRATION		(100)		83	(87)		41	(64)
TRAINING				44	(42)		12	15
CUSTOMER SERVICE		(136)		67	(20)		41	(48)
ENGINEERING & PROPERTY MGT	**30,060**							**30,060**
ENGINEERING		(688)	275	1 703	(466)	9	337	1 170
LANDSCAPE MANAGEMENT		(16)	2 589	6 261	(77)	29	59	8 845
CMGC				1 399	(42)	7	31	1 395
BUILDING MAINTENANCE		(21)	391	4 415	(73)	10	67	4 789
CULTURAL FACILITIES				1 748				1 748
STORMWATER		(835)	105	968	(53)		87	272
FINANCE	**44,850**							**44,850**
ACCOUNTING		(4 651)		392	(158)		50	(4 367)
TREASURY		(2)		33	(24)		13	21
REVENUE		(1 864)		824	(193)	1	113	(1 118)
ADMINISTRATION		(10)		34	(27)		12	8
DIRM ADMINISTRATION		(4)	14	588	(89)		28	537
FIRE	**14,513**	**(1,164)**	**553**	**20,651**	**(409)**	**188**	**370**	**34,702**
HUMAN RESOURCES	**2,289**	**(1,122)**		**285**	**(257)**		**57**	**1,253**
MAYOR / COUNCIL	**503**	**(14)**		**107**	**(45)**		**14**	**564**
NEIGHBORHOOD DEVELOPMENT	**6,547**							**6 547**
EMPLOYMENT AND TRAINING	11 918	(8)		563	(94)		115	12 493
COMMUNITY DEVELOPMENT	23 475	(229)		1 547	(308)		110	24 596
COMMUNITY RELATIONS		(12)		105	(13)		11	91
ECONOMIC DEVELOPMENT	8 126	(20)		92	(45)		9	8 162
NEIGHBORHOOD CENTERS		(32)	70	236	(121)	1	41	195
PLANNING	**1,747**	**(169)**	**19**	**454**	**(523)**		**38**	**1 567**
POLICE	**4,762**					**601**		**5,363**
POLICE SERVICES	6 681	(2 411)	16 714	86 418	(773)		819	107 448
ANIMAL CONTROL	4 695	(1 007)	465	2 607	(143)	30	93	6 740
SOLID WASTE SERVICES	**19,164**							**19,164**
ADMINISTRATION	5 598	(267)		215	(101)		26	5 472
COMMUNITY IMPROVEMENT		(114)		194	(68)		31	42
SANITATION		(87)	19 400	8 006	(137)	61	19	27 262
SPECIAL SERVICES		(104)	3 386	2 589	(43)	24	14	5 865
TRANSPORTATION	**13,808**							**13,808**
ADMINISTRATION		(1 132)	195	898	(157)	4	209	17
ELECTRONIC SYSTEMS			184	4 078	(14)	7	1	4 256
ENGINEERING			102	540	(85)	4		561
OPERATIONS			836	17 331	(24)	11	39	18 192
PLANNING/RESEARCH			58	256	(71)	2		246
STREET MAINTENANCE	5 356		7 239	12 372	(87)	40	54	24 974
TRANSIT	18 037	(132)		53 032	(155)	91	117	70 989
WATER AND SEWER	**20,102**	**(2,536)**	**5,587**	**101,852**	**(203)**	**129**	**108**	**126,039**
GEN GOVERN ACTIVITIES	**35,688**							**35,688**
TOTAL ALLOCATION	513 923	(20 812)	58 597	398 142	(6 314)	1 316	3 887	948 739

BSS: Administration / Consulting
10500

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	20 670	20 670
BUDGET	13 665	13 665
BUSINESS SUPPORT SERVICES	13 808	13 808
PURCHASING	12,956	12,956
CIS	78 499	78 499
P S & I	9 026	9 026
INTERNAL CONSULTING	3 825	3 825
EQUIPMENT SERVICES	71 432	71 432
PRINTING	3 060	3,060
MMDC	3 060	3 060
CITY CLERK	3 011	3 011
CITY ATTORNEY	1 747	1 747
CITY MANAGER	1 245	1 245
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	30 060	30 060
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER		
FINANCE	44 850	44 850
ACCOUNTING		
TREASURY		
REVENUE		
ADMINISTRATION		
DIRM ADMINISTRATION		
FIRE	14 513	14 513
HUMAN RESOURCES	2,289	2,289
MAYOR / COUNCIL	503	503
NEIGHBORHOOD DEVELOPMENT	6 547	6 547
EMPLOYMENT AND TRAINING	11 918	11 918
COMMUNITY DEVELOPMENT	23 475	23 475
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT	8 126	8 126
NEIGHBORHOOD CENTERS		
PLANNING	1 747	1 747
POLICE	4 762	4 762
POLICE SERVICES	6 681	6 681
ANIMAL CONTROL	4 695	4 695
SOLID WASTE SERVICES	19 164	19 164
ADMINISTRATION	5 598	5 598
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	13 808	13 808
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE	5 356	5 356
TRANSIT	18 037	18,037
WATER AND SEWER	20 102	20 102
GEN GOVERN ACTIVITIES	35 688	35 688
TOTAL ALLOCATION	513 923	513 923

Notes

Direct Allocation
Services provided as estimated by Department

Total Allocation
GL 513,924

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION	23 490	0 45%	(93)
BUDGET	38 496	0 73%	(152)
BUSINESS SUPPORT SERVICES			
PURCHASING	356 694	6 79%	(1 413)
CIS	1 014	0 02%	(4)
P S & I	6 281	0 12%	(25)
INTERNAL CONSULTING	7 172	0 14%	(28)
EQUIPMENT SERVICES	25 934	0 49%	(103)
PRINTING			
MMDC			
CITY CLERK	12 157	0 23%	(48)
CITY ATTORNEY	14 588	0 28%	(58)
CITY MANAGER			
CITY ADMINISTRATION	25 326	0 48%	(100)
TRAINING			
CUSTOMER SERVICE	34 444	0 66%	(136)
ENGINEERING & PROPERTY MGT			
ENGINEERING	173 661	3 31%	(688)
LANDSCAPE MANAGEMENT	4 052	0 08%	(16)
CMGC			
BUILDING MAINTENANCE	5 369	0 10%	(21)
CULTURAL FACILITIES			
STORMWATER	210 716	4 01%	(835)
FINANCE			
ACCOUNTING	1 174 136	22.35%	(4 651)
TREASURY	507	0 01%	(2)
REVENUE	470 611	8 96%	(1 864)
ADMINISTRATION	2 593	0 05%	(10)
DIRM ADMINISTRATION	1 013	0 02%	(4)
FIRE	293 850	5 59%	(1 164)
HUMAN RESOURCES	283 137	5.39%	(1 122)
MAYOR / COUNCIL	3 546	0 07%	(14)
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING	2 000	0 04%	(8)
COMMUNITY DEVELOPMENT	57 744	1 10%	(229)
COMMUNITY RELATIONS	3 039	0 06%	(12)
ECONOMIC DEVELOPMENT	5 065	0 10%	(20)
NEIGHBORHOOD CENTERS	8 104	0 15%	(32)
PLANNING	42 548	0 81%	(169)
POLICE			
POLICE SERVICES	608 613	11 58%	(2 411)
ANIMAL CONTROL	254 278	4 84%	(1 007)
SOLID WASTE SERVICES			
ADMINISTRATION	67 281	1 28%	(267)
COMMUNITY IMPROVEMENT	28 872	0 55%	(114)
SANITATION	22 085	0 42%	(87)
SPECIAL SERVICES	26 340	0 50%	(104)
TRANSPORTATION			
ADMINISTRATION	285 683	5 44%	(1 132)
ELECTRONIC SYSTEMS			
ENGINEERING			
OPERATIONS			
PLANNING/RESEARCH			
STREET MAINTENANCE			
TRANSIT	33 410	0 64%	(132)
WATER AND SEWER	640 140	12 18%	(2 536)
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	5 253 989	100 00%	(20 812)

Notes

Allocation Units
Ratio of departmental charge outs

Total Allocation
GL (20 812)

CIS budget is charged out to other department budgets. Only the residual is allocated

BSS: Equipment Services
50700 / 50701

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET			
BUSINESS SUPPORT SERVICES			
PURCHASING			
CIS	6 853	0 11%	64
P S & I	2 401	0 04%	23
INTERNAL CONSULTING			
EQUIPMENT SERVICES	30 168	0 48%	283
PRINTING			
MMDC	4 638	0 07%	44
CITY CLERK			
CITY ATTORNEY			
CITY MANAGER			
CITY ADMINISTRATION			
TRAINING			
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT			
ENGINEERING	29 300	0 47%	275
LANDSCAPE MANAGEMENT	275 767	4 42%	2 589
CMGC			
BUILDING MAINTENANCE	41 640	0 67%	391
CULTURAL FACILITIES			
STORM WATER	11 178	0 18%	105
FINANCE			
ACCOUNTING			
TREASURY			
REVENUE			
ADMINISTRATION			
DIRM ADMINISTRATION	1 508	0 02%	14
FIRE	58 853	0 94%	553
HUMAN RESOURCES			
MAYOR / COUNCIL			
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT			
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS	7 474	0 12%	70
PLANNING	2 062	0 03%	19
POLICE			
POLICE SERVICES	1 780 291	28 52%	16 714
ANIMAL CONTROL	49 536	0 79%	465
SOLID WASTE SERVICES			
ADMINISTRATION			
COMMUNITY IMPROVEMENT			
SANITATION	2 066 425	33 11%	19 400
SPECIAL SERVICES	360 628	5 78%	3 386
TRANSPORTATION			
ADMINISTRATION	20 808	0 33%	195
ELECTRONIC SYSTEMS	19 640	0 31%	184
ENGINEERING	10 850	0 17%	102
OPERATIONS	89 009	1 43%	836
PLANNING/RESEARCH	6 223	0 10%	58
STREET MAINTENANCE	771 112	12 35%	7 239
TRANSIT			
WATER AND SEWER	595 095	9 53%	5 587
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	6 241 459	100 00%	58 597

Notes

Allocation Units.
Ratio of department charge outs

Total Allocation

Operating	GL 50700	(5 827)
Operating	GL 50701	(237)
Facility Depreciation		60 030
Facility Interest		4,631
		58 597

Equipment Services budget is charged out to other department budgets Only the residual is allocated

BSS:MMDC

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION	2 992 950	12 63%	50 280
BUDGET	6 931	0 03%	116
BUSINESS SUPPORT SERVICES			
PURCHASING	6 744	0 03%	113
CIS	327 598	1 38%	5 504
P S & I	33 923	0 14%	570
INTERNAL CONSULTING	1 800	0 01%	30
EQUIPMENT SERVICES	230 102	0 97%	3 866
PRINTING	260 379	1 10%	4 374
MMDC	3 709	0.02%	62
CITY CLERK	6 298	0.03%	106
CITY ATTORNEY	7 871	0 03%	132
CITY MANAGER			
CITY ADMINISTRATION	4 915	0 02%	83
TRAINING	2 615	0.01%	44
CUSTOMER SERVICE	4 000	0.02%	67
ENGINEERING & PROPERTY MGT			
ENGINEERING	101 348	0 43%	1 703
LANDSCAPE MANAGEMENT	372 716	1 57%	6 261
CMGC	83 287	0 35%	1 399
BUILDING MAINTENANCE	262 823	1 11%	4 415
CULTURAL FACILITIES	104 043	0 44%	1 748
STORMWATER	57 597	0 24%	968
FINANCE			
ACCOUNTING	23 323	0 10%	392
TREASURY	1 980	0 01%	33
REVENUE	49 073	0 21%	824
ADMINISTRATION	2 000	0 01%	34
DIRM ADMINISTRATION	34 975	0 15%	588
FIRE	1 229 241	5 19%	20 651
HUMAN RESOURCES	16 956	0 07%	285
MAYOR / COUNCIL	6 389	0 03%	107
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING	33 525	0 14%	563
COMMUNITY DEVELOPMENT	92 096	0 39%	1 547
COMMUNITY RELATIONS	6,259	0 03%	105
ECONOMIC DEVELOPMENT	5,500	0 02%	92
NEIGHBORHOOD CENTERS	14 060	0 06%	236
PLANNING	27 050	0 11%	454
POLICE			
POLICE SERVICES	5 144 076	21 71%	86 418
ANIMAL CONTROL	155 172	0 65%	2 607
SOLID WASTE SERVICES			
ADMINISTRATION	12 820	0 05%	215
COMMUNITY IMPROVEMENT	11 570	0 05%	194
SANITATION	476 533	2 01%	8 006
SPECIAL SERVICES	154 128	0 65%	2 589
TRANSPORTATION			
ADMINISTRATION	53 456	0 23%	898
ELECTRONIC SYSTEMS	242 721	1 02%	4 078
ENGINEERING	32 118	0 14%	540
OPERATIONS	1 031 634	4 35%	17 331
PLANNING/RESEARCH	15 224	0 06%	256
STREET MAINTENANCE	736 456	3 11%	12 372
TRANSIT	3 156,748	13 32%	53 032
WATER AND SEWER	6 062 762	25 58%	101 852
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	23 699 494	100 00%	398 142

Notes

Allocation Units
Ratio of total commodities and capital outlay budgets

Total Allocation

GL 50300	680 577
GL 50301	107 565
Unexpendable Appropriations	(150 000)
County Share	(240,000)
	398 142

BSS:Printing / Copiers

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION	2 987	0 47%	(29)
BUDGET	6 723	1 05%	(66)
BUSINESS SUPPORT SERVICES			
PURCHASING	11 781	1 83%	(116)
CIS	13 037	2 03%	(128)
PS & I	34 652	5 40%	(341)
INTERNAL CONSULTING	9 329	1 45%	(92)
EQUIPMENT SERVICES	13 322	2 07%	(131)
PRINTING			
MMDC			
CITY CLERK	13 606	2.12%	(134)
CITY ATTORNEY	5 145	0 80%	(51)
CITY MANAGER			
CITY ADMINISTRATION	8 869	1 38%	(87)
TRAINING	4 220	0 66%	(42)
CUSTOMER SERVICE	2 059	0 32%	(20)
ENGINEERING & PROPERTY MGT			
ENGINEERING	47 341	7 37%	(466)
LANDSCAPE MANAGEMENT	7 868	1 23%	(77)
CMGC	4 225	0 66%	(42)
BUILDING MAINTENANCE	7 410	1 15%	(73)
CULTURAL FACILITIES			
STORM WATER	5 421	0.84%	(53)
FINANCE			
ACCOUNTING	16 022	2 50%	(158)
TREASURY	2 421	0 38%	(24)
REVENUE	19 625	3.06%	(193)
ADMINISTRATION	2 733	0 43%	(27)
DIRM ADMINISTRATION	9 035	1 41%	(89)
FIRE	41 583	6.48%	(409)
HUMAN RESOURCES	26 103	4 07%	(257)
MAYOR / COUNCIL	4 618	0 72%	(45)
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING	9 603	1 50%	(94)
COMMUNITY DEVELOPMENT	31 317	4 88%	(308)
COMMUNITY RELATIONS	1 354	0 21%	(13)
ECONOMIC DEVELOPMENT	4 536	0 71%	(45)
NEIGHBORHOOD CENTERS	12 300	1 92%	(121)
PLANNING	53 201	8 29%	(523)
POLICE			
POLICE SERVICES	78 637	12 25%	(773)
ANIMAL CONTROL	14 550	2 27%	(143)
SOLID WASTE SERVICES			
ADMINISTRATION	10 223	1 59%	(101)
COMMUNITY IMPROVEMENT	6 963	1 08%	(68)
SANITATION	13 929	2 17%	(137)
SPECIAL SERVICES	4 400	0 69%	(43)
TRANSPORTATION			
ADMINISTRATION	15 964	2 49%	(157)
ELECTRONIC SYSTEMS	1 416	0 22%	(14)
ENGINEERING	8 617	1 34%	(85)
OPERATIONS	2 470	0 38%	(24)
PLANNING/RESEARCH	7 176	1 12%	(71)
STREET MAINTENANCE	8 842	1 38%	(87)
TRANSIT	15 811	2 46%	(155)
WATER AND SEWER	20 599	3 21%	(203)
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	642 043	100 00%	(6 314)

