RESOLUTION NO. 10-217

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE TASK ORDER 01-10-GEN WITH RED OAK CONSULTING, A DIVISION OF MALCOLM PIRNIE, INC., IN AN AMOUNT NOT TO EXCEED \$49,000.00 TO PROVIDE A GENERAL FUND COST ALLOCATION STUDY; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, in Resolution No. 09-137, the City executed a Master Agreement with Red Oak Consulting, a division of Malcolm Pirnie for financial consulting services; and

WHEREAS, the external auditors recommended development of a formal cost allocation plan, and the City Commission finds that a General Fund Cost Allocation Study would provide staff with tools to begin that process;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA, AS FOLLOWS:

Section 1: That the City Manager is authorized to execute attached Task Order 01-10-GEN pursuant to Key West City Code of Ordinances section 2-841 in an amount not to exceed \$49,000, which funds shall come from the City Manager's contingency fund.

Section 2: That this Resolution shall go into effect

immediately upon its passage and adoption and authentication by the
signature of the presiding officer and the Clerk of the Commission.
Passed and adopted by the City Commission at a meeting held
this day of, 2010.
Authenticated by the presiding officer and Clerk of the
Commission on, 2010.
Filed with the Clerk, 2010.
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CRAIG CATES, MAYOR
ATTISTS: Surface State of the s
CHERYL SMITH, CITY CLERK



THE CITY OF KEY WEST

Post Office Box 1409 Key West, FL 33041-1409 (305) 809-3700

EXECUTIVE SUMMARY

TO:

Jim Scholl, City Manager

FROM:

Mark Z. Finigan, Asst. City Manager - Administration

Roger Wittenberg - Finance Director

DATE:

June 29, 2010

SUBJECT:

Approval of Task Order 01-10-GEN

General Fund Cost Allocation Study

Action Statement:

This resolution will approve Task Order 01-10-GEN for Malcolm Pirnie/Red Oak Consulting in the amount of \$49,000 to plan, develop and deliver a General Fund Cost Allocation Study and authorize the City Manager to execute same. The Task Order is executed pursuant to City Code 2-841, Contracts for Professional Services, and the City's Master Agreement with Red Oak Consulting (a division of Malcolm Pirnie - City Commission Resolution # 09-137) for financial consulting services. Approve the use of City Manager's General Fund Contingency for the study.

Background:

The City of Key West (City) requires an indirect cost allocation study and model to account properly for the full cost of those City services it provides to the non-General Fund activities. Having an accepted allocation method for assigning overhead or indirect costs to the operating departments provides the City information to manage better the financial operation and to effectively pass those appropriate costs onto the final consumer.

To accomplish this project, the goal is to determine appropriate allocations for each indirect function to be allocated to the City's six enterprise funds, eight special revenue funds, and the insurance internal service fund. In addition, the City desires to develop payments-in-lieu-of-taxes for police and fire service, as well as for use of the City's rights-of-way for water and wastewater services. To identify and select allocation factors the organization must be surveyed

Key to the Caribbean - Average yearly temperature 77° F.





















and reviewed. The model will calculate the full cost to be allocated, but the City may elect to adopt lower rates if full cost allocation is impractical.

The deliverable for this project will be a report outlining the methodology and the assumptions used in the model construction. The cost allocation model, built in Microsoft Excel, will be delivered and staff trained in its use and its modeling capabilities.

Additionally, the City's external auditors have recommended the City conduct such a study. To follow is the auditor comment:

2009-01: Adopt a Formal Cost Allocation Plan

The City has not adopted a formal cost allocation plan that details the various methodologies used to support expenditure allocations such as: 1) payments in lieu of taxes (PILOT) from each enterprise fund to the general fund and 2) charges from the internal service fund to every fund/department for various insurances. This situation has caused and may cause future delays in the approval and payment process of grant funding to the City. We recommend that the management of the City develops a formal cost allocation plan, reviewed annually, that reflects a measurement of costs charged to the individual funds/departments.

Scope of Work:

Malcolm Pirnie/Red Oak Consulting will prepare the allocation study as described in the following scope of work:

Task 1 Deliverables: Kickoff Meeting minutes Data request memorandum.

Task 1 Meeting:

Kickoff meeting lasting two hours, and data gathering.

Task 1 City Staff Resource Commitments: Attend Kickoff meeting Provide requested data, as available.

Task 2 Deliverables: List of interview questions.

Task 2 Meetings:

Twelve interviews and approximately 24 hours of group or one-one interviews with selected personnel.

Task 2 City Staff Resource Commitments: Attend and assist in scheduling interviews. Provide requested data, as available.

Task 3 Deliverables: Draft Cost Allocation Plan (provided under Task 4) Copy of the Draft Cost Allocation Model (provided under Task 4)

Task 3 Meetings:

Up to four (3) one-hour conference calls, as needed to review and discuss questions and comments pertaining to the development of the preliminary cost allocation plan.

Task 3 City Staff Resource Commitments: Participate in conference calls as necessary

Task 4 Deliverables:
Draft Cost Allocation Plan
Final Cost Allocation Plan (up to 10 hard copies + electronic version)
Cost Allocation model (electronic version)

Financial Impact:

The lump sum price for this task order will be \$49,000. In an effort to ensure the competitiveness of the proposed lump sum by Malcolm Pirnie, the City secured written proposals from the two other financial consultants the City had previously entered into financial consultant service agreements with, CDM and HDR. CDM proposed a lump sum of \$49,975 and HDR proposed a not to exceed arrangement of \$58,500. In addition to offering the lowest lump sum proposal, Malcolm Pirnie is considered to have greater experience in preparing similar studies and clearly understood the fund structure and flow of funds of the City, adding further assurance the desired objectives of the study will be attained.

Since the subject study was not a Fiscal year 2009-2010 approved appropriation, use of the City Manager's General Fund Contingency account is recommended. Subsequent to the final study, it is recommended the various "user" funds reimburse the General Fund based on the allocable percentages determined by the study.

Recommendation:

Approve Task Order 01-2010-GEN for Malcolm Pirnie/Red Oak Consulting in the amount of \$49,000 to plan, develop and deliver a General Fund Cost Allocation Study and authorize the City Manager to execute same.

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www.redoakconsuiting.com

Task Order 1-10-GEN General Fund Cost Allocation Study City of Key West, Florida

The execution of this Task Order by the City of Key West, Florida (the "City") will establish permission for Red Oak Consulting, a division of Malcolm Pirnie, Inc ("Red Oak") to proceed with the scope of work detailed herein.

The parties agree that the Task Order presented herein shall be performed based on the terms and conditions established in the Master Agreement to Furnish Financial and Other Consulting Service ("Master Agreement") between the City and Red Oak. The project tasks to be completed by Red Oak are outlined below.

1. Kickoff Meeting

Red Oak will meet with the City staff for a Kickoff Meeting at the City's offices to confirm the scope, schedule, and approach outlined in this proposal. The purpose, uses, and goals for the Cost Allocation Plan will be discussed to ensure that the project meets the City's current and future needs. During this meeting, we will clarify any implications that OMB Circular A-87 might have on the project methodology and discuss the best approach to meeting its requirements. We will also discuss Red Oak's data needs, which will be provided in memorandum format prior to the meeting. The kickoff meeting will coordinate the project schedule with City staff schedules in order to ensure that key milestone dates are met, as well as confirm our respective team members' roles and responsibilities and communication needs/protocols throughout the assignment.

Task 1 Deliverables: Kickoff Meeting minutes Data request memorandum.

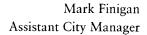
Task 1 Meeting: Kickoff meeting lasting two hours, and data gathering.

Task 1 City Staff Resource Commitments: Attend Kickoff meeting Provide requested data, as available.

2. Information Gathering and Review, including Interviews

Following the kickoff meeting, and upon receipt of the requested data, Red Oak will review the City's financial records (e.g. budget, salaries paid to existing positions, benefit costs) in order to determine existing and potential cost centers and cost allocation approaches. Other useful documents will include organizational charts and organizational/program descriptions. The document review will be completed to understand the City's current practices related to direct and indirect cost allocation.

Red Oak will then schedule and facilitate group and one-on-one interviews with selected personnel in order to further our understanding of current operational and direct and indirect cost allocation practices, in order to select the most appropriate cost allocation approach to utilize for each General Fund function.





June 8, 2010 Page 2 of 4

As part of our information gathering and review, we will hold approximately 12 interviews with key City employees in order to understand the services, both direct and indirect that are provided by the City's General Fund. These interviews are anticipated to be held with the following City employees:

- Assistant City Manager
- City Clerk
- Finance representative
- Human Resources representative
- Information Technology representative
- City Attorney
- Planning Department representative
- Community Service employee representative
- General Services representative
- Building Services representative
- Code Compliance representative
- Port Operations representative

Task 2 Deliverables:

List of interview questions.

Task 2 Meetings:

Twelve interviews and approximately 24 hours of group or one-one interviews with selected personnel.

Task 2 City Staff Resource Commitments:

Attend and assist in scheduling interviews.

Provide requested data, as available.

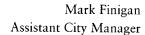
3. Cost Allocation Plan

Red Oak will develop an ExcelTM-based model that will be the basis for the City's Cost Allocation Plan. Ultimately this plan will identify the cost allocation method used to allocate indirect General Fund costs to the various enterprise, special revenue and internal services funds, and the costs resulting from such allocation.

Allocation Criteria

Red Oak will work with the City in determining service provisions and cost categories for current City programs in order to develop the cost allocation plan. Red Oak will also develop allocation criteria to distribute costs among the City's departments. Red Oak will use our previous experience as well as work directly with the City to determine those criteria (for example, the criteria used to allocate IT costs may be based on the number of computers or servers in each department).

This will ultimately result in developing formulas that will be used in the model to distribute General Fund indirect costs. These formulas will be used for internal, inter-fund, enterprise, special revenue, and external





June 8, 2010 Page 3 of 4

billing and/or costing processes. The cost allocation criteria will also consider approaches such as payment-in-lieu-of-taxes (PILOT) payments for police and fire service, as well as service fees for the use of City rights of way.

Two-step Methodology

Red Oak will use a two-step allocation methodology in developing the cost allocation plan, in accordance with industry standards. The first step identifies all General Fund and categorizes them into direct and indirect cost categories. These costs are then allocated proportionately to any department that benefit from the services. The second step isolates the costs that were allocated to any central department and proportionately reallocates those costs to the remaining operating departments. The purpose of this approach is to appropriately allocate costs to the City's operating departments.

Cost Allocation Model Specifications

The cost allocation model will allow for the addition or removal of direct and overhead costs so that the allocation of costs can be easily modified by the City as necessary in the future. The model will also have the ability to adjust the cost allocation based on the increase or decrease in future General Fund direct or indirect costs, and evaluate hypothetical future service enhancements and the ability to calculate the estimated costs of providing these future services.

Task 3 Deliverables:

Draft Cost Allocation Plan (provided under Task 4)

Copy of the Draft Cost Allocation Model (provided under Task 4)

Task 3 Meetings:

Up to four (3) one-hour conference calls, as needed to review and discuss questions and comments pertaining to the development of the preliminary cost allocation plan.

Task 3 City Staff Resource Commitments: Participate in conference calls as necessary

4. Cost Allocation Plan Report

Red Oak will develop a written draft Cost Allocation Plan based on the results of the cost allocation model, and provide the draft plan and model to the City for review. This report will include a thorough description of the cost allocation methodology, the rationale behind allocation criteria used, a summary of the findings, and recommendations including alternatives where applicable. The draft plan will provide an executive summary of all the major findings and graphic summarizations wherever applicable. The Cost Allocation Plan will include formulas for distributing indirect costs to operating departments.

Red Oak will submit a draft Cost Allocation Plan to City Staff for one round of review and comment. Red Oak will incorporate all comments received by staff regarding the draft Cost Allocation Plan. Once all comments have been addressed, a final report will be prepared and provide to the City.

Task 4 Deliverables:

Draft Cost Allocation Plan

Final Cost Allocation Plan (up to 10 hard copies + electronic version)

Cost Allocation model (electronic version)

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July 9, 2010 Page 4 of 4

5. City Responsibilities

The City will expeditiously provide all the necessary information to Red Oak, including financial records, and any other information that may be deemed necessary to complete the General Fund Cost Allocation Study. City management and staff will be available for interviews and to answer questions pertaining to operations and the current method of allocating costs.

6. Schedule

The anticipated schedule for the completion of the Task Order will be approximately three months from the notice to proceed, assuming that the necessary information to complete the study is received from the City in a timely manner.

7. Cost Estimate

Red Oak will bill the City on a lump sum basis for \$49,000. Red Oak will provide monthly invoices to the City for the work performed. Invoices are due and payable within 30 days after receipt by the Client.

City of Key West

By: JAMES GChol

Title: City IVMAGER

Signature: X.K.S.L.O

Date: 1 20 10

Red Oak Consulting, a division of Malcolm Pirnie, Inc.

By: Nigel Grace

Title: Vice President

Signature:

Date: 7/14/2010



April 13, 2010

Mark Finigan Assistant City Manager City of Key West 626 Josephine Parker Drive Suite 201 Key West, FL 33040

Re: General Fund Cost Allocation Study Proposal

Dear Mr. Finigan:

Red Oak Consulting, a Division of Malcolm Pirnie, Inc. ("Red Oak") is pleased to provide the City of Key West ("City") with this proposal for completing a General Fund Cost Allocation Study. This proposal was prepared based on our recent discussions with the City regarding the City's desire to complete such a study. The information provided herein consists of our understanding of the project, our firm qualifications, and a detailed scope of services and cost estimate for your consideration.

PROJECT UNDERSTANDING

Red Oak understands that the City's General Fund consists of several departments including the following:

- City Commission
- City Manager
- City Clerk
- Finance
- Human Resources
- Information Technology
- City Attorney
- Planning

- Non-Departmental
- Community Service
- General Services
- Police
- Fire
- Building Services
- Code Compliance
- Port Operations

The General Fund incurs expenditures in the range of \$38 million annually and is supported by Ad Valorem tax revenue, charges for services, intergovernmental revenue, transfers from other funds, and various fees and charges.

The General Fund supports the enterprise funds and internal service funds of the City in various ways. For example, human resources and information technology provide support to each of the funds within the City. Red Oak understands that the City is interested in developing a cost allocation plan that quantifies and captures the cost of

the services provided by the General Fund to the enterprise funds and internal service funds. Consideration should be given to the direct and indirect services provided by the General Fund, as well as other considerations, such as payment in lieu of taxes for police and fire services, and the use of the City's right-of-ways for water and sewer services. The enterprise, special revenue and internal service funds of the City are as follows:

Enterprise Funds:

- Sewer Fund
- Stormwater Utility Fund
- Solid Waste Fund

Special Revenue Funds:

- Infrastructure Surtax Fund
- Internal Improvements Fund
- Fort Taylor Surcharge Fund
- Affordable Housing Fund
- Truman Property Fund

Internal Services Funds:

• Insurance Programs Fund

- Key West Bight Fund
- Transit System Fund
- Garrison Bight Fund
- Law Enforcement Trust Fund
- Bahama Village / Caroline Street Tiff Fund
- Navy Outer Mole Payments Fund

FIRM QUALIFICATIONS

Red Oak Consulting is the management consulting division of Malcolm Pirnie, Inc. and focuses on the unique financial, management, organizational, and information technology needs of our clients. Red Oak has completed hundreds of financial projects for city governments and municipalities including cost allocation plans, revenue requirements analyses, cost-of-service studies, and rate design analyses, from very large to medium-sized municipalities across the Country.

Red Oak has over 25 rate consultants and analysts dedicated full-time to completing financial studies for municipalities. In order to best serve our clients, these professionals operate out of offices strategically located around the country, including in Orlando, Florida, where the bulk of the work on this project will be completed.

The uniqueness of our approach is our ability to identify and understand the nature of all the services that the City's General Fund is currently providing and could potentially provide in the future, appropriately allocate costs among departments, and assign rational estimates of the time it takes to accomplish each task, thereby resulting in an accurate, cost-based, defensible Cost Allocation Plan for the City.



Our qualifications include:

- Municipal Operations Experience
- Extensive Regional Knowledge and Resources
- Thorough Understanding of Cost Allocation Plans and User Fee Studies
- Financial Leadership
- Innovative Excel Modeling Experience

We have assembled an experienced project team with experts in completing cost allocation plans that meet the requirements of all pertinent legislation, including OMB Circular A-87. We believe that Red Oak offers an appropriate blend of financial and managerial skills that can properly allocate costs to appropriate cost centers. Our proposed project personnel were chosen to specifically meet the City's needs in completing this cost allocation study. Brief experience summaries for our team members are presented below.

John Mastracchio, CFA - Project Manager

Mr. Mastracchio has more than a decade of experience as a project manager and senior financial analyst on various municipal financial projects. His experience includes financial planning, revenue and cost studies, rate setting, valuations, bond feasibility, and government consolidation. He has testified before several state public service commissions as an expert witness in financial and cost matters, is a contributing author of industry publications pertaining to capital financing and utility management. Mr. Mastracchio has lead numerous cost allocation and financial studies including cost allocation studies for the Hudson River Black River Regulating District, NY, the City of Virginia Beach, VA, Wayne County, MI, and Lee County, FL. Mr. Mastracchio holds a Masters of Business Administration degree from Cornell University and has earned the Chartered Financial Analyst designation.

Pat Walker - Technical Advisor

With more than 30 years of experience in local government management and operations, Ms. Walker has provided a broad array of management and financial planning services to one of Arizona's most financially stable cities, Chandler, for 23 years. As the city's Management Services Director she has developed numerous budgets and capital financing plans, prepared feasibility studies, overseen the city's human resources, accounting division, purchasing, information management, sales tax and utilities, risk management, environmental services and fleet operations in addition to the development and maintenance of numerous financial models. Ms. Walker is also well versed in municipal regulations issues, having drafted financial policies for Chandler as well as numerous citywide policies that impact every aspect of city management.

Michael Francis - Financial Analyst

Mr. Francis is a financial analyst with a focus on municipalities and public utilities. He



has completed many financial projects including cost allocation studies, financial planning studies, and rate and fee studies. Mr. Francis has worked extensively in the southeastern U.S., including throughout Florida and Georgia. Mr. Francis holds a Bachelors degree from the University of Central Florida.

RELEVANT EXPERIENCE AND CLIENT REFERENCES

The Red Oak team has completed cost allocation and other related studies for numerous municipalities across the United States. The following are key references that we invite the City of Key West to call upon to obtain direct feedback on our performance.

City of Huntington Beach Cost Allocation Plan

Red Oak was retained by the City of Huntington Beach to provide professional consulting services for a City-wide cost allocation study. Red Oak reviewed Huntington Beach's existing Cost Allocation Plan and ascertained whether costs within the City's Public Works Department were being allocated in accordance with industry standards, including OMB Circular A-87, and the requirements of California's Proposition 218.

The review of the existing Cost Allocation Plan found that it largely met industry standards and that minor improvements could be made to optimize the allocation of costs within the department. Red Oak developed an Excel™-based model that extracted pertinent data from the City's Cost Allocation Plan and reallocated certain costs within the Public Works Department, without disturbing how costs should be allocated within other City departments. The quantitative findings of the model were summarized and provided in a report, which has been provided as an attachment to this proposal.

Client Reference:

Mr. Howard Johnson 19001 Huntington Street P.O. Box 190 Huntington Beach, CA 92648 (714) 375-5055

Indio Water Authority Cost Allocation Plan and User Fee Study

Red Oak developed a cost allocation plan and comprehensive schedule of user fees for the Indio Water Authority in Southern California. This work was completed in accordance with applicable local laws, including California Proposition 218 and AB 1600. The project included four major elements:

- Development of a cost allocation plan specific to the Indio Water Authority to develop "fully burdened hourly rates" for all employees. These rates ensured that the Authority's overhead costs were properly reflected in user fees.
- Review of the Authority's user fee schedule, examination of the Authority's



operational practices to identify new potential fees, and a benchmarking survey of the fees charged by peer agencies.

- Estimation of the average labor time associated with each identified service/fee.
- Development of a user-friendly ExcelTM-based model to calculate the "maximum justifiable" fees for the comprehensive list of new user fees.

The project included multiple workshops, interviews, and presentations. A copy of the final report has been provided as an attachment to this proposal.

Client Reference:

Ms. Kelly Smith 100 Civic Center Mall P.O. Box 1480 Indio, CA 92201 (760) 391-4184

Example Reports

Example reports from our Huntington Beach and Indio Water Authority projects have been provided as attachments to this proposal submittal.

Additional Clients

Below is a list of some of the Florida clients to whom the Red Oak team has provided financial consulting services, demonstrating our proven ability to successfully deliver financial consulting projects to municipal clients of all sizes throughout the state.

- City of Daytona Beach, FL
- City of Fort Myers, FL
- City of Hollywood, FL
- City of North Miami Beach, FL
- City of Sarasota, FL
- City of Venice, FL
- Broward County, FL

- Collier County, FL
- Emerald Coast Utilities Authority, FL
- Lee County, FL
- Miami-Dade County, FL
- Palm Beach County, FL
- Polk County, FL

PROPOSED SCOPE OF WORK AND APPROACH

Red Oak proposes the following scope of work to complete the cost analysis and develop a cost allocation plan for the City of Key West. Our project approach includes four major tasks, each of which is described below in more detail.

Task 1 - Kickoff Meeting

Task 2 - Information Gathering and Review, including Interviews



Task 3 - Cost Allocation Plan

Task 4 - Cost Allocation Plan Report

Task 1 - Kickoff Meeting

Red Oak will meet with the City staff for a Kickoff Meeting at the City's offices to confirm the scope, schedule, and approach outlined in this proposal. The purpose, uses, and goals for the Cost Allocation Plan will be discussed to ensure that the project meets the City's current and future needs. During this meeting, we will clarify any implications that OMB Circular A-87 might have on the project methodology and discuss the best approach to meeting its requirements. We will also discuss Red Oak's data needs, which will be provided in memorandum format prior to the meeting. Finally, we will coordinate the project schedule with City staff schedules in order to ensure that key milestone dates are met, as well as confirm our respective team members' roles and responsibilities and communication needs/protocols throughout the assignment.

Task 1 Deliverables:

Kickoff Meeting minutes
Data request memorandum.

Task 1 Meeting:

Kickoff meeting lasting two hours, and data gathering.

Task 1 City Staff Resource Commitments:

Attend Kickoff meeting

Provide requested data, as available.

Task 2- Information Gathering and Review, including Interviews

Following the kickoff meeting, and upon receipt of the requested data, Red Oak will review the City's financial records (e.g. budget, salaries paid to existing positions, benefit costs) in order to determine existing and potential cost centers and cost allocation approaches. Other useful documents will include organizational charts and organizational/program descriptions. The document review will be completed to understand the City's current practices related to direct and indirect cost allocation.

Red Oak will then schedule and facilitate group and one-on-one interviews with selected personnel in order to further our understanding of current operational and direct and indirect cost allocation practices, in order to select the most appropriate cost allocation approach to utilize for each General Fund function.

As part of our information gathering and review, we will hold approximately 12 interviews with key City employees in order to understand the services, both direct and



indirect that are provided by the City's General Fund. These interviews are anticipated to be held with the following City employees:

- Assistant City Manager
- City Clerk
- Finance representative
- Human Resources representative
- Information Technology representative
- City Attorney
- Planning Department representative
- Community Service employee representative
- General Services representative
- Building Services representative
- Code Compliance representative
- Port Operations representative

Task 2 Deliverables:

List of interview questions.

Task 2 Meetings:

Twelve interviews and approximately 24 hours of group or one-one-one interviews with selected personnel.

Task 2 City Staff Resource Commitments:

Attend and assist in scheduling interviews.

Provide requested data, as available.

Task 3- Cost Allocation Plan

Red Oak will develop an ExcelTM-based model that will be the basis for the City's Cost Allocation Plan. Ultimately this plan will identify the cost allocation method used to allocate indirect General Fund costs to the various enterprise, special revenue and internal services funds, and the costs resulting from such allocation.

Allocation Criteria

Red Oak will work with the City in determining service provisions and cost categories for current City programs in order to develop the cost allocation plan. Red Oak will also



develop allocation criteria to distribute costs among the City's departments. Red Oak will use our previous experience as well as work directly with the City to determine those criteria (for example, the criteria used to allocate IT costs may be based on the number of computers or servers in each department).

This will ultimately result in developing formulas that will be used in the model to distribute General Fund indirect costs. These formulas will be used for internal, interfund, enterprise, special revenue, and external billing and/or costing processes. The cost allocation criteria will also consider approaches such as payment-in-lieu-of-taxes (PILOT) payments for police and fire service, as well as service fees for the use of City rights of way.

Two-step Methodology

Red Oak will use a two-step allocation methodology in developing the cost allocation plan, in accordance with industry standards. The first step identifies all General Fund and categorizes them into direct and indirect cost categories. These costs are then allocated proportionately to any department that benefit from the services. The second step isolates the costs that were allocated to any central department and proportionately reallocates those costs to the remaining operating departments. The purpose of this approach is to appropriately allocate costs to the City's operating departments.