Notes

Allocation Basis
Ratio of departmental charges

Total Allocation

GL 51500	(2 968)
GL 51501	(3,346)
	(6,314)

Printing and Copier budgets are charged out to other department budgets Only the residual is allocated

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KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION	25 764	4 14%	54
BUDGET			
BUSINESS SUPPORT SERVICES			
PURCHASING			
CIS			
P S & I	570	0 09%	1
INTERNAL CONSULTING			
EQUIPMENT SERVICES	5 666	0 91%	12
PRINTING			
MMDC			
CITY CLERK			
CITY ATTORNEY			
CITY MANAGER			
CITY ADMINISTRATION			
TRAINING			
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT			
ENGINEERING	4 218	0 68%	9
LANDSCAPE MANAGEMENT	13 680	2 20%	29
CMGC	3 306	0 53%	7
BUILDING MAINTENANCE	4 861	0 78%	10
CULTURAL FACILITIES			
STORMWATER			
FINANCE			
ACCOUNTING			
TREASURY			
REVENUE	456	0 07%	1
ADMINISTRATION			
DIRM ADMINISTRATION			
FIRE	89 193	14 32%	188
HUMAN RESOURCES			
MAYOR / COUNCIL			
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT			
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS	456	0 07%	1
PLANNING			
POLICE	284 568	45 69%	601
POLICE SERVICES			
ANIMAL CONTROL	14 295	2 30%	30
SOLID WASTE SERVICES			
ADMINISTRATION			
COMMUNITY IMPROVEMENT			
SANITATION	28 998	4 66%	61
SPECIAL SERVICES	11 387	1 83%	24
TRANSPORTATION			
ADMINISTRATION	1 774	0.28%	4
ELECTRONIC SYSTEMS	3 122	0 50%	7
ENGINEERING	1 824	0 29%	4
OPERATIONS	5 016	0 81%	11
PLANNING/RESEARCH	1 026	0 16%	2
STREET MAINTENANCE	18 772	3 01%	40
TRANSIT	43 025	6.91%	91
WATER AND SEWER	60 865	9 77%	129
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	622 842	100 00%	1 316

Notes

Allocation Units
Ratio of departmental charge outs

Total Allocation
GL 1 316

Radio budget is charged out to other department budgets Only the residual is allocated

BSS.telecommunications

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET	5 971	0 59%	23
BUSINESS SUPPORT SERVICES			
PURCHASING	7 463	0 74%	29
CIS	131 910	13.02%	506
P S & I	8 027	0 79%	31
INTERNAL CONSULTING	4 709	0 46%	18
EQUIPMENT SERVICES	11 726	1 16%	45
PRINTING	1 143	0 11%	4
MMDC	1 427	0 14%	5
CITY CLERK	2,827	0 28%	11
CITY ATTORNEY	7 310	0 72%	28
CITY MANAGER			
CITY ADMINISTRATION	10 719	1 06%	41
TRAINING	3 170	0 31%	12
CUSTOMER SERVICE	10 687	1 05%	41
ENGINEERING & PROPERTY MGT			
ENGINEERING	87 925	8 68%	337
LANDSCAPE MANAGEMENT	15 432	1 52%	59
CMGC	7 997	0 79%	31
BUILDING MAINTENANCE	17 476	1 72%	67
CULTURAL FACILITIES			
STORM WATER	22,705	2.24%	87
FINANCE			
ACCOUNTING	13 068	1 29%	50
TREASURY	3,478	0.34%	13
REVENUE	29 548	2.92%	113
ADMINISTRATION	3 119	0 31%	12
DIRM ADMINISTRATION	7 384	0 73%	28
FIRE	96 405	9 51%	370
HUMAN RESOURCES	14 964	1 48%	57
MAYOR / COUNCIL	3,527	0 35%	14
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING	29 849	2.95%	115
COMMUNITY DEVELOPMENT	28,802	2.84%	110
COMMUNITY RELATIONS	2,975	0 29%	11
ECONOMIC DEVELOPMENT	2,259	0 22%	9
NEIGHBORHOOD CENTERS	10 688	1 05%	41
PLANNING	9 831	0 97%	38
POLICE			
POLICE SERVICES	213 383	21 06%	819
ANIMAL CONTROL	24 238	2.39%	93
SOLID WASTE SERVICES			
ADMINISTRATION	6 745	0 67%	26
COMMUNITY IMPROVEMENT	7 993	0 79%	31
SANITATION	4 992	0 49%	19
SPECIAL SERVICES	3 658	0 36%	14
TRANSPORTATION			
ADMINISTRATION	54 460	5.37%	209
ELECTRONIC SYSTEMS	385	0 04%	1
ENGINEERING			
OPERATIONS	10 222	1 01%	39
PLANNING/RESEARCH			
STREET MAINTENANCE	13 971	1 38%	54
TRANSIT	30 569	3 02%	117
WATER AND SEWER	28 089	2.77%	108
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	1 013,226	100 00%	3,887

Notes

Allocation Units
Ratio of telephone charges

Total Allocation

GL	131 887
County Share	(128,000)
	3,887

Telecommunications budget is charged out to other Department budgets. Only the residual is allocated

B&E

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	0 79%	6 314
BUDGET	10 40%	83 120
BUSINESS SUPPORT SERVICES	5 11%	40 841
PURCHASING		
CIS		
P S & I		
INTERNAL CONSULTING		
EQUIPMENT SERVICES		
PRINTING		
MMDC		
CITY CLERK	0 46%	3 676
CITY ATTORNEY	0 34%	2 717
CITY MANAGER	8 12%	64 898
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	2.03%	16 224
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER	0 56%	4 476
FINANCE	0 71%	5 675
ACCOUNTING		
TREASURY		
REVENUE		
ADMINISTRATION		
DIRM ADMINISTRATION	0 83%	6 634
FIRE	1 96%	15 665
HUMAN RESOURCES	1 79%	14 306
MAYOR / COUNCIL	25.26%	201 886
NEIGHBORHOOD DEVELOPMENT	7 37%	58 903
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT		
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING	1 74%	13 907
POLICE	11 77%	94 070
POLICE SERVICES		
ANIMAL CONTROL		
SOLID WASTE SERVICES	2 90%	23 178
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	2 60%	20 780
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE		
TRANSIT	2 46%	19 661
WATER AND SEWER	4 50%	35 965
GEN GOVERN ACTIVITIES	8 30%	66 336
TOTAL ALLOCATION	100 00%	799 232

Notes.

Direct Allocation
Services provided as estimated by department

Total Allocation
GL 799 232

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	13 510	13 510
BUDGET	5 145	5 145
BUSINESS SUPPORT SERVICES	51 458	51 458
PURCHASING		
CIS		
P S & I		
INTERNAL CONSULTING		
EQUIPMENT SERVICES		
PRINTING		
MMDC		
CITY CLERK	5 145	5 145
CITY ATTORNEY		
CITY MANAGER		
CITY ADMINISTRATION	28 300	28 300
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	157 520	157 520
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER		
FINANCE	13 510	13 510
ACCOUNTING		
TREASURY		
REVENUE		
ADMINISTRATION		
DIRM ADMINISTRATION		
FIRE	15 437	15 437
HUMAN RESOURCES	30 874	30 874
MAYOR / COUNCIL	391 400	391 400
NEIGHBORHOOD DEVELOPMENT	87 479	87 479
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT		
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING	51 458	51 458
POLICE		
POLICE SERVICES		
ANIMAL CONTROL		
SOLID WASTE SERVICES	20 583	20 583
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	20 583	20 583
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE		
TRANSIT		
WATER AND SEWER	70 127	70 127
GEN GOVERN ACTIVITIES	30 874	30 874
TOTAL ALLOCATION	993 403	993 403

Notes

Direct Allocation
Services provided as estimated by department

Total Allocation
GL 993,403

KEY BUSINESS UNITS (KBU'S)	Admin	Training	Total
AVIATION	**22,056**	**22,724**	**44,780**
BUDGET	**1,171**	**8,117**	**9,288**
BUSINESS SUPPORT SERVICES		**10,660**	**10 660**
PURCHASING	1 074	694	1 768
CIS	7 027	4 544	11 571
P S & I	1 171	757	1 928
INTERNAL CONSULTING	781	505	1 286
EQUIPMENT SERVICES	9 466	6 122	15 588
PRINTING	390	252	643
MMDC	390	252	643
CITY CLERK	**586**	**379**	**964**
CITY ATTORNEY	**1,464**	**947**	**2,411**
CITY MANAGER		**32,495**	**32,495**
CITY ADMINISTRATION	1 366	884	2 250
TRAINING	488	316	804
CUSTOMER SERVICE	878	4 268	5 146
ENGINEERING & PROPERTY MGT	**2,784**	**9,560**	**12,344**
ENGINEERING	12 589	8 142	20 731
LANDSCAPE MANAGEMENT	7 612	4 923	12 535
CMGC	1 854	1 199	3 053
BUILDING MAINTENANCE	3 123	2 020	5 143
CULTURAL FACILITIES	488	316	804
STORMWATER	2 733	1 767	4 500
FINANCE			
ACCOUNTING	4 196	13 374	17 570
TREASURY	488	316	804
REVENUE	5 368	3 471	8 839
ADMINISTRATION	586	379	964
DIRM ADMINISTRATION	2 147	1 389	3 536
FIRE	**85,670**	**61,815**	**147,486**
HUMAN RESOURCES	**2,049**	**10,885**	**12,935**
MAYOR / COUNCIL	**475,272**	**1,073**	**476,345**
NEIGHBORHOOD DEVELOPMENT	**34,660**	**8,800**	**43,460**
EMPLOYMENT AND TRAINING	3 221	2 083	5 303
COMMUNITY DEVELOPMENT	4 684	3,030	7 714
COMMUNITY RELATIONS	976	631	1 607
ECONOMIC DEVELOPMENT	195	126	321
NEIGHBORHOOD CENTERS	2 147	1 389	3 536
PLANNING	**4,001**	**13,048**	**17,049**
POLICE			
POLICE SERVICES	272 305	114 265	386 570
ANIMAL CONTROL	5 709	3 692	9 401
SOLID WASTE SERVICES	**28,070**	**8,460**	**36,530**
ADMINISTRATION	1 464	947	2 411
COMMUNITY IMPROVEMENT	1 757	1 136	2 893
SANITATION	17 957	11 613	29 570
SPECIAL SERVICES	8 002	5 175	13 178
TRANSPORTATION	**5,569**	**8,460**	**14,029**
ADMINISTRATION	878	568	1 446
ELECTRONIC SYSTEMS	1 659	1 073	2,732
ENGINEERING	3 708	2 398	6 107
OPERATIONS	4 782	3 093	7 875
PLANNING/RESEARCH	1 854	1 199	3 053
STREET MAINTENANCE	25 374	16 410	41 784
TRANSIT	26 294	4 102	30 397
WATER AND SEWER	**90,062**	**56 604**	**146,666**
GEN GOVERN ACTIVITIES	**59,854**		**59,854**
TOTAL ALLOCATION	1 260 450	482 847	1 743 297

city mgr

KEY BUSINESS UNITS (KBU'S)	Indirect Allocation Units	Indirect Allocation Ratio	Indirect Allocation Amount	Direct Allocation	Total Allocation
AVIATION	226	4 49%	22 056		22 056
BUDGET	12	0 24%	1 171		1 171
BUSINESS SUPPORT SERVICES					
PURCHASING	11	0 22%	1 074		1 074
CIS	72	1 43%	7 027		7 027
P S & I	12	0 24%	1 171		1 171
INTERNAL CONSULTING	8	0 16%	781		781
EQUIPMENT SERVICES	97	1 93%	9 466		9 466
PRINTING	4	0 08%	390		390
MMDC	4	0 08%	390		390
CITY CLERK	6	0 12%	586		586
CITY ATTORNEY	15	0 30%	1 464		1 464
CITY MANAGER					
CITY ADMINISTRATION	14	0 28%	1 366		1 366
TRAINING	5	0 10%	488		488
CUSTOMER SERVICE	9	0 18%	878		878
ENGINEERING & PROPERTY MGT				2 784	2 784
ENGINEERING	129	2 56%	12 589		12 589
LANDSCAPE MANAGEMENT	78	1 55%	7 612		7 612
CMGC	19	0 38%	1 854		1 854
BUILDING MAINTENANCE	32	0 64%	3 123		3 123
CULTURAL FACILITIES	5	0 10%	488		488
STORMWATER	28	0.56%	2 733		2 733
FINANCE					
ACCOUNTING	43	0 85%	4 196		4 196
TREASURY	5	0 10%	488		488
REVENUE	55	1 09%	5 368		5 368
ADMINISTRATION	6	0 12%	586		586
DIRM ADMINISTRATION	22	0 44%	2 147		2 147
FIRE	801	15 92%	78 170	7 500	85 670
HUMAN RESOURCES	21	0.42%	2 049		2 049
MAYOR / COUNCIL	17	0 34%	1 659	473 613	475 272
NEIGHBORHOOD DEVELOPMENT				34 660	34 660
EMPLOYMENT AND TRAINING	33	0 66%	3 221		3 221
COMMUNITY DEVELOPMENT	48	0 95%	4 684		4 684
COMMUNITY RELATIONS	10	0 20%	976		976
ECONOMIC DEVELOPMENT	2	0 04%	195		195
NEIGHBORHOOD CENTERS	22	0 44%	2 147		2 147
PLANNING	41	0 81%	4 001		4 001
POLICE					
POLICE SERVICES	1 604	31 87%	156 487	115 818	272 305
ANIMAL CONTROL	59	1 16%	5 709		5 709
SOLID WASTE SERVICES				28 070	28 070
ADMINISTRATION	15	0 30%	1 464		1 464
COMMUNITY IMPROVEMENT	18	0 36%	1 757		1 757
SANITATION	184	3 66%	17 957		17 957
SPECIAL SERVICES	82	1 63%	8 002		8 002
TRANSPORTATION				5 569	5 569
ADMINISTRATION	9	0 18%	878		878
ELECTRONIC SYSTEMS	17	0 34%	1 659		1 659
ENGINEERING	38	0 76%	3 708		3 708
OPERATIONS	49	0 97%	4 782		4 782
PLANNING/RESEARCH	19	0 38%	1 854		1 854
STREET MAINTENANCE	260	5 17%	25 374		25 374
TRANSIT	65	1 29%	6 343	19 951	26 294
WATER AND SEWER	701	13 93%	68 411	21 651	90 062
GEN GOVERN ACTIVITIES				59 854	59 854
TOTAL ALLOCATION	5 031	100 00%	490 980	769 470	1 260 450

Notes

Allocation Units
Number of Employees

Direct Allocation
Services provided as estimated by Department

Total Allocation	
GL	1 260 450
Direct Allocation	769,740
Indirect Allocation	490,980

training

KEY BUSINESS UNITS (KBU'S)	Indirect Allocation Units	Indirect Allocation Ratio	Indirect Allocation Total	Direct Allocation	Total Allocation
AVIATION	226	4 49%	14 264	8 460	22,724
BUDGET	12	0 24%	757	7 360	8 117
BUSINESS SUPPORT SERVICES				10 660	10 660
PURCHASING	11	0 22%	694		694
CIS	72	1 43%	4 544		4 544
P S & I	12	0 24%	757		757
INTERNAL CONSULTING	8	0 16%	505		505
EQUIPMENT SERVICES	97	1 93%	6 122		6 122
PRINTING	4	0 08%	252		252
MMDC	4	0 08%	252		252
CITY CLERK	6	0 12%	379		379
CITY ATTORNEY	15	0 30%	947		947
CITY MANAGER				32 495	32 495
CITY ADMINISTRATION	14	0 28%	884		884
TRAINING	5	0 10%	316		316
CUSTOMER SERVICE	9	0 18%	568	3 700	4 268
ENGINEERING & PROPERTY MGT				9 560	9 560
ENGINEERING	129	2 56%	8 142		8 142
LANDSCAPE MANAGEMENT	78	1 55%	4 923		4 923
CMGC	19	0 38%	1 199		1 199
BUILDING MAINTENANCE	32	0 64%	2 020		2 020
CULTURAL FACILITIES	5	0 10%	316		316
STORM WATER	28	0 56%	1 767		1 767
FINANCE				10 660	13 374
ACCOUNTING	43	0.85%	2 714		316
TREASURY	5	0 10%	316		3 471
REVENUE	55	1 09%	3 471		379
ADMINISTRATION	6	0.12%	379		1 389
DIRM ADMINISTRATION	22	0 44%	1 389		
FIRE	801	15.92%	50 555	11 260	61 815
HUMAN RESOURCES	21	0 42%	1 325	9 560	10 885
MAYOR / COUNCIL	17	0 34%	1 073		1 073
NEIGHBORHOOD DEVELOPMENT				8 800	8 800
EMPLOYMENT AND TRAINING	33	0 66%	2 083		2 083
COMMUNITY DEVELOPMENT	48	0 95%	3 030		3 030
COMMUNITY RELATIONS	10	0 20%	631		631
ECONOMIC DEVELOPMENT	2	0 04%	126		126
NEIGHBORHOOD CENTERS	22	0 44%	1 389		1 389
PLANNING	41	0 81%	2 588	10 460	13 048
POLICE				13 060	114 265
POLICE SERVICES	1 604	31 87%	101 205		3 692
ANIMAL CONTROL	59	1 16%	3 692		
SOLID WASTE SERVICES				8 460	8 460
ADMINISTRATION	15	0 30%	947		947
COMMUNITY IMPROVEMENT	18	0 36%	1 136		1 136
SANITATION	184	3 66%	11 613		11 613
SPECIAL SERVICES	82	1 63%	5 175		5 175
TRANSPORTATION				8 460	8 460
ADMINISTRATION	9	0 18%	568		568
ELECTRONIC SYSTEMS	17	0 34%	1 073		1 073
ENGINEERING	38	0 76%	2 398		2 398
OPERATIONS	49	0 97%	3 093		3 093
PLANNING/RESEARCH	19	0 38%	1 199		1 199
STREET MAINTENANCE	260	5 17%	16 410		16 410
TRANSIT	65	1 29%	4 102		4 102
WATER AND SEWER	701	13 93%	44 244	12 360	56 604
GEN GOVERN ACTIVITIES					
TOTAL ALLOCATION	5 031	100 00%	317 532	165 315	482 847

Notes

Allocation Units
Number of employees

Direct Allocation
Services provided as estimated by Department

Total Allocation

GL 10800	262,847
GL 53043	220 000
SubTotal	482 847
Direct Allocation	(165,315)
Indirect Allocation	317,532

KEY BUSINESS UNITS (KBU'S)	CMGC	Bldg Maintenanc	Total
AVIATION			
BUDGET	24,334	1 138	25,472
BUSINESS SUPPORT SERVICES		48,199	48,199
PURCHASING	35 320		35 320
CIS	130 833		130 833
P S & I	54 835		54 835
INTERNAL CONSULTING	7 925		7 925
EQUIPMENT SERVICES			
PRINTING	20 863		20 863
MMDC			
CITY CLERK	12,900	605	13,505
CITY ATTORNEY	42,865	2,003	44,868
CITY MANAGER		12,530	12,530
CITY ADMINISTRATION	33 603		33 603
TRAINING			
CUSTOMER SERVICE	46 211		46 211
ENGINEERING & PROPERTY MGT	211,027	86,800	297,827
ENGINEERING			
LANDSCAPE MANAGEMENT			
CMGC			
BUILDING MAINTENANCE			
CULTURAL FACILITIES			
STORMWATER	23 772		23 772
FINANCE		11,823	11,823
ACCOUNTING	89 061		89 061
TREASURY	13 071		13 071
REVENUE	91 799		91 799
ADMINISTRATION	14 480		14 480
DIRM ADMINISTRATION	30 186		30 186
FIRE	64,807	644,562	709,369
HUMAN RESOURCES	57,254	2,675	59,929
MAYOR / COUNCIL	14,426	672	15,098
NEIGHBORHOOD DEVELOPMENT		207,059	207,059
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT	15 125		15 125
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS			
PLANNING	97,886	4,571	102,457
POLICE		65,063	65,063
POLICE SERVICES			
ANIMAL CONTROL			
SOLID WASTE SERVICES		38,607	38,607
ADMINISTRATION	66 896		66 896
COMMUNITY IMPROVEMENT			
SANITATION			
SPECIAL SERVICES			
TRANSPORTATION	115,894	38,396	154,290
ADMINISTRATION			
ELECTRONIC SYSTEMS			
ENGINEERING			
OPERATIONS			
PLANNING/RESEARCH			
STREET MAINTENANCE			
TRANSIT			
WATER AND SEWER			
GEN GOVERN ACTIVITIES	108 679	236,289	344,968
TOTAL ALLOCATION	1,424 052	1,400,992	2,825 044

cmgc

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET	6 408	1 71%	24 334
BUSINESS SUPPORT SERVICES			
PURCHASING	9 301	2 48%	35 320
CIS	34 453	9 19%	130 833
P S & I	14 440	3 85%	54 835
INTERNAL CONSULTING	2 087	0 56%	7 925
EQUIPMENT SERVICES			
PRINTING	5 494	1 47%	20 863
MMDC			
CITY CLERK	3 397	0 91%	12 900
CITY ATTORNEY	11 288	3 01%	42 865
CITY MANAGER			
CITY ADMINISTRATION	8 849	2.36%	33 603
TRAINING			
CUSTOMER SERVICE	12 169	3 25%	46 211
ENGINEERING & PROPERTY MGT	55 571	14 82%	211 027
ENGINEERING			
LANDSCAPE MANAGEMENT			
CMGC			
BUILDING MAINTENANCE			
CULTURAL FACILITIES			
STORM WATER	6 260	1 67%	23 772
FINANCE			
ACCOUNTING	23 453	6 25%	89 061
TREASURY	3 442	0 92%	13 071
REVENUE	24 174	6 45%	91 799
ADMINISTRATION	3 813	1 02%	14 480
DIRM ADMINISTRATION	7 949	2 12%	30 186
FIRE	17 066	4 55%	64 807
HUMAN RESOURCES	15 077	4 02%	57 254
MAYOR / COUNCIL	3 799	1 01%	14 426
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT	3 983	1 06%	15 125
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS			
PLANNING	25 777	6 87%	97 886
POLICE			
POLICE SERVICES			
ANIMAL CONTROL			
SOLID WASTE SERVICES			
ADMINISTRATION	17 616	4 70%	66 896
COMMUNITY IMPROVEMENT			
SANITATION			
SPECIAL SERVICES			
TRANSPORTATION	30 519	8 14%	115 894
ADMINISTRATION			
ELECTRONIC SYSTEMS			
ENGINEERING			
OPERATIONS			
PLANNING/RESEARCH			
STREET MAINTENANCE			
TRANSIT			
WATER AND SEWER			
GEN GOVERN ACTIVITIES	28 619	7 63%	108 679
TOTAL ALLOCATION	375 004	100 00%	1 424 052

Notes

Allocation Units
Square Feet Occupied

Total Allocation

GL Operations	341 378
Less County share	(330 991)
Add Deprec. & Interest	1,413,665
	1,424,052

Depreciation & Interest Calculation

Depreciation	897 494
Interest	1,154,868
SubTotal	2 052 362
Less County Share	(638,697)
	1,413,665

eng-bldg maint

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION		
BUDGET	1 138	1 138
BUSINESS SUPPORT SERVICES	48 199	48 199
PURCHASING		
CIS		
P S & I		
INTERNAL CONSULTING		
EQUIPMENT SERVICES		
PRINTING		
MMDC		
CITY CLERK	605	605
CITY ATTORNEY	2 003	2,003
CITY MANAGER	12 530	12 530
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	86 800	86 800
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER		
FINANCE	11 823	11 823
ACCOUNTING		
TREASURY		
REVENUE		
ADMINISTRATION		
DIRM ADMINISTRATION		
FIRE	644 562	644 562
HUMAN RESOURCES	2 675	2 675
MAYOR / COUNCIL	672	672
NEIGHBORHOOD DEVELOPMENT	207 059	207 059
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT		
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING	4 571	4 571
POLICE	65 063	65 063
POLICE SERVICES		
ANIMAL CONTROL		
SOLID WASTE SERVICES	38 607	38 607
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	38 396	38 396
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE		
TRANSIT		
WATER AND SEWER		
GEN GOVERN ACTIVITIES	236 289	236 289
TOTAL ALLOCATION	1 400 992	1 400 992

Notes

Direct Allocation - Operation
Services provided as estimated by Department

Total Allocation
GL 1 400 992

KEY BUSINESS UNITS (KBU'S)	Acct / GL	Acct / Pay	Acct / AP	Admin	DIRM	Revenue	Treasury	Total
AVIATION	172,232	20,949	122,169	2,048	53,904	23,175	(15,762)	378,716
BUDGET	3,903	1,112	1,083	2,048		854	48,751	57,751
BUSINESS SUPPORT SERVICES				4 096	5,716	8,409	5,425	23,646
PURCHASING	5 312	1 020	2 323					8 655
CIS	20 050	6 674	9 786					36 510
P S & I	5 503	1 112	5 262					11 877
INTERNAL CONSULTING	3 922	742	650					5 314
EQUIPMENT SERVICES	13 176	8 991	107 161					129 328
PRINTING	2 732	371	4 709					7 812
MMDC	2 066	371	185					2 622
CITY CLERK	3,313	556	683			337	109	4,998
CITY ATTORNEY	4,798	1,390	1,903	4,096		1,061	401	13,650
CITY MANAGER						2,152	32,477	34,629
CITY ADMINISTRATION	4 779	1 298	1 931	51 675				59 683
TRAINING		463						463
CUSTOMER SERVICE	2 885	834	888					4 607
ENGINEERING & PROPERTY MGT				2,048	36,964	13,167	17,913	70 092
ENGINEERING	122 245	11 958	80 773					214 975
LANDSCAPE MANAGEMENT	23 877	7 230	13 963					45 070
CMGC	6 360	1 761	4 509					12,630
BUILDING MAINTENANCE	11 691	2 966	16 982					31 639
CULTURAL FACILITIES		463						463
STORMWATER	70,998	2 595	11 380					84 973
FINANCE					83 688	8 197	77,949	169 834
ACCOUNTING	5 884	3 986	2,926	126 091				138 887
TREASURY	2 466	463	413	14 662				18,004
REVENUE	10 501	5 098	6 280	161 280				183 159
ADMINISTRATION	4 237	556	1 088					5,881
DIRM ADMINISTRATION	40 957	2,039	8 653	64 512				116 162
FIRE	55,037	74,249	28,622	2,048	71 089	39,512	17,039	287,594
HUMAN RESOURCES	8,873	1,947	3,116	2,048	3,774	1,717	619	22,093
MAYOR / COUNCIL	3,399	1,576	1,701	5,121		598	32,622	45,016
NEIGHBORHOOD DEVELOPMENT				2,048	12,006	2,180	837	17,071
EMPLOYMENT AND TRAINING	49 298	3 059	15 791			4 491		72,639
COMMUNITY DEVELOPMENT	53 203	4 449	38 693			2 972		99 317
COMMUNITY RELATIONS	6 445	927	2 386					9 758
ECONOMIC DEVELOPMENT	2 294	185	650					3 130
NEIGHBORHOOD CENTERS	9 158	2 039	2 974					14 171
PLANNING	11,434	3,800	5,972	2,048		2,595	6,372	32,222
POLICE				2,048	165 647	274 140	25,523	467,358
POLICE SERVICES	92 841	148 637	43 370					284 848
ANIMAL CONTROL	11 196	5 423	5 925			1 253		23 797
SOLID WASTE SERVICES				2,048	131,135	19,444	10,850	163,477
ADMINISTRATION	4 827	1 390	1 763					7 980
COMMUNITY IMPROVEMENT	4 475	1 669	2 701					8 844
SANITATION	11 605	17 056	5 700					34 361
SPECIAL SERVICES	7 892	7 601	3 862					19 355
TRANSPORTATION				2,048	76,509	9,787	6,262	94 606
ADMINISTRATION	6 217	834	1 923					8 974
ELECTRONIC SYSTEMS	11 139	1 576	7 065					19 780
ENGINEERING	8 959	3 522	5 207					17 688
OPERATIONS	11 167	4 542	6 150					21 859
PLANNING/RESEARCH	5 398	1 761	2 028					9 188
STREET MAINTENANCE	9 930	24 101	6 975					41 006
TRANSIT	202 768	6 025	118 115			23 970		350 879
WATER AND SEWER	412,740	64,979	306 761	2,048	115 161		50,280	951,969
GEN GOVERN ACTIVITIES	74,344		51,416	10,241				136 000
TOTAL ALLOCATION	1,618,522	466 349	1,074,569	464,302	755,593	440 009	317,667	5 137,011