Cost Allocation Model Specifications

The cost allocation model will allow for the addition or removal of direct and overhead costs so that the allocation of costs can be easily modified by the City as necessary in the future. The model will also have the ability to adjust the cost allocation based on the increase or decrease in future General Fund direct or indirect costs, and evaluate hypothetical future service enhancements and the ability to calculate the estimated costs of providing these future services.

Task 3 Deliverables:

Draft Cost Allocation Plan (provided under Task 4) Copy of the Draft Cost Allocation Model (provided under Task 4)

Task 3 Meetings:

Up to four (3) one-hour conference calls, as needed to review and discuss questions and comments pertaining to the development of the preliminary cost allocation plan.

Task 3 City Staff Resource Commitments:

Participate in conference calls as necessary



Task 4 - Cost Allocation Plan Report

Red Oak will develop a written draft Cost Allocation Plan and based on the results of the cost allocation model, and provide the draft plan and model to the City for review. The report will include a thorough description of the cost allocation methodology, the rationale behind allocation criteria used, a summary of the finding, and recommendations including alternatives where applicable. The draft plan will provide an executive summary of all the major findings and graphic summarizations wherever applicable. The Cost Allocation Plan will include formulas for distributing indirect costs to operating departments.

Red Oak will submit a draft Cost Allocation Plan to City Staff for one round of review and comment. Red Oak will incorporate all comments received by staff regarding the draft Cost Allocation Plan. Once all comments have been addressed, a final report will be prepared and provide to the City.

Task 4 Deliverables:

Draft Cost Allocation Plan
Final Cost Allocation Plan (up to 10 hard copies + electronic version)
Cost Allocation model (electronic version)

Task 5 City Staff Resource Commitments:

Review and comment on draft Cost Allocation Plan

PROJECT SCHEDULE

Red Oak will commence work immediately upon the notice to proceed from the City. It is anticipated that this cost allocation study will take approximately three months to complete, assuming that the necessary information to complete the study is received from the City in a timely manner.

PROJECT COST

Red Oak proposes to provide this scope of services on a lump sum basis for a fee of \$49,000. The return on the investment that the City can anticipate from engaging Red Oak in this project will result from our extensive experience and expertise in developing cost justified, fair and equitable cost allocation plans and financial studies for municipalities across the County. This successful track record will provide the City with a tangible return on investment as the City more equitably recovers its General Fund costs from the departments that benefit from its services.



Red Oak appreciates the opportunity to work with the City on this important and strategic project. Should you have any questions regarding our proposal, or require additional information, please do not hesitate to contact me at (518) 250-7353.

Very Truly Yours,

RED OAK CONSULTING
A Division of Malcolm Pirnie, Inc.

John M. Mastracchio, CFA Senior Associate ATTACHMENT A - EXAMPLE COST ALLOCATION STUDY REPORTS





City of Huntington Beach, California Public Works Utilities Division

19001 Huntington Street, Huntington Beach CA 92648

Water / Wastewater Cost Allocation Study

April 21, 2008

FINAL

Report Prepared By:



725 South Figueroa Street, Suite 1540 Los Angeles, CA 90017 (213) 614-9002

5925003

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Executive Summary

The Public Works Department (Public Works) of the City of Huntington Beach (the City) retained Red Oak Consulting (Red Oak) to provide professional consulting services for a Water/Wastewater Utility Cost Allocation Study. This study was conducted in order to review the City's existing Cost Allocation Plan (CAP) and ascertain whether costs with Public Works Department (Public Works) are being allocated in accordance with the requirement of California's Proposition 218.

A Cost Allocation Plan (CAP) identifies and distributes support service costs such as, Human Resources to operating departments that benefit from these services. A CAP provides a clear method to develop budgets and also promotes equitable sharing of support costs from all divisions. Red Oak reviewed the methodology of the existing City CAP (conducted in May 2005) and found that it largely met industry standards and that minor improvements could be made (specifically the allocation of costs within Public Works). Specifically, Red Oak found that PC costs should be allocated based the number of computers in each division (rather than the number of employees), the allocation of vehicle maintenance costs should consider the *type* of vehicles in each division (not just the number of vehicles), and fuel costs should be paid directly by enterprise funds (rather than through the CAP).

Red Oak reallocated the PC and vehicle maintenance-related costs within Public Works based on the recommendations above. The cost allocation *increase* for the water and sewer funds is \$118,902 (Fund 507 Water Master Plan and Fund 210 Sewer). The cost allocation *decrease* for the water and sewer funds is \$99,001 (Fund 511 Sewer Service Fund and Fund 506 Water). It must be noted that these values were taken from the 2005 model and that current day values should be escalated by appropriately 12.25%.

Therefore, the total combined increase in transfer to the General Fund by the Sewer and Water Enterprise funds is \$19,901. After escalation, the total combined increase in transfer to the General Fund by the Sewer and Water Enterprise funds is \$22,341.

Red Oak recommends that the suggested modifications to the allocation of PC-related costs and vehicle maintenance costs be implemented as part of the City's current update to the CAP. Red Oak also recommends that fuel costs be paid directly by divisions (i.e. removed from the City CAP). It is likely that the Sewer and Water Enterprise funds are paying too little for fuel through the City's current cost allocation. Paying for the fuel directly will ensure that these expenditures are properly paid.





1 Introduction

1.1 Purpose

The Public Works Department (Public Works) of the City of Huntington Beach (the City) retained Red Oak Consulting (Red Oak) to provide professional consulting services for a Water/Wastewater Utility Cost Allocation Study. This study was conducted in order to review the City's existing Cost Allocation Plan (CAP) and ascertain whether costs with Public Works Department (Public Works) are being allocated in accordance with the requirement of California's Proposition 218.

1.2 Acronyms

CAPCost Allocation Plan
DCAPDirect Cost Allocation Plan (second step of a City CAP)
ICPIndirect Cost Plan (first step of a CAP)
ITInformation Technology
FTE Full-time Equivalent (employee)
GISGlobal Information System
PCComputer (from "Personal Computer")
PRMPublic Resource Management Group



2 General Overview on Cost Allocation Plan

2.1 Cost Allocation Plans Defined

A Cost Allocation Plan (CAP) identifies and distributes support service costs such as, Human Resources or Information Technology (IT) support to operating departments that benefit from these services. The difference between a support service and operation service is that the latter provides direct services to the public, such as street maintenance or water service while the support service provides indirect services that allow the organization to function. In a CAP, the cost of support services are allocated to operation departments based on a cost driver rationale. For example, the cost of providing human resource services is driven by the number of employees in a given operating department. Likewise, the cost of IT support can be allocated based on the number of computers within operating departments.

2.2 Types of Allocation Plans

There are two steps that are taken when conducting a CAP. The first step is the Indirect Cost Plan (ICP), which identifies and distributes the costs of services provided by centrally located support departments (such as a city's human resources department, financial services, or legal counsel) to the operations departments. The second step, a Direct Cost Allocation Plan (DCAP), distributes the administrative and support services incurred *within* a performing department, together with the service costs allocated to it under the ICP, to the operation divisions within that same department.

For the purpose of this study, Red Oak has accepted the results from the ICP element of the City CAP and recalculated certain distributions within the Public Works DCAP. The reason for this, and the methodology used, is addressed in Section 3.

2.3 Value of Cost Allocation Plans

In addition to documenting the allocation of costs, a CAP has other benefits and advantages. A CAP provides a clear method to develop budgets and also promotes equitable sharing of support costs from all divisions. A CAP eliminates arbitrary methods that can be used to account for direct costs and establishes a creditable fiscal practice of recognizing support costs. CAPs also promote the use of up-to-date, integrated grantee accounting systems and procedures so that shared direct and indirect costs can be identified and allocated across all divisions. Finally, a CAP demonstrates compliance with California Proposition 218, which is a law that requires voter approval for increases in general taxes, assessments, and certain user fees. While public utilities (such as the

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City's Water and Wastewater Divisions) are exempt from the voting requirement, Proposition 218 protects utility customers by emphasizing the requirement of a nexus between the cost to provide service and the price that is paid by customers receiving that service. A proper CAP provides a defensible justification for transfers from the water and sewer enterprise fund to the General Fund based on the cost of providing support services needed for these enterprise funds.

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3 Initial Findings and Methodology

3.1 City CAP Review Findings

A Red Oak memorandum is provided as Appendix A, which summarizes the methodology of the City CAP and provides suggestions for improvements. In general, Red Oak found that the City CAP largely met industry standards and that minor improvements could be made. Specifically, Red Oak found that the ICP methodology was without significant fault but that the DCAP element, as it related to Public Works, had opportunities for refinement.

3.2 Project Approach

Based on the project team's understanding of the City CAP, it was decided that Red Oak would attempt to refine the Public Works DCAP. This decision to focus on the Public Works DCAP was reinforced by the fact that the ICP cannot be modified without a "ripple affect" on the cost allocations from the ICP to other City departments.

It is important to stress that the budget numbers used in this study are based directly on the values found in the existing City CAP model dated May 2005 by Public Resource Management Group (PRM). This study describes suggested improvements to the Public Works DCAP and uses the City CAP budget values by way of demonstration. Future budgets should be based properly escalated values or the most recently updated City CAP, whichever is appropriate.

3.2.1 Specific City CAP Findings and Solutions

Red Oak's recommendations regarding improvements to Public Work's DCAP were summarized in a memorandum dated February 6, 2007. There were three cost categories that Red Oak suggested to "reallocate" within Public Works. The following summarizes Red Oak's findings and proposed improvements:

- Computer (PCs) Costs were allocated by the DCAP of the City CAP to the Public Works Admin division, which was subsequently allocated to the operations divisions based on the number of full-time employee equivalents (FTEs). Red Oak has reallocated these costs to the divisions based on the number of PCs within each Public Works division.
- 2. Vehicle Maintenance Costs were allocated by the DCAP of the City CAP to Public Works divisions based on the number of vehicles in each division. Red Oak has reallocated these costs based on the number of different types of vehicles (and associated maintenance costs) in each division. The costs associated with vehicle maintenance were refined by specifying the type of vehicles in each division, and the average maintenance cost associated with each type of vehicle.





3. <u>Fuel Costs</u> were allocated by the DCAP of the City CAP based on the number of vehicles in each Public Works division. Red Oak recommends that fuel costs be paid directly by divisions (i.e. removed from the City CAP). For the purpose of this study, the City CAP allocation of fuel has not been modified because Red Oak assumes that Public Works will eventually remove fuel costs from the City CAP and allocate those costs directly to divisions (or at a minimum the enterprise divisions) based on actual usage. The City's existing technology and fuel cards have the capability of assigning actual fuel charges directly to City divisions.

3.2.2 Other Assumptions

In reviewing the City CAP, a number of additional opportunities for improvement were identified. These findings, as follows, were largely found to be insignificant for purposes of a CAP.

- Parks and Landscape Maintenance Division A central service is provided by this division by providing landscaping services at other Public Works division facilities. The cost of maintaining landscaping at Division facilities, however, was assumed to be insignificant due to the small size of these properties as compared to the rest of the area that is maintained as part of standard operations.
- Tree Maintenance A central service is provided by Maintenance Operations in the form of tree service at other Public Works division facilities. The cost of servicing these trees was assumed to be insignificant due to the small number of trees as compared to the total trees serviced as part of standard operations.
- Street Maintenance It was assumed that the cost of asphalt materials will continue to be a direct pass-through expense for divisions.

3.3 PC Cost Allocation Methodology and Data

Red Oak was provided with the following data in Table 1 regarding the distribution of PCs within the divisions of Public Works.

Table 1 - PC Data

Public Works Division	No. of PCs
Administration	8
Engineering	36
Maintenance and Operations	52
Sewer	9
Transportation	7
Water	52
Total	164





These division categories do not match up perfectly with the divisions as listed by the City CAP, therefore some of the PCs were divided evenly into multiple divisions. For example, the 9 PCs listed under sewer were divided evenly between "Fund 210 – Sewer" and Fund 511 – Sewer Service Fund." The PC costs in the City CAP were nested in the Public Work Admin budget. Specific PC-related costs included "New Implementation", "Internet/Intranet", and "Server Management." These costs were identified and removed from Public Work Admin budget (see Table 4) then allocated to those Public Works divisions with PCs, proportionately based on the number of PCs within each division (see Table 5 at the end of this section).

3.4 Vehicle Maintenance Methodology and Data

Red Oak was provided with data containing the number of specific vehicle types within the divisions of Public Works. Each of these vehicles was accompanied by its most recent maintenance costs. Based on this data, Red Oak grouped the vehicles into three categories:

- A. Light vehicles and trucks,
- B. Heavy vehicles and specialty equipment, and
- C. Construction/large equipment.

The maintenance costs associated with each category was analyzed and an average maintenance cost number was calculated, along with a relative weighted value. As shown in Table 2, the least expensive vehicles to maintain are in Category C (the largest vehicles) while the most expensive are in Category A (light vehicles).

Table 2 - Weighted Vehicle Maintenance Costs by Category

Category	Total Maintenance Cost for Category	Average Maintenance Cost Per Vehicle	Weight
Α	\$57,980	\$935	1.46
В	33,484	761	1.19
С	10,877	640	1.00
Total	\$102,340	\$832	

The total cost from the City CAP "Fleet Management" (see Table 3 at the end of this section) was then allocated based the number of vehicles and vehicle types within each Public Works division. The total for the number of vehicles in a specific category was multiplied by the weight assigned in Table 2, these new "weighed vehicle equivalences"

¹ Note that "Utiligy" and "Mainframe Conversion" are also PC-related but the costs were found to be insignificant.





were totaled, then the Fleet Management costs were reallocated based on the distribution of "equivalent vehicles." The final results for these weighted vehicle maintenance cost allocations are shown in Table 3.

3.5 ICP Cost Identification

The ICP costs related to PCs and Vehicle Maintenance were taken from the original City, which disaggregated these costs into support service departments. Table 4 (at the end of this section) shows how these costs were disaggregated. The final column shows the total for each category; including the total Public Works vehicle maintenance cost (row 41 - \$465,198) and the total Public Works PC-related costs (row 43 - \$103,283).

3.6 Final Allocation

Table 5 shows the reallocation of PC and vehicle maintenance-related ICP costs with the new DCAP allocation method for the Public Works Department. Based on the information taken from Table 4, Table 5 shows the City ICP broken into three components: 1) correctly allocated values (column C), 2) incorrectly allocated costs for Vehicle Maintenance (column D) and 3) incorrectly allocated costs for PCs (column E). With these costs isolated, Red Oak reallocated the PC costs based on the number of computers in each division (as shown in Table 1) and the vehicle maintenance costs based on the weighted equivalent vehicles (as developed in Table 3). The new allocation bases are shown again in Table 5, columns F and G. Columns H and I show the quantified allocation cost, and column J shows the new total allocation for each division. Lastly, columns K and L provide a comparison between the original City ICP allocation and the new recommended allocation.

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Table 3 - New Vehicle Maintenance Cost Allocation

	Public Wor	Public Works Division Data	Number	r of Vehicles by Category	s by Cate	gory	18 Charles		Weighted	Vehicle E	nivalence	
Public Works Divisions	No. of Vehicles	Percent of total within PW	4	8	U	Total	٥	a	,	Total	Percent of total	Percent
Administration	26	18%	75	18	4	97	100 6	21.4	5	135.0	40.70	onange 4 70/
Water	112	21%	48	26	. 60	112	70.2	66.4	ο α	144.0	19.7%	1.7%
Landscapes/Park	71	13%	6	43	19	7.1	12.0	7 7	200	0. 20	0/2:12	0.3%
Bldg Main./Traffic Signals	51	%6	17	27	7	: 2	24.8	32.4	2.0	5.50	0.7%	-1.1%
Street	81	15%	20	44	17	. 2	20.0	50.5	1,0	2 2	9.3%	9.2%
Sewer	59	2%	2	23	-	29	7.3	27.4	5.5	36.b	14.4%	9.7%
Tree Department	29	12%	12	36	16	64	17.5	428	5.0	76.4	3.2%	-0.2%
Planning & Code Enforcement	32	%9	32	0	0	32	46.8	0.0	0.0	46.8	6.8%	%8.0
Total	537	100%	218	247	72	537	318.6	293.8	72.0	684.4	100%	0.0.0
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Table 4 – Modified City CAP Pertaining to Public Works

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Table 5 - Summary of Revised Public Work DCAP

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Public Works Divisions (as listed in the current FQP)	ICP Allocation	Allocated Correctly by ICP	Incorrectly Alto PCs	cated by ICP Vehicle Maintenance	New Allo PCs	Equivalent Vehicles	9.0 %	New Atlocation (5) Vehicle Manuferance	Tent	Change from Alfocatio	om ICP Hon
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85102 URBAN RUNOFF MANAGE	106,844	105,013	1,831		0	0			400.043		0.0 %
85103 REFUSE	236	236			0	c			510,001	(1,00,1)	% 1.1-
85621 STREET TREE MAINT	679,863	512,676	7.772	159 415	47	38.2	0 400	200 000	730		0.0%
FUND 507 WATER MASTER PLAN	278,590	278,590				23.4	2,130	107,375	623,181	(56,682)	-8.3%
85702 REGIONAL REPAIR PROG		,				4.62		65,771	344,361	65,771	23.6%
FUND 210 SEWER	61	61			2 4 6	0 9		•	•	•	%0.0
FUND 508 WATER	3.941.973	3.451.581	28 497	A61 806	4.0	10	2,979	50,152	53,192	53,131	87100.3%
FUND 504 REFUSE COLLECTION SERVICE	446 082	446 703	000	020,104	70	144.0	34,428	407,138	3,893,146	(48,827)	-1.2%
FUND 206 TRAFFIC IMPACT	20,000	000 00	607	•	0	0	'		445,793	(588)	-0.1%
85201 ENGINEERING DESIGNICONSTRUCT	000'00	33,030		•	0	0		•	33,830	•	%0.0
DIAD 644 COMED CECUCAL TIME	18,459	29,290	118	49,051	36	0	23,835		53,125	(25,334)	-32.3%
SAC ST. SEWER SERVICE FUND	819,587	716,282	5,203	98,102	4.5	17.8	2,979	50,152	769,413	(50,174)	-6.1%
BOZZI DEVELOPMENI SERVICES	603,483	595,700	7,783	•	0	23.4		65,771	661.471	57.988	%96
80400 FIRE STATION MAINT	•		٠		0	0					700
FUND 508 WOCWB	8,378	8,378			0	0			8 378		0.00
85405 RECREATION FACILITIES MAINT	616,916	616,916	•		4.7	59.7	3 130	168.024	788 000	474 164	0.0.0
85301 TRANSPORTATION MGMT	108,126	98,442	1,509	8,175	7	0	4 634		403 076	101,171	0/ 1.12
85302 SIGN & MARKING MAINT	222,009	185,968	3,340	32.701	4.7	C	3 130		070,001	(3,030)	7
35304 SIGNAL & LIGHTING MAINT	221,519	181,862	2.869	36 788	4.7	32.0	0, 50		169,096	(32,911)	
85410 CONCRETE MAINT	89,321	39,446	824	49.051	4.7		0,70	242,242	CC6,932	53,416	
85602 LANDSCAPE MAINT	548,135	495.068	8 104	44 063	4.7	97.0	0,130		47,5/6	(46,745)	-52.3%
35404 CENTRAL LIBRARY MAINT	8,056	8.056		2001	147	0.12	3,130	180,87	576,289	28,154	5.1%
35412 STREET MAINTENANCE	1.037.003	826 103	10.600	300 304		2	3,130	1	11,186	3,130	38.9%
55611 PARK MAINTENANCE	1 555 141	1 240 228	200,000	200,231	4.1	5.84	3,130	138,605	967,838	(69,165)	-6.7%
5414 HAZARDOUS MATERIALS	50.064	000 40	201,83	200,130	4.1	60.9	3,130	185,466	1,437,824	(117,317)	-7.5%
MAN STREET SWEEDING	100'00	026,12	91.1	28,613	0	0	•		21,320	(28,731)	-57.4%
Carlo March Contraction	387,037	297,740	3,458	85,839	0	49.3	,	138,605	436,345	49,308	12.7%
TO WELL ABOVEMEN	2,391	2,391	•		0	0			2.391		%0 0
SSSUT STORM DEGIN MAINT	59,691	58,749	942	•	4.7	0	3,130		61.879	2 188	3.7%
SSSUZ PUMP STATION MAINT	179,443	179,443	•	•	4.7	0	3,130		182.573	3 130	1 7%
15601 LANDSCAPE ADMIN	13 143	8 8 10	220	000						5	







4 Findings and Recommendations

4.1 Findings

The new allocation values that were calculated for Public Works are summarized in Table 5 column K. The most notable cost allocation increases were:

- Recreation Facilities Maintenance \$171,164
- Fund 507 Water Master Plan \$65,771
- Development Services \$57,988
- Signal and Light Maintenance \$53,416
- Fund 210 Sewer \$53,131, and
- Street Sweeping \$49,308.

The most notable cost allocation decreases were:

- Park Maintenance (\$117,317)
- Street Maintenance (\$69,165)
- Street Tree Maintenance (\$56,682)
- Fund 511 Sewer Service Fund (\$50,174), and
- Fund 505 Water (\$48,827).

The total combined increase in transfer to the General Fund by the Sewer and Water Enterprise funds is \$19,901. It should be noted that since the time that the City CAP was conducted in May 2005, the allocation values have been increased by the City to meet standard price escalation. For example, it is estimated that the Sewer and Water related costs, as a whole, have been escalated by 12.26%². Applying this escalation to the total combined increase in transfer to the General Fund by the Sewer and Water Enterprise funds (as stated in Section 4.1) gives \$22,341.

4.2 Recommendations

In reviewing the City CAP, Red Oak identified opportunities for a variety of improvements. Three of these opportunities were deemed to be material improvements, while the rest were deemed to be insignificant within the context of the Public Works budget. Red Oak recommends that the suggested modifications to the allocation of PC-related costs and vehicle maintenance costs be implemented. Red Oak also recommends that fuel costs be paid directly by divisions (i.e. removed from the City CAP). It is likely

² Per conversation with City staff





that the Sewer and Water Enterprise funds are paying too little for fuel through the City's current cost allocation. Paying for the fuel directly will ensure that these expenditures are properly paid.

Red Oak understands that the City is currently engaged in a new City CAP; therefore, we recommend that the findings from this report be considered while developing that new CAP.

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5 Appendix A: Review of City's Full Cost Allocation Plan

The Public Works Department (Public Works) of the City of Huntington Beach (the City) has retained Red Oak Consulting (Red Oak) to provide professional consulting services for Water/Wastewater Utility In Lieu and Cost Allocation Study. As part of our scope of services and in order to better understand current allocation practices at the City, Red Oak has reviewed the City's existing Cost Allocation Plan (City CAP), dated May 2005 by Public Resource Management Group (PRM). The following document summarizes the documents that Red Oak was provided and has reviewed to date as well as our understanding of how the City CAP model worked. Red Oak has also provided suggestions for potential improvements that the City may choose to make to the allocation methodology in future City CAP efforts.

Documents Reviewed

Red Oak was provided two version of the City CAP:

- 1. One hardcopy of the model data dated May 2005, and
- 2. One Microsoft (MS) Excel electronic copy of the model data entitled "cost allocation plan pgm group.xls."

It should be noted that the MS Excel version contained only "hard" values and had no functionality. As a result, the actual functionality of the model had to be inferred based on seeming relationships between values and based on our best professional judgment of how the model may have functioned.

Model Functionality Findings

In the interest of clarity, "central services" in this report refers to any City function that is designed to provide support to another City department or function. All other departments and functions are "operating services." Direct costs refer to those costs that are created directly by a particular division, while indirect costs refer to those costs that are generated by other central service divisions and allocated to another division.

In reviewing the model data, it appears that PRM used a "two-step" cost allocation methodology. Such a two-step allocation is an industry standard and is the recommended approach. Generally speaking, a two-step allocation first identifies all central service costs and allocated those costs proportionately to any divisions that benefit from the services. The second step isolates the costs that were allocated to a designated central service division and proportionately reallocates those costs to the remaining operating





departments. The purpose of this approach is to maximize the allocation of costs to the City's operating divisions.

In the City CAP model, there is a so-called "First Allocation" and a "Second Allocation", which generally correspond to the first and second steps of a two-step allocation. The following is a step by step explanation our understanding of the City CAP model. In the interest of clarity, we will refer to specific data from two example departments: the City Clerk Administration Division and City Attorney Administration Division. Appendix B provides a "snapshot" of the data for these two divisions from The City CAP model. We occasionally reference a cell or range of cells as presented in Appendix B.