ACCT/GL

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	System Cost Allocation	Operating Cost Allocation	Direct Charge	Total Allocation
AVIATION	26 508	12 72%	48 316	162 459	(38 543)	172 232
BUDGET	491	0 24%	895	3 009		3,903
BUSINESS SUPPORT SERVICES						
PURCHASING	668	0 32%	1 218	4 095		5 312
CIS	2 522	1 21%	4 596	15 454		20 050
P S & I	692	0 33%	1 261	4 241		5 503
INTERNAL CONSULTING	493	0 24%	899	3 023		3 922
EQUIPMENT SERVICES	1 657	0 80%	3 020	10 156		13 176
PRINTING	344	0 16%	626	2 106		2 732
MMDC	260	0 12%	474	1 592		2 066
CITY CLERK	417	0.20%	759	2 554		3 313
CITY ATTORNEY	603	0 29%	1 100	3 698		4 798
CITY MANAGER						
CITY ADMINISTRATION	601	0 29%	1 096	3 684		4 779
TRAINING						
CUSTOMER SERVICE	363	0 17%	661	2 223		2 885
ENGINEERING & PROPERTY MGT						
ENGINEERING	15 374	7 38%	28 022	94 223		122 245
LANDSCAPE MANAGEMENT	3 003	1 44%	5 473	18 403		23 877
CMGC	800	0 38%	1 458	4 902		6 360
BUILDING MAINTENANCE	1 470	0 71%	2,680	9 011		11 691
CULTURAL FACILITIES						
STORMWATER	8 929	4 28%	16,275	54 723		70 998
FINANCE						
ACCOUNTING	740	0 36%	1 349	4 535		5 884
TREASURY	310	0 15%	565	1 901		2 466
REVENUE	1 321	0 63%	2 407	8 094		10 501
ADMINISTRATION	533	0 26%	971	3 265		4 237
DIRM ADMINISTRATION	5 151	2 47%	9 389	31 569		40 957
FIRE	6 922	3 32%	12 616	42 420		55 037
HUMAN RESOURCES	1 116	0 54%	2 034	6 839		8 873
MAYOR / COUNCIL	427	0 21%	779	2 620		3 399
NEIGHBORHOOD DEVELOPMENT						
EMPLOYMENT AND TRAINING	6 200	2.98%	11 301	37 998		49 298
COMMUNITY DEVELOPMENT	6 691	3 21%	12,196	41 007		53 203
COMMUNITY RELATIONS	811	0 39%	1 477	4 968		6 445
ECONOMIC DEVELOPMENT	289	0 14%	526	1 768		2 294
NEIGHBORHOOD CENTERS	1 152	0 55%	2 099	7 059		9 158
PLANNING	1 438	0 69%	2 621	8 813		11 434
POLICE						
POLICE SERVICES	11 676	5 60%	21 282	71 559		92 841
ANIMAL CONTROL	1 408	0 68%	2 566	8 629		11 196
SOLID WASTE SERVICES						
ADMINISTRATION	607	0 29%	1 106	3 720		4 827
COMMUNITY IMPROVEMENT	563	0 27%	1 026	3 449		4 475
SANITATION	1 460	0 70%	2 660	8 945		11 605
SPECIAL SERVICES	993	0 48%	1 809	6 083		7 892
TRANSPORTATION						
ADMINISTRATION	782	0 38%	1 425	4 792		6 217
ELECTRONIC SYSTEMS	1 401	0 67%	2 553	8 585		11 139
ENGINEERING	1 127	0 54%	2 054	6 905		8 959
OPERATIONS	1 404	0 67%	2 560	8 607		11 167
PLANNING/RESEARCH	679	0 33%	1 237	4 161		5 398
STREET MAINTENANCE	1 249	0 60%	2,276	7 653		9 930
TRANSIT	25 501	12 24%	46 481	156 287		202 768
WATER AND SEWER	51 908	24 91%	94 613	318 127		412 740
GEN GOVERN ACTIVITIES	9 350	4 49%	17 042	57 302		74 344
TOTAL ALLOCATION	208 400	100 00%	379 851	1 277 214	(38 543)	1 618 522

Notes

Allocation Units
Ratio of total general ledger transactions other than accounts payable transactions

Total Allocation

GL CIS costs	379 851
GL Operations	1 277 214
Direct Charge	(38,543)
	1,618,522

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KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	System Cost Allocation	Operating Cost Allocation	Total Allocation
AVIATION	226	4 49%	11 831	9 118	20 949
BUDGET	12	0 24%	628	484	1 112
BUSINESS SUPPORT SERVICES					
PURCHASING	11	0 22%	576	444	1 020
CIS	72	1 43%	3 769	2 905	6 674
P S & I	12	0 24%	628	484	1 112
INTERNAL CONSULTING	8	0 16%	419	323	742
EQUIPMENT SERVICES	97	1 93%	5 078	3 913	8 991
PRINTING	4	0 08%	209	161	371
MMDC	4	0 08%	209	161	371
CITY CLERK	6	0 12%	314	242	556
CITY ATTORNEY	15	0 30%	785	605	1 390
CITY MANAGER					
CITY ADMINISTRATION	14	0 28%	733	565	1 298
TRAINING	5	0 10%	262	202	463
CUSTOMER SERVICE	9	0 18%	471	363	834
ENGINEERING & PROPERTY MGT					
ENGINEERING	129	2.56%	6 753	5 204	11 958
LANDSCAPE MANAGEMENT	78	1 55%	4 083	3 147	7 230
CMGC	19	0 38%	995	767	1 761
BUILDING MAINTENANCE	32	0 64%	1 675	1 291	2 966
CULTURAL FACILITIES	5	0 10%	262	202	463
STORM WATER	28	0 56%	1 466	1 130	2 595
FINANCE					
ACCOUNTING	43	0 85%	2 251	1 735	3 986
TREASURY	5	0 10%	262	202	463
REVENUE	55	1 09%	2 879	2 219	5 098
ADMINISTRATION	6	0 12%	314	242	556
DIRM ADMINISTRATION	22	0 44%	1 152	888	2,039
FIRE	801	15 92%	41 934	32 315	74 249
HUMAN RESOURCES	21	0 42%	1 099	847	1 947
MAYOR / COUNCIL	17	0.34%	890	686	1 576
NEIGHBORHOOD DEVELOPMENT					
EMPLOYMENT AND TRAINING	33	0 66%	1 728	1 331	3 059
COMMUNITY DEVELOPMENT	48	0 95%	2 513	1 936	4 449
COMMUNITY RELATIONS	10	0 20%	524	403	927
ECONOMIC DEVELOPMENT	2	0 04%	105	81	185
NEIGHBORHOOD CENTERS	22	0 44%	1 152	888	2 039
PLANNING	41	0 81%	2 146	1 654	3 800
POLICE					
POLICE SERVICES	1 604	31 87%	83 946	64 691	148 637
ANIMAL CONTROL	59	1 16%	3 063	2 360	5 423
SOLID WASTE SERVICES					
ADMINISTRATION	15	0 30%	785	605	1 390
COMMUNITY IMPROVEMENT	18	0 36%	942	726	1 669
SANITATION	184	3 66%	9 633	7 423	17 056
SPECIAL SERVICES	82	1 63%	4 293	3 308	7 601
TRANSPORTATION					
ADMINISTRATION	9	0 18%	471	363	834
ELECTRONIC SYSTEMS	17	0 34%	890	686	1 576
ENGINEERING	38	0 76%	1 989	1 533	3 522
OPERATIONS	49	0 97%	2 565	1 977	4 542
PLANNING/RESEARCH	19	0 38%	995	767	1 761
STREET MAINTENANCE	260	5 17%	13 611	10 489	24 101
TRANSIT	65	1 29%	3 403	2 622	6 025
WATER AND SEWER	701	13 93%	36 698	28 281	64 979
GEN GOVERN ACTIVITIES					
TOTAL ALLOCATION	5 031	100 00%	263 381	202 968	466 349

Notes

Allocation Units
Number of Employees

Total Allocation

CIS Charges	263 381
Operating Cost	202,968
Allocated	466,349

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KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	System Cost Allocation	Operating Cost Allocation	Total Allocation
AVIATION	48 848	11 37%	70 271	51 898	122,170
BUDGET	433	0 10%	624	461	1 084
BUSINESS SUPPORT SERVICES					
PURCHASING	929	0 22%	1 337	987	2,324
CIS	3 913	0 91%	5 629	4 157	9 786
P S & I	2,104	0 49%	3 026	2,235	5 261
INTERNAL CONSULTING	260	0 06%	374	276	650
EQUIPMENT SERVICES	42,847	9 97%	61 639	45 523	107 161
PRINTING	1 883	0 44%	2,708	2,000	4 709
MMDC	74	0 02%	106	78	184
CITY CLERK	273	0 06%	393	290	683
CITY ATTORNEY	761	0 18%	1 094	808	1 902
CITY MANAGER					
CITY ADMINISTRATION	772	0 18%	1 111	820	1 931
TRAINING	355	0 08%	511	377	888
CUSTOMER SERVICE					
ENGINEERING & PROPERTY MGT					
ENGINEERING	32,296	7 52%	46 461	34 313	80 774
LANDSCAPE MANAGEMENT	5 583	1 30%	8 031	5 931	13 963
CMGC	1 803	0 42%	2,593	1 915	4 508
BUILDING MAINTENANCE	6 790	1.58%	9 768	7,214	16 982
CULTURAL FACILITIES	4 550	1 06%	6 545	4 834	11 380
STORM WATER					
FINANCE					
ACCOUNTING	1 170	0.27%	1 683	1 243	2,925
TREASURY	165	0 04%	238	176	413
REVENUE	2,511	0.58%	3 612	2,668	6 280
ADMINISTRATION	435	0 10%	626	462	1 088
DIRM ADMINISTRATION	3 460	0 81%	4 977	3 676	8 654
FIRE	11 444	2.66%	16 463	12,158	28,621
HUMAN RESOURCES	1,246	0 29%	1 793	1 324	3 117
MAYOR / COUNCIL	680	0 16%	979	723	1 702
NEIGHBORHOOD DEVELOPMENT					
EMPLOYMENT AND TRAINING	6 314	1 47%	9 083	6,708	15 791
COMMUNITY DEVELOPMENT	15 471	3.60%	22,256	16 437	38 693
COMMUNITY RELATIONS	954	0.22%	1 372	1 013	2,385
ECONOMIC DEVELOPMENT	260	0 06%	374	276	650
NEIGHBORHOOD CENTERS	1 189	0 28%	1 711	1,263	2,974
PLANNING	2,388	0 56%	3 436	2,537	5 973
POLICE					
POLICE SERVICES	17 341	4 04%	24 946	18 424	43 369
ANIMAL CONTROL	2,369	0 55%	3 407	2,516	5 924
SOLID WASTE SERVICES					
ADMINISTRATION	705	0 16%	1 014	749	1 763
COMMUNITY IMPROVEMENT	1 080	0 25%	1 553	1 147	2,700
SANITATION	2,279	0 53%	3,278	2,421	5 699
SPECIAL SERVICES	1 544	0 36%	2,221	1 641	3 862
TRANSPORTATION					
ADMINISTRATION	769	0 18%	1 106	817	1 923
ELECTRONIC SYSTEMS	2,825	0 66%	4 064	3 001	7 065
ENGINEERING	2,082	0 48%	2,996	2,212	5 208
OPERATIONS	2,459	0 57%	3,537	2,612	6 149
PLANNING/RESEARCH	811	0 19%	1 167	862	2,029
STREET MAINTENANCE	2,789	0 65%	4 012	2,963	6 975
TRANSIT	47,227	10 99%	67 939	50 176	118 115
WATER AND SEWER	122,655	28 55%	176 448	130 315	306 762
GEN GOVERN ACTIVITIES	20 558	4 78%	29 574	21 842	51 417
TOTAL ALLOCATION	429 653	100 00%	618 085	456 484	1 074 569

Notes

Allocation Units
Ratio of accounts payable transactions

Total Allocation

CIS Charges	618 085
Operating Co	456,484
	1,074,569

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KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	2 048	2 048
BUDGET	2 048	2 048
BUSINESS SUPPORT SERVICES	4 096	4 096
PURCHASING		
CIS		
P S & I		
INTERNAL CONSULTING		
EQUIPMENT SERVICES		
PRINTING		
MMDC		
CITY CLERK		
CITY ATTORNEY	4 096	4 096
CITY MANAGER		
CITY ADMINISTRATION	51 675	51 675
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	2 048	2 048
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER		
FINANCE		
ACCOUNTING	126 091	126 091
TREASURY	14 662	14 662
REVENUE	161 280	161 280
ADMINISTRATION		
DIRM ADMINISTRATION	64 512	64 512
FIRE	2 048	2,048
HUMAN RESOURCES	2 048	2 048
MAYOR / COUNCIL	5 121	5 121
NEIGHBORHOOD DEVELOPMENT	2 048	2 048
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT		
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING	2 048	2 048
POLICE	2 048	2 048
POLICE SERVICES		
ANIMAL CONTROL		
SOLID WASTE SERVICES	2 048	2 048
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	2 048	2 048
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE		
TRANSIT		
WATER AND SEWER	2 048	2 048
GEN GOVERN ACTIVITIES	10 241	10 241
TOTAL ALLOCATION	464 302	464 302

Notes

Direct Allocation
Services provided as estimated by Department

Total allocation
GL 464 302

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KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	53 904	53 904
BUDGET		
BUSINESS SUPPORT SERVICES	5 716	5 716
PURCHASING		
CIS		
P S & I		
INTERNAL AUDITING		
EQUIPMENT SERVICES		
PRINTING		
MMDC		
CITY CLERK		
CITY ATTORNEY		
CITY MANAGER		
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	36 964	36 964
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER		
FINANCE	83 688	83 688
ACCOUNTING		
TREASURY		
REVENUE		
ADMINISTRATION		
DIRM ADMINISTRATION		
FIRE	71 089	71 089
HUMAN RESOURCES	3 774	3 774
MAYOR / COUNCIL		
NEIGHBORHOOD DEVELOPMENT	12,006	12 006
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT		
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING		
POLICE	165 647	165 647
POLICE SERVICES		
ANIMAL CONTROL		
SOLID WASTE SERVICES	131 135	131 135
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	76 509	76 509
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE		
TRANSIT		
WATER AND SEWER	115 161	115 161
GEN GOVERN ACTIVITIES		
TOTAL ALLOCATION	755 593	755 593

Notes

Direct Allocation
Services provided as estimated by Department

Allocated Amount

GL	1 258 936
County School Board	
Transit and other agencies	(503,343)
	755,593

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KEY BUSINESS UNITS (KBU'S)	Indirect Allocation Units	Indirect Allocation Ratio	Indirect Allocation Total	Direct Allocation	Total Allocation
AVIATION	21 748	9 15%	23,175		23 175
BUDGET	801	0 34%	854		854
BUSINESS SUPPORT SERVICES	7 891	3 32%	8,409		8 409
PURCHASING					
CIS					
P S & I					
INTERNAL CONSULTING					
EQUIPMENT SERVICES					
PRINTING					
MMDC					
CITY CLERK	316	0 13%	337		337
CITY ATTORNEY	996	0 42%	1 061		1 061
CITY MANAGER	2,019	0 85%	2,152		2,152
CITY ADMINISTRATION					
TRAINING					
CUSTOMER SERVICE					
ENGINEERING & PROPERTY MGT	12,356	5.20%	13 167		13 167
ENGINEERING					
LANDSCAPE MANAGEMENT					
CMGC					
BUILDING MAINTENANCE					
CULTURAL FACILITIES					
STORM WATER					
FINANCE	7 692	3.24%	8 197		8 197
ACCOUNTING					
TREASURY					
REVENUE					
ADMINISTRATION					
DIRM ADMINISTRATION					
FIRE	37 078	15.60%	39 512		39 512
HUMAN RESOURCES	1 611	0 68%	1 717		1 717
MAYOR / COUNCIL	561	0 24%	598		598
NEIGHBORHOOD DEVELOPMENT	2,046	0 86%	2,180		2,180
EMPLOYMENT AND TRAINING	4 214	1 77%	4 491		4 491
COMMUNITY DEVELOPMENT	2,789	1 17%	2,972		2,972
COMMUNITY RELATIONS					
ECONOMIC DEVELOPMENT					
NEIGHBORHOOD CENTERS					
PLANNING	2,435	1 02%	2,595		2,595
POLICE	81 995	34 50%	87 377	186 763	274 140
POLICE SERVICES	1 176	0 49%	1 253		1 253
ANIMAL CONTROL					
SOLID WASTE SERVICES	18 246	7 68%	19 444		19 444
ADMINISTRATION					
COMMUNITY IMPROVEMENT					
SANITATION					
SPECIAL SERVICES					
TRANSPORTATION	9 184	3.86%	9 787		9 787
ADMINISTRATION					
ELECTRONIC SYSTEMS					
ENGINEERING					
OPERATIONS					
PLANNING/RESEARCH					
STREET MAINTENANCE	22,494	9 47%	23 970		23 970
TRANSIT					
WATER AND SEWER					
GEN GOVERN ACTIVITIES					
TOTAL ALLOCATION	237 648	100 00%	253,246	186 763	440 009

Notes

Indirect Allocation
Units are in 100's
Based on ratio of budgets

Direct Allocation
Services for parking and animal citations

Total Allocation

GL	3 632,431
Water/Sewer direct charge	(2,171 263)
Stormwater direct charge	(1,021,159)
	440,009

Direct Allocation	186 763
Indirect Allocation	253,246
Total Allocation	440 009

Extract

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Direct Charge	Total Allocation
AVIATION	30 438	(46 200)	(15 762)
BUDGET	48 751		48 751
BUSINESS SUPPORT SERVICES	5 425		5 425
PURCHASING			
CIS			
P S & I			
INTERNAL CONSULTING			
EQUIPMENT SERVICES			
PRINTING			
MMDC			
CITY CLERK	109		109
CITY ATTORNEY	401		401
CITY MANAGER	32 477		32 477
CITY ADMINISTRATION			
TRAINING			
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT	17 913		17 913
ENGINEERING			
LANDSCAPE MANAGEMENT			
CMGC			
BUILDING MAINTENANCE			
CULTURAL FACILITIES			
STORM WATER			
FINANCE	77 949		77 949
ACCOUNTING			
TREASURY			
REVENUE			
ADMINISTRATION			
DIRM ADMINISTRATION			
FIRE	17 039		17 039
HUMAN RESOURCES	619		619
MAYOR / COUNCIL	32 622		32 622
NEIGHBORHOOD DEVELOPMENT	837		837
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT			
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS			
PLANNING	6 372		6 372
POLICE	25 523		25 523
POLICE SERVICES			
ANIMAL CONTROL			
SOLID WASTE SERVICES	10 850		10 850
ADMINISTRATION			
COMMUNITY IMPROVEMENT			
SANITATION			
SPECIAL SERVICES			
TRANSPORTATION	6 262		6 262
ADMINISTRATION			
ELECTRONIC SYSTEMS			
ENGINEERING			
OPERATIONS			
PLANNING/RESEARCH			
STREET MAINTENANCE			
TRANSIT			
WATER AND SEWER	50 280		50 280
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	363 867	(46 200)	317 667

Notes

Direct Allocation
Services as Estimated by Depart

Total Allocation

GL	363 867
Direct Charge	(46,200)
	317,667

Human Resources

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	81 919	81 919
BUDGET	7 871	7 871
BUSINESS SUPPORT SERVICES	91 235	91 235
PURCHASING		
CIS		
P S & I		
INTERNAL CONSULTING		
EQUIPMENT SERVICES		
PRINTING		
MMDC		
CITY CLERK	8 995	8 995
CITY ATTORNEY	13 492	13 492
CITY MANAGER	20 881	20 881
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT	97 017	97 017
ENGINEERING		
LANDSCAPE MANAGEMENT		
CMGC		
BUILDING MAINTENANCE		
CULTURAL FACILITIES		
STORM WATER	12 850	12 850
FINANCE	73 406	73 406
ACCOUNTING		
TREASURY		
REVENUE		
ADMINISTRATION		
DIRM ADMINISTRATION		
FIRE	213 952	213 952
HUMAN RESOURCES	5 782	5 782
MAYOR / COUNCIL	482	482
NEIGHBORHOOD DEVELOPMENT	65 053	65 053
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT		
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING	41 602	41 602
POLICE	340 685	340 685
POLICE SERVICES		
ANIMAL CONTROL		
SOLID WASTE SERVICES	181 506	181 506
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION		
SPECIAL SERVICES		
TRANSPORTATION	142 314	142 314
ADMINISTRATION		
ELECTRONIC SYSTEMS		
ENGINEERING		
OPERATIONS		
PLANNING/RESEARCH		
STREET MAINTENANCE		
TRANSIT		
WATER AND SEWER	207 206	207 206
GEN GOVERN ACTIVITIES		
TOTAL ALLOCATION	1 606 249	1 606 249

Notes

Direct Allocaton
Services provided as estimated by Department

Total Allocation

GL 11500	1 462,899
GL 10600	143,350
	1,606,249

KEY BUSINESS UNITS (KBU'S)	Lease/Pur Interest	Depreciation	Total
AVIATION		312,060	312,060
BUDGET	28		28
BUSINESS SUPPORT SERVICES			
PURCHASING	28 673	280 331	309 004
CIS	10 964	50 372	61 336
P S & I	13		13
INTERNAL CONSULTING	6 635	67 504	74 139
EQUIPMENT SERVICES	95	5 304	5 399
PRINTING		2 391	2 391
MMDC			
CITY CLERK		760	760
CITY ATTORNEY			
CITY MANAGER			
CITY ADMINISTRATION			
TRAINING			
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT			
ENGINEERING	2 707	53 469	56 176
LANDSCAPE MANAGEMENT	36 294	210 401	246 695
CMGC	38	13 372	13 410
BUILDING MAINTENANCE	2 734	27 496	30 230
CULTURAL FACILITIES		3 532	3,532
STORMWATER			
FINANCE			
ACCOUNTING		6 617	6 617
TREASURY	1 835	51 029	52 864
REVENUE			
ADMINISTRATION	641	10 992	11 633
DIRM ADMINISTRATION			
FIRE	187 747	1,521,951	1 709,698
HUMAN RESOURCES	4	1,139	1,143
MAYOR / COUNCIL			
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING		9,494	9,494
COMMUNITY DEVELOPMENT	559	2,028	2 028
COMMUNITY RELATIONS		55 493	56 052
ECONOMIC DEVELOPMENT		616	616
NEIGHBORHOOD CENTERS	1 495		1 495
PLANNING	515	6,025	6,540
POLICE			
POLICE SERVICES	212 310	1 745 666	1 957 976
ANIMAL CONTROL	6 283	44 483	50 766
SOLID WASTE SERVICES			
ADMINISTRATION			
COMMUNITY IMPROVEMENT	400 071	2 626 784	3 026 855
SANITATION	25 335	235 201	260 536
SPECIAL SERVICES			
TRANSPORTATION			
ADMINISTRATION		2 682	2 682
ELECTRONIC SYSTEMS	2 272	93 225	95 497
ENGINEERING	3 261	22 379	25 640
OPERATIONS	6 900	89 411	96 311
PLANNING/RESEARCH	495	7 160	7 655
STREET MAINTENANCE		1 031 852	1 031 852
TRANSIT	1 486	2 008 203	2 009 689
WATER AND SEWER	98,129	988,284	1 086,413
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	1 037,519	11,587 706	12,625,225

Equipment - Lease Purchase Interest Charges

equip l/p

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION		
BUDGET	28	28
BUSINESS SUPPORT SERVICES		
PURCHASING		
CIS	28 673	28 673
P S & I	10 964	10 964
INTERNAL CONSULTING	13	13
EQUIPMENT SERVICES	6 635	6 635
PRINTING	95	95
MMDC		
CITY CLERK		
CITY ATTORNEY		
CITY MANAGER		
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT		
ENGINEERING	2 707	2 707
LANDSCAPE MANAGEMENT	36 294	36 294
CMGC	38	38
BUILDING MAINTENANCE	2 734	2 734
CULTURAL FACILITIES		
STORM WATER		
FINANCE		
ACCOUNTING		
TREASURY		
REVENUE	1 835	1 835
ADMINISTRATION		
DIRM ADMINISTRATION	641	641
FIRE	187 747	187 747
HUMAN RESOURCES	4	4
MAYOR / COUNCIL		
NEIGHBORHOOD DEVELOPMENT		
EMPLOYMENT AND TRAINING		
COMMUNITY DEVELOPMENT	559	559
COMMUNITY RELATIONS		
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS	1 495	1 495
PLANNING	515	515
POLICE		
POLICE SERVICES	212 310	212 310
ANIMAL CONTROL	6 283	6 283
SOLID WASTE SERVICES		
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION	400 071	400 071
SPECIAL SERVICES	25 335	25 335
TRANSPORTATION		
ADMINISTRATION		
ELECTRONIC SYSTEMS	2 272	2,272
ENGINEERING	3 261	3 261
OPERATIONS	6 900	6 900
PLANNING/RESEARCH	495	495
STREET MAINTENANCE		
TRANSIT	1 486	1 486
WATER AND SEWER	98 129	98 129
GEN GOVERN ACTIVITIES		
TOTAL ALLOCATION	1 037 519	1 037 519

Notes

Direct Allocation
Ratio of total purchases

Total Allocation
Long term payment projections for FY 95 — 1,037,519

equip deprec

KEY BUSINESS UNITS (KBU'S)	Direct Allocation	Total Allocation
AVIATION	312 060	312 060
BUDGET		
BUSINESS SUPPORT SERVICES		
PURCHASING	280 331	280 331
CIS	50 372	50 372
P S & I		
INTERNAL CONSULTING	67 504	67 504
EQUIPMENT SERVICES	5 304	5 304
PRINTING	2 391	2 391
MMDC		
CITY CLERK	760	760
CITY ATTORNEY		
CITY MANAGER		
CITY ADMINISTRATION		
TRAINING		
CUSTOMER SERVICE		
ENGINEERING & PROPERTY MGT		
ENGINEERING	53 469	53 469
LANDSCAPE MANAGEMENT	210 401	210 401
CMGC	13 372	13 372
BUILDING MAINTENANCE	27 496	27 496
CULTURAL FACILITIES		
STORM WATER	3 532	3 532
FINANCE		
ACCOUNTING	6 617	6 617
TREASURY		
REVENUE	51 029	51 029
ADMINISTRATION		
DIRM ADMINISTRATION	10 992	10 992
FIRE	1 521 951	1 521 951
HUMAN RESOURCES	1 139	1 139
MAYOR / COUNCIL		
NEIGHBORHOOD DEVELOPMENT	9 494	9 494
EMPLOYMENT AND TRAINING	2 028	2 028
COMMUNITY DEVELOPMENT	55 493	55 493
COMMUNITY RELATIONS	616	616
ECONOMIC DEVELOPMENT		
NEIGHBORHOOD CENTERS		
PLANNING	6 025	6 025
POLICE		
POLICE SERVICES	1 745 666	1 745 666
ANIMAL CONTROL	44 483	44 483
SOLID WASTE SERVICES		
ADMINISTRATION		
COMMUNITY IMPROVEMENT		
SANITATION	2 626 784	2 626 784
SPECIAL SERVICES	235 201	235 201
TRANSPORTATION		
ADMINISTRATION	2 682	2 682
ELECTRONIC SYSTEMS	93 225	93 225
ENGINEERING	22 379	22 379
OPERATIONS	89 411	89 411
PLANNING/RESEARCH	7 160	7 160
STREET MAINTENANCE	1 031 852	1 031 852
TRANSIT	2 008 203	2 008 203
WATER AND SEWER	988 284	988 284
GEN GOVERN ACTIVITIES		
TOTAL ALLOCATION	11 587 706	11 587 706

Notes

Direct Allocation
Fixed Assets Systems Report

Total Allocation
Direct Allocation 11,587,706

KEY BUSINESS UNITS (KBU'S)	City Hall	Spratt St/	CMGC Deck	Total
AVIATION				
BUDGET			2,871	2,871
BUSINESS SUPPORT SERVICES				
PURCHASING			2 632	2 632
CIS		16 051	17 228	33 278
P S & I			2 871	2 871
INTERNAL CONSULTING			1 914	1 914
EQUIPMENT SERVICES				
PRINTING			957	957
MMDC				
CITY CLERK			1,436	1,436
CITY ATTORNEY			3,589	3,589
CITY MANAGER				
CITY ADMINISTRATION			3 350	3 350
TRAINING	12,331		1 196	13 527
CUSTOMER SERVICE			2 153	2 153
ENGINEERING & PROPERTY MGT				
ENGINEERING		13 832	30 866	44 698
LANDSCAPE MANAGEMENT				
CMGC			4 546	4 546
BUILDING MAINTENANCE		45 374		45 374
CULTURAL FACILITIES				
STORMWATER			6 700	6 700
FINANCE				
ACCOUNTING		2 810	10 289	13 099
TREASURY			1 196	1 196
REVENUE			13 160	13 160
ADMINISTRATION			1 436	1 436
DIRM ADMINISTRATION			5,264	5 264
FIRE			5,264	5,264
HUMAN RESOURCES			5,025	5,025
MAYOR / COUNCIL			4,068	4 068
NEIGHBORHOOD DEVELOPMENT				
EMPLOYMENT AND TRAINING	24 563		7 896	32 459
COMMUNITY DEVELOPMENT	30 933		11 485	42 418
COMMUNITY RELATIONS	16 202		2 393	18 595
ECONOMIC DEVELOPMENT	5 239		479	5 718
NEIGHBORHOOD CENTERS			5 264	5 264
PLANNING			9,810	9,810
POLICE				
POLICE SERVICES				
ANIMAL CONTROL				
SOLID WASTE SERVICES				
ADMINISTRATION			3 589	3 589
COMMUNITY IMPROVEMENT			4 307	4 307
SANITATION				
SPECIAL SERVICES				
TRANSPORTATION	3 724	16,012		19,736
ADMINISTRATION			2 153	2 153
ELECTRONIC SYSTEMS			2 393	2 393
ENGINEERING			9 092	9 092
OPERATIONS				
PLANNING/RESEARCH			4 546	4 546
STREET MAINTENANCE				
TRANSIT				
WATER AND SEWER				
GEN GOVERN ACTIVITIES			58,534	58,534
TOTAL ALLOCATION	92,991	94,079	249,952	437 022