First Allocation for central service divisions:

- 1. The total direct costs (i.e. salaries, supply & services, and operating expenditures) of the central services division (D308 for City Attorney) is added to the total of all "First Incoming" costs (C501) to make the First Allocation Total (E543). First Incoming costs are defined below.
- 2. If the central service division has more than one function (such as is the case for City Clerk Administration), the First Allocation Total is divided into each function based on what Red Oaks assumes to be time estimates provided by City Clerk Administration employees*. For example, City Clerk Administration weights the amount time spent between four of its five functions: Elections, Records Management, Passport and Council (D18 to H18). The time spent on the fifth function, General Admin, is spread out between the four functions that provide services to other divisions so that the costs can be allocated accordingly.
- 3. The (potentially divided) First Allocated Total is then allocated to divisions one of two ways.
 - a. It may be allocated directly to a specific division such as for the City Clerk Admin's "Elections" function costs, which are allocated directly to the Elections division (E207).
 - b. It may be allocated proportionately to all divisions that benefit from the division's services, based on a rationale that is specific to the function. For example, the City Clerk Admin's "Council" function is allocated to 15 separate divisions (including itself) based on the number of City Council agenda items generated by each division (C235 to D250). The rationale for allocating these costs should be logically connected to the cost drivers for each function. In the City Attorney Admin's case, the costs are allocated to division based on time estimates provided by employees (C507 to D540). The allocation rationales that are employed by the model for each central service function are summarized in Appendix A. It may also be noted that the allocation of a division's direct costs to other divisions (C507 to E541) creates First Incoming indirect costs for other divisions.

^{*} This is an assumption on our part and could actually be based on timesheet records.





Both First Incoming and Second Incoming refer to indirect central service costs. First Incoming indirect costs are calculated as part of the First Allocation (see Step #3 above). Second Incoming indirect costs are calculated as part of the Second Allocation (see Step #4 below).

Second Allocation for central service divisions:

- 1. The Second Allocation starts by assembling all of the First Incoming indirect costs and Second Incoming indirect costs for the division from all other applicable City divisions (E501).
- 2. Similar to Step #2 of the First Allocation, in some cases (such as City Clerk Admin) the divisional indirect costs (i.e. those costs that are allocated to the division from other central service divisions) are divided into the division's functions based on the employee time estimates used in the First Allocation (E44 to H199).
- 3. The indirect costs for the division (or division's functions, if applicable) are summed and the First Incoming indirect costs are subtracted to get the Second Allocation Total (D501 and D199).
- 4. Similar to Step #3 of First Allocation, the Second Allocation Total may either be allocated directly to a division (such as for the City Clerk Admin's "Elections" functions as previously described), or allocated to various divisions based on the rationales described in Step #3 of First Allocation (such as for City Attorney Admin). Allocation of a division's indirect costs to other divisions creates the Second Incoming indirect costs for other divisions.
- 5. The sum of the First Allocation Total and Second Allocation Total make up the Full Cost Allocation for each division (D551 to D585 and G260 to G281).

Based on our review of these data, and noting our limited ability to understand the model's actual functionality, Red Oak finds that the City CAP model follows a correct and recommendable methodology. The remainder of this memorandum will address potential improvements or refinements to the allocation rationales that were utilized by the model.

Allocation Rationale

The allocation of the central service costs to operating divisions is determined by two factors: 1) identifying a quantifiable variable that correlates with the costs drivers for the central services divisions (such as number of employees served by the human resources department) and 2) the availability of such data. Appendix A provides a summary of all such allocation rationales that were used in the City CAP model. The following is a summary of the categories that were used:

- Direct costs
- Usage of building area (measured in square feet)
- Number of City Council agenda items generated by a division
- Amount of time spent by employees based on estimates
- Amount of time spent by employees based on work orders
- Division budget





- Division expenditures
- Division revenue
- Number of payroll checks
- Number of full-time employee equivalents (FTEs)
- Number of accounts
- Interest income per fund
- Number of account transfers per fund
- Number of classifications
- Number of requisitions
- Number of contracts
- Number of setups and changes
- Number of impressions
- Percentage of equipment usage
- 10 year loss history (safety)
- Number of PCs (personal computers)
- Number of Hardwares (computer related)
- Number of JDE users
- Number of users
- Number of radios
- Number of telephones
- Number of GIS users
- Number of vehicles

Recommendations

- Organizational Structure The City's organizational structure has changed since the
 time that that the City CAP model was developed. The functions and responsibility
 of each division are important for correctly allocating costs to other divisions based
 on actual services. The next City CAP model will need to reflect the changes in name
 and function of divisions.
- 2. <u>Time Estimates</u> There are indications that the allocation of costs based on time spent on certain functions (or for certain divisions) is based on employee estimates. For example, the City Attorney Administration uses time estimates to allocate costs to some 34 divisions. If possible, it may be more accurate and more defensible to use actual employee timesheets to account for employee workloads.
- 3. <u>Vehicle Maintenance</u> The City CAP model uses the number of vehicles owned by served divisions to allocate Fleet Management costs. This methodology may not be optimal because the number of vehicles does not necessarily correlate with services costs. Similarly, mileage data would not be appropriate because certain vehicles (such as backhoes) don't incur wear based on their mileage. A better metric would be the number of services provided for each division, although this data may not be readily available. Perhaps a feasible improvement would be to use the number of vehicles in each division within a certain vehicle type category (such as light duty,





- heavy duty, and special use). The average costs of servicing each type of vehicle would be estimated and proportional responsibility could be inferred.
- 4. <u>Grounds Maintenance</u> The allocation of ground maintenance appears to be based on the number of square feet of the building associated with the grounds. While the actual grounds area would be more accurate this data may not be readily available. Using the perimeter of grounds may be an improvement over the current approach.
- 5. <u>Tree Maintenance</u>- It does not appear that the cost of tree maintenance on City property is allocated in the City CAP model. Based on discussion with City staff, we understand that the cost associated with maintaining trees on City properties (as compared to maintaining the trees for the City public spaces such as parks) is insignificant.
- 6. Street Maintenance It does not appear that the cost of asphalt work and street maintenance for City facilities is included in the City CAP model. We understand through conversations with the City that the material cost for street and parking lot repairs are a direct pass-through to the requesting division. The labor costs associated with the work, however, are not allocated. Red Oak recommends that the labor costs be allocated to respective divisions based on the relative amount of work provided to each division over the course of the past five years.
- 7. <u>IS Servers</u> The City CAP model uses the number of PCs owned by divisions to allocate certain costs but doesn't account for the number of computer servers. Servers are arguably a more direct cost driver and should be included in the next City CAP.
- 8. <u>IS Major Software</u> The cost of supporting major software uses, such as GIS, AutoCADD, SCADA and others) are not allocated in the City CAP model. Based on discussion with City staff, we understand that the cost associated with supporting these software programs is insignificant.
- 9. <u>Human Resources</u> The City CAP model assumes that Human Resource division costs are driven by the number of full-time employee equivalents (FTEs) in each department. This implies that the costs of human resource services are not significantly impacted by divisional differences in characteristics such as personnel growth, personnel turnover, recruitment activities, disciplinary proceedings, employee grievances, labor relations activities, worker's compensation claims/payouts, occupational H&S exposure reduction programs, or any other measure of employee issues. Based on conversations with the City, Red Oak agrees with this approach.
- 10. Accounts Payable and Accounts Receivable The costs associated with this work are allocated based on the issuing division's budgets when in fact this might not be the best corollary of the cost drivers. Since the organization has changed we will discuss





this issue in the context of the current structure. The cost for the (new) Fiscal Services division should be allocated between operating and central services, since the division serves to issue utility invoices (a central service for the utilities) and business licenses (an operating function). Based on conversations with the City, Red Oak suggests that 10% of the Fiscal Services costs be allocated back to itself as an operations expense and 90% of the costs be allocated to the benefiting utility divisions as a central service. The central services costs should be allocated to divisions based on the number of invoices that they generate. Furthermore, the costs the Water, Sewer, and Refuse utilities should be split equally (i.e., one-third each) since the three utility charges are sent on a single consolidated bill.



(Appendix A to Full Cost Allocation Plan Review)

The following table is a summary of the allocation rationales that were applied towards each function of each central service division. Note that "Direct Identified" means that the associated cost was allocated to one specific City division rather than to multiple divisions.

Dept. #	DIVISION OR FUND	FUNCTION	ALLOCATION RATIONALE
		MONTHLY REPORTS	RELATIVE BUDGET SIZE FOR GENERAL FUND UNITS
l		BUDGET	RELATIVE BUDGET SIZE PER BUSINESS UNIT/FUND
14	35204 BUDGET & RESEARCH	QUARTERLY REPORTS	RELATIVE BUDGET SIZE PER BUSINESS UNIT/FUND
		JDE PROCESS OWNER	RELATIVE BUDGET SIZE PER BUSINESS UNIT/FUND
		YEAR END RECONCIL	RELATIVE BUDGET SIZE PER BUSINESS UNIT/FUND
15	35301 HUMAN RESOURCES ADMIN	RECRUITMENT & RETENTION	DIRECT IDENTIFIED
	SCOTT TOWNS TEACHTOCO NOTHING	EMPLOYEE RELATIONS	DIRECT IDENTIFIED
		RECRUITMENT A	ESTIMATED TIME PER DEPT
18	35302 RECRUSTMENT & RETENTION	RECRUITMENT B	ESTIMATED TIME PER DEPT
		TRAINING	NUMBER OF FTE'S PER BU
		CLASSIFICATION	NUMBER OF CLASSIFICATIONS PER BU
17	35303 EMPLOYEE RELATIONS	PAYROLL	NUMBER OF PAYROLL CHECKS PER SU
1 "	00000 24% 200 142 / 142 / 143	EMPLOYEE TRANSACTIONS	NUMBER OF EMPLOYEE TRANS PER BU
L		GENERAL EMPLOYEE RELATIONS	NUMBER OF FTE'S PER BU (INCLUDING TEMP EMPLOYEES)
		PROCUREMENT	PERCENTAGE OF REQUISITIONS PER DEPT
		OFFICE SUPPLY DIST	COST OF SUPPLIES PER DEPARTMENT
		EQUIP REPLACE PROG	COST PER DEPT
		PROF SVC ADMIN	NUMBER OF CONTRACTS PER DEPT
		JD EDWARDS PROCURE	NUMBER OF SETUPS AND CHANGES PER DEPT
18	35401 PROCUREMENT	PROCICARD PROG	PERCENTAGE OF PCARD TRANSACTIONS
		FUEL MGMT	COST OF FUEL PER DEPT
		REPROGRAPHICS	PERCENTAGE OF IMPRESSIONS PER DEPT
		COPY MACHINE MGMT	COST OF COPIES PER DEPT (FLOORS FURTHER BROKEN OUT BASED ON A
		MAIL OPS	RELATIVE% BUDGET PER DEPT ON EACH FLOOR) PERCENTAGE OF USAGE PER DEPT
		UTILITY PROG	RELATIVE BUDGET SIZE OF UTILITY FUNDS
		PROCUREMENT	PERCENTAGE OF IMPRESSIONS PER DEPT
		OFFICE SUPPLY DISTRIBUTION	COST PER DEPT
l		EQUIP REPLACEMENT PROG	COST OF EQUIP PER DEPT
400	12 Louis at Mitathologian + 20 species	JD EDWARDS PROCURE	NUMBER OF SETUPS AND CHANGES PER DEPT
19	35402 REPROGRAPHICS	REPROGRAPHICS	PERCENTAGE OF IMPRESSIONS
1		COPY MACHINE MONT	COST OF COPIES PER DEPT (FLOORS BASED ON A RELATIVE % OF BUDGET
		· · · · · · · · · · · · · · · · · · ·	PER DEPT ON EACH FLOOR)
		MAIL OPS	PERCENTAGE OF USAGE
20	35403 MAiL	MAIL OPERATIONS	PERCENTAGE OF USE PER DEPT
21	35501 REAL ESTATE SERVICES	REAL ESTATE	SUDGETED EXPENDITURES PER DEPT
22	35601 EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	COST OF 55000 ACTS PER BUSINESS UNIT/FUND
23	35616 LIABILITY INSURANCE	LIABILITY INSUR	EXPENDITURES PER BUSINESS UNIT (EXCLUDING NON DEPT)
	300 30 20 20 20 20 20 20 20 20 20 20 20 20 20	DIRECT IDENTIFIED INSUR	COST OF PREMIUMS
24	35620 EMPLOYEE SAFETY	EMPLOYEE SAFETY	TEN YEAR LOSS HISTORY PER DEPT- FURTHER BROKEN DOWN BASED ON FTE PER BU
		CITY HALL	SQUARE FOOTAGE PER DEPT OCCUPIED
		GASOLINE	FUEL COST PER DEPT
25	40101 NON DEPARTMENTAL	PARKS	DIRECT IDENTIFIED TO PARKS
		OTHERUTILITIES	DIRECT COST PER DEPT
		TERM PAY	NUMBER OF FTE'S PER DEPT
		BUSINESS SYSTEMS	DIRECT IDENTIFIED
	•	SAFETY	DIRECT IDENTIFIED
26	42101 IS- AOMIN	OPERATIONS	DIRECT IDENTIFIED
	,	COMMUNICATIONS	DIRECT IDENTIFIED
		GIS	DIRECT IDENTIFIED
	42151 IS- NETWORK	NETWORK	NUMBER OF PUS PER DEPT



Dept. #	DIVISION OR FUND	FUNCTION	ALLOCATION RATIONALE
		INTERNETINTRANET	NUMBER OF PC'S PER DEPT
İ	i	CITYWIDE TRAINING	NUMBER OF FIE'S PER BUSINESS UNIT
1		LD EDWARDS SYS	RELATIVE SUDGET SIZE PER BUSINESS UNITIFUND
l		KRONOS	NUMBER OF FTE'S PER BUSINESS UNIT
ļ		EHANGE/MESSAGING	NUMBER OF FTE'S PER BUSINESS UNIT
	i	LIGRARY	DIRECT IDENTIFIED
27	42154 IS: BUSINESS SYSTEM	NEW IMPLEMENT	NUMBER OF PC'S PER BUSINESS UNIT
i		UTILIGY	DIRECT TO UTILITIES BASED ON EXPIPER DEPT/FUND
l		DEVELOPMENT	NUMBER OF FTE'S PER BUSINESS UNIT SUPPORTED
l		MAINTRAME CONVERSION	DIRECT TO BUSINESS UNIT SUPPORTED
		CIRTIX	NUMBER OF FTE'S PER BUSINESS UNIT
		SERVER MOMT	NUBMER OF PC'S PER BUSINESS UNIT
		EXISTING APS MAINT	NUMBER OF FTE'S PER BUSINESS UNIT
l		POLICE	DIRECTIDENTIFIED
		FIRE	DIRECT IDENTIFIED
		MAPINE SAFETY	DIRECT IDENTIFIED
28	42155 IS- SAFETY	LIBRARY	DIRECT IDENTIFIED
]	PUBLIC WORKS	DIRECT IDENTIFIED
		TREASURER	DIRECT IDENTIFIED
		CITY HALL	NUMBER OF FTE'S BY BUSINESS UNIT IN CITY HALL
1	1	HELP DESK SUPPORT	NUMBER OF FTE'S PER BUSINESS UNIT
29	42156 IS-OPERATIONS	HARDWARE SUPPORT	NUMBER OF PCS PER DEPT
	1	SOFTWARE SUPPORT	NUMBER OF FTE'S PER BUSINESS UNIT
		OTHER SUPPORT	NUMBER OF PC'S PER DEPT
	1	POLICE SUPPORT	DIRECT IDENTIFIED
30	#2201 IS- COMMUNICATIONS	FIRE SUPPORT	DIRECT IDENTIFIED
		LIBRARY SUPPORT	DIRECT IDENTIFIED
		CITY HALL SUPPORT	NUMBER OF FTE'S PER BUSINESS UNIT IN CITY HALL
1	ĺ	WATER	DIRECT IDENTIFIED
l		SEWER	DIRECT IDENTIFIED
31	42202 IS- GIS	POLICE GIS	DIRECT IDENTIFIED
		FIRE GIS	DIRECT IDENTIFIED
		OTHER DEPTS GIS	NUMBER OF FTE'S PER 8U EXCLU WTR, SWR, POLICE FIRE (ALL COMM SVCS FTE'S CODED TO COMM SVCS ADMIN)
32	50101 PLANNING ADMIN	SUPPORT	FTE'S PER BUSINESS UNIT SUPPORTED
		PW ADMIN	NUMBER OF FTE'S PER OF BUSINESS UNIT SUPPORTED
33	95101 PUBLIC WORKS ADMIN	INCOMING	NUMBER OF FTE'S PER DEPT SUPPT FOR ALL PW
		INCOMING GASOLINE	NUMBER OF VEHICLES IN PW
		MAINT ADMIN	NUMBER OF FTE'S PER BUSINESS UNIT SUPPORTED
34	85401 MAINTENANCE ADMIN	DIRECT ADMIN TO FLEET	DIRECT IDENTIFIED TO FLEET
35	85402 BUILDING/GROUNDS MAINT	FACILITIES	% OF SQUARE FOOTAGE SUPPORTED BY BU
36	85403 CIVIC CENTER MAINT	CIVIC CENTER	% SOUARE FOOTAGE PER BUSINESS UNIT IN CIVIC CENTER
37	85511 CENTRAL WAREHOUSE	WAREHOUSE	NUMBER OF FTE'S PER PW BUSINESS UNIT IN CIVIL CENTER
		FLEET OPS	NUMBER OF VEHICLES PER PW BUSINESS UNIT
		FIRE	DIRECT TO FIRE
38	85701 FLEET MANAGEMENT	POLICE	DIRECT TO POLICE
		BEACH	DIRECT TO BEACH
		EQUIP OPS	NUMBER OF VEHICLES WITHIN PUBLIC WORKS
00		FIRE FLEET	DIRECT TO FIRE
39	86703 EQUIPMENT MAINT	POLICEFLEET	DIRECT TO POLICE
		SEACH FLEET	DIRECT TO BEACH



(Appendix B to Full Cost Allocation Plan Review)

The following tables are a snapshot from the City CAP model for City Clerk Administration and City Attorney Administration. These tables are referenced in this memorandum for purposes of illustrating the models functionality.