Spratt St Facility

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET			
BUSINESS SUPPORT SERVICES			
PURCHASING			
CIS	8 681	17 06%	16 051
P S & I			
INTERNAL CONSULTING			
EQUIPMENT SERVICES			
PRINTING			
MMDC			
CITY CLERK			
CITY ATTORNEY			
CITY MANAGER			
CITY ADMINISTRATION			
TRAINING			
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT			
ENGINEERING	7 481	14 70%	13,832
LANDSCAPE MANAGEMENT			
CMGC			
BUILDING MAINTENANCE	24 540	48.23%	45 374
CULTURAL FACILITIES			
STORM WATER			
FINANCE			
ACCOUNTING	1 520	2.99%	2,810
TREASURY			
REVENUE			
ADMINISTRATION			
DIRM ADMINISTRATION			
FIRE			
HUMAN RESOURCES			
MAYOR / COUNCIL			
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT			
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS			
PLANNING			
POLICE			
POLICE SERVICES			
ANIMAL CONTROL			
SOLID WASTE SERVICES			
ADMINISTRATION			
COMMUNITY IMPROVEMENT			
SANITATION			
SPECIAL SERVICES			
TRANSPORTATION	8 660	17 02%	16 012
ADMINISTRATION			
ELECTRONIC SYSTEMS			
ENGINEERING			
OPERATIONS			
PLANNING/RESEARCH			
STREET MAINTENANCE			
TRANSIT			
WATER AND SEWER			
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	50 882	100.00%	94 079

Notes:

Allocation Units
Square Feet Occupied

Total Allocation	
Depreciation	74 468
Interest Charges	19,611
Allocated	94,079

cityhall

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET			
BUSINESS SUPPORT SERVICES			
PURCHASING			
CIS			
P S & I			
INTERNAL CONSULTING			
EQUIPMENT SERVICES			
PRINTING			
MMDC			
CITY CLERK			
CITY ATTORNEY			
CITY MANAGER			
CITY ADMINISTRATION			
TRAINING	5 507	13 26%	12,331
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT			
ENGINEERING			
LANDSCAPE MANAGEMENT			
CMGC			
BUILDING MAINTENANCE			
CULTURAL FACILITIES			
STORM WATER			
FINANCE			
ACCOUNTING			
TREASURY			
REVENUE			
ADMINISTRATION			
DIRM ADMINISTRATION			
FIRE			
HUMAN RESOURCES			
MAYOR / COUNCIL			
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING	10 970	26 41%	24 563
COMMUNITY DEVELOPMENT	13 815	33.26%	30 933
COMMUNITY RELATIONS	7 236	17 42%	16,202
ECONOMIC DEVELOPMENT	2,340	5.63%	5,239
NEIGHBORHOOD CENTERS			
PLANNING			
POLICE			
POLICE SERVICES			
ANIMAL CONTROL			
SOLID WASTE SERVICES			
ADMINISTRATION			
COMMUNITY IMPROVEMENT			
SANITATION			
SPECIAL SERVICES			
TRANSPORTATION	1 663	4 00%	3 724
ADMINISTRATION			
ELECTRONIC SYSTEMS			
ENGINEERING			
OPERATIONS			
PLANNING/RESEARCH			
STREET MAINTENANCE			
TRANSIT			
WATER AND SEWER			
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	41 531	100 00%	92,991

Notes

Allocation Units
Square Feet Occupied

Total Allocation

Depreciation	61,344
Interest Charges	31,647
	92,991

CMGC Deck

KEY BUSINESS UNITS (KBU'S)	Indirect Allocation Units	Indirect Allocation Ratio	Indirect Allocation Total	Direct Allocation	Total Allocation
AVIATION					
BUDGET	12	1 50%	2 871		2 871
BUSINESS SUPPORT SERVICES					
PURCHASING	11	1 38%	2 632		2 632
CIS	72	9 00%	17 228		17 228
P S & I	12	1 50%	2 871		2 871
INTERNAL CONSULTING	8	1 00%	1 914		1 914
EQUIPMENT SERVICES					
PRINTING	4	0 50%	957		957
MMDC					
CITY CLERK	6	0 75%	1 436		1 436
CITY ATTORNEY	15	1 88%	3 589		3 589
CITY MANAGER					
CITY ADMINISTRATION	14	1 75%	3 350		3 350
TRAINING	5	0 63%	1 196		1 196
CUSTOMER SERVICE	9	1 13%	2 153		2 153
ENGINEERING & PROPERTY MGT					
ENGINEERING	129	16 13%	30 866		30 866
LANDSCAPE MANAGEMENT					
CMGC	19	2 38%	4 546		4 546
BUILDING MAINTENANCE					
CULTURAL FACILITIES					
STORM WATER	28	3 50%	6 700		6 700
FINANCE					
ACCOUNTING	43	5 38%	10 289		10,289
TREASURY	5	0 63%	1 196		1 196
REVENUE	55	6 88%	13 160		13 160
ADMINISTRATION	6	0 75%	1 436		1 436
DIRM ADMINISTRATION	22	2 75%	5 264		5 264
FIRE	22	2 75%	5 264		5 264
HUMAN RESOURCES	21	2 63%	5 025		5 025
MAYOR / COUNCIL	17	2 13%	4 068		4 068
NEIGHBORHOOD DEVELOPMENT					
EMPLOYMENT AND TRAINING	33	4 13%	7 896		7 896
COMMUNITY DEVELOPMENT	48	6.00%	11 485		11 485
COMMUNITY RELATIONS	10	1 25%	2 393		2 393
ECONOMIC DEVELOPMENT	2	0 25%	479		479
NEIGHBORHOOD CENTERS	22	2 75%	5 264		5 264
PLANNING	41	5 13%	9 810		9 810
POLICE					
POLICE SERVICES					
ANIMAL CONTROL					
SOLID WASTE SERVICES					
ADMINISTRATION	15	1 88%	3 589		3 589
COMMUNITY IMPROVEMENT	18	2.25%	4 307		4 307
SANITATION					
SPECIAL SERVICES					
TRANSPORTATION					
ADMINISTRATION	9	1 13%	2 153		2 153
ELECTRONIC SYSTEMS	10	1 25%	2 393		2 393
ENGINEERING	38	4 75%	9 092		9 092
OPERATIONS					
PLANNING/RESEARCH	19	2 38%	4 546		4 546
STREET MAINTENANCE					
TRANSIT					
WATER AND SEWER					
GEN GOVERN ACTIVITIES				58 534	58 534
TOTAL ALLOCATION	800	100.00%	191 418	58 534	249 952

Notes

Allocation Units
Number of User Employees

Total Allocation

Operating GL	171 281
Depreciation	147 941
Interest	191,132
Sub Total	510 354
County Debt Share	(138,202)
City Share	372 152
City Public Share (509 emp + 95 public)	(58,534)
Sub Total	313 618
Revenue from Employees	(122,200)
City Employee Cost	191,418

Allocated to City

Direct Allocation to General Govern	58 534
Indirect allocation to Operations (Employ	191,418
	249,952

KEY BUSINESS UNITS (KBU'S)	Retiree Employee Insurance	Other Employee Benefits	Road Use Tax	Annual Audit	Total
AVIATION		11,143			11,143
BUDGET	5,052	592		108	5,752
BUSINESS SUPPORT SERVICES					
PURCHASING	4 631	542		159	5 333
CIS	30 314	3 550	417	608	34 888
P S & I	5 052	592		165	5 809
INTERNAL CONSULTING	3 368	394		117	3 880
EQUIPMENT SERVICES	40 840	4 783		394	46 016
PRINTING	1 684	197		82	1 963
MMDC	1 684	197		62	1 943
CITY CLERK	2,526	296		99	2,921
CITY ATTORNEY	6,315	740		144	7,199
CITY MANAGER					
CITY ADMINISTRATION	5 894	690		143	6 728
TRAINING	2 105	247			2 352
CUSTOMER SERVICE	3 789	444		86	4 319
ENGINEERING & PROPERTY MGT					
ENGINEERING	54 313	6 360	2 500	3 780	66 953
LANDSCAPE MANAGEMENT	32 840	3 846	1 250	688	38 624
CMGC	8 000	937		190	9 127
BUILDING MAINTENANCE	13 473	1 578		347	15 398
CULTURAL FACILITIES	2 105	247			2 352
STORMWATER	11 789	1 381			13 169
FINANCE					
ACCOUNTING	18 104	2 120		176	20 400
TREASURY	2 105	247		74	2 425
REVENUE	23 157	2 712		314	26 182
ADMINISTRATION	2 526	296		127	2 949
DIRM ADMINISTRATION	9 263	1 085		1 467	11 814
FIRE	337,244	39,493	1,250	1,647	379,633
HUMAN RESOURCES	8,842	1,035		265	10,142
MAYOR / COUNCIL	7,157	838		102	8,097
NEIGHBORHOOD DEVELOPMENT					
EMPLOYMENT AND TRAINING	13 894	1 627			15 521
COMMUNITY DEVELOPMENT	20 209	2 367			22 576
COMMUNITY RELATIONS	4 210	493			4 703
ECONOMIC DEVELOPMENT	842	99			941
NEIGHBORHOOD CENTERS	9 263	1 085			10 347
PLANNING	17,262	2,021		342	19,626
POLICE					
POLICE SERVICES	675 119	79 059	83,333	2 766	840 278
ANIMAL CONTROL	24 630	2 884	1 250	335	29 099
SOLID WASTE SERVICES					
ADMINISTRATION	6 315	740		144	7 199
COMMUNITY IMPROVEMENT	7 579	887		134	8 600
SANITATION	77 469	9 072	6 250	347	93 138
SPECIAL SERVICES	34 524	4 043	1 667	236	40 470
TRANSPORTATION					
ADMINISTRATION	3 789	444		186	4 419
ELECTRONIC SYSTEMS	7 157	838		331	8 327
ENGINEERING	15 999	1 874	417	270	18 559
OPERATIONS	20 630	2 416	833	872	24 751
PLANNING/RESEARCH	8 000	937	833	161	9 931
STREET MAINTENANCE	109 467	12 819		297	122 583
TRANSIT	27 367	3 205		6 970	37 541
WATER AND SEWER		34,562			34,562
GEN GOVERN ACTIVITIES				2,266	2,266
TOTAL ALLOCATION	1,727,900	248,050	100,000	27,000	2,102,950

Other Employee Benefits
53028/53003/53011

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Wellness Program	Administration Expense	Employee Assistance	Total Allocation
AVIATION	226	4 49%	6 763	1 348	3 032	11 143
BUDGET	12	0 24%	359	72	161	592
BUSINESS SUPPORT SERVICES						
PURCHASING	11	0 22%	329	66	148	542
CIS	72	1 43%	2,155	429	966	3 550
P S & I	12	0 24%	359	72	161	592
INTERNAL CONSULTING	8	0 16%	239	48	107	394
EQUIPMENT SERVICES	97	1 93%	2,903	578	1 301	4 783
PRINTING	4	0 08%	120	24	54	197
MMOC	4	0 08%	120	24	54	197
CITY CLERK	6	0 12%	180	36	81	296
CITY ATTORNEY	15	0 30%	449	89	201	740
CITY MANAGER						
CITY ADMINISTRATION	14	0 28%	419	83	188	690
TRAINING	5	0.10%	150	30	67	247
CUSTOMER SERVICE	9	0.18%	269	54	121	444
ENGINEERING & PROPERTY MGT						
ENGINEERING	129	2.56%	3 860	769	1 731	6 360
LANDSCAPE MANAGEMENT	78	1 55%	2,334	465	1 047	3 846
CMGC	19	0 38%	569	113	255	937
BUILDING MAINTENANCE	32	0 64%	958	191	429	1 578
CULTURAL FACILITIES	5	0 10%	150	30	67	247
STORM WATER	28	0 56%	838	167	376	1 381
FINANCE						
ACCOUNTING	43	0 85%	1 287	256	577	2,120
TREASURY	5	0 10%	150	30	67	247
REVENUE	55	1 09%	1 646	328	738	2,712
ADMINISTRATION	6	0 12%	180	36	81	296
DIRM ADMINISTRATION	22	0 44%	658	131	295	1 085
FIRE	801	15 92%	23 969	4 776	10 747	39 493
HUMAN RESOURCES	21	0 42%	628	125	282	1 035
MAYOR / COUNCIL	17	0.34%	509	101	228	838
NEIGHBORHOOD DEVELOPMENT						
EMPLOYMENT AND TRAINING	33	0.66%	988	197	443	1 627
COMMUNITY DEVELOPMENT	48	0 95%	1 436	288	644	2,367
COMMUNITY RELATIONS	10	0 20%	299	60	134	493
ECONOMIC DEVELOPMENT	2	0 04%	60	12	27	99
NEIGHBORHOOD CENTERS	22	0 44%	658	131	295	1 085
PLANNING	41	0.81%	1,227	244	550	2,021
POLICE						
POLICE SERVICES	1 604	31 87%	47 984	9 562	21 514	79 059
ANIMAL CONTROL	59	1 16%	1 751	349	785	2,884
SOLID WASTE SERVICES						
ADMINISTRATION	15	0 30%	449	89	201	740
COMMUNITY IMPROVEMENT	18	0 36%	539	107	242	887
SANITATION	184	3 66%	5 506	1 097	2,469	9 072
SPECIAL SERVICES	82	1 63%	2,454	489	1 100	4 043
TRANSPORTATION						
ADMINISTRATION	9	0 18%	269	54	121	444
ELECTRONIC SYSTEMS	17	0 34%	509	101	228	838
ENGINEERING	38	0 76%	1 137	227	510	1 874
OPERATIONS	49	0 97%	1 466	292	657	2,416
PLANNING/RESEARCH	19	0 38%	569	113	255	937
STREET MAINTENANCE	260	5 17%	7 780	1 550	3 488	12,819
TRANSIT	65	1.29%	1 945	388	872	3 205
WATER AND SEWER	701	13 93%	20 977	4 180	9 405	34 562
GEN GOVERN ACTIVITIES						
TOTAL ALLOCATION	5 031	100 00%	150 550	30 000	67 500	248 050

Notes.