CI	A I B TY CLERK ADMINISTRATION	N DO GOLOS	L.	E E	F	G	11	- 1
2	IT CLERK ADMINISTRATIC	NOISIVILLI N						
FERE	SCHOKE SERVICE ANALYSIS						HAS HERVE CIT	
•		Bakey	Charmond Padopales	ELECTIONS				CLUCA
3	CONNE SPOCKWAY	- 1			PRECORDS MGVI	PAREPORT	COUNCE	
1	SCHOOL GROUNNES	195,962	\$31,537 33 Care	\$20,996 25,00%	\$14,333 45 (50%		123,989	
-	EURABETH EVRONG	64.064	21,141	12,813	4.434		25.00% 25.526	-
1	REBECCA ROBS	15,874	23 30%	26 00% Mo	2 907%		45 86%	
		33,074	∂ (E) %.	1.00%	30,454 84,90%	5 98 1 18 96%	3.00%	
	PATTY ESPASSIA	30,#74		q	Ċ	n	34,874	
	JOAN FLYNN	21,959	9.00% 2,546	0.00% £390	0.60%	0.00%	100,00%	
-			35.69%	.59/%	\$224 15 20%	.00%	\$,390 25,00%	-
	fetal	251,263	60,364	42.86	35,411	2,601	14.007	
	RELATIVE N	4.036	23 125	15.30%	21.28%	3 027%	28 33%	
A. 021	PARTNENTAL CORTS					~	et 2 strate CATY	OV Frank N
-								U.C.
1_			Arrount	General Admits	HARCH CNS	RECORDS MOME	PARSPORT	COUNCE
	\$885 3 007	5	\$221,529	\$81.296	\$26,172	\$47,221	15,799	\$39,5
1	Edwarfis	- I	V9.165	23 10% 15.874	11.273	278.75 11.71	7 02%	,XAC J
			291,092	57,230	47,445	51,508	£,094	25.1 103.5
	SUPRIVA SPRIVAÇES CORT							
	CHEMATOKS EXP	50	(1 5kg)	2,799	1,985	2.804	3995	4.3
Cepters	Mersid Cray Trix		11,360	7,730	1,933	0,504	3%	4,3
1	40JUSTNENTS							•
1064			202 \$53	60 969				
			P12,\$0.3	(44, 186 .9)	49.379	64,453	9, 15,68	1/8/94
1	O Arthuris Charlist Alexan Frant		107.45	(85,967)	584,207	19,36% \$83,601	2,750 \$11,958	
Crand 1			\$302.458	85,987		\$83,601		\$14 3,91
Crand 1	Town Deleted CORTE - Checkel Spread Salarythi Department	Patrowing	\$102.555	35,998 SEC 1998	\$84,207 RECORDS	\$83,601	\$11,7%	\$443,91
Crand 1	Daniel Conts - Codes Record Saleyta; Deposit Conts - Codes Record Saleyta; Deposit Conts	\$10,726		35,273	\$84,207	SARAMI Dea PARRIPORT SARS	\$11,956 #3 ##### CETY	\$445,0
Crand 1	Town Deleted CORTE - Checkel Spread Salarythi Department		Secure incoming	e e e e e e e e e e e e e e e e e e e	SELCOT PEDOMONE MIGUT	SPICEL Des PARSPORT	\$11,988 E3. HMOLCHY COUNCIL	\$445,0
Crand 1	Town Deletes COSTS - State of Spread Salery Sq. Department DETY HALL IS O USE SWINGER - DUR CHIEG USE ALLOW AND C. GOVERNING COST DOWNER DOWNE	\$10,726	Secure incoming	35,273	\$89,207 \$600,498 MGUT £5,588	SARAMI Dea PARRIPORT SARS	\$11,788 t3 wheel City COUNCIL 85,961 5,764	\$445,0
Crand 1	Debits COSTS - Chicus Remot Saleyta Department OUTYMALE BLOURS SUNces-DUR CHICUSC ALLOW SHOCK	\$10,726	Second incoming	15.273 2.273	\$84,207 RECOMPS MGSFT \$1,568 2,968	PAREPORE SEC SEC	\$11) 958 e3 #0001 CTTY COUNCIL \$5,060	\$445,0
Crand 1	Found CONTROL CONTROL CONTROL Spread Subaryski Department POTY MALL BLOUGH SUBCOL DURG USE ALLOWANDE GOALAGE SUBCOL - 1919 UTY CLERK ALMEN d AGENCIA	\$10,726	Second incoming 53 0 52 52 52 52 52 52 52 53	#2.003 2.273 2.678	\$84,507 PECONOMINATE STATES A 2,962 2,492 2,492 2,492	\$83,601 De- PARSPORT 3422 422 424 426	\$11,978 23 MMH COTY COUNTRY 35,964 5,964 5,964 5,969	\$445,0
Crand 1	Town Dolland COSTS - (Chicael Spread SalarySk) Depositions OUTY HALL BLO USE SUNGER - DURLONG USE ALLOWANCE SOUNCE, SUDGER - STREET CITY CLERK ALMEN ARCHORA ARCHORA ARCHORA ARCHORA	\$10,726	Sealand Incoming	\$1.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00 \$2.00	\$84,507 PECONOS MIGENT \$1,562 2,963 3,492 7,892 1,208 3,462	\$89,601 Dea PARSPORT 3,627 422 495 496 496 172 602	\$11,988 £3 100-01 CITY COUNCE \$5,964 5,064 5,999 5,999 5,999 5,999	\$445,0
Crand 1	Town DOMES COSTS - Chical Record Solery (1) DOMES COSTS - Chical Record Solery (1) DOTT HALL BLO LINE SURGER - BUA CHICA LIST ALLON AND C SURGER - BUA CHICA LIST ALLON AND C SURGER - 13 TH CITY CLERK ALMAN ARCORD K Subsect - 13 TH SCORD K MANAGEMENT	\$10,726	95 95 95 95 95 95 95 95 95 95 95 95 95 9	2.075 2.075 2.075 2.075 2.075 2.075 2.075	\$64,507 PECOMPS MG97 \$1,568 2,963 3,492 9,482	\$83,601 De- DAGBDOST \$422 422 495 496 490	\$11,258 \$3.90001 COTY COUNCIL \$5,961 5,764 5,969 5,969 5,969	\$445,0
Crand 1	Found CONTROL (CONTROL Reprint Subaryth) Department FORTY MAIL IN OURS SWINGER - DUR CHIEG USE ALL CAVANCE COUNCE SUBARY - 10 PM CITY CLERK ADVEN AREANS ARCORDS Bulletin - 10 PM RECORDS MANAGEMENT 9 F155	\$10,726	Sectional Incomplete \$12,000 172,000	\$5,773 2,273 2,578 2,678 2,678 2,678 3,372 133	\$54,207 PECONONI MIGHT \$1,562 2,963 2,492 3,492 3,492 4,669 4,669	\$87.601 Deep DAGS DOA'! \$422 422 423 424 424 425 427 427 427 427 427 427 427 427 427 427	\$11,928 23 8000 COTY COUNCE 35,961 5,964 5,969 5,969 5,969 5,969 5,969 5,969 5,969	\$445,0
Crand 1	Town DOMES COSTS - Chical Record Solery (1) DOMES COSTS - Chical Record Solery (1) DOTT HALL BLO LINE SURGER - BUA CHICA LIST ALLON AND C SURGER - BUA CHICA LIST ALLON AND C SURGER - 13 TH CITY CLERK ALMAN ARCORD K Subsect - 13 TH SCORD K MANAGEMENT	\$10,726	Section Incoming 17	\$1,203 \$2,273 \$2,675 \$2,675 \$2,656 \$3,576 \$3,576	\$50,007 \$50,000 \$60,000 \$2,600 \$2,600 \$2,600 \$3,400 \$4,600 \$4,600 \$4,600 \$4,600 \$77	\$PC.601 Dee PARSPORT \$442 495 495 497 497 497 497 497 497	\$17,208 \$3,3000 City COUNCE \$5,364 5,064 5,009	\$445,0
Crand	Form) Debits Costs - gorous spread Salarysis Debits Ann. B.O.U.RE Outrost - DUS, DING USE ALLOWANDE OUTROST - SURE SURE ALLOWANDE OUTROST - SURE SURE ALLOWANDE OUTROST - SURE SURE ALLOWANDE O ASSENCE AREJOSIUS Entrese - 10001 RECORDS MANAGEMENT O TUBE OUTROST O	\$10,726	Sectional Incomplete \$12,000 172,000	\$5,773 2,273 2,578 2,678 2,678 2,678 3,372 133	\$64,207 RECOMPR MGUT \$1,552 2,562 3,442 3,442 1,208 3,452 4,669 17,8	\$61,611 Dee PASSPORT \$422 422 424 425 426 427 427 427 427 427 427 427	\$11/958 \$3 shield CITY COUNCIL \$5 961 \$ 560 \$	\$445,0
Crand	Found Deleted COSTS - (Christal Spread Salarysh) Department EXTY MALL INCOLORS SURcase-DURLORING USC ALLCON ANCE COUNCIL SUBJect - 1979 CITY CLERK ALMEN ARCORDS Refered TO TO THE SCHOOL SUBJECT - 1979 RECORDS MANAGEMENT TO THE S GLERK SUBJECT - 1979 RECORDS MANAGEMENT TO THE S GLERK SUBJECT - 1979 RECORDS SUBJECT - 1979 RECORDS SUBJECT - 1979 RECORDS SUBJECT - 1979 RECORDS SUBJECT - 1979 RECORDS	\$10,726	Seciral Incoming E	#5, 773 2,273 2,678 2,678 2,678 5,760 3,578 133 5,578	\$64,507 \$60,000 \$60,000 \$1,658 2,968 2,442 3,442 3,442 4,660 17,3 77 77 4,550 4,150 4,150	\$85,601 Dee DARPOORT \$417 426 496 496 497 417 417 417 417 417 417 417	\$17,208 \$3,3000 City COUNCE \$5,364 5,064 5,009	\$443,91
Cramd 1	Found Deleted COSTS - (Chefold Spread SalerySt) Department OUTY MALERIO USE SUNGER - DUR CHIEF USE ALLOW ANDE COUNCE SUNGER - 1979 SUTY CLERK ALMAN A RECORD A RECORD Enhance - 1979 SUTY CLERK ALMAN O ASSENDE SUNGER - 1979 SUTY CLERK ALMAN O ASSENDE SUNGER - 1979 SUTY CLERK ALMAN O ASSENDE SUNGER - 1979 SUTY CLERK ALMAN SUNGER - 1979 SUNGER - 1979 SUTY CLERK ALMAN SUNGER - 1979 SUNGER - 1979 SUTY CLERK ALMAN SUNGER - 1979 SUNGER - 19	\$10,726	Sectional Incomplete D	#5, 773 2,273 2,678 2,678 2,678 5,760 3,578 133 5,578	\$64,207 RECOMPR MGUT \$1,552 2,562 3,442 3,442 1,208 3,452 4,669 17,8	\$61,611 Dee PASSPORT \$422 422 424 425 426 427 427 427 427 427 427 427	\$11/958 \$3 shield CITY COUNCIL \$5 961 \$ 560 \$	\$443,91
Crand	Found Description	\$10,726	Second Incoming SP 12.522 12.522 12.522 12.522 12.522 12.522 12.522 12.522 12.522 15.522 12.522 15.52	\$1,003 2,273 2,273 2,275 2,275 2,275 2,275 2,376 3,376 3,376 3,376 3,376 3,376 3,376 3,376 3,376 3,476	\$64,207 \$600000 \$600000 \$2,668 2,968 2,968 2,968 2,968 1,208 1,	\$83,611 Dep PARSPORT \$442 420 420 420 420 420 420 420 420 420	\$16,998 \$2 street City 50,962 \$5,963 \$,569 \$,5	\$443,91
Crand	Found Deleted COSTS - (Chefold Spread SalerySt) Department OUTY MALERIO USE SUNGER - DUR CHIEF USE ALLOW ANDE COUNCE SUNGER - 1979 SUTY CLERK ALMAN A RECORD A RECORD Enhance - 1979 SUTY CLERK ALMAN O ASSENDE SUNGER - 1979 SUTY CLERK ALMAN O ASSENDE SUNGER - 1979 SUTY CLERK ALMAN O ASSENDE SUNGER - 1979 SUTY CLERK ALMAN SUNGER - 1979 SUNGER - 1979 SUTY CLERK ALMAN SUNGER - 1979 SUNGER - 1979 SUTY CLERK ALMAN SUNGER - 1979 SUNGER - 19	\$10,726	Secired Incoming D	\$1, 773 2,273 2,273 2,075 2,075 2,075 3,376 123 55 3,470 3,993 2,240 3,993 2,240 3,993 2,240 3,993 4,470	\$64,207 \$60,000 \$60,000 \$1,058 2,958 2,452 3,452 4,650 1,72 7,7 7,7 7,7 7,7 7,7 7,7 7,7	\$89,601 Dee PARBOOKT \$417 420 420 420 420 420 420 420 42	\$16,000 \$3,000 \$5,00	\$443,91
Crand	Town Debits COSTS - (Chicul Spread Saleys) Depositions OUTY HALL BLO USE SWINGE - DUR DING USE ALLOW ANCE COUNCE, SUBJECT - 1289 CITY CLERK ADMIN A RECENTA A RECENTA SWINGE - 1200 FRECORDS MANAGEMENT OUT S COST ACENCA SWINGE - 1200 FRECORDS MANAGEMENT OUT S COST ACENCA SWINGE - 1200 FRECORDS MANAGEMENT OPATING PROBLEM PROPRIED RECENTARY SWINGER - 1200 FRECORDS MANAGEMENT OPATING PROPRIED RECENTARY SWINGER - 1200 FRECORDS MANAGEMENT OPATING PROPRIED RECENTARY SWINGER - 1200 FRECORDS MANAGEMENT OPATING PROPRIED RECENTARY SWINGER - 1200 FRECORDS MANAGEMENT OPATING SWINGER - 1200 FRECORDS MANAGEMENT OPATING OFFICE OF THE CONTRACT CASHIERING A TREASURY SWINGER - 1200 FRECORDS MANAGEMENT OFFICE OF THE CONTRACT CASHIERING A TREASURY	\$10,726	Seciral Incoming	\$4,000 2,273 2,675 2,475 3,276 3,276 3,576 3,476 3,476 3,476 3,476 4,476 4,576 5,576	564,507 SECONDS MAGNET SECONDS MAGNET SECONDS 1,5442 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,205 1,207	\$83,611 Dep PARSPORT \$442 420 420 420 420 420 420 420 420 420	\$16,998 \$2 street City 50,962 \$5,963 \$,569 \$,5	\$443,91
Crand 1	Found CONTROL (CONTROL Spread Salarysh) Department 1 CITY HALL ISLOUISE SURGER - DUR CHIEG USE ALL CANANCE COUNCE, Subsele - 10 No. CITY CLERK ALNESS ARCHIOK ARCHIOK ARCHIOK ARCHIOK SUBSELE - 10 No. FREGORDS MANUCEMENT OTICS GAR SUBSELE - 10 No. FREGORDS MANUCEMENT OTICS GAR SUBSELE - 10 No. CONTROL SUBSELE - 10 No. CONTROL SUBSELE - 10 NO. CONTROL SUBSELE - 1	\$10,726	Sectional Incomplete D	\$5, 273 2,273 2,678 2,678 2,678 2,676 3,572 133 3,470 3,962 2 4 4 58 61 1	\$64,507 \$60000 \$40000 \$1,682 2,682 2,682 2,682 2,682 1,29	\$83,001 Dep PARSPORT \$430 420 420 420 420 420 420 420 420 420 42	\$15/200 82 street City / COUNCEL 55,363 5,563 5,563 5,563 5,563 5,563 1,365 5,203 1,365 6,203 1,365	\$443,91
Crand 1	Found COMMAN CONTR - (Christal Remord Statesylle) Department 1-21Y MAIL INCOLORS SURGER - DUR CHIG USE ALL CANANCE COUNCE, Subselle - 10901 CITY CLERK ALMEN - ALEMAN - ARCHARA - ARCHARA - ROBERT SUBSELLE - 10901 RECORDS MANUGEMENT - TIES GLER - ARCHARA - SUBSELLE - 10901 RECORDS MANUGEMENT - PARTICLE	\$10,726	Secind Incoming 17 17 17 17 17 17 17 1	\$4,000 2,273 2,675 2,475 3,276 3,276 3,576 3,476 3,476 3,476 3,476 4,476 4,576 5,576	\$84,207 \$600-098 \$600-098 \$6,558 2,962 2,962 2,962 2,962 4,660 4,660 4,660 4,660 4,660 2,77 2,77 4,550 4,670 2,77 79 59 59 59 59 59 59 59 59 59 5	\$83,61 Deg PARSPORT \$442 423 433 434 434 434 434 434 434 434	\$11,000 \$3,000 \$5,00	\$443,91
Crand 1	Found COMMAN CONTROL (CONTROL Spread Salarys) Department FORTY HALL BLOURS SURGES-DURLOHING USE ALLOWANDE COUNCE, RUDGES-TURY CITY CLERK ADMAN A RECORDS Subsection 10001 RECORDS MANAGEMENT 9 TIGS GOZE ACENDA ACENDA PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE PAYNOLE RUDGES TURNING CAPHIERMAN A THEASLEY DOWNSOLE PAYNOLE \$10,726	Second Incoming SP 12 522 12 522 12 522 12 522 13 522 14 522 15 15	\$2,000 \$2,000 \$2,273 \$2,273 \$2,273 \$2,273 \$2,273 \$3,976	\$84,507 \$600-096 \$600-096 \$1,568 2,968 2,968 2,968 1,200	\$83,651 Deg PARSPORT \$442 425 426 426 426 427 427 427 427 427 427 427 427 427 427	\$11,000 \$3,000 \$5,00	\$14 3,91	
Crand 1	Town Demail Costs - (Chical Remot Salarys) Demail Costs - (Chical Remot Salarys) Demail Costs - (Chical Remot Salarys) OUTY MALL IN OLDS Solicial - Dod ONG USE ALLOWANDE COUNCE Solicial - Total City Clear Alman Alencia ARCORDS Solicial - Total Records Manageries Guine Solicial - (Chical Records Manageries Guine Solicial - (Chical Records Manageries Guine Solicial - (Chical Records Manageries PATICA Device Solicial - (Chical Records Manageries Solicial - (Chical Rec	\$10,726	Seciard Incoming D 12 (52) 12 (52) 13 (52) 14 (53) 15 (54) 15 (54) 15 (54) 15 (57) 15 (72) 27 15 (72) 27 16 (72) 27 48 79 18 (74) 19 (74) 29 (74) 29 (74) 29 (74) 29 (74)	### ##################################	584,507 FECONDS FECONDS FECONDS 151,582 2,982 2,982 3,482 4,686 4,686 1122 77 77 78 52 53 67 78 68 68 68	\$87,61 Dep PARSPORT 3432 425 426 426 426 426 426 427 427 428 428 429 429 420 420 420 420 420 420 420 420	\$15/200 83 18900 CITY CONCEL \$5,963 5,963 5,963 5,963 5,963 5,963 6,963 1,988 44 66 67 67 67 67 67 67 67 67	\$443,91
Crand 1	Found CONTROL CONTROL (School Spread Schoys) Department EXTY MALL IN OLOSE SURGES - DUR CHICK DUSC ALLOW ANCE COUNCIL SUBJECT - 1979 CITY CLERK ADMEN A RECORDS RESORDS	\$10,726	Second Incoming SP 12 522 12 522 12 522 12 522 13 522 14 522 15 15	\$2,000 \$2,000 \$2,273 \$2,273 \$2,273 \$2,273 \$2,273 \$3,976	\$84,507 \$600-096 \$600-096 \$1,568 2,968 2,968 2,968 1,200	\$83,651 Deg PARSPORT \$442 425 426 426 426 427 427 427 427 427 427 427 427 427 427	\$11,000 \$3,000 \$5,00	\$443,91
Crand 1	Town Demail Costs - (Chical Remot Salarys) Demail Costs - (Chical Remot Salarys) Demail Costs - (Chical Remot Salarys) OUTY MALL IN OLDS Solicial - Dod ONG USE ALLOWANDE COUNCE Solicial - Total City Clear Alman Alencia ARCORDS Solicial - Total Records Manageries Guine Solicial - (Chical Records Manageries Guine Solicial - (Chical Records Manageries Guine Solicial - (Chical Records Manageries PATICA Device Solicial - (Chical Records Manageries Solicial - (Chical Rec	\$10,726	Sectional Incomplete \$12,022 112,022 112,022 112,022 112,022 113,022 114,022 115,032 115,032 117,032 117,032 117,032 117,032 117,032 118,032	### ##################################	\$64,507 \$600000 \$1,668 2,964 2,964 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,205 1,206 1,20	\$83,611 Dep PARSPORT 3437 4904 4904 4904 4904 4904 11 10 10 10 10 10 10 10 10	\$16,998 \$2 street CITy COUNCEL \$5,963 \$,664 \$,569 \$,	\$445,0
Crand 1	Found COMMAN CONTROL (Christal Remond Scalesyshi) Department FORTY MAIL INCOURSE SURVEY SURVEY ARENDA Bulliona - 19701 RECONDE MANAGEMENT - 1975 GUP SACENDA TOSAGE - 19701 RECONDE MANAGEMENT - 275 GUP SACENDA - 275 -	\$10,726	Secient Incoming SP 12 Secient Incoming SP 0 0 12 Secient Incoming SP 12 Secient Incoming SP 12 Secient Incoming Inc	### CONTROL ##	\$64,507 \$60,000 \$60,000 \$1,000 \$2,000 \$2,000 \$3,000 \$4,000 \$1,000 \$2,	\$87,651 Dee PARSPORT \$420 420 420 420 420 420 420 42	\$15,000 \$2,00000 CITY 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 6,000	\$443,91
Crand 1	Found Deleted COSTS - (Chefold Spread SalerySi) Deleted COSTS - (Chefold Spread SalerySi) Deleted - (DALORIGUES ALLOWANCE) COUNCE, SUBJECT - (DAS ONLO) SU	\$10,726	Secired Incoming E	### ##################################	\$64,507 \$600000 \$1,668 2,964 2,964 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,204 1,205 1,206 1,20	\$83,611 Dep PARSPORT 3437 4904 4904 4904 4904 4904 11 10 10 10 10 10 10 10 10	\$16,998 \$2 street CITy COUNCEL \$5,963 \$,664 \$,569 \$,	\$443,91
Crand	Towns COSTS - Chicae Spread Salary Sq. Department Department OUTY MALL IN OURS SWINGE - DURLOWING USE ALLOW ANCE SOUNCE, SUBJECT - 1279 CITY CLERK ADMIN A RECENTA A RECENTA BUSINES - 1279 CITY CLERK ADMIN A RECENTA SOUNCE - 1270 CITY CLERK ADMIN A RECENTA SOUNCE - 1270 CITY CLERK ADMIN A RECENTA SOUNCE - 1270 CITY CLERK ADMIN OPATISCL OPATISCL PARTICL PARTICL PARTICL PARTICL SUBJECT	\$10,726	Sectional Incomplete	\$5, 233 2,273 2,275 2,275 2,275 2,275 2,275 2,275 3,276 3,396 2,2 4,358 3,470 3,962 2,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,	\$64,507 \$600000 \$600000 \$40000 \$2,682 \$2,	\$83,651 Dep PARSPORT \$4377 \$4372 \$422	\$15,000 \$2 unset CITy. 55,000 55,000 5,0	\$14 3,91
Crand	Found COMMAN CONTR - (Christal Remord Statesyste) Department 1 CITY MAIL INCOURSE SURGER - DURI CHING USE ALL CANANCE COUNCE, Subtode - 10 RM SUTTY CLERK ALMEN ARCHITCH	\$10,726	Sectoral incombing D 17 (502) 17 (502) 17 (502) 17 (502) 18 (503) 18	### ##################################	\$64,507 \$600000 \$1,548 2,548 2,548 1,200 1,20	\$87,001 Dep PARSPORT \$437 420 420 420 420 420 420 420 42	\$16,920 \$2 street City. 55,961 55,962 5,669 5,669 5,669 5,669 5,669 1,769 1,	50,22 5442,04



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85	 ^		<u> </u>	D	E	F	G	H	1 .
86	B. INCOMING	COSTS - (Default Spread Salary%)					D	pt3 10101 CIT	CLERK ADMIN
87									
88		Department	Filest Incoming	Second Incoming	ELECTIONS	RECORDS:	PASSPORT	COUNCE	
89		JO EOWARDS	\$0	\$141	\$30		\$6	\$67	
90	12	AR GENERAL FUND Subtratel - 35203 AP/AR	9	. 68	15			33	
92		SUDROIS - 35/2/3 AP/AR	- 0	293	52	81	12	138	
93	14	MONTHLY REPORTS	£1	.5	16	21		35	
94		BUDGET	0	310	66				
95 98		QUARTERLY REPORTS JOE PROCESS OWNER	9	52		14		25	
97		YEAR END RECONCIL	O D	<u>zs</u>	- 5 5	7		14	
98		Subtotal - 35204 BUDGET & RESEARCH	9	492	104	136	19	232	
39									
100		RECRUITMENT A RECRUITMENT B	9	1,906	383	500	71	853	
102		TRAINING	u n	34,926 197	7,402 40	9.563 52	1,373	15,488 88	
103		Subtotal - 35302 RECRUITMENT & RETENTION	0	36,919	7,825	10,215	1,451	17,429	
104							1.2.		
105 106		CLASSIFICATION PAYROLL	. 0	861	182	238	34	406	
107		EMPLOYEE TRANSACTIONS	9	1,205 784	255 166	333 217	47	569	
108		GENERAL EMPLOYEE RELATIONS	0	380	£1	105	31 15	370 179	
109		Subtotal - 35303 EMPLOYEE RELATIONS	0	3,230	1 05	894	127	1,525	
110	4.0	PROCUREMENT	1						
112		OFFICE SUPPLY DIST	0	1,395	296 15	386	55	659	
113	18	JD EDWARDS PROCURE	ů ů	400	87	20 113	16	34 193	
114		PROC CARD PROG	Ø	5	1	1	0	2	
115		REPROGRAPHICS COPY MACHINE MIGMT	0	1,729	356	478	58	816	
117		MAIL OPS	0	240 256	51 57	56 74	9	113	
118		Subtotal - 35401 PROCUREMENT	0	4,118	873	1,139	11	127 1,944	
1 (9						7,100	102	,,344	
120		PROCUREMENT	0	138	29	38	5	65	
122		OFFICE SUPPLY DISTRIBUTION JD EDWARDS PROCURE	0	62 29	13	17	2	29	
123		REPROGRAPHICS	i a	37,9 6 0	8,049	10,509	1,493	17,930	
124							1,102	11,350	
131	3. INCOMING	COSTS - (Default Spread Skiny%)					Dep	±3 10101 CITY	CLERK ACHIN
		Deportment	First Incoming	Second Incoming	ELECTIONS	RECORDS:	PASSPORT		
134									
135						MOUNT		COUNCE	
136		COPY MACHINE MIGHT MAIL OPS	\$0	\$1,768	\$375	\$489	\$69	\$835	
137		COPY MACHINE MGMT MAIL OPS Subdigit - 35402 REPROGRAPHICS	\$0 0	\$1,768 143 40,120	\$275 30 8,503	\$489 40	\$ 69	\$835 68	
138		MAIL OPS Subtotal - 35402 REPROGRAPHICS	0	143 40,120	30 8,503	\$489		\$835	
140		MAIL OPS Subtobal - 35402 REPROGRAPHICS MAIL OPERATIONS	0 0	143 40,120 9,288	30 8,503 1,963	\$489 40 11,100 2,570	\$69 6 1,577 365	\$835 68 18,940 4,385	
		MAIL OPS Subtotal - 35402 REPROGRAPHICS	0	143 40,120	30 8,503	\$489 40 11,100	\$89 6 1,577	\$835 68 18,940	
141		MAIL OPS Subtobal - 35402 REPROGRAPHICS MAIL OPERATIONS	0 0	143 40,120 9,288	30 8,503 1,963	\$489 40 11,100 2,570	\$69 6 1,577 365	\$835 68 18,940 4,385	
141	21	MAIL OPS Subtral - 35/02 REPROGRAPHICS MAIL OPERATIONS Subtral - 35/03 MAIL	0 0	143 40,120 9,288 9,288	30 8,503 1,968 1,968	\$489 40 11,100 2,570 2,570	\$69 6 1,577 365 365	\$835 68 18,940 4,385 4,385	
141 142 143	21	MML OPS Subtral - 35/02 REPROGRAPHICS MAIL CPERATIONS Subtral - 35/03 MAIL REAL ESTATE SUBTRAL - 35501 REAL ESTATE SERVICES	0 0 0 0 0	143 40,120 9,288 9,288 206 206	30 8,503 1,968 1,968 44 44	\$489 40 11,100 2,570 2,570 57 57	\$69 6 1,577 365 365 8	\$835 62 18,940 4,985 4,385 97	
141	21	MAIL OPS Subrail - 25:02 REPROGRAPHICS MAIL OPERATIONS Subrail - 35:403 MAIL REAL ESTATE	0 0	143 40,128 9,288 9,288 206 206	30 8,503 1,963 1,968 44 44 44	\$489 40 11,100 2,570 2,570 57 57 52	\$89 6 1,577 365 365 8 8	\$835 68 18,940 4,385 4,385 97 97	
141 142 143 144 145 146	21	MAIL OPS Subside - 35-02 REPROGRAPHICS MAIL OPERATIONS Subside - 35-03 MAIL REAL ESTATE Subside - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subside - 35601 EMPLOYEE BENEFITS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 206 445 445	30 8.503 1.968 1.968 4.44 4.4 9.4	\$489 40 11,100 2,570 2,570 57 57 52 123	\$69 6 1,577 365 365 8	\$835 62 18,940 4,985 4,385 97	
141 142 143 144 145 146 147	21 22 23	MAIL OPS Subball - 35402 REPROGRAPHICS MAIL CPERATIONS SUbball - 35403 MAIL, Subball - 35403 MAIL, Subball - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subball - 35501 EMPLOYEE BENEFITS Subball - 35501 EMPLOYEE BENEFITS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 206 445 445 445	30 8,503 1,568 1,968 44 44 94 94	\$489 40 11,100 2,570 2,570 577 57 52 123 123	\$69 6, 1,577 365 365 8 8 17, 17,	\$835 68 18,940 4,385 4,385 97 97 97 210 210	
141 142 143 144 145 146 147	21 22 23	MAIL OPS Subside - 35-02 REPROGRAPHICS MAIL OPERATIONS Subside - 35-03 MAIL REAL ESTATE Subside - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subside - 35601 EMPLOYEE BENEFITS	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 206 445 445	30 8.503 1.968 1.968 4.44 4.4 9.4	\$489 40 11,100 2,570 2,570 57 57 52 123	\$63 6 1,577 365 365 9 8 8	\$835 68 18,940 4,385 4,385 97 97 210 210	
141 142 143 144 145 146 147 148 149	21 22 23 23 25 25 25	MAIL OPS Subbal - 35402 REPROGRAPHICS MAIL OPERATIONS Subbal - 35403 MAIL Subbal - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subbal - 35501 EMPLOYEE BENEFITS LIABILITY INSUR Subbal - 35601 EMPLOYEE BENEFITS LIABILITY INSUR	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 206 445 445 445	30 8,503 1,568 1,968 44 44 94 94	\$489 40 11,100 2,570 2,570 577 57 52 123 123	\$89 6 1,577 365 365 8 8 17 17 405 405	\$835 68 18,940 4,385 4,385 4,385 27 97 210 210 4,864 4,864	
141 142 143 144 145 146 147 148 149 150	23 1 23 1 25 0 25 1	MML OPS Subrail - 35/02 REPROGRAPHICS MAIL CPERATIONS Subrail - 35403 MAIL REAL ESTATE Subrail - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subrail - 35501 EMPLOYEE BENEFITS Subrail - 35501 EMPLOYEE BENEFITS Subrail - 35501 UABILITY INSURANCE JUY HALL JUY HALL JUY HALL	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 208 445 445 10,303 10,303 51,331 6,819	300 8,503 1,568 1,968 44 44 94 2,194 2,194 5,615	\$489 40 11,100 2,570 2,570 57 57 52 123 123 2,851 2,854 1,867	\$69 6, 1,577 365 365 8 8 17, 17,	\$835 68 18,940 4,385 4,385 97 97 97 210 210	
141 142 143 144 145 146 147 148 149 150	23 1 23 1 25 0 25 1	MAIL OPS Subbal - 35402 REPROGRAPHICS MAIL OPERATIONS Subbal - 35403 MAIL Subbal - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subbal - 35501 EMPLOYEE BENEFITS LIABILITY INSUR Subbal - 35601 EMPLOYEE BENEFITS LIABILITY INSUR	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,128 9,288 9,288 206 206 445 445 445 10,303 10,303	300 8,503 1,563 1,068 44 44 94 94 2,184 2,184 5,616	\$489 40 11,100 2,570 2,570 57 57 52 123 123 2,851 2,851	\$89 6 1,577 365 355 8 8 47 17 405 405	\$835 68 18,940 4,385 4,385 97 97 210 210 210 4,864 4,864	
141 142 143 144 145 146 147 148 150 150 151 152	21 23 23 25 C 25 7	MAIL OPS Subbal - 35402 REPROGRAPHICS MAIL OPERATIONS Subbal - 35403 MAIL SUBbal - 35403 MAIL SUBbal - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS SUBbal - 35501 EMPLOYEE BENEFITS LIABILITY INSUR SUBbal - 35501 LIABILITY INSURANCE 21TY HALL LERM PAY SUBbal - 40101 NON DEPARTMENTAL	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 206 445 445 445 10,303 10,303 31,231 5,819 28,150	300 8,503 1,563 1,068 44 44 94 94 2,184 2,184 1,145 8,064	\$489 40 11 100 2,570 2,570 57, 57, 57, 123 123 2,851 2,851 1,887, 10,527	\$59 6, 1,577 365 365 8, 8 17, 17, 17, 17, 17, 14,05 405 1,228 288 1,496	\$835 68 18,940 4,385 4,385 97 97 210 210 210 4,884 4,864 4,465 14,743 3,210 17,663	
141 142 143 144 145 146 147 148 150 151 152 153 154	21 22 23 23 25 25 25 27 15 27	MML OPS Subrail - 35/02 REPROGRAPHICS MAIL CPERATIONS Subrail - 35403 MAIL REAL ESTATE Subrail - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subrail - 35501 EMPLOYEE BENEFITS Subrail - 35501 EMPLOYEE BENEFITS Subrail - 35501 UABILITY INSURANCE JUY HALL JUY HALL JUY HALL	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 206 208 445 445 10,303 10,303 51,331 6,819	300 8,503 1,568 1,968 44 44 94 2,194 2,194 5,615	\$489 40 11,100 2,570 2,570 57 57 52 123 123 2,851 2,854 1,867	\$69 6 1,577 385 365 8 8 17 17 405 405 405 405 405 5 368	\$835 68 18,940 4,385 4,385 977 97 210 210 4,884 4,884 4,884 14,433 3,219 17,663	
141 142 143 144 145 146 147 148 150 151 152 153 154 155	22 22 22 23 23 25 25 25 25 25 27 7 5 5	MAIL OPS Subbibl - 3502 REPROGRAPHICS MAIL OPERATIONS Subbibl - 35403 MAIL REAL ESTATE Subbibl - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subbibl - 35501 EMPLOYEE BENEFITS LIABILITY INSUR Subbibl - 35501 DABILITY INSURANCE STY HALL IERM PAY Subbibl - 45151 NON DEPARTMENTAL NETWORK Subbibl - 42151 IS- NETWORK	0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 9,288 206 2095 445 445 445 10,303 10,303 10,303 9,215 9,219 9,229	300 8,503 1,563 1,063 44,44 94 2,104 2,104 2,104 1,145 8,054	\$489 40 40 11100 2570 2570 2570 2570 2570 2570 2570 25	\$59 6, 1,577 365 365 8, 8 17, 17, 17, 17, 17, 14,05 405 1,228 288 1,496	\$835 68 18,940 4,385 4,385 97 97 210 210 210 4,884 4,864 4,465 14,743 3,210 17,663	
141 142 143 144 145 146 147 148 150 151 152 153 154 155 156	21 22 22 23 23 25 25 25 25 25 25 25 25 25 25 25 25 25	MAIL OPS Subbial - 35402 REPROGRAPHICS MAIL CPERATIONS Subbial - 35403 MAIL SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL STATE SUBBIAL ST	0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 9,288 206 206 445 445 445 10,303 10,303 31,231 5,819 28,050 9,289	300 8,503 1,568 1,968 44 44 94 94 2,194 2,194 1,145 8,064 1,569 1,569	\$489 40 11 100 2 570 2 570 57 57 57 123 123 2 851 2 854 1 8,641 1 87 0 527 2 570	\$69 6, 1,577 865 865 88 8 8 17, 17, 17, 17, 17, 17, 17, 17, 17, 17,	\$835 \$8 18,940 4,385 4,385 4,385 97 97 210 210 210 4,884 4,884 4,884 14,723 3,710 17,663 4,385 4,385	
141 142 143 144 145 146 147 148 150 151 152 153 154 155 155	21 22 22 23 25 25 25 25 27 27 27 27 27 27 27 27 27 27 27 27 27	MAIL OPS Subbibl - 3502 REPROGRAPHICS MAIL OPERATIONS Subbibl - 35403 MAIL REAL ESTATE Subbibl - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subbibl - 35501 EMPLOYEE BENEFITS LIABILITY INSUR Subbibl - 35501 DABILITY INSURANCE STY HALL IERM PAY Subbibl - 45151 NON DEPARTMENTAL NETWORK Subbibl - 42151 IS- NETWORK	0 0 0 0 0 0 0 0 0 0 0 0	143 40,128 9,288 9,288 9,288 206 206 445 445 445 445 45 10,303 10,303 10,303 91,231 5,819 28,180 9,289 9,289 3,075 446	300 8,503 1,563 1,068 44 44 94 94 2,184 2,184 5,616 1,445 8,064 1,560 1,560	\$489 40 11 froo 2 570 2 570 577 57 123 123 123 2 851 2 854 1 887 1 0 827 2 570 2 570	\$69 6, 1,577 365 365 8, 8 1,77 17,7 405 405 288 1,496 955 365 365	\$835 68 18,940 4,385 4,385 97 97 210 210 210 4,884 4,884 4,884 4,884 4,285 4,320 4,325 4,385 4,385 4,385 4,385 4,385 4,385 4,385 4,385 4,385 4,486 4,4	
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141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 155 155 155 155 155 155	22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	MAIL OPS Subbial - 35402 REPROGRAPHICS MAIL CPERATIONS Subbial - 35403 MAIL, Subbial - 35403 MAIL, Subbial - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subbial - 35501 EMPLOYEE BENEFITS Subbial - 35501 EMPLOYEE BENEFITS LIABILITY INSUR 31bible - 35500 LABILITY INSURANCE 21Y HALL ERAL PAY LERAL PAY Subbial - 42151 IS-NETWORK NITERIAETANTANEY 21YMORK Subbial - 42151 IS-NETWORK NITERIAETANTANEY 21YMORE TRAINING DECWARDS SYS GRONDS LEADER SYS GRONDS LEADER SYS GRONDS LEADER SAGING EWI MIPS EMENT	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 9,288 206 206 445 445 445 10,303 10,303 21,231 6,819 28,050 9,289 3,075 446 219 84 377 3,443	300 8,503 1,568 1,968 44 44 94 2,194 2,194 1,445 8,054 1,569 1,569 1,569 1,569 1,569 1,569	\$489 40 40 40 40 40 40 40 40 40 40 40 40 40	\$69 6, 1,577 865 865 887 887 177 177 405 405 405 405 405 405 405 405 405 405	\$835 \$8 18,940 4,385 4,385 4,385 97 210 210 210 4,884 4,884 4,884 14,722 3,719 17,563 4,385 4,385 1,422 4,319 1,422	
141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 155 155 155 155 155 155	22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	MAIL OPS Subball - 35402 REPROGRAPHICS MAIL OPERATIONS Subball - 35403 MAIL SEAL ESTATE SEAL ESTATE SEAL ESTATE SEAL ESTATE SUbball - 35501 REAL ESTATE SERVICES EMPLOYEE SENEFITS SUbball - 35501 EMPLOYEE SENEFITS LIABILITY INSUR SUBball - 35501 UABILITY INSURANCE 21TY HALL EFRA PAY SUBball - 46101 NON DEPARTMENTAL WETWORK SUBball - 42151 IS-NETWORK NETWORK SUBball - 42151 IS-NETWORK THERRETANTRANEY 21TYMICE TRAINING DEWARDS SYS GRONDS URONDS HANDEMERSAGING	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,128 9,288 9,288 9,288 206 206 445 445 445 445 445 31,231 5,819 38,050 9,289 3,075 446 219 844 377 3,143	300 8,503 1,563 1,968 44 44 94 2,184 2,184 1,145 8,064 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569	\$489 40 40 2.570 2.570 2.570 577 57 423 1.23 2.851 2.851 1.887 10.527 2.570 2.	\$69 1,577 365 365 8 8 1,77 1,77 405 405 405 405 1,496	\$835 \$8 18,940 4,385 4,385 97 210 210 210 210 4,884 4,884 4,884 4,884 4,285 4,3210 17,663 1,452 211 103 400 107 107 107 107 107 107 107 1	
141 142 143 144 144 145 146 147 148 150 150 150 155 155 155 155 155 155 155	22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	MAIL OPS Subball - 35402 REPROGRAPHICS MAIL CPERATIONS Subball - 35403 MAIL Subball - 35403 MAIL Subball - 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS Subball - 35501 EMPLOYEE BENEFITS Subball - 35501 EMPLOYEE BENEFITS Subball - 35501 EMPLOYEE BENEFITS LIABILITY INSUR Subball - 355010 LIABILITY INSURANCE LIABILITY OF A CONTROL OF A CONTRO	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 9,288 206 206 445 445 445 10,303 10,303 21,231 6,819 28,050 9,289 3,075 446 219 84 377 3,443	300 8,503 1,568 1,968 44 44 94 2,194 2,194 1,445 8,054 1,569 1,569 1,569 1,569 1,569 1,569	\$489 40 40 40 40 40 40 40 40 40 40 40 40 40	\$69 6, 1,577 865 865 887 887 177 177 405 405 405 405 405 405 405 405 405 405	\$835 \$8 18,940 4,385 4,385 4,385 97 210 210 210 4,884 4,884 4,884 14,722 3,719 17,563 4,385 4,385 1,422 4,319 1,422	
141 142 143 144 145 146 147 148 140 150 150 151 153 153 154 155 155 155 155 155 155 155	22 22 22 23 23 24 24 24	MAIL OPS SUBDIAL 35402 REPROGRAPHICS MAIL OPERATIONS SUBDIAL 35403 MAIL REPART SECTIONS SUBDIAL 35403 MAIL SUBDIAL 35403 MAIL SUBDIAL 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS SUBDIAL 35501 EMPLOYEE BENEFITS LIABILITY INSUR SUBDIAL 35501 EMPLOYEE BENEFITS LIABILITY INSUR SUBDIAL 35501 LIABILITY INSURANCE ZITY HALL LERIAL PAY SUBDIAL 40101 NON DEPARTMENTAL SETWORK SUBDIAL 40101 NON DEPARTMENTAL SETWORK SUBDIAL 40101 NON DEPARTMENTAL SETWORK SUBDIAL 40101 NON DEPARTMENTAL DEPARTMENT ANTENNO DE EWARDS SYS GRONOS HEADING EWI MPI EMENT EWELDPHENT JETY MEM LERIAL THE SUBDIAL SERVICES JETY MEM TRAINING DE COMARDS SYS GRONOS HEADING EWI MPI EMENT EWELDPHENT JETY MEM LERIAL MEM LERIAL SUBDIAL SERVICES JETY MEM TRAINING DE COMARDS SYS GRONOS HEADING EWI MPI EMENT EWELDPHENT JETY MEM LERIAL MEM LERIAL SUBDIAL SERVICES JETY MEM LERIAL SUBDIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERV	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,128 9,288 9,288 9,288 206 206 445 445 445 445 445 31,033 10,303 10,303 31,231 5,819 38,080 9,289 9,289 3,075 446 219 844 377 3,143 267 443 277 3,143 267 64 227	300 8,503 1,563 1,563 1,268 44 44 94 94 2,184 2,184 5,616 1,455 8,064 1,560 1,	\$489 400 11100 2.570 2.570 577 57 52 423 123 123 2.851 2.851 2.851 2.851 2.857 0.527 2.570 2.750 2.750	\$69 1,577 365 365 8 8 8 1,77 177 405 405 288 1,496 1,228 288 1,496 1,228 1,228 1,496 1,228 1,228 1,496 1,228 1,228 1,496 1,228 1,228 1,228 1,496 1,228 1,228 1,496 1,228 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,2	\$835 68 18,940 4,385 4,385 977 977 210 210 210 11,484 4,884 4,884 4,884 4,385 4,385 4,385 1,482 211 102 403 178 178 178 178 178 178 178 178 178 178	
141 142 143 144 144 144 146 147 146 147 148 149 153 153 154 155 155 155 155 155 166 161 162 163 164 165 165 165 165 165 165 165 165 165 165	22 22 22 23 23 24 24 24	MAIL OPS Subball - 35402 REPROGRAPHICS MAIL CPERATIONS Subball - 35403 MAIL SUBBALL ESTATE SERVICES SUBBALL - 35501 REAL ESTATE SERVICES SUBBALL - 35501 REAL ESTATE SERVICES SUBBALL - 35501 REAL ESTATE SERVICES SUBBALL - 35501 REMPLOYEE BENEFITS SUBBALL - 35501 EMPLOYEE BENEFITS SUBBALL - 35501 EMPLOYEE BENEFITS SUBBALL - 35501 LIABILITY INSURANCE SITY HALL SERVICES - 4501 NON DEPARTMENTAL SETWORK SUBBALL - 32151 IS- NETWORK NITERNETATIONEY STYMORE TRAINING DE DOWNERS ASING SEVENOS SUBBALL - 32151 IS- NETWORK NITERNETATIONEY STYMORE TRAINING DE DOWNERS ASING SEVENOS SUBBALL - 35501 REAL ESTATE SUBBALL - 35501 REAL ESTATE SUBBALL - 32151 IS- NETWORK NITERNETATIONEY STYMORE TRAINING DE DOWNERS ASING SEVENOS SUBBALL - 35501 REAL ESTATE SERVICES SUBBALL - 32151 IS- NETWORK SUBBA	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,120 9,288 9,288 9,288 206 206 445 445 445 445 445 31,231 5,819 28,050 9,289 3,075 446 219 84 377 3,143 267 641 267	300 8,503 1,568 1,568 44 44 94 2,194 2,194 1,145 8,064 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569	\$489 40 11 100 2 2570 2 570 57 57 57 123 123 2 851 2 851 1 851 1 857 1 1 23 1 2 2 3 7 0 2 5 7 0 2	\$69 1,577 365 365 365 365 365 365 365 405 405 405 405 405 405 405 40	\$835 \$8 18,940 4,385 4,385 97 97 210 210 210 4,884 4,864 4,864 17,562 4,385 4,385 4,385 17,562 211 100 100 100 100 100 100 10	
141 142 143 144 145 146 147 148 140 150 150 151 153 153 154 155 155 155 155 155 155 155	22 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	MAIL OPS SUBDIAL 35402 REPROGRAPHICS MAIL OPERATIONS SUBDIAL 35403 MAIL REPART SECTIONS SUBDIAL 35403 MAIL SUBDIAL 35403 MAIL SUBDIAL 35501 REAL ESTATE SERVICES EMPLOYEE BENEFITS SUBDIAL 35501 EMPLOYEE BENEFITS LIABILITY INSUR SUBDIAL 35501 EMPLOYEE BENEFITS LIABILITY INSUR SUBDIAL 35501 LIABILITY INSURANCE ZITY HALL LERIAL PAY SUBDIAL 40101 NON DEPARTMENTAL SETWORK SUBDIAL 40101 NON DEPARTMENTAL SETWORK SUBDIAL 40101 NON DEPARTMENTAL SETWORK SUBDIAL 40101 NON DEPARTMENTAL DEPARTMENT ANTENNO DE EWARDS SYS GRONOS HEADING EWI MPI EMENT EWELDPHENT JETY MEM LERIAL THE SUBDIAL SERVICES JETY MEM TRAINING DE COMARDS SYS GRONOS HEADING EWI MPI EMENT EWELDPHENT JETY MEM LERIAL MEM LERIAL SUBDIAL SERVICES JETY MEM TRAINING DE COMARDS SYS GRONOS HEADING EWI MPI EMENT EWELDPHENT JETY MEM LERIAL MEM LERIAL SUBDIAL SERVICES JETY MEM LERIAL SUBDIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERVICES JETY MEM LERIAL SERV	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	143 40,128 9,288 9,288 9,288 206 206 445 445 445 445 445 31,033 10,303 10,303 31,231 5,819 38,080 9,289 9,289 3,075 446 219 844 377 3,143 267 443 277 3,143 267 64 227	300 8,503 1,563 1,563 1,268 44 44 94 94 2,184 2,184 5,616 1,455 8,064 1,560 1,	\$489 400 11100 2.570 2.570 577 57 52 423 123 123 2.851 2.851 2.851 2.851 2.857 0.527 2.570 2.750 2.750	\$69 1,577 365 365 8 8 8 1,77 177 405 405 288 1,496 1,228 288 1,496 1,228 1,228 1,496 1,228 1,228 1,496 1,228 1,228 1,496 1,228 1,228 1,228 1,496 1,228 1,228 1,496 1,228 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,28 1,2	\$835 68 18,940 4,385 4,385 977 977 210 210 210 11,484 4,884 4,884 4,884 4,385 4,385 4,385 1,482 211 102 403 178 178 178 178 178 178 178 178 178 178	



		75			T	T	7		7	
176	A A	B COSTS - (Default Spread Sainry%)	<u> </u>	<u>D</u>	E.	۴	G N	H pt3 101011 C/T	V CI EBY NO	نيل
177	D. PALICIANA	COG15 - (Lorana Special Salary %)				 	ļ	DES 10401 G11	CLERK AL	T
178		Department	Plast Incoming	Second incoming	ELECTIONS	RECORDS MGMT	PASSPORT	COUNCIL		İ
179		Subsolut - 42155 IS- SAFETY	\$0	\$164	\$35	\$45	\$6	\$77		I
180 181	40	HELP DESK SUPPORT		NAA				222	ļ	+
182		HARDWARE SUPPORT			170 748					┿
183		SOFTWARE SUPPORT	0	786	167	217				╁
184		OTHER SUPPORT	0	2,170						1
185		Subtoral - 42156 IS- OPERATIONS	0	7,283	1,544	2,015	236	3,438		1
186										Ι
187	31	CITY HALL SUPPORT		11,135	2,350					
188		Subsolal - 42204 IS- COMMUNICATIONS	0	11,135	2,360	3,081	438	5,257		1
189		OTHER DEPTS CUS								1
191	32		0 0	1,030	218					+
192		Subrotal - 42202 IS- GIS		1,030	218	285	40	486		╀
193	36	FACILITIES	- h	1,976	419	547	78	933		t
194		Subtratal - 85402 BUILDING/GROUNDS MAINT	<u> </u>	1,519	419			933		t
195				7,57.4		l	İ	1		t
196	37	ÇMC CENTER	á á	31,086	6,588	8,601	1,222	14,575		Τ
197		Sulxotal - 85403 CIVIC CENTER MAINT	Q	31,985	6,588	8,601	1,222	14,675		Ι
196										L
	Total Incoming		10,726	272,505	60,048	79,391	11,137	133,754		Ļ
200	C, TOTAL ALI	Aduren		****	****			4554 555		╀
2011	U. IUIALALI	DANES		\$586,296	\$124,256	\$162,211	\$23,047	1276,772		٠.
202 203	ELECTIONS	Ascertions			-		Do	#23 10101 CITS	CLERK AC	en T
204			DENTIFIED	Allocation Percent	First Allocadion	Direct Silved	Departmental Allocation	Second Allocation	Total	T
200			1 :				/	Vanciente		1
205	41	19291 ELECTIONS	100	190.00%	66,480	\$0		\$57,775	\$124,256	╀
206		19291 ELECTIONS				\$0	\$65,480	\$ 57,775		L
206 207 (41 Subtotal	19291 ELECTIONS	190 190	100.00% 100.00%	65,480 56,480	. \$ 0			\$124,256 124,256	I
206 207 208	Subtotal	19291 ELECTIONS					\$65,480	\$ 57,775		I
206 207 208 209 (10201 ELECTIONS					\$65,480	\$ 57,775		I
206 207 208 209 210	Subrotal Direct Bills	10201 ELECTIONS					\$68,480 56,480	\$ 57,775	124,256	
207 208 209 210 211	Subtotal Direct Bills TOTAL						\$65,480 66,480	\$57,775 57,775	124,256 (124,256	
206 207 208 209 210 211	Subtotal Direct Bills TOTAL	10201 ELECTIONS CART Allocations	100	100.00%	56,480	0	\$65,480 66,480	\$ 57,775	124,256 (124,256	
206 207 208 209 210 211 211 212	Subtotal Direct Bills TOTAL						\$65,480 66,480	\$57,775 57,775	124,256 (124,256	
206 207 208 209 210 211 213 213 214 215	Subtotal Direct Bills TOTAL RECORDS MO		130	100.00%	56,480	0	\$65,480 56,480 0 65,480 Departmental	\$57,775 57,775 pt.3 10101 CITY	124,256 (124,256 (124,256 (CLEPEK ADM	~
206 207 208 209 210 211 213 213 214 215 216	Subrotal Direct Sills TOTAL RECORDS MO	AAT Allocations	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$66,490 55,490 0 65,490 Departmental Altonation	\$57,775 57,775 57,775 24-3 10101 CITY Second Allocation 575,429	124,256 124,256 CLERK ADA Total \$162,211	~
206 207 208 209 210 211 212 213 214 215 216 217	Subtotal Direct Bills TOTAL RECORDS MO	AAT Allocations	DIRECT DENTIFIED	100.00% Allocation Percent	66,480 First Al counter	Desgat Billion	\$65,480 56,480 0 65,480 Departmental Absortion	\$57,775 57,775 52,775 523 10101 CITY Second Allocation	124,256 124,256 CLERK ADA	~
206 207 208 209 210 211 213 214 215 216 217 216	Subrotal Direct Bills TOTAL RECORDS MO	AAT Allocations	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$65,490 56,490 0 65,490 Departmental Absoration \$35,788	\$57,775 57,775 57,775 24-3 10101 CITY Second Allocation 575,429	124.259 124.259 CLERK ADM Total \$162,211	2
206 207 208 208 210 211 212 213 214 215 216 217 216 219 219	Subrotal Direct Sills TOTAL RECORDS MO	AAT Allocations	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$66,490 55,490 0 65,490 Departmental Altonation	\$57,775 57,775 57,775 24-3 10101 CITY Second Allocation 575,429	124,256 124,256 CLERK ADA Total \$162,211	2
206 207 208 208 209 210 210 211 212 213 214 215 216 217 216 219 229 219 220	Subrotal Direct Silis TOTAL RECORDS M 4 A Subrotal	AAT Allocations	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$65,490 55,490 0 65,490 Departmental Alboration \$35,738	\$57,775 57,775 57,775 24-3 10101 CITY Second Allocation 575,429	124,256 124,256 CLERK ADA Total \$162,211 162,211	IN IN IN IN IN IN IN IN IN IN IN IN IN I
206 207 208 208 210 210 211 212 213 214 215 216 217 216 219 20 220 221 1	Subrotal Direct Silis FOTAL Subrotal Direct Bilis FOTAL	MAT Altocations 19301 RECORDS MANAGEMENT	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$65,490 55,490 0 65,490 Departmental Alboration \$35,738 95,738	\$57,775 \$7,775 \$7,775 \$10101 CITY \$4cond Allocation \$75,423	124,256 124,25	22
206 207 208 208 210 211 213 214 215 217 216 217 216 219 220 221 221 221 222 222 222 222 222	Subrotal Direct Silis TOTAL RECORDS M 4 A Subrotal	MAT Altocations 19301 RECORDS MANAGEMENT	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$65,490 55,490 0 65,490 Departmental Alboration \$35,738 95,738	\$57,775 57,775 57,775 24-3 10101 CITY Second Allocation 575,429	124,256 124,25	
206 207 208 209 210 211 213 214 215 216 217 216 219 220 221 222 222 222 222 222	Subrotal Direct Silis FOTAL Subrotal Direct Bilis FOTAL	MAT Altocations 19301 RECORDS MANAGEMENT	DRRECT (DENTE) ED	Allocation Percent	56,480 Phat Allocation \$36,738	Desgat Billion	\$65,490 55,490 0 65,490 Departmental Alboration \$35,738 95,738	\$57,775 \$7,775 \$7,775 \$10101 CITY \$4cond Allocation \$75,423	124,256 124,25	
206 207 208 209 210 211 213 214 215 216 217 216 220 221 221 221 222 222 222 222 222 222	Subrotal Direct Bills FOTAL A Bubrotal Jirect Bills FOTAL A PASSPONT A	MAT Altocations 19301 RECORDS MANAGEMENT	DARECT DENTERIED 100	Allocation Percent 100 00%	56,480 First Allocation \$36,788	Direct Billed	\$65,490 55,490 0 65,490 Depositorental Albertalia 85,738 95,738 Depositorental 95,738 Depositorental 95,738	\$57,775 \$7,775 \$7,775 \$10101 CITY Second Allocation \$75,429 75,423	124,256 124,256 CLERK ADM Total \$182,211 00 182,211 CLERK ADM	
206 207 208 208 209 210 211 213 214 215 216 216 227 216 227 217 227 227 227 227 227 227 227 227	Subrotal Direct Silis TOTAL RECORDS M 4 Subrotal Direct Silis FOTAL 42	GAFT Altocations 10301 RECORDS MANAGEMENT	DRECT DENTIFIED 100	Allocation Percent 100.00% Allocation Percent 100.00%	First Allocation First Allocation \$12,331	Direct Siled	\$65,490 0 65,490 Dec Departmental Alboration \$35,786 95,786 Dec Departmental Alboration \$35,786 \$5,786	\$52,775 \$7,775 \$7,775 \$7,775 \$10101 CITY Becond Allocation \$75,423 75,423 Allocation \$10101 CITY \$4000101 \$10,716	124.255 124.256 124.256 CLERK ADA Total \$182,211 182,211 CLERK ADA Total \$23,047	
206 207 208 209 210 211 213 214 215 216 217 220 220 220 221 1 222 6 225 226 227 8	Subrotal Direct Bills FOTAL A Bubrotal Jirect Bills FOTAL A PASSPONT A	GAFT Altocations 10301 RECORDS MANAGEMENT	DARECT DENTIFIED 100 100 DENTIFIED	Allocation Percent 190 00% 190 00%	56,480 First Allocation \$36,788	Direct Siled	\$65,490 55,490 0 65,490 Deportmental Albertation \$55,728 85,738 Deportmental Albertation Deportmental Albertation	\$57,775 \$7,775 \$7,775 \$9,775 \$400000 \$40000000000000000000000000000	124,256 124,256 124,256 124,256 124,256 124,256 1348,211 162,211 162,211 162,211 162,211 162,211 162,211	
206 207 208 208 216 217 213 214 215 217 216 217 226 220 221 17 222 223 224 225 225 227 226 227 227 228	Subrotal Direct Silis TOTAL AEGORDS M A Subrotal Direct Silis A Subrotal A ASSPORT A A A Subrotal	GAFT Altocations 10301 RECORDS MANAGEMENT	DRECT DENTIFIED 100	Allocation Percent 100.00% Allocation Percent 100.00%	First Allocation First Allocation \$12,331	Direct Siled	\$65,490 0 65,490 0 65,490 Departmental Alboration 335,738 95,739 0 0 25,739 25,739 12,331	\$52,775 \$7,775 \$7,775 \$7,775 \$10101 CITY Becond Allocation \$75,423 75,423 Allocation \$10101 CITY \$4000101 \$10,716	124.255 124.256 124.256 CLERK ADA Total \$182,211 182,211 CLERK ADA Total \$23,047	
206 207 208 208 219 211 211 212 213 214 215 216 217 221 221 221 221 222 223 224 225 226 227 228 228 229 228	Subrotal Direct Silis TOTAL RECORDS M 4 Subrotal Direct Silis FOTAL 42	GAFT Altocations 10301 RECORDS MANAGEMENT	DRECT DENTIFIED 100	Allocation Percent 100.00% Allocation Percent 100.00%	First Allocation First Allocation \$12,331	Direct Siled	\$65,490 0 65,490 Dec Departmental Alboration \$35,786 95,786 Dec Departmental Alboration \$35,786 \$5,786	\$52,775 \$7,775 \$7,775 \$7,775 \$10101 CITY Becond Allocation \$75,423 75,423 Allocation \$10101 CITY \$4000101 \$10,716	124.255 124.256 124.256 CLERK ADA Total \$182,211 182,211 CLERK ADA Total \$23,047	
206 207 208 208 208 210 211 211 212 313 214 215 216 217 216 220 217 2219 2221 2221 2221 2221 2222 2222	Subrotal Direct Bills TOTAL RECORDS M 4 Subrotal Direct Bills 12 Asserbal Allocated Bills Direct Bills Direct Bills Direct Bills	GAFT Altocations 10301 RECORDS MANAGEMENT	DRECT DENTIFIED 100	Allocation Percent 100.00% Allocation Percent 100.00%	First Allocation First Allocation \$12,331	Direct Siled	\$65,490 0 65,490 0 65,490 Departmental Alboration 335,738 95,739 0 0 25,739 25,739 12,331	\$52,775 \$7,775 \$7,775 \$7,775 \$10101 CITY Becond Allocation \$75,423 75,423 Allocation \$10101 CITY \$4000101 \$10,716	124.255 124.256 124.256 CLERK ADA Total \$182,211 182,211 CLERK ADA Total \$23,047	



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3	COUNTY A	i i i i i i i i i i i i i i i i i i i					<u>Dw</u>	#2 10101 CITY	CLEPK AC
×	 		NUMBER OF	Allocation Percent	Pirat Alexander	Direct 9 Bed	8		
			AGENDAITENS	/modelar render	CHALFEDOMENT	Patenti S and	Departmental Alloquillen	Second Allocation	Total
	l	1	PER DEPT					/	
15	ļ	20010 200 200 200 200		<u> </u>					
16	-	10101 CITY CLERK ADMIN 15101 CITY ATTORNEY ADMIN	71	8.52%	\$12,522	\$0		\$0	\$12,6
17		2010T CITY ATTORNEY ADMIN	37	11.64%	17,244	0	*1,5017	16,382	32.5
28		25101 CENTRAL CASHIERING & TREASURY	143	17 17%	25,421	- 0		24, 151	49,5
19		SIDD CITY ADMINISTRATOR'S OFFICE	26 79	3.12%	4,622	0	4,622	4,361	5,0
40		35101 ADMINISTRATIVE SVG ADMIN		9.48%	14,044	6		13,342	27
41		2101/S-ADMIN	81	9.72%	14,399	0		13,680	28 0
12		60101 PLANNING ADMIN	54		1,778	0		589	3,4
3		ASTOT PUBLIC WORKS ADMIN	10.2	6.48%	\$ 500	C		9,120	18.7
4	30		102		18,132	- 9	18,132	17,225	35.3
S	8		13	7.50%	11,199	6	11,199	10,640	21,8
16		55101 BUILDING & SAFETY ADMIN	2	0.72%		- 0		944	1,7
47	102		25	3 00%	1,067	- 9	1,957	1,013	2,9
8		70102 ADMIN OPERATIONS	201	3,60%	5,233	0	4,444 5,333	5.067	8,6
49		FUND 305 ROA CAP PROJECT AREA	41	4 92%	7,285	- 0	7,289	5,087	14,2
50		2nd Allocation Orphans	- 1	0.00%	0		7,2289	<u>8,524</u>	14,2
51				2009		Ü			
	Subtobil		833	100 00%	149,081	- 0	148,081	128 691	275,7
3				100 00/4	1-0,001		(40,001)	120,091	210,7
54	Direct Blis						O O		
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201				Ĺ					
	TOTAL						148,001		276,77
	TOTAL						148,081		278,77
6									
6	TOTAL ALLOCATION	SUMMARY						E3 10101 CITY	
6 7 8		SUMMARY Department	ELECTIONS	RECORDS MOINT	PARSPORT	COUNCIL		E3 10101 CITY	
6 7 9	ALLOCATION		ELECTIONS 0				Dep Total	E3 10401 CITY	
i6 i7 i8 i0 i1	ALLOCATION	Department	ELECTIONS 0	RECORDS MOUT	PA89PORT 500	\$6	Dep Total	E3 10101 CITY	
6 7 8 9 0	ALLOCATION 0	Department DIRECT BILLED IDDISTRY CLERK ADMIN 10301 RECOURS ANALOMENT	0	\$0	\$0		Dep Total	t3 10101 CITY	
7 8 9 0	ALLOCATION 07	Digest BillED DIGEST BillED SIGNS GITY QUERIC ADMIN 19931 RECORD MANAGEMENT 1993 CITY ATTORNEY ADMIN	0	\$0	\$0 0	\$6	Dep Folial \$0 12,622	£3 10401 CITY	
7 8 9 10	ALLOGATION	Department DIRECT BILLED HOTOS CITY CLERIK ADMIN 10301 RECORDS MANAGEMENT 10301 RECORDS MANAGEMENT 2010 CITY COLNICIE 2010 CITY COLNICIE	0	\$0 0 162,211	\$0 0	\$0 12,522 0	Dep Fotal \$0 12,622 462,211	t3 10101 CITY	
56 57 59 30 1	ALLOGATION	Dissect Billed DIRECT BILLED DIRECT BILLED DIRECT CLERK ADMIN TO SHEED CONTROL TO SHEET DIRECT COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL STORY COUNCIL	0 0	\$0 0 162,211 0	\$0 0 0	\$0 12,622 0 33,625	Total \$0 12,622 462,211 33,625	£3 10101 CITY	
16 17 18 19 10 11	ALLOCATION 0	Digest Bried Digest Bried Under Giff Glerk Admin 1999 RECORDS MANAGEMENT 1999 CITY ATTORNEY ADMIN 2099 CITY ATTORNEY ADMIN 2099 CITY GOLNGIL 2091 CITY ADMINSTRATORS OFFICE	0 0 0 0 0 0	\$0 0 162,211 0 0	\$0 0 0 0 0	\$0 12,522 0 33,625 49,572	Dep Fotali \$0 12,622 462,211 33,625 49,572	£3 10101 CITY	
56 57 58 59 59	ALLOCATION 0	Digestinent Digestinent Digestinent Digestinent Digestinent Diggstinent r>0 0 0 0	\$0 0 162,211 0 0 0 0 0	\$0 0 0 0 0 0	\$0 12,522 0 33,625 49,572 9,013	Dep 	E3 10101 CITY		
56 58 59 30 11	ALLOCATION 0	Dispertment Dispert Billio Dispert B	0 0 0 0 0 0	\$0 0 162,211 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0, 12,622 0 33,625 49,572 9,013 27,388 28,079 3,467	Total	E3 10101 CITY	
56 57 58 59 30 11	ALLOCATION 0 3 4 5 7 7	DIRECT BILLED DIRECT BILLED UNDER CONTY CLERK ADMIN 10030 FRECORDS MANAGEMENT 1510 LCTV ATTORNEY ADMIN 2000 CITY COUNCIL 2001 CITY COUNCIL 2001 CITY ADMINSTRATOR'S OFFICE 25101 ADMINSTRATOR'S OFFICE 25101 ADMINISTRATOR'S OFFICE 25101 ADMINISTRATOR'S OFFICE 25101 ADMINISTRATOR'S OFFICE	0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0	\$0, 12,622 0, 33,625 49,572 9,013 27,388 28,079 3,467 18,719	Total \$0 12,822 162,211 33,825 49,572 9,013 27,386 28,079 3,467 18,719	E3 10101 CITY	
57 58 59 30 11	ALLOCATION 0 2 4 5 6 10 20 30 30 30	Digestrent Digest Billed Diges	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0, 12,622 0 33,625 49,572 9,013 27,388 28,079 3,467	50 12,822 652,711 33,625 49,572 9,013 27,386 28,079 3,467 18,719 35,359	£3 10101 CITY	
6 7 8 9 0 1	ALLOCATION 0 2 4 5 6 7 10 20 30 30 41	Dipartment DIRECT BILLED DIRECT BILLED DIRECT BILLED DIRECT BILLED DIRECT BILLED DIRECT BILLED DIRECT BILLED DIRECT BILLED DIRECT ANALOG MENT DIRECT COLORICI, STORY ADMINISTRATOR'S OFFICE STORY ADMINISTRATOR'S OFFICE STORY ADMINISTRATOR'S OFFICE STORY ADMINISTRATOR'S OFFICE DIRECT BILLED DIRECT	0 0 0 0 0 0	\$0 0 162,241 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0 33,625 49,572 9,013 27,385 28,079 3,467 13,719 35,259	Dep 7 ctml \$0 12,822 162,311 33,625 49,572 9,013 27,386 28,079 3,467 18,719 35,359 124,256	E3 10101 CITY	
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7 8 9 10 1	0 0 2 4 4 5 5 6 7 7 9 9 10 2 4 1 1 1 2 4 1 1 2 4 1 1 1 2 4 1 1 1 2 4 1 1 1 2 4 1 1 1 1	DIRECT BILLED DIRECT BILLED 1010 LGTY CLERK ADMIN 1010 LGTY ATTORNEY ADMIN 1010 LGTY ATTORNEY ADMIN 1010 LGTY ATTORNEY ADMIN 1010 LGTY ADMINISTRATOR'S OFFICE 1110 LGTY OFFICE 1110 LGTY OFFICE 11110 LGTY OFFICE 1110 LGTY OFFICE 1111	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,241 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0 33,625 49,572 9,013 27,388 28,079 3,467 18,719 35,299 0 0	Dep Total \$0 12,822 562,711 93,825 49,572 9,013 27,386 28,079 3,467 18,719 35,359 124,256 23,047 21,859	E3 10101 CITY	
6 7 8 9 0 1 1 2 1	ALLOCATION 0 0 3 4 4 5 5 10 30 30 41 41 42 51	Dispertment Dispert Billed DISPECT BILLED LIGHT GET CLERK ADMIN 1899 (ETY CAUCHE MANAGEMENT 1899 (ETY ADMIN 2890) CSNTRAL CASHIERING & TREASURY 2890) CSNTRAL CASHIERING & TREASURY 2890) CSNTRAL CASHIERING & TREASURY 2890) CSNTRAL CASHIERING & TREASURY 2890) CSNTRAL CASHIERING & TREASURY 2990) CSNTRAL CASHIERING & TREASURY 2990) PLANNING ADMIN 2890) PLANNING ADMIN 2990) PLANNING A	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0 33,625 49,572 9,013 27,388 28,079 3,467 18,719 36,259 0 0 0 1,239	Total 10 12, 622 162, 211 33, 625 149, 572 9, 013 22, 336 62, 627 9 3, 467 7 18, 719 35, 339 124, 256 23, 047 21, 879 1,	E3 10101 CITY	
6 7 8 9 0 1 2 3 4 5	0 2 2 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	DISECT BILLED DISECT BILLED DISTORMENT LISTOR CONTY CLERK ADMIN 1990 LCTY ATTORNEY ADMIN 1990 LCTY ATTORNEY ADMIN 1990 LCTY ATTORNEY ADMIN 1990 LCTY ATTORNEY ADMIN 1990 LCTY ADMINISTRATORS OFFICE 1990 LCMTRAL GASHIERING & TREASURY 1990 LCMTRAL GASHIERING & TREASURY 1990 LCMTRAL GASHIERING & TREASURY 1990 LCMTRAL GASHIERING & TREASURY 1990 LCMTRAL GASHIERING 1990 L	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0 33,625 49,572 9,013 27,385 28,079 3,467 18,719 35,359 0 0 21,839 1,735 2,086	Dept	E3 10101 CITY	
7 9 9 0 1 2 1 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	ALLOCATION 0 2 4 5 5 6 10 25 35 36 41 41 45 56 57 67 68 68 68 68 68 68 68 68 6	DIRECT BILLED DIRECT BILLED 1010 I SITY CLERK ADMIN 1010 I SITY CLERK ADMIN 1010 I CITY ATTORNEY ADMIN 1010 I CITY ATTORNEY ADMIN 1010 I CITY ADMINISTRATIOR'S OFFICE 1010 I CITY ADMINISTRATIOR'S OFFICE 1010 I ADMINISTRATIVE RVC ADMIN 1010 I PLANNING ADMIN 1010 I PLANNING ADMIN 1010 I PLANNING ADMIN 1010 I PLANNING ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS ADMIN 1010 I PLECTIONS 1010 I CHARLED WORKS 1010 I CH	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,241 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,522 0 33,625 49,572 9,013 27,388 28,079 3,467 18,719 35,359 0 0 21,839 1,738	Depth Total	E3 10101 CITY (
6 7 8 9 C 1 1 1 2 1 2 1 2 1 3 1 2 1 3 1 3 1 3 1 3	ALLOCATION 0 3 4 4 5 6 7 7 80 44 41 44 44 44 44 44 44 44 4	Dispersion of the Control of the Con	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0 33,625 49,572 9,012 27,388 28,079 3,467 19,719 36,359 0 0 21,839 2,183 2,088 8,844 10,732 11,732 2,088 8,844 10,404	Dept	ES 10101 CITY	
6 7 7 8 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ALLOCATION 0 0 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	DISECT BILLED DISMITHMENT DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL TRAIVE BUC ADMIN 2010 ILLANNING ADMIN DISSI PECCHONE DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI DI SIGNI DISSI DISSI DI SILIPI DI SILIPI DI SILIPI DISSI DI SILIPI DI SI	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0,23,625 49,572 20,013 27,388 28,079 3,457 19,719 0,0 0 0 0 21,839 21,839 21,839 21,839 21,839 21,839 41,841 41	Товыі 50 11 26:22 (бе.2.11 33:625 49:572 9:013 24:625 19:013 24:65 23:61 24:6	E3 10101 CITY	
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7 8 9 1 2 3 4 5 6 7 8 9 9 0 1 2 3 1 4 5 6 7 8 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ALLOCATION 0 2 4 5 5 7 9 10 26 30 41 41 41 41 42 41 42 41 42 42	DISECT BILLED DISMITHMENT DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL TRAIVE BUC ADMIN 2010 ILLANNING ADMIN DISSI PECCHONE DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI DI SIGNI DISSI DISSI DISSI DISSI DI SILIPI DI SILIPI DISSI DI SILIPI DI SILIPI DISSI DI SILIPI DI SILI	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,522 0 33,625 90,572 9,073 27,988 28,079 3,467 10,719 0 0 0 21,839 1,738 2,208 8,846 10,441 10,	Depth	E3 10101 CITY	
7 8 9 1 2 3 4 5 6 7 8 9 9 0 1 2 3 1 4 5 6 7 8 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ALLOCATION 0 0 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	DISECT BILLED DISMITHMENT DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI PECCHONE DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL CASHIERING A TREASURY DISSI DENTRAL TRAIVE BUC ADMIN 2010 ILLANNING ADMIN DISSI PECCHONE DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI PUBLIC WORKS ADMIN DISSI DI SIGNI DISSI DISSI DISSI DISSI DI SILIPI DI SILIPI DISSI DI SILIPI DI SILIPI DISSI DI SILIPI DI SILI	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 162,211 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 12,622 0,23,625 49,572 20,013 27,388 28,079 3,457 19,719 0,0 0 0 0 21,839 21,839 21,839 21,839 21,839 21,839 41,841 41	Товыі 50 11 26:22 (бе.2.11 33:625 49:572 9:013 24:625 19:013 24:65 23:61 24:6	E3 10101 CITY	



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285	CITY	ATTORNEY ADMINISTRAT	ON DIVI	SION						I
286		I	I '							1
287	A. DEPARTM	ENTAL COSTS					Dept.5	18101 CITY A	TORNEY AD	MIN
288 289				Amount	General Admin	ATTORNEY			 	╁
290		Salaries	St	\$1,351,133	\$0	\$1,351,133			 	+
291		Selany % Split			.00%	100.00%				I
292 293		Benefits	S	355,327	9 D	355 327		<u> </u>	<u> </u>	╄
294			 	1,706,460	U	1,706,460		 	 	+
295		SUPPLY & SERVICES COST								+
296		PROF SVCS	8	1, 199,306	0	1,199,306				I
297 298		CONTRACT SVCS	S	63,000 95,400	0	63,000 95,400		 		╀
	Departmental	OTHER OP EXP	13	1,357,706	<u> </u>	1,357,706		 	+	十
300	Copeniaiorea			raira irfaa	· · · · · · · · · · · · · · · · · · ·	440 44 14	17 (2.1)		11111	1
301		ADJUSTMENTS								I
302 303				——— -				 	 	+-
304	Total			3,064,166	0	3,064,166				+
308										Τ
	Gerieral Admi	n Distribution)	O O				1
307	Grand Total			\$3,064,166		\$3,064,166		<u> </u>	 	┿
, OC.	Catalan road	L		35,007,100		35,001,100		1		<u>.</u>
309	B. INCOMING	COSTS - (Default Spread Salary%)					Dept:5	15101 CITY AT	TORNEY ADA	/IN
310										Г
311		Department	First Incoming	Second incoming	ATTORNEY					L
312	1	CITY HALL BLO USE	\$15,743	50	\$16,743					工
312		Subtetal - BUILDING USE ALLOWANCE	16,743	0	16,743					1
314 315	-	EQUIP USE	1,885	0	3,885				_	╁
31€	-	Suttonal - EQUIPMENT USE ALLOWANCE	2,865	0	3,885					t
317						1000				
318		COUNCIL	17,244	0	17,244					1
315 320		Subleta - 10101 CITY CLERK ADMIN	17,244	· ·	17,244					╁
321	4	AGENDA	5,971	t e	5,971					T
322	4	RECORDS	17,004		17,084					
32. 32	<u> </u>	Subsoral - 10001 RECORDS MANAGEMENT	23,055		23,055					⊢
325	- 5	ATTORNEY	0	158,829	158.829				-	+
326		Subtotal - 15101 CITY ATTORNEY ADMIN	0	158,826	158 829					
327				2213						1
328 329	- 6	FTE8 EXP	0	2,507 2,805	2.507 2.605	-			-	+
320	8	AGENDA	0	22,386	22,359					
331		Subteral - 20101 CETY COUNCIL		27,581	27,総1					
332		PAYROLL		-						+
324	7	PAYROLL INVESTMENTS GF	0	28	23		7.		-	1
335		AR GF	0	2,634	2,634					
33		Subtotal - 25101 CENTRAL CASHERING & TREASURY		2,850	2,850					1
337 336		BUDGET		1,412	1,412				_	-
338		COUNCI, A	0	988	982					1
340	9	COUNCL B	0	8,792	8,792					
341		GENERAL DEPT SUPPORT	0	3,657	3,657					₽
342 343		INTERCOVERNMENTAL LABOR RELATIONS		1,287	1,287 1,158			-		+
344		P/R COMM RELATIONS	o o	2,444	2,444	-				
345		Substal - 30101 CITY ADMINISTRATOR'S OFFICE	i b	19,735	19,739					
346		NAME								1
347	10	BLDGET	9	6,056	6,056					Н
148										-



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150								 	 	+
151								-		╬
52									-	+
53								 		+
54	B. INCOMING	COSTS - (Defoult Spread Spiary%)					D-45	15101 OTY AT	1	
355		The state of the s					Lepto	ISSULUTION	TORNEY ADI	T
356		Depatrent	First Incoming	Second incoming	ATTORNEY				-	t
357	1/	LABOR RELATIONS								4
358		Subtotal - 35101 ADMINISTRATIVE SVC ADMIN	\$0	\$5,415	35,415					4
159		SUMMER - 35 TO LADMINISTRATIVE SVC ADMIN	- 9	11,471	11,471					4
360	17	GENERAL ACCOUNTING								4
361		Subtotal - 35202 GENERAL ACCOUNTING		8,246	8,246					4
62		GRADING - ACCUSE ONE PARE AUGUSTATIONS	9	8,246	3,246					1
363	12	AP							_	+
364		LID EDWARDS	- 0	3,834	3,834					1
365		AR GENERAL FUND	- 9		1,430					1
366		Sulfated - 35203 AP/AR	- 3	700 5,964	700					4
387		Stational - Section All park	1 9	3,964	5,964	-				4
368	1/	MONTHLY REPORTS	-	254						+
369		BUDGET	- 0	3,143	754				_	+
170		QUARTERLY REPORTS		523	3,140				-	+
371		JDE PROCESS OWNER	9	291	291	_	-	-	_	+
372		YEAR END RECONCIL	0	282	282					₽
373		Subtotel - 35204 BLENGET & RESEARCH		4,970	4,970	_				+
374		The state of the s	1	4,870	4,870			-	-	₽
375	15	REDRUTMENT A		1,806	1,905	_				₽
376		RECRUTMENT B	- 0	13,433	13,433	-				₽
77		TRAINING	0	745	746	-				₽
378		Subtotal - 35302 RECRUITMENT & RETENTION	0	15,585	15,585					┿
379				10,000	19,102					٠
60	12	CLASSIFICATION	0	1,438	1,436					₽
186	17	PAYROLL	1 0	4,385	4,385					┢
382	17	EMPLOYEE TRANSACTIONS	0	588	588					۰
183		GENERAL EMPLOYEE RELATIONS	is to	1,519	1.519					۰
384		Subsotel - 35393 EMPLOYEE RELATIONS	0	7 928	7 024					╀
185					- 1,007					۰
186	18	PROCUREMENT	0	2,791	2,751					۲
187	18	OFFICE SUPPLY DIST	0	157	157					t
88	18	PROF SVC ADMIN	0	7,080	7,080					H
98	18	JD EDWARDS PROCURE	0	358	258					H
90		PROC CARD PROG	0	664	564					r
91	18	FUEL WONT	0	36	36					۲
92										Н
93										r
34							i			Г
95										r
96		18011						···		г