Allocation Units.
Number of Employees

Allocated Amount

GL 53028	162,550	
Wellness Revenue	(12,000)	
GL 53003	30 000	Administration Expense
GL 53011	67,500	Employee Assistance
	248,050	

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET			
BUSINESS SUPPORT SERVICES			
PURCHASING			
CIS	1	0 42%	417
P S & I			
INTERNAL CONSULTING			
EQUIPMENT SERVICES			
PRINTING			
MMDC			
CITY CLERK			
CITY ATTORNEY			
CITY MANAGER			
CITY ADMINISTRATION			
TRAINING			
CUSTOMER SERVICE			
ENGINEERING & PROPERTY MGT			
ENGINEERING	6	2.50%	2 500
LANDSCAPE MANAGEMENT	3	1 25%	1 250
CMGC			
BUILDING MAINTENANCE			
CULTURAL FACILITIES			
STORM WATER			
FINANCE			
ACCOUNTING			
TREASURY			
REVENUE			
ADMINISTRATION			
DIRM ADMINISTRATION			
FIRE	3	1 25%	1 250
HUMAN RESOURCES			
MAYOR / COUNCIL			
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT			
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS			
PLANNING			
POLICE			
POLICE SERVICES	200	83 33%	83 333
ANIMAL CONTROL	3	1 25%	1 250
SOLID WASTE SERVICES			
ADMINISTRATION			
COMMUNITY IMPROVEMENT			
SANITATION	15	6 25%	6 250
SPECIAL SERVICES	4	1 67%	1 667
TRANSPORTATION			
ADMINISTRATION			
ELECTRONIC SYSTEMS			
ENGINEERING	1	0 42%	417
OPERATIONS	2	0 83%	833
PLANNING/RESEARCH	2	0 83%	833
STREET MAINTENANCE			
TRANSIT			
WATER AND SEWER			
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	240	100 00%	100 000

Notes

Allocation Units
Number of vehicles purchased

Total Allocation
GL 100,000

annual audit

KEY BUSINESS UNITS (KBU'S)	Total Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET	379	0 40%	108
BUSINESS SUPPORT SERVICES			
PURCHASING	558	0 59%	159
CIS	2,134	2.25%	608
P S & I	578	0 61%	165
INTERNAL CONSULTING	412	0 43%	117
EQUIPMENT SERVICES	1 384	1 46%	394
PRINTING	287	0 30%	82
MMDC	217	0 23%	62
CITY CLERK	348	0 37%	99
CITY ATTORNEY	504	0 53%	144
CITY MANAGER			
CITY ADMINISTRATION	502	0 53%	143
TRAINING			
CUSTOMER SERVICE	303	0 32%	86
ENGINEERING & PROPERTY MGT			
ENGINEERING	13 275	14 00%	3 780
LANDSCAPE MANAGEMENT	2 415	2 55%	688
CMGC	668	0 70%	190
BUILDING MAINTENANCE	1 220	1 29%	347
CULTURAL FACILITIES			
STORMWATER			
FINANCE			
ACCOUNTING	618	0 65%	176
TREASURY	259	0 27%	74
REVENUE	1 103	1 16%	314
ADMINISTRATION	445	0 47%	127
DIRM ADMINISTRATION	5,151	5 43%	1 467
FIRE	5 783	6 10%	1 647
HUMAN RESOURCES	932	0 98%	265
MAYOR / COUNCIL	357	0 38%	102
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING			
COMMUNITY DEVELOPMENT			
COMMUNITY RELATIONS			
ECONOMIC DEVELOPMENT			
NEIGHBORHOOD CENTERS			
PLANNING	1 201	1 27%	342
POLICE			
POLICE SERVICES	9 714	10 25%	2,766
ANIMAL CONTROL	1 176	1 24%	335
SOLID WASTE SERVICES			
ADMINISTRATION	507	0 53%	144
COMMUNITY IMPROVEMENT	470	0 50%	134
SANITATION	1 219	1 29%	347
SPECIAL SERVICES	829	0 87%	236
TRANSPORTATION			
ADMINISTRATION	653	0 69%	186
ELECTRONIC SYSTEMS	1 162	1 23%	331
ENGINEERING	947	1 00%	270
OPERATIONS	3 061	3 23%	872
PLANNING/RESEARCH	567	0 60%	161
STREET MAINTENANCE	1 043	1 10%	297
TRANSIT	24 474	25 81%	6 970
WATER AND SEWER			
GEN GOVERN ACTIVITIES	7 957	8 39%	2 266
TOTAL ALLOCATION	94 812	100 00%	27 000

Notes

Allocation Units
Ratio of general ledger transactions other than accounts payable

Total Allocation
GL 27,000

KEY BUSINESS UNITS (KBU'S)	Allocation Units	Allocation Ratio	Total Allocation
AVIATION			
BUDGET	12	0.29%	5 052
BUSINESS SUPPORT SERVICES			
PURCHASING	11	0.27%	4 631
CIS	72	1 75%	30 314
P S & I	12	0 29%	5 052
INTERNAL CONSULTING	8	0 19%	3 368
EQUIPMENT SERVICES	97	2.36%	40 840
PRINTING	4	0 10%	1 684
MMDC	4	0 10%	1 684
CITY CLERK	6	0 15%	2,526
CITY ATTORNEY	15	0.37%	6 315
CITY MANAGER			
CITY ADMINISTRATION	14	0 34%	5 894
TRAINING	5	0 12%	2,105
CUSTOMER SERVICE	9	0.22%	3 789
ENGINEERING & PROPERTY MGT			
ENGINEERING	129	3.14%	54 313
LANDSCAPE MANAGEMENT	78	1 90%	32,840
CMGC	19	0 46%	8 000
BUILDING MAINTENANCE	32	0 78%	13 473
CULTURAL FACILITIES	5	0 12%	2,105
STORM WATER	28	0.68%	11 789
FINANCE			
ACCOUNTING	43	1 05%	18 104
TREASURY	5	0.12%	2,105
REVENUE	55	1 34%	23 157
ADMINISTRATION	6	0.15%	2,526
DIRM ADMINISTRATION	22	0.54%	9 263
FIRE	801	19 52%	337,244
HUMAN RESOURCES	21	0 51%	8 842
MAYOR / COUNCIL	17	0 41%	7 157
NEIGHBORHOOD DEVELOPMENT			
EMPLOYMENT AND TRAINING	33	0 80%	13 894
COMMUNITY DEVELOPMENT	48	1 17%	20 209
COMMUNITY RELATIONS	10	0.24%	4 210
ECONOMIC DEVELOPMENT	2	0.05%	842
NEIGHBORHOOD CENTERS	22	0 54%	9,263
PLANNING	41	1 00%	17,262
POLICE			
POLICE SERVICES	1 604	39 07%	675 119
ANIMAL CONTROL	59	1 43%	24 630
SOLID WASTE SERVICES			
ADMINISTRATION	15	0 37%	6 315
COMMUNITY IMPROVEMENT	18	0 44%	7 579
SANITATION	184	4 48%	77 469
SPECIAL SERVICES	82	2.00%	34 524
TRANSPORTATION			
ADMINISTRATION	9	0 22%	3 789
ELECTRONIC SYSTEMS	17	0 41%	7 157
ENGINEERING	38	0 93%	15 999
OPERATIONS	49	1 19%	20 630
PLANNING/RESEARCH	19	0 46%	8 000
STREET MAINTENANCE	260	6 34%	109 467
TRANSIT	65	1 58%	27,367
WATER AND SEWER			
GEN GOVERN ACTIVITIES			
TOTAL ALLOCATION	4 104	100 00%	1 727 900

Notes

Allocation Units
Number of Employees

Total Allocation
GL 1 727 900

COUNCIL WORKSHOP
AGENDA ITEM SUMMARY

TOPIC: Economic Development Loan Policies

COUNCIL FOCUS AREA: Economic Development and City Within A City

KEY POINTS (Issues, Cost, Change in Policy):

- The Neighborhood Development Key Business is currently evaluating each of the City's loan programs in order to better align loan program goals and objectives with Council's approved strategies of the City Within A City Strategic Plan and the Urban Economic Strategic Plan The following key points are being examined by staff in response to those concerns raised by Council

- To align loan products to support initiatives of the Community Development Corporations (CDC's) and other City initiatives in targeted neighborhoods and business corridors

- Explore the pros and cons of establishing geographic limitations on the loan programs

- Explore idea of establishing a "living wage" and/or some form of Employee Stock Option Plans (ESOP's) or other profit-linked compensation to compensate for historically modest wages at start-up

- Purse linking loan program interest rates to the Prime plus 1% in lieu of a fixed rate and having interest begin accruing at date of closing

- Examine targeting programs to specific business sectors, e g hospitality, health, etc

- Link the job creation requirements to other job training and employment programs and take a more proactive role in recruiting applicants from CWAC neighborhoods

- Explore options for streamlining and combining loan programs for ease of administration and marketing

- Develop options to bundle loan program or other funding sources to provide incentives for large employers to locate in targeted areas to promote industrial redevelopment/adaptive reuses, i e the "big bang theory"

- Explore the use of economic development resources to eliminate transportation barriers which prevent employers from hiring unemployed or underemployed CWAC residents for quality jobs.

OPTIONS: Staff will develop recommendations that will be presented to Council's Economic Development and City Within A City Committees over the summer Recommendations from the Council Committees will be presented to Council sometime thereafter

COUNCIL DECISION OR DIRECTION REQUESTED: No Council action is being requested at this time Staff requests Council input to determine if there are other questions or concerns that Council would like staff to address as we develop recommendations for future Council consideration

ATTACHMENTS: The following report includes a summary of each of the City's existing economic development loan programs and how each program is currently administered by the City and its lending partners Also, attached is a summary report of the existing City loan portfolio

SUMMARY OF EXISTING ECONOMIC DEVELOPMENT LOAN PROGRAMS

	Purpose	Criteria	Decision Making/ Approval	Job Creation Objectives	Date Established & Source of Funds
ED & DARF	•Assists new and expanding businesses providing jobs to CWAC residents •Provides "gap financing" whereby applicant secures bank loan prior to City considering financing •DARF originally targeted low income unemployed/underemployed, MWBE's and unique or indigenous enterprises in 4 redevelopment areas	•City loan repaid concurrently with bank loan •3-6% interest rate based on ability to pay • Create jobs for low-moderate income persons in CWAC	•Approved by 10 person Manager appointed ED Loan Committee • Loans over $50,000 submitted to Council for approval •City staff analyzes borrower's credit & ability to repay City loan funds	•ED 1 job/ $15,000 City loan funds •DARF - 1 job/$5,000 City loan funds	•ED Revolving loan fund established in 1978 using CDBG funds •DARF established 1987 using UDAG repayments
CWAC	•Provide capital/equity needs of new and expanding business •Job creation program •Loan made to borrowers who don't have the financial strength or sufficient equity to utilize ED or DARF programs	•Bank & City funds 80%/20% of total loan •Bank loan rate of Prime + 1% •City loan rate of 0% •City loan repaid after bank loan • Create jobs for low-moderate income persons in CWAC	•Credit decision made by Bank on behalf of Bank & City City confirms need for additional equity & jobs commitment • Loans over $50,000 submitted to Council for approval	•1 job/ $10,000 City loan funds	•Established 1991 & funded from DARF loan program

EXISTING CITY LOAN PROGRAMS

Summary of the three loan programs:

All three loan programs require the borrower to create jobs for low to moderate income individuals who reside within the CWAC area.

Economic Development Revolving Loan Fund (ED)

- HUD regulations permit use of Community Development Block Grant (CDBG) funds for economic development activities including loan programs designed to demonstrate a need for financial assistance Council established the loan program in 1978 using (CDBG) funds to target financial assistance to businesses located in what was then defined as the City's "pocket of poverty", which included much of the current CWAC boundary

- The program provides "gap financing" whereby an applicant secures a bank loan prior to the City considering financing the loan The City makes the credit decision on both the ED and DARF loan programs

- Loans are made to businesses preferably located within the CWAC area and loans must provide jobs for low-moderated income individuals residing within CWAC

- The City loan is repaid concurrently with the bank loan and carries an interest rate usually between 3-6% (based on the borrower's ability to repay the debt)

- One (1) job is to be created for each $15,000 of City loan funds

- Loans are presented to a Loan Committee comprised of 7 bank representatives, 2 business executives and 1 representative of the Chamber of Commerce Members are appointed by the City Manager

- In the current loan portfolio $1,228,047 in City funds have leveraged $1,661,918 in private bank funds and 104 jobs have been created

Development and Revitalization Loan Fund (DARF)

- Funds received from the repayment of an Urban Development Action Grant (UDAG) may be used for any eligible CDBG activity Council established the DARF Loan Program in 1987 using funds from the repayment of an (UDAG) received as a result of the sale of the Woodland Business Office Park

- Projects were initially targeted to the Beatties Ford, Wilkinson Boulevard, West Morehead and South Boulevard redevelopment areas to benefit low income unemployed or underemployed individuals, minority/ women small business enterprises (MWBE's) and indigenous enterprises determined to be of significant value to area

- One (1) job is to be created for each $5,000 of City loan funds

- The program provides "gap financing" as stated for the ED loan program

- The interest rate requirements are as stated for the ED loan program

- The Loan Committee is the same as stated for the ED program

- In the current loan portfolio $2,618,900 in City funds have leveraged $6,023,300 in private bank funds and 162 jobs have been created

City Within A City Loan/Equity Program (CWAC)

- The CWAC loan program was created in 1991, following recommendations received from the Westside Economic Development Task Force created by the Mayor The Mayor's Task Force, working with local bankers, recommended the loan program to address a pressing need for capital/equity of new or expanding businesses and to serve as a job creation program for low to moderate income persons from the CWAC area

- Thirteen (13) banks have made specific dollar commitments to the CWAC loan program by means of "participating agreements" and the City has also set aside its 20% match contribution for each bank

- The bank makes the credit/loan decisions for the bank and the City, with the bank and City funding 80% and 20%, respectively

- The bank's credit and underwriting criteria would not permit the bank to approve the loan without the City loan funds (20% match) serving as equity

- The CWAC loan is a 0% deferred payment loan that is not repaid until the bank's loan is repaid

- City staff reviews the bank's request to fund the loan by examining the financial statements of the applicant to insure that they do not have additional funds to serve as equity and to review the number of jobs being created

- In the current loan portfolio $1,011,467 in City funds have leveraged $4,265,564 in private bank funds and 93 jobs have been created

COMPARISON TO INDUSTRY STANDARDS

- According to the Small Business Administration (SBA) the failure rate for small businesses is much higher than that experienced in the City's loan portfolio The following shows a comparison between the two

Yrs in Business	SBA %	City Portfolio%
2	**24%**	2%
4	**52%**	2%
6	**63%**	5%

- Of the sixty-two (62) CWAC, ED and DARF loans reported in the detailed report, only five (5) are delinquent (foreclosure pending) This represents a portfolio delinquency rate of 8%, which compares favorably to Small Business Administration (SBA) figures

SUMMARY OF JOB CREATION INFORMATION FROM LOAN PROGRAM(S) OVERVIEW REPORT.