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97									
	MICOLINIO	I COSTS - (Default Spread Selecy%)			ļ				
00	ATLC MICH.	COOTS - (Details operationally to)					Dept.5	15101 CITY AT	TORNEYA
		Department	First Incoming	Second Incoming	ATTORNEY				
01	- 0	REPRUSRAPHICS							ļ
03		OPY MACHINE MIGHT	\$0						
04		MAIL CPS	<u> </u>						
05		Subsolal - 35401 PROCUREMENT	0						-
06					17.75				-
07		PROCUREMENT	Û	27	277		i	T	
80		OFFICE SUPPLY DISTRIBUTION		122	135	mark			
09		JO EDWARD'S PROCURE	0		25		_ 111		
10	19	REPROGRAPHICS COPY MACHINE MIGHT	- 0	2,713					
12		WAL OPS	0	910					
13		Subratel - The REPROGRAPHICS		47 4,197					
14				4,157	4 107				
15	20	MAL DPERATIONS	0	3,040	3,059				
16	- "	Subrotal - 15403 MAIL	0	3,059	3,069		- 100		
17									
18		REAL ESTATE	. 0	2,383					
19	_	Subtout - 35501 REAL ESTATE SERVICES	- 6	2,049	2 083				
20 21	- 20	EMPLOYEE BENEFIT'S		200					
22		Subtotel - 35801 EMPLOYEE BENEFITS	- 0	2,145	2,45				-
23		THE PARTY AND TH		2,140	2 145		-		-
24	23	LIABILITY INSUR	é	104,211	104,211				
26		Subtourt - 35610 LIABILITY INSURANCE	Ö	104,211					
26				l.					
27		CITY HALL	Ű	48,753	48.753				
6		CASCLINE TERM PAY	0	3,700	3,700				
9		Subside - 40101 NON DEPARTMENTAL	0	27,278	27,278				
11		SUBSIDER - 40101 NON DEPARTMENTAL	- "	79,731	79,731				
101	27	NETWORK	1	16.388	16,388		11-11-11		
33		Subtotal - 42151 IS- NETWORK	0	15,383	16,889				
34					10,000				
35		INTERNET/INTRANET	0	5,590	5,590				
36	28 (CITYWIDE TRAINING	0	1,785	1,785				
43				1,780	1,755		1		
4410 6	NCOMENO (CONTR. Co-fe-10		1,783	1,785				
44 B. P	NCOMING (COSTS - (Default Spread Salary%)		1,783	1,755		Dept.5 1	8101 CITY ATT	ORNEY AD
45	NCOMING (COSTS - (Default Spread SalaryS) Department	First incoming				Dept.5 1	8101 CITY ATT	ORNEY AL
45 46		Department	First Incoming	Second Incoming	ATTORNEY		Dept.5 1	8101 CITY ATT	ORNEY AC
46 47	284	Department of ELWARDS SYS	\$0	Second incoming	ATTORNEY		Dept.5 1	BEOS CITY ATT	ORNEY AL
45 46 47 48	28 J	Department ID EDWARDS SWS GONDS	#8 D	Second Incoming \$2,210 335	ATTORNEY \$2.210 305		Dept 5 1	8101 CTY AT	OFINEY AL
15 16 17 18	28 g 22 p 20 g	Department ID ELIMARIOS SYS GRONDS ELIMARIOS ALING	\$0 0	Second Incoming \$2,210 335 1,508	ATTORNEY \$2.210 338 1.590		Dept.5 1	8101 CITY AT	ORNEY AL
15 17 16 19	28 J 28 S 29 S	Department ID ELWAROS SYS REPONDE ELWAGE/MESSAGING NEW IMPLEMENT	#8 D	Second Incoming \$2,210 \$35 1,508 5,715	ATTORNEY \$2.210 .55 1.550 5,745		Dept.5 1	5101 CHY ATT	ORNEYAL
15 16 17 18 19 10	28 J	Department ID ELIMARIOS SYS GRONDS ELIMARIOS ALING	\$0 0	Second Incoming \$2,210 335 1,508	ATTORNEY \$2.210 305 1.500 5.715 1.000		Dept.5 1	8101 CITY ATT	ORNEYAL
46 47 48 49 49 11 12	28 J 29 S 29 S 28 S 28 C 22 S	Department UD GOMARDS SYS REDNOG BEHANGEMESSAGING WEW IMPLEMENT DEVELOPMENT DETTO	\$0 0	Second Incoming \$2,210 \$35 \$,508 \$,715 \$,1,089	ATTORNEY \$2.210 .55 1.550 5,745		Dept.5 1	BIOLOTY AT	ORNEY AL
45 46 47 48 49 50 11 52 53 54	28 J 29 S 28 J 28 J 28 J 22 S	Department ID EDWARDS SYS REONOS EHANGE-MESSACING NEW IMPLEMENT SEVEL OPINENT ORTIX DISTING APS MAINT	01 0 0 0 0 0	9-soond incoming \$2,210 235 1,508 5,742 1,168 255 1,568	ATTORNEY \$2.210		Dept.5 1	\$101 CITY A	ORNEY AC
46 47 47 48 49 50 11 52 53 54	28 J 29 S 28 J 28 J 28 J 22 S	Department UD GOMARDS SYS REDNOG BEHANGEMESSAGING WEW IMPLEMENT DEVELOPMENT DETTO	01 0 0 0 0 0	Second Incoming \$2,210 335 1,500 5,715 1,089 225 1,686	ATTORNEY \$2.210 .335 .1502 .5,740 .1,069 .255 .1,166		DeptS 1	5101 CITY A	ORNEYAD
45 46 47 48 99 11 12 13 14 15	28 22 23 23 23 23 23 23 23 23 23 23 23 23	Department UD EDWARDS SYS GONDS EMANGEMESSAGING EMANGEMENT DEVELOPMENT DEVELOPMENT DERTOR EXPERT MGMT EXPERING APS MAINT LUMBERGE - 42 154 15- BUSINESS SYSTEM	01 0 0 0 0 0	\$2,210 32,52 1,500 5,745 2,505 2,505 1,955 1,956 1,444 21,367	ATTORNEY \$2.210 .005 1.502 5.745 1.009 .005 1.444 21.807		Dept.S 1	S101 CITY AT	ORNEYAD
45 46 47 48 49 50 11 22 33 44 55 65 7	28 L 29 S 28 L 28 C 22 S 28 S	Department ID EUWARDS SYS GRONDS EHANGE/MESSACING EWANDENENT DIFTOR EVEL COPMENT DIFTOR ERVER MGMT EXPERTMENT	01 0 0 0 0 0	\$2,210 32.50 1,508 5,715 1,085 1,185 1,144 21,367	ATTORNEY \$2.210 305 1.500 5,746 1.606 1.406 1.444 21.567		Dept.S 1	S101 CITY AT	ORNEY AL
45 47 47 48 49 50 11 52 53 54 7	28 L 29 S 28 L 28 C 22 S 28 S	Department UD EDWARDS SYS GONDS EMANGEMESSAGING EMANGEMENT DEVELOPMENT DEVELOPMENT DERTOR EXPERT MGMT EXPERING APS MAINT LUMBERGE - 42 154 15- BUSINESS SYSTEM	01 0 0 0 0 0	\$2,210 32,52 1,500 5,745 2,505 2,505 1,955 1,956 1,444 21,367	ATTORNEY \$2.210 .005 1.502 5.745 1.009 .005 1.444 21.807		Dept.S 1	BIOI CITY AT	ORNEY AC
15 16 17 18 19 10 11 12 23 33 4 4 5 5 7 8	22 5 22 5 23 6 24 5 25 6 26 6 27 6 28 6	Department ID EUWARDS SYS GRONDS EHANGE/MESSACING EWANDENENT DIFTOR EVEL COPMENT DIFTOR ERVER MGMT EXPERTMENT	01 0 0 0 0 0	\$2,210 325 1,508 5,745 1,689 225 1,586 1,444 21,367	ATTORNEY \$2.210 335 1.500 5.710 1.059 255 1.100 1.414 21.507		Dept.5 1	BIOI CITY AT	ORNEY AC
15 17 48 19 50 1 1 2 33 14 5 5 6 7 8	28 L 20 S 28 C 28 S 28 C 28 S 30 H 50 S	Department AD EDWARDS SYS REDNOR REDNOR REPAREMETS AGING REPAREMET CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CEVELOPMENT CONTROL CEVELOPMENT CONTROL CEVELOPMENT CEVEL	01 0 0 0 0 0	\$2,210 32.50 1,508 5,715 1,085 1,185 1,144 21,367	ATTORNEY \$2.210, 303 \$5.25 \$5.76 \$1.006 \$1.444 \$21.567 65.7 65.7		Dept.5 s	Biol CITY ATT	ORNEYAO
45 46 47 48 49 50 51 52 53 64 7 6 8 9 10	28 C 28 C 28 C 28 C 28 C 28 C 28 C 28 C	Department ID ELIMARDS SYS REONOS BEHANGE/MESSACING REW IMPLEMENT SEVEL OPHENT SERVER MGMT DYSTING APS MAINT REPOSIT - 42154 IS- BUSINESS SYSTEM ZITY HALL LUDIOIST - 42155 IS- SAFETY ELP DESK SUPPORT ARCHARE SUPPORT	01 0 0 0 0 0	\$2,210 336 1,508 5,715 1,986 1,946 21,367 25,75 1,986 21,567	ATTORNEY \$2.210 335 1.500 5.710 1.059 255 1.100 1.414 21.507		DaptS 1	Biol City ATT	ORNEYAO
15 16 17 18 19 10 11 12 13 13 14 15 15 15 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	28 J	Department LD EDMARDS SYS REGNOB EMANGEMESSALING EMANGEMESSALING EW MPLEWAT CEVELOPMENT CEVELOPMENT CHTIX SERVER MGMT MONEY	01 0 0 0 0 0	\$2,210 326 1,500 5,745 1,986 225 1,986 1,144 21,367 557 557	ATTORNEY \$2.210, 305 1509 5,745 1,009 256 1,144 21,567 657 3,198 6,412 3,144 3,144		Dept.5 s	BIOL CITY ATT	ORNEYAC
45 46 47 46 49 50 11 22 33 44 45 55 66 77 77 77 77 77 77 77 77 77	28 J	Department ID ELIMARDS SYS REONOS BEHANGE/MESSACING REW IMPLEMENT SEVEL OPHENT SERVER MGMT DYSTING APS MAINT REPOSIT - 42154 IS- BUSINESS SYSTEM ZITY HALL LUDIOIST - 42155 IS- SAFETY ELP DESK SUPPORT ARCHARE SUPPORT	01 0 0 0 0 0	9-soond incoming \$2,210 325 1,508 5,742 1,168 1,444 21,367 657 5,57 5,57 3,198 5,412 3,144	ATTORNEY \$2.210		Dept.5 s	BIOL CITY ATT	ORNEYAC
45 45 46 46 46 46 46 46 46 46 46 46 46 46 46	28 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Department ID ELWARDS SYS REONOS BEHANGE/MESSACING NEW IMPLEMENT SEVEL OPHENT SERVER MGMT DYSTING APS MAINT REPOSIT - 42154 IS- BUSINESS SYSTEM ZITY HALL LUDIOIST- 42155 IS- SAFETY ELP DESK SUPPORT ARCHARE SUPPORT THER SUPPORT THER SUPPORT REVIOLET - 42156 IS- OPERATIONS	01 0 0 0 0 0	\$2,210 \$2,210 \$1,500 \$7,715 \$1,806 \$7,715 \$1,806 \$1,414 \$21,367 \$57 \$57 \$57 \$57 \$57 \$57 \$57 \$5	ATTORNEY \$2.210 305 1500 5,746 1,009 255 1,1006 1,144 21,507 657 657 3,198 6,412 3,344 3,345 16,699		DaptS 1	Biol City ATT	ORNEYAL
45 46 46 46 46 46 47 47 48 48 48 48 48 48 48 48 48 48	28 L 29 S 28 N 28 C 28 C 28 S 29 C 5 S 30 H 30 H 30 D 5 S	Department ID EDMARDS SYS REDNOB EHANGE/MESSAGING EHANGE/MESSAGING EEVELDEMENT EEVELDEMENT EEVELDEMENT EXPERIMANT REPORT 4254 IS-BUSINESS SYSTEM DITTY HALL ILDROMAL 42155 IS-SAFETY ELP DESK SUPPORT ANDOMARE SUPPORT INFORMATIONS INFORMATIONS	01 0 0 0 0 0	\$2,210 325 1,500 5,745 1,005 255 1,506 1,444 21,367 657 557 557 3,444 3,348 16,696	ATTORNEY \$2.210 305 1.502 5.745 1.606 1.414 21.507 65.7 65.7 3.166 6.412 3.444 3.3.455 1.666 44.511		Dept.5 1	BIOL CITY ATT	ORNEYAD
445 466 477 468 469 400 11 22 23 33 44 44 55 66 77 78 88 99 90 11 12 12 13 14 15 15 15 15 15 15 15 15 15 15	28 d 29 5 20 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Department ID EDMARDS SYS REGNOB EPANGE/MESSACING EPANGE/MESSACING EW IMPLEMENT CEVELOPMENT CEVELOPMENT CHTIX SERVER MGMT MONTH A2154 IS-BUSINESS SYSTEM 217Y HALL TYP HALL LUDIONS-42155 IS-SAFETY ELP DESK SUPPORT IARDWARE SUPPORT	01 0 0 0 0 0	\$2,210 \$2,210 \$1,500 \$7,715 \$1,806 \$7,715 \$1,806 \$1,414 \$21,367 \$57 \$57 \$57 \$57 \$57 \$57 \$57 \$5	ATTORNEY \$2.210 305 1500 5,746 1,009 255 1,1006 1,144 21,507 657 657 3,198 6,412 3,344 3,345 16,699		Dept 5 s	BIOL CITY ATT	ORNEYAC
45 46 47 48 49 40 41 41 41 41 41 41 41 41 41 41	23 G 23 E 23 E 23 E 23 E 24 E 25 E 26 E 27 E 28 E 28 E 28 E 28 E 28 E 28 E 28 E 28	Department Discounting Sys Gronog G	01 0 0 0 0 0	\$2,210 325 1,500 5,745 1,005 255 1,506 1,444 21,367 657 557 557 3,444 3,348 16,696	ATTORNEY \$2.210 305 1.502 5.745 1.606 1.414 21.507 65.7 65.7 3.166 6.412 3.444 3.3.455 1.666 44.511		DaptS 1	Biol City ATT	ORNEYAL
445 446 447 448 449 444 444 444 444 444 444	23 G 23 E 23 E 23 E 23 E 24 E 25 E 26 E 27 E 28 E 28 E 28 E 28 E 28 E 28 E 28 E 28	Department ID EDMARDS SYS REGNOB EPANGE/MESSACING EPANGE/MESSACING EW IMPLEMENT CEVELOPMENT CEVELOPMENT CHTIX SERVER MGMT MONTH A2154 IS-BUSINESS SYSTEM 217Y HALL TYP HALL LUDIONS-42155 IS-SAFETY ELP DESK SUPPORT IARDWARE SUPPORT	01 0 0 0 0 0	\$2,210 3136 1,508 5,715 1,088 296 1,144 21,367 557 557 557 4,544 2,144 2,146 4,144 2,146 4,144 2,146 4,144 4,541	ATTORNEY \$2.210, 30.35 \$1.500 \$5.745 \$1.606 \$1.606 \$1.444 \$21.567 \$5.77 \$6.77 \$6.77 \$2.168 \$6.412 \$3.945 \$1.699 \$44.551		Dept 5 1	BIOL CITY ATT	ORMEYAL
445 446 447 446 447 446 446 500 111 222 333 344 44 55 56 57 77 77 88 80 90 90 90 90 90 90 90 90 90 90 90 90 90	28 c 22 c 22 c 23 c 24 c 24 c 24 c 24 c 24	Department ID EDMARDS SYS REDNOB EHANGE/MESSAGING EHANGE/MESSAGING EW IMPLEMENT EEVELOPMENT DIRTIX SERVER MGANT MARCH	### ### ### ### ### ### #### #### #### ####	\$2,210 325 1,508 5,745 1,508 5,745 1,085 255 1,508 1,444 21,367 3,767 4,144 21,367 4,144 21,367 4,144 3,348 4,541 4,541 4,119 4,119	ATTORNEY \$2.210 305 1.502 5.715 1.009 256 1.414 21.507 65.7 65.7 6.7 3.198 6.412 3.444 3.3.055 15.690 44.541 44.541		Dept.5 s	BIOI CITY ATT	ORNEYAL
45 46 47 46 46 47 48 48 49 41 41 41 41 41 41 41 41 41 41	20 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Department JO EDWARDS SYS GONDOS GRANGE/JAE SSAGINO GEMANGE/JAE SSAGINO GEMANGE/JAE SSAGINO GERTOR JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JEVELOPMENT JOHN JAE SAFETY JEVELOPMENT JOHN JAE SUPPORT	### ### ### ### ### ### ### ### ### ##	\$2,210 325 1,508 5,745 1,508 5,745 1,508 1,508 1,508 1,508 1,508 1,508 1,414 21,367 557 557 2,988 5,412 3,948 4,541 4,541 4,541 4,119 4,119	ATTORNEY \$2.210 335 1.500 5.710 1.059 255 1.000 1.414 21.507 65.7 65.7 3.968 6.412 3.344 3.345 16.000 44.541 44.541 4.541 4.19		Dapt 5 1	Biol City ATT	ORNEY AL
45 46 46 47 46 46 47 47 48 48 48 48 48 48 48 48 48 48 48 48 48	20 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Department ID EDMARDS SYS REDNOB EHANGE/MESSAGING EHANGE/MESSAGING EW IMPLEMENT EEVELOPMENT DIRTIX SERVER MGANT MARCH	### ### ### ### ### ### #### #### #### ####	\$2,210 325 1,508 5,745 1,508 5,745 1,085 255 1,508 1,444 21,367 3,767 4,144 21,367 4,144 21,367 4,144 3,348 4,541 4,541 4,119 4,119	ATTORNEY \$2.210 305 1.502 5.715 1.009 256 1.414 21.507 65.7 65.7 6.7 3.198 6.412 3.444 3.3.055 15.690 44.541 44.541		Dept 5 1	Biol City ATT	ORNEYAL
45 66 677 68 69 99 99 99 99 99 99 99 99 99 99 99 99	20 C C C C S S S S S S S S S S S S S S S	Department JOS EDMARCIS SYS GRONDS	### ### ### ### ### ### ### ### ### ##	\$2,210 \$2,210 \$355 \$1,508 \$7,725 \$1,508 \$255 \$1,508 \$1,508 \$1,508 \$1,508 \$1,508 \$1,508 \$2,507 \$57 \$57 \$57 \$57 \$5,412 \$1,444 \$2,367 \$4,444 \$2,481 \$4,541 \$4,541 \$4,119	ATTORNEY \$2.210 305 1.500 5.745 1.609 255 1.414 21.567 65.7 6.77 2.166 6.412 3.444 3.445 4.501 4.4501 4.119 4.119		Dept.5 s	BIOL CITY ATT	ORNEYAL
45 46 47 46 46 47 48 48 49 41 41 41 41 41 41 41 41 41 41	28 L 22 L 22 L 23 L 23 L 23 L 23 L 23 L	Department LIT ELMARDS SYS KRONDS LITHANGEMEDSALING LITHANGEMEDSALING LITHANGEMEDT ELVELOPMENT DETRY DETRY DETRY DETRY DETRY DETRY DETRY DESTALING LICENSE L	### ### ### ### ### ### ### ### ### ##	\$2,210 \$2,210 \$2,55 \$1,508 \$7,722 \$1,508 \$7,725 \$1,508 \$1,444 \$21,367 \$57 \$57 \$57 \$3,458 \$44,541 \$4,541 \$4,541 \$4,119 \$1,119	ATTORNEY \$2.210		Dapt 5 1	Biol City ATT	ORNEY AL
45 46 17 14 14 14 14 14 14 14 14 14 14 14 14 14	28 L 22 L 22 L 23 L 23 L 23 L 23 L 23 L	Department JOS EDMARCIS SYS GRONDS	#0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,210 \$2,210 \$355 \$1,508 \$7,725 \$1,508 \$255 \$1,508 \$1,508 \$1,508 \$1,508 \$1,508 \$1,508 \$2,507 \$57 \$57 \$57 \$57 \$5,412 \$1,444 \$2,367 \$4,444 \$2,481 \$4,541 \$4,541 \$4,119	ATTORNEY \$2.210 305 1.500 5.745 1.609 255 1.414 21.567 65.7 6.77 2.166 6.412 3.444 3.445 4.501 4.4501 4.119 4.119		DaptS 1	Biol City ATT	ORNEYAL
45 46 47 47 47 47 47 47 47	20 July 20 Jul	Department ID EDMARDS SYS KRONDS ID AGREGIAEDS ALING EMANGEMEDS ALING EMANGEMEDS ALING EMANGEMED AT THE MAINT DOSTINA APS MAINT DOSTINA APS MAINT DOSTINA APS MAINT LIDDER ALISA BE SURINESS SYSTEM 2TY HALL LIDDER SUPPORT SHOWN APPORT DEPORT SHOWN APPORT THER SUPPORT THER SUPPORT THER SUPPORT DEPORT AZISS IS OPERATIONS 2TY HALL SUPPORT DEPORT AZISS IS OPERATIONS OTHER DEPTS GS LIDDER ALIZED ST LIDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDDER ALIZED ST LIDER ALIZE	### ### ### ### ### ### #### #### #### ####	\$2,210 \$2,210 \$2,55 \$1,508 \$7,722 \$1,508 \$7,725 \$1,508 \$1,444 \$21,367 \$57 \$57 \$57 \$3,458 \$44,541 \$4,541 \$4,541 \$4,119 \$1,119	ATTORNEY \$2.210		Dept 5 1	BIOL CITY ATT	OPMEY AD
66 677 69 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	20 July 20 Jul	Department JO EDWARDS SYS GRONDS GR	### ### ### ### ### ### #### #### #### ####	\$2,210 3:35 1,508 5,745 1,508 5,745 1,508 5,745 1,508 1,414 21,367 657 259 259 44,541 44,541 4,119 4,119 152 152 14,445 44,445 44,445	### ##################################		Dapt 5 1	Biol City ATT	ORNEY AU



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82						<u> </u>	G	н	
88							 		
39	B. INCOMIN	2 COSTS - (Default Spread Swiery%)				 	Charte	15101 CITY ATT	TODALEY AD
Ю							- Capito	DIVICE IN	Cryma I AD
		Department	First Incoming	Second incoming	ATTORNEY				
31 32	<u> </u>								
92 33		Subtotal - 95703 EQUIPMENT MAINT	\$0	\$11,548	\$11,648			=	
34 34		Sea Barrel							
14 15	ļ	COUNCIL	0	16,382	16,382				
6		Subtotal - 10101 CITY CLERK ADMIN		16,382	16,382				
37		AGENDA							
18		REGORDS	0	3,672	3,672		ļ		
9		Subtoral - 10301 RECORDS MANAGEMENT		10,508	10,508				
Ю		SUCCEST TOST RECOVERS MAINAGEMENT	- 0	14,180	14, 180				
	Teral Incomin	7	60,927	500,600	700 000				
12	TE COMME	1	00,327	568,963	729,890				
19	C. TOTAL AL	OCATED		69 TO 100	40 704 000				
				\$3,794,058	\$3,794,058				
							l		
14	ATTORNEY	Allocations					Pare 6	15101 CITY ATT	ACARV and
35							DEMES	I ATTENDED	OF WHILE PARTY
			DIRECT COST	Allocation Percent	First Allocation	Direct Billed	Departmental	Second	Total
6			PER DEPT			- 11017	Altomation	Allocation	
7		10301 RECORDS MANAGEMENT	21,178	1.86%	AFA		APA		44.1
8	- 5	15101 CITY ATTORNEY ADMIN	57,963	5 93%	\$58,001 158,829	\$0	\$58,031	\$0	\$58,03
9		20101 CITY COUNCIL	47,221	4.14%	129, 354	0	158 829		158 82
õ	2	25101 CENTRAL CASHIERING & TREASURY	2,355	0.21%	6,45.1	0	129,394	29,764	159,15
i		25201 MUNICIPAL SERVICES	2,355	0.21%	6,453	- 9	6,453 6,453	1,434	7,93
1	9	30101 CITY ADMINISTRATOR'S OFFICE	16,750	1.47%	45,398	- U	45,898	1,484	7,937
9	to	35181 ADMINISTRATIVE SVC ADMIN	29,627	2.60%	81, 183	67	31,183		56,4
4		35201 FINANCE ADMIN	15.464	1.36%	42,374	0	42,124	18,674 9,747	99,85 52,121
5	15		85,957	5.73%	180,734	0	180,734	41,57	222,307
6	18	35401 PROCUREMENT	2,809	0.25%	7,697	0	7,597	1,771	9,450
7	19	35402 REPROGRAPHICS	2,809	0.25%	7,697	- o	7,597	1,771	9,453
9]		35610 LIABILITY INSURANCE	513,702	45 04%	1,407,533	0	1,407,633	323,789	1,731,423
9	25	4210115- ADMIN	14,742	1 29%	40,396	0	40,396	9,292	49.68
9	34		45,517	3.99%	124,725	0		211 590	153.414
1	35	854B1 MAINTENANCE ADMIN	7,280	0.64%	19,948	0	19,913	4,500	24,537
2		25381 BUSINESS LICENSING	9,836	0.26%	26,952	0	25,952	8,200	33,152
3		45101 COMMUNITY SERVICES ADMIN	28,762	2.52%	78,813	0	78,813	18,129	96,942
Ţ		45206 BEACH MAINTENANCE	4,994	0.44%	13,584	0	13,584	3,149	15,832
5 5 5 1		45701 FLEET MANAGEMENT	909	3.08%	2,461	0	2,491	573	3,064
7		SOIDI LIBRARY ADMIN	11,4/3	1.00%	31,245	0	31,246	7,187	38,434
+		55101 BUILDING & SAFETY ADMIN 55301 PERMIT/PLAN CHECK	6,891	0.80%	12,883	D	18,883	4,343	23,226
37		60201 PLANNING	1,901	0.17%	5,209	0	5,209	1,198	8,407
Ť	100	60361 CODE ENFORCEMENT	31,722	2.78%	86,924		86 424	19,995	105,918
t		61001 PLANNING COMMISSION	26,954 14,470	2.36%	73,850	0	73,850	16,509	60,848
t		55101 FIRE ADMIN	16,207	1.42%	39,550 44,410	. D	39,650	9,121	48,771
Ť		70102 ADMIN OPERATIONS	25,452	2.0%	97,147	- 0	44,410	10,215	54,625
Ť		85415 B) REET SWEEPING	1094	0.27%	27,147	0	92,147 3.478	1,950	18,494
Ī		FUND 305 RUA CAP PROJECT AREA	50,456	4 42%	138,258		138,258	31,800	176,051
I	128	FUND 305 LOW INCOME HOUSING	17,327	1.52%	47,479	0	47,479	10,921	58,400
L		FUND 504 REFUSE COLLECTION SERVICE	3,894	0.27%	8.478	n	0,478	1,950	10,420
Ι	158	FUND SIN WATER	4,994	0.44%	13,684	0	13,684	3,148	15,832
1		FUND 511 SEWER SERVICE FUND	4,994	0.44	13,684	ŋ	13,584	3,148	16,800
Ī.		ALL DTHER	21,292	1 87%	59,316	tr	58,315	13,414	71,731
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555		25101 CENTRAL CASHIERING & TREASURY	7,937	7 937				_	-
556		25201 MUNICIPAL SERVICES	7,937	7.937		-		†	1
557	- 9	30101 CITY ADMINISTRATOR'S OFFICE	56.458	56.458		T			
558	10	15101 ADMINISTRATIVE SVC ADMIN	99.857	99.957			2007		
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567	44	25301 BUSINESS LICENSING	33, 152	33,152					
568	50	45181 COMMUNITY SERVICES ADMIN	96,942	96,342			·····		
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577		65101 F RE ADMIN	54 625	54 828					
578		70102 ADMIN OPERATIONS	119,494	119,494					
5.79	156	85415 STREET SWEEPING	10,429	10,428					
580		FUND 305 RDA CAP PROJECT AREA	176,051	170,061					
501		FLIND 386 LOW INCOME HOUSING	58,400	58,400				55575075	
582		FUND 504 REPUSE COLLECTION SERVICE	10,428	10,428					
583		FUND 506 WATER	16,832	16,832				7335	
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Indio Water Authority, California

83101 Avenue 45, Indio, CA 92201

Comprehensive Service Fee Study

May 16, 2008

Final

Report Prepared By:



2000 Powell Street, Suite 1180 Emeryville, CA 94610 (510) 596-3060

5943001

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Appendix 4: Service Fee Survey Results

1 Introduction

1.1 Purpose

The Indio Water Authority (IWA) retained Red Oak Consulting (Red Oak) to provide professional consulting services for a Comprehensive Service Fee Study. IWA is interested in developing a comprehensive list of Service Fees that are set at levels that reflect the true cost of providing the services related to Service Fees and comply with the requirements of AB 1600 and Proposition 218. This study reviewed IWA's existing Service Fees, identified new Service Fees where appropriate, and calculated the maximum-justifiable rates for all Service Fees.

The purpose of this study is to identify the true cost of Service Fee-related activities, thereby establishing the maximum-justifiable rate that can be charged for a particular service. Per California regulations, no Service Fee should be burdened with costs that cannot be directly or indirectly linked to that service. This analysis *does not* address monthly water service rates, but rather non-reoccurring, voluntary services that are not necessarily used by all customers. A common example is the fee for shutting-off water service.

1.2 Project Background and Scope

IWA has not undertaken a detailed cost of services study since May 28, 1997 (Resolution No. 6086), since which time the Service Fee structure has not been modified. Service Fees should be reviewed on a regular basis and adjusted in accordance with established IWA policies regarding Service Fee cost recovery. Typically a detailed study, such as this, is undertaken every 3-5 years with cost escalation adjustments in the intervening years.

Prior to developing this report, Red Oak performed the following general scope of services:

- Review of the City of Indio's (City) existing Cost Allocation Plan;
- Review of existing City and IWA Service Fees;
- Development of an updated and comprehensive schedule of Service Fees and related maximum-justifiable rates; and
- Comparative Service Fee survey of three local water purveyors.

The study was performed under the general direction of the General Services Manager and Management Analyst.



2 Methodology

Red Oak used the following methodology to develop the attached comprehensive list of Service Fees:

- 1. Reviewed the City's Cost Allocation Plan;
- 2. Developed a complete list of Service Fees;
- 3. Developed an IWA Cost Allocation Plan:
- 4. Calculated Fully Burdened Hourly Rates for operations employees by title;
- 5. Developed time and material cost estimates for Service Fee services; and
- 6. Calculated the maximum-justifiable Service Fee rates.

2.1 Review of City Cost Allocation Plan

A cost allocation plan identifies and distributes support service costs such as, Human Resources or Information Technology (IT) services to operation functions that benefit from those support services. The costs associated with support services are allocated to operation functions based on a "cost driver rationale". For example, the cost of providing human resource services is usually driven by the number of employees in a given operating department. Similarly, the cost of IT support can be allocated based on the number of computers within operating departments.

As a precursor to developing the IWA Cost Allocation Plan, Red Oak reviewed the existing City Cost Allocation Plan to understand the rationale behind the amount paid by IWA to the City for support services. Based on Red Oak's review, the City Cost Allocation Plan had the following opportunities for improvement:

- 1. The only "cost driver rationale" used by the City Cost Allocation Plan are budget values, implying that budgets are the sole driver for the cost of providing support services. Industry standards recognize that other factors may have a more logical relationship with the cost to provide those Internal Services.
- 2. The City Cost Allocation Plan methodology does not include information on the sources of funding for each department. In the event that a Line Department is receiving funds from a special funding source outside of the General Fund the reciprocal costs cannot be passed on as a cost to other departments.

2.2 Comprehensive List of Service Fees

Red Oak reviewed a number of City documents to identify all existing fees pertaining to IWA services. These documents included:

- City Resolution No. 6683
- IWA Resolution No. 2006-32
- IWA Resolution No. 6086
- City Council Agenda Report Resolution Establishing Updated Public Works Processing Fee, dated July 5, 2006

After establishing the existing Service Fees, Red Oak identified a number of existing services that are currently being provided by IWA without direct charges to beneficiaries. The potential new Service Fees were identified based on conversations with IWA staff and by reviewing IWA's standard operating procedures ("Development Services Procedural Guidelines, September 2007").

2.3 IWA Cost Allocation Plan

Service Fees are calculated by determining the labor and material cost of providing a given service. The labor cost is determined by quantifying the amount of time spent by employees to deliver a particular service, then multiplying that time by that employee's "Fully Burdened Hourly Rate." Fully Burdened Hourly Rates reflects the total costs associated with an employee's time by considering Direct Costs, IWA Indirect Costs, and City Allocation costs. Red Oak developed an IWA Cost Allocation Plan that quantified and allocated these costs to individual operations employees, then calculated an average Fully Burdened Hourly Rate for specific job titles.

Direct Costs – For purposes of this study, Direct Costs consisted of the salary and benefits of operations employees (those working directly to provide Service Fee services). Benefits included health care, Medicare, PERS, social security, life insurance, long-term disability, uniform costs, and automobile allowance. The Personnel line-item from the budget (Table 1, row 1) is a close approximation to the Direct Costs; however the two values aren't perfectly reconciled and have a 0.18% discrepancy between the two. For purposed of this study, the calculated Direct Costs from **Error! Reference source not found.** was used to calculate the overhead multiplier and, hence, the Fully Burdened Hourly Rates.

Indirect Costs – For purposes of this study, Indirect Costs consisted of internal IWA administrative costs. These costs were taken directly from IWA's 07/08 Operations budget and are summarized in Table 1. Indirect Costs are made up of the salaries and

benefits of administrative employees (row 1), Administrative Fees (row 2), Legal Fees (row 3), Supplies (row 8), and Equipment Replacement (row 13). The proportion of these costs allocated to Overhead¹ versus Operations was determined through conversation with IWA staff. Operation expenditures that were identified as being paid entirely by monthly water service rate revenue include Professional Services, Promotions and Conservation, Regulatory Fees, Utilities, Capital Equipment, Lease Agreement, and Debt Service.

Table 1 - Overhead vs. Operations Cost Allocation

07/08 Budget - Operation Expeditures

	A	E	3	СС	D	E
	Line Item	Budget	Overhead*	Operations	Overhead*	Operations
1	Personnel	\$ 3,413,368	33%	67%	\$ 1,120,342	\$ 2,293,026
2	Administration Fees	647,503	20%	80%	129,501	518,002
3	Legal Fees	60,000	100%	0%	60,000	
4	Professional Services	105,700	0%	100%	-	105,700
5	Promotions and Conservation	18,500	0%	100%	-	18,500
6	Regulatory Fees	939,550	0%	100%	-	939,550
7	Utilities	2,039,300	0%	100%	-	2,039,300
8	Supplies	1,037,000	5%	95%	51,850	985,150
9	Capital Equipment	325,000	0%	100%	-	325,000
10	Lease Agreement	1,159,274	0%	100%		1,159,274
11	Debt Service	891,689	0%	100%	-	891,689
12	Internal Service Transfers	1,391,532	100%	0%	1,391,532	
13	Equipment Replacement	264,000	24%	76%	64,216	199,784
14	Total	al \$12,292,416			\$ 2,817,441	\$ 9,474,975

^{* &}quot;Overhead" is a combination of both Indirect Costs for IWA and City Allocation.

City Allocation - City Allocation refers to the administrative costs generated by the City that are charged to IWA as a result of the City Cost Allocation Plan. These City Allocation costs are paid by IWA to the City through an annual "Internal Service Transfer" (see row 12 of Table 1). Services provided by the City include Management Services (budgeting, accounting and information systems support), Human Services (human resources support), City Manager (public information and general government support services), and the City Council.

2.4 Fully Burdened Rates

In the next step, Fully Burdened Hourly Rates were calculated by title (see Table 2, below). "Fully burdened hourly rates" are hourly rates for operations employees that

¹ "Overhead" refers to the combination of IWA Indirect Costs and City Allocation costs.



_

include both the cost of labor and additional "burden" costs. In other words, the fully burdened rate includes the salary for the employee, their benefits, and related overhead expenses (such as the cost of the facilities that support them and the cost of support staff services).

In order to calculate the Fully Burdened Hourly Rates, operation positions were grouped by function (column A) and assigned a percent of time that the position typically performs Operations functions (column C). The average Direct Costs by title (salaries + benefits, column D) are multiplied by this percentage to calculate the average salary amount that is pertinent to operation functions (column E). An Overhead multiplier of 1.231 was determined by dividing the total Overhead (see Table 1, column D, row 14) by the operations portion of the Direct Costs (\$2,288,947). The average total annual cost by title is the sum of column D and column F. Finally the Average Fully Burdened Hourly Rates (column H) are calculated by dividing column G by 1800 (hours in a year).

Н Customer Service Office Staff 20% \$68,960 \$13,792 \$16,977 \$85,937 \$47.74 Administrative Assistant 20% 82,332 16,466 20,268 102,601 57.00 Assistant Engineer 100% 69,017 69,017 84,952 153,968 85.54 Water Utility Worker/Specialist & Pumping Operator 100% 69,989 69,989 86,149 156,138 86.74 5 Meter Reader 100% 71,007 71,007 87,401 158,408 88.00 Inventory Control Clerk 1 100% 72,207 72,207 88,879 161,086 89.49 100% 74,200 74,200 91,332 165,532 91.96 Environmental Program Coordinator. 100% 72,859 89,681 72,859 162,540 90.30 Senior Water Utility Worker & Senior Pumping 5 100% 82,549 82,549 101,609 184,159 102.31 Operator 10 Water Quality Specialist 100% 88,780 88,780 109,278 198,058 110.03 11 Backflow Service Operator 1 100% 93,135 93,135 114,639 207,773 115.43 12 Principal Engineer 1 100% 110,132 110,132 135,560 245,692 136.50 General Service Manager 1 40% 221,539 88,615 109,076 330.614 184 Water Supervisor and Water Operations Manager 2 60% \$133,791 \$75,828 \$93,336 \$227,128 \$126.18

Table 2 - Calculation of Fully Burdened Hourly Rates by Title

2.5 Service Time and Material Cost Estimates

IWA staff were surveyed and then interviewed to develop estimates on the *average* amount of time that is spent in directly delivering the services associated with each Service Fee. The time spent by support personnel in delivering a particular service was not quantified since these costs are captured as part of Fully Burdened Hourly Rates. Red Oak also assembled data on the direct material costs associated with each Service Fee (e.g. the material costs for a new water service line). Note that the cost of vehicle miles associated with a given service was assumed to be included in the Fully Burdened Rates

in the form of Indirect Costs. The data for the time estimates and material costs have been provided as Appendix 1.

2.6 Development of Master Service Fee Model

As a final step, an MS Excel® model was developed to calculate the maximum-justifiable rates for all Service Fees. The model has been provided to IWA staff and will allow IWA to maintain Service Fee data by updating the data variable data, such as the Expenditure budget, direct labor costs, or material costs. Findings have been summarized in Section 3.

3 Findings and Recommendations

3.1 Service Fee Findings

The comprehensive list of updated Service Fees, their respective maximum-justifiable rate, and a comparison to current Service Fee rates has been provided as Appendix 2. The new Service Fees that are being proposed have been called out and provided as Appendix 3.

Note at the bottom of Appendix 2 the "true cost" of providing annual backflow inspections (listed as a monthly bill) has been provided for informational purposes only. IWA currently collects this revenue as part of the monthly water service bill since the annual inspection is not an optional service. Red Oak recommends that this current practice continue. The data provided in this report should be considered during IWA's next water service rate study.

3.2 Survey Results

As part of this study Red Oak conducted a survey of the following neighboring peer water agencies:

- Desert Water Agency
- Mission Spring Water District
- Victorville Water Agency

These agencies were cooperative in providing their current water-related Service Fees. It is inherently difficult to compare Service Fee schedules directly; however the fees have been matched alongside IWA's Service Fees as best as possible in Appendix 4. Only instances where one or more peer agency fees were comparable to IWA Service Fee were included in the comparison table.

3.3 Recommendations

The primary objective of this report is to provide IWA with the true cost of providing water-related services, and therefore the maximum-justifiable Service Fee rates (as has been provided in Appendix 2). Although the true cost of the service is the most important factor, IWA retains the right to make economic or policy-based decisions to charge customers *less than* the maximum-justifiable amount. There are a number of factors that may influence whether a public utility chooses to charge less than the

maximum justifiable amount through Service Fees. For example, IWA may consider the effects that increasing Service Fees will have on the individuals, or the communities, purchasing the services. The following economic and policy issues help illustrate these considerations.

- 1. Community-wide benefits versus specific benefit can be considered for certain services (e.g. fire flow calculations).
- 2. In conjunction with the point above, the issue of who is the service *recipient* versus the service *driver* can also be considered. For example, code enforcement activities benefit the community as a whole, but the service is driven by the individual or business owner that violates the pertinent regulations.
- 3. Certain pricing structures can encourage or discourage certain behaviors. An example of this is incrementally increasing the cost of providing water testing services, such that water quality testing is provided at a reasonable price as a courtesy, but excessive use of the service is discouraged.

To further assist in these economic and policy considerations, Red Oak offers the following general comments regarding Service Fee cost recovery:

- a) Development-related Service Fees, such as service connections, generally should have high cost recovery levels (at or close to 100%).
- b) No Service Fee should be set higher than 100% cost recovery, without disclosure regarding the reasons why (e.g. a fine or penalty element).
- c) If a proposed Service Fee increase is significant, IWA can opt to phase-in the increase over a period of time (such as over the course of 3 years).
- d) Comprehensive reviews should be undertaken every 3-5 years.
- e) Minor cost escalation adjustments should be made on an annual basis, in accordance with established IWA policies.

APPENDICES

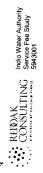
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Service Line Installation - Long Service - 2"		\$1,413	1 –		7	+-	-	20 \$1.04	8	\$134	-		-				006,24
Service Line Installation - Short Service - 5/8*		\$869	 		2	╁	+-	70 \$390	8	2137			-		-		92,040
Service Line Installation - Short Service 3/4*		\$869	⊢		2	+	+-	70 \$396	8	27.5		,	-	-	-		41,077
Service Line Installation - Short Service - 3/4" x 1"		\$869	+-			H	+-	70 8300	ક	2134			1	+			1/0/14
ervice Line Installation - Short Service - 1"		\$898	+		2	270 \$	\$460	20 8390	8	134				1			1/0/16
iervice Line Installation - Short Service - 2"		\$1,043			4	-	1	50 \$651	8	\$134				-			62 640
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ew Meter Installation - 3/4" x 1"		\$429				+	+	30	8	680				+			4//4
ew Meter Installation - 1"		\$613				+	1	30 \$87	8 8	583							\$000
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Replacement Meter Installation - Existing account - 3/4*	,	\$400	<u> </u>					30 \$87	8	68\$							\$612
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Replacement Meter Installation - Existing account - 1*		\$613	- -			+	+	+	G	006							1
Replacement Meter Installation - Existing account - 2"		\$698	+-			120	\$20E	120 6172	3 6	600			1	+			\$927
Construction Meter & Eddie Valve Installation			+	9	-	+	+		3	600			1				\$1,201
Relocation of Construction Meter & Eddie Valve			5	45.5	266	-	+						-			-	\$100
Backflow Pressure Vacuum Breaker Installation - 3/4" - 8"			+-			1	-		+	1		+	+	+			\$74
Backflow Double Check Installation - 3/4" - 8"			-	-			+	-	1	+			1				T&M
Backflow Reduced Pressure Installation - 3/4" - 8"				1	-	+	T	-	+								
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Hot Tap Installation Fee - Residential - 2*		\$987	30			+	1	720 \$1.041	3 8	600				+		-	\$2,141
Hot Tap Installation Fee - Arterial - 1"		\$1,016	+-			-	-	380	3 6	089			+	+			\$7,14
Hot Tap Installation Fee - Arterial - 2"		\$1,413	+-			 	-	80 54 55	3 8	880							\$2,691
Hot Tap Installation Fee - Arterial - 4"		\$1,509					-	31 56	8	\$80	-		-		1	1	33,088
Hot Tap Installation Fee - Arterial - 6"		\$1,707	-			-	=	380 \$156	8	886				+			23,104
Hot Tap Installation Fee - Arterial - 8"		\$2,186	ļ				-	140 \$2.08	8	883			-				200,00
Hot Tan Installation Fee Artorial 40*			ŀ														







			Customer Service Office Staff	co Metter	Reader	Snr Water Utili Wkirispoc. & Sn Pumping Op.	N N N	Spec. A	Inventory Control Clerk	Adminetralive Assistant	Water Opeils Specialist	Inspector	General Servic Manager	e Principal Engineer	Assistant	-
		Marterial	\$41.32 /hr	\$76.18 / hr	H	A/ 15 995	\$75.07	141	\$77.45 /hr	\$49.33 / hr	\$95.22 IN	\$79.58 Jhr	STEE OF 1 hy	201 52 103	\$74.02 / bc	
COLUMN TAXABLE DATE OF TAXABLE	Penalty	Costs	Min. S	Min.	s	Min. S	Min.	s	Min. S	Min. S	Min. S	Min. S	Min. S	Min	Min	T
Timing Water On/Off - Work Day	THE REAL PROPERTY.	STATE OF THE PARTY	9	SOUTH SEAT	A STATE OF	September 1	経過			ASSESSMENT ROLLS	MANAGED IN	Management of the last of the	8	STATE STATE	DESIGNATION OF THE PERSON	S CONTRACTO
Turning Mater On Off Off 1				4			8	\$87			_					\$111
Turning water Official - Off Hours			30 \$24	-			8	\$130								218
ale cerve Establillell				89 89	888		8	\$87								0000
water Service Establishment - Construction Meter				4							1			-	-	770
nange of Name on Account				2 60	\$88							1				\$75
Service Restoration After Nonpayment - Work Day			t	١.		-	8	+				-		+		\$10
Service Restoration After Nonpayment - Off Hours			Ť	4		-	3 8	200			-		2000		-1	\$11
Jnauthorized Restoration - 1st Occurrence	\$250	\$6	45 \$36	9	\$88	-	8									\$154
Unauthorized Restoration - 2nd Occurrence and each additional	\$374	6\$			88	-										\$38
Unauthorized Meter Relocation Fee - Per meter			079		04.10	+	-	1	-							ance —
Water shut-down - Residential			45	0 0	0/10	30 10 10 10 10 10 10 10 10 10 10 10 10 10	+		30 \$45							\$32
Water Shut-down - Arterial	-		+	7		-	240		~			90 \$138				673
Water Shut-Down - Mains			45 643	7			240	\$34								\$49
Water System Flushing & Inspection	-		+	7		-	240									\$49
Missed Inspection / Appointment Fee / Immediate Test failure							-				180 \$330	240				\$698
Nater Meter Reparks - Second and each additional			-+									892				\$92
Nater Meter Replacement Fee - 5/8"		6400	15 \$12	8	\$88											\$100
Water Meter Replacement Fee - 3/4"		300	-	0 1	-			-							-	\$63(
Water Meter Replacement Fee - 3/4" x 1*	-	000		0			İ		90 \$134						-	\$63
Vater Meter Replacement Fee - 1"		\$613	-	0 4			+									\$65
Water meter Replacement Fee - 2"		8695	_	2 11			+		-+							\$84
Backflow Device Repair - 5/8", 3/4", and 1" (T&M)		\$304	15.0	0 0					\$134							\$92
Backflow Device Repair - 1 1/2* and 2* (T&M)		\$627		,								1				\$31
Backflow Device Repair - 3" and above (T&M)		\$1712	5	100			-									\$63
Backflow Device Repair - 4" (T&M)		\$2 227	+-	2			+						-	,		\$1.7
Backflow Device Repair - 6" (T&M)		\$3.376	÷	-		1	+				1				:	\$2,23
Backflow Device Repair - 8" (T&M)		\$6.375	+-	2		-	1									\$3,38
Construction Meter Replacement Fee		\$897	+-	1 5	-		+									\$6,30
Eddie Valve Replacement Fee		\$412	30		-		-		6714 071							\$1,1
Reprint Water Bill		\$0.574	15 \$17	30	644		+		05 450							\$48
Delinquency Notification Fee - Per notification	-	\$0.574	+-	1.	ţ		+									\$57
	10% of		•						-							\$1.37
	outstanding bill					_										10% of outstanding bill
Special Requested Water Quality Sampling		\$150	25 \$20		-		-		-	-	30 655					
Record Drawing Request - Per drawing			H	l				-			-	_				\$225
		•	-		_	_	_	_				L		-		





Appendix 2: Comprehensive Service Fee List

Service Fee List (1 of 4)

佐東 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本 日本	Maximum	The second second	
Service Fee Descripein	Alfowable	Current	
uolidineso son son son	Rate	Rate	Change Notes for Proposed Fees
Service Line Installation - Long Service - 5/8"			NSTALLATIONS
Service Line Installation - Long Service 3/4*	\$2,279	¥	NA Installed after anninved anninotion
Service Line Installation - Long