- At a previous City Council meeting job creation information was requested on all of our loan programs, the following is a summary of the information provided to you as part of your agenda package for this meeting

Program	**Jobs Required**	**Jobs Created**
ED	109	104
DARF	236	162
CWAC	98	93
Total	443	359

- As a result of the current loans in our portfolio 359 of the required 443 jobs for low to moderate income individuals have been created However, 55% of our borrowers still have additional time to fulfill their job obligations

SUMMARY SALARIES BY JOB TYPE

The follow is a summary of salaries for the various types of jobs that are being filled as a result of the City loan programs The following information was compiled by the City's consultant Cherry Bekaert & Holland showing comparative salary information broken down by job type

	CWAC	ED/DARF
1) Teachers	$5 99	$5 48
2) Laborer	$6 51	$6 75
3) Sales	$5 38	$7 01
4) Dental Assistant	N/A	$8 83
5) Helper(s)	$5 00	N/A
6) Managers & Assistant(s)	$6 00	N/A
7) Clerks	$5 25	N/A
8) Administration	$5 68	N/A
9) Miscellaneous	$7 00	N/A

These figures indicate that the pay rate for all of the City's job creation loan programs are approximately the same, with most jobs in the $5 00 to $7 00 range

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NEIGHBORHOOD DEVELOPMENT CITY LOANS
(Economic Development, Development and Revitalization Fund, City Within A-City)

No	ECONOMIC DEVELOPMENT LOANS	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	#Jobs Req	Jobs Deadline	#Jobs Created To Date	Nature of Business	Delinquent or Current
1	Eagle Construction Specialties Co Thomas J Swierski Suite 204 4921 Albemarle Road Charlotte N C 28205	12/94	$ 49 500	$150,000	$ 50 000	$249 500	3	12/96	1	Patented construction laser tool	Current
2	Charlotte s Web Inc 222 Rampart Street Charlotte N C 28203	10/87	$160 000	$200 000	$40 000	$400 000	15	12/89	5	Printing	Current
3	Beatties Ford Handy Mart Sami Ismail Nafisi 1121 Beatties Ford Road Charlotte N C 28216	6/92	$ 80 000	$100 000	$ 79 850	$259 850	7	6/95	0	Mini Mart	Current
4	H J Properties Dr Jerry Jones 3607 Beatties Ford Road Charlotte N C 28216	12/94	$184 263	$247 000	$ 49 400	$480 663	4	N/A	5	Medical/ Education Facility	Current
5	Harris Electronics Inc Larry and Hazel Harris 3032 Stewart Creek Blvd Charlotte N C	5/93	$ 45-900	$124 000	$ 5 100	$175 000	10	5/95	10	Auto Electrical Parts	Current
6	Sam s Delivery Service Sam Hubbard 426 N Tryon Street Charlotte N C 28202	9/92	$ 1 798	0	0	$ 1 798	0	N/A	0	Handicapped Delivery Service	Current

No	Borrower	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
7	Lil Star Day Care Center Johnnie & Louvenia Jones 1801 Mecklenburg Ave Charlotte N C 28205	12/87	$ 61 800	$ 77 250	$15 458	$154 508	5	2/89	8	Day Care	Loan being refinanced
8	Little Learners Day Care George & Lavern Rabb 1076 Tom Hunter Rd Charlotte N C 28213	12/89	$ 74 440	$ 91 060	$24 600	$190 100	5	6/91	10	Day Care	Current
9	Ms Liz Beauty Shop Elizabeth Brown 820 E 7th Street Charlotte N C 28202	4/85	$ 6 500	0	$ 6 500	$ 13 000	3	4/87	1	Hair Salon	Loan being paid off
10	Paul A McGill DDS P A 1404 Beatties Fd Rd Charlotte N C 28216	8/87	$120 000	$150 000	$ 30 000	$300 000	4	12/92	3	Medical Doctor	Current
11	Quick Stop Conv Store/ Hair Design (Gold Star) 2601 Tuckaseegee Road Charlotte N C 28214	7/87	$109 200	$136 500	$ 27 300	$273 000	8	12/92	5	Conv Store and Hair Salon	Current
12	Smart Start Early Childhood Learning & Dev Ctr Charlotte T Harrington 4037 Sofley Road Charlotte N C 28206	2/90	$ 56 000	$ 70 000	$14 000	$140 000	5	N/A	20	Day Care	Current

No	Borrower	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
13	Southeastern Plumbing and Heating Co Inc Ray Floyd Overcash 300 West 23rd Street Charlotte N C 28206	12/91	$ 70 000	$87 500	$17 500	$175 000	10	N/A	15	Plumbing	Current
14	Tiger & Nubee Day Care Ctr Geneva Flood 1019 Pryor Street Charlotte N C 28208	6/88	$ 60 000	$75 000	$15 000	$150 000	6	6/89	8	Day Care	Loan being refinanced
15	Southern Cartridge Inc Michael Pruitt 8349 Arrowridge Rd Charlotte N C 28217	8/86	$ 27 000	0	$41 003	$ 68 003	4	8/93	6	Computer Supplies	Current
16	Task Carpet Clayborne Hartford & Wife 2342 Beatties Ford Road Charlotte N C 28216	11/94	$ 49 000	$82 800	$24 200	$156 000	4	11/96	N/A	Carpet Co	Loan recently closed
17	Veatronics Corp John E Veal 618 Anderson Street Charlotte N C 28205	11/91	$ 14 000 16 000	$17 500	$ 3 500	$ 51 000	3	11/93	0	Computer technology	Delinquent 90+ days
18	Wall s Welding Service Clarence Wall 130 West Bland Street Charlotte N C 28203	11/89	$ 42 646	$53 308	$10 662	$106 616	3	12/90	7	Welding Service	Loan being paid off

No	DEVELOPMENT AND REVITALIZATION LOANS	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
1	Arts Engraving William Plemmons Jr 3136 May Street Charlotte N C 28217	8/91	$100 000	0	$ 150 000	$ 250 000	9	8/94	6	Engraving	Current
2	Harris Electronics Larry Harris 3425 Asbury Avenue Charlotte N C 28206	10/91	$337 000	$ 375 000	$ 38 000	$ 750 000	37	11/94	26	Auto parts	Current
3	Highland Mills Inc Saul Wojnowich 340 E 16th Street P O Box 33775 Charlotte N C 28233	11/87	$202 000	$ 315 000	$1 045 000	$1 562 000	85 5	N/A	85 5	Textile Mill	Current
4	McDonald s Hotel John W McDonald 2812 Beatties Ford Road Charlotte, N C 28216	9/87	$500 000	$2 581 000	$ 300 000	$3 381 000	31	9/89	12	Hotel Complex	Delinquent 120+ days
5	J R Cole Industries Southern Technologies Inc J R Cole Sr 1304 Berryhill Rd Charlotte N C 28208	4/88	$210 000	$ 262 500	$ 52 500	$ 525 000	50	12/89	30	Industrial Manufac turer	Current

No	Borrower	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
6	University Village Serv Center Inc 2115 Beatties Ford Road Charlotte, N C 28216		$900 000	$1 750 000	$ 493,500	$3 143 500	N/A	N/A	N/A	Shopping Center	City funds not yet disbursed
7	Stonewall Associates, Inc Dr Calvin Harris Kingsview Medical Center S Torrence St Charlotte N C 28204	8/91	$369 900	$ 739 800	$ 123,300	$1 233 000	24	8/96	3	Medical Building	Current

No	CITY WITHIN-A-CITY LOANS	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
1	Mary Mops Day Care	8/92	$ 11 000	$ 44 000	0	$ 55 000	3	8/94	8	Day Care	Deferred
2	Floyd s Restaurant	9/92	6 000	$ 24 000	0	$ 30 000	1	9/94	1	Restaurant	Deferred
3	CrossRoads Restaurant	10/92	$ 19 000	$ 76 000	$ 35 000	$130 000	2	10/94	N/A	Restaurant	Bankruptcy
4	Evans Financial Group	12/92	$ 10 700	$ 42 800	0	$ 53 500	4	12/94	0	Financial Services	Delinquent 30+ days
5	Lankford Auto Electric	3/93	$ 8 000	$ 32 000	0	$ 40 000	1	5/95	0	Auto Mechanic	Deferred
6	Precious Child Day Care	4/93	$ 54 000	$219 200	$ 83 200	$356 400	10	4/95	10	Day Care	Deferred
7	Charlotte Climbing Center	5/93	$ 6 000	$ 30 000	$ 29 000	$ 65 000	1	5/95	4	Exercise Center	Deferred
8	A & E Commercial Housekeeping	4/93	$ 6 000	$ 24 000	0	$ 30 000	1	6/95	5	Maid Service	Deferred
9	Jaz Mek s Hair Salon	4/93	$ 32 149	$127 000	$ 27 722	$186 871	3	6/95	1	Hair Salon	Deferred
10	Kiddie Land Day Care	5/93	$ 64 000	$256 000	0	$320 000	8	6/95	13	Day Care	Deferred
11	L & P Electric	7/93	$ 11 074	$ 44 297	0	$ 55 371	2	7/95	2	Electric Co	Deferred
12	Best Impressions Inc	7/93	$ 8 000	$ 32 000	$ 40 500	$ 80 500	1	7/95	3	Restaurant	Deferred
13	Grier Heights Daycare Ctr	N/A	$102 600	$410 400	$105 000	$618 000	N/A	7/95	N/A	Day Care Home	Loan has not closed
14	IRA PAK Corp	9/93	$ 8 000	$ 32 000	$ 37 700	$ 77 700	1	9/95	7	Subway	Deferred

No	Borrower	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
15	A L Jinwright Funeral Service	N/A	$71 490	$286 000 230 200	$ 70 000	$657 690	7	N/A	N/A	Funeral Home	Loan package being revised
16	Wonderful World of Kids	1/94	$14 400	$ 72 000	$ 17 278	$103 678	2	1/96	0	Day Care	Deferred
17	Iron Castle Gym	10/93	$22 500	$ 90 000	$ 15 000	$127 500	3	10/95	0	Gym	Deferred
18	Classy Look	11/93	$24 704	$ 98 816	$ 30 880	$154 400	3	11/95	4	Beauty Salon	Deferred
19	Westwood Convenience Store	2/94	$26 426	$105 505	$ 15 000	$146 931	3	2/96	2	Convenience Store	Deferred
20	Better Cleaning Janitor Service	11/93	$49 000	$196 000	0	$245 000	5	11/95	3	Janitorial Service	Deferred
21	Auto Performance Shop	2/94	$14 000	$ 56 000	0	$ 70 000	2	2/96	1	Auto Shop	Deferred
22	Miracle Cleaners	12/93	$ 5 000	$ 20 000	0	$ 25 000	1	12/95	1	Cleaners	Delinquent/ Bankruptcy
23	Very Terry Consignment	12/93	$12 000	$ 60 000	$ 7 500	$ 79 500	1	12/95	1	Consignment Shop	Deferred
24	Edison Photographics	4/94	$ 8 000	$ 32 000	$ 4 253	$ 44 253	1	4/96	1	Photography	Deferred
25	Custom Hydraulics & Design	3/94	$32 000	$128 000	0	$160 000	3	5/96	1	Hydraulics	Deferred
26	Latco Enterprises Inc	9/94	$32 000	$128 000	$ 30 000	$190 000	3	9/96	0	Transporta tion	Deferred
27	George Hair Connection	1/94	$23 000	$ 98 593	$ 17 612	$139 205	3	1/96	2	Hair Salon	Deferred

No	Borrower	Loan Closing Date	City Loan	Bank Loan	Borrower's Equity	Project Cost	Jobs Req	Jobs Deadline	# Jobs Created To Date	Nature of Business	Delinquent or Current
28	Data Reduction (T N Taube)	3/94	$20 000	$ 99 000	$ 4 860	$123 860	2	3/96	2	Information processing and storage company	Deferred
29	Geather s Enterprises	6/94	$93 344	$303 400	$ 70 000	$466 744	6 5	6/96	11	Retail	Deferred
30	Care Quest	6/94	$12 500	$ 50 000	$ 27 500	$ 90 000	1	6/96	0	Chiro practic Care	Loan being paid off
31	O Carolina Store Inc	7/94	$36 045	$144 200	$ 25 725	$205 970	4	7/96	4	Retail Store	Deferred
32	Johnson Lighting Co	7/94	$14 085	$ 56 353	$ 5 000	$ 75 438	1	7/96	1	Lighting Fixtures	Deferred
33	The Elijah Group	7/94	$21 200	$ 84 800	$ 20 235	$126 235	2	7/96	1	Child Care	Deferred
34	Dynasty Internationale	7/94	$38 000	$132 000	0	$170 000	4	7/96	4	Specialty Retail	Deferred
35	Zippy Mart	9/94	$21 000	$104 000	0	$125 000	2	9/96	0	Mini Mart	Deferred
36	My First School	11/94	$36 250	$145 000	$ 15 000	$196 250	4	11/96	0	Day Care	Deferred
37	Phil s Deli III Intown	2/94	$38 000	$152 000	0	$190 000	4	2/96	0	Deli	Deferred

COUNCIL WORKSHOP AGENDA ITEM SUMMARY

TOPIC: City Services Day

COUNCIL FOCUS AREA: N/A

KEY POINTS (Issues, Cost, Change in Policy):

- City Services Day will be held on September 23, 1995 at Eastland Mall
- It will be an interactive information fair (both inside and outside the mall) for citizens to learn more about City services and how to access them City staff will be on hand to answer questions and give demonstrations on the variety of City services we provide
- It is designed to provide citizens with
  1 Something new (information they may not know about City services)
  2 Something to walk away with (brochures, pamphlets, other items)
  3 Something to do (each booth/display will provide interactive options)
- Costs for the event are nominal and will be met by each key business as part of its funds for public information Eastland Mall is providing financial assistance and support The Mall will pay for the rental costs on tables with skirts, chairs, staging and signage The Mall and its tenants will also provide items for giveaways to citizens

OPTIONS: N/A

COUNCIL DECISION OR DIRECTION REQUESTED: No Council action is required Eastland Mall is interested in hosting a reception for the Mayor and Council sometime during the day on Saturday, September 23, to meet and talk with citizens visiting the City Services Day exhibits The Mall staff will send each of you an invitation as we get closer to the event

ATTACHMENTS: N/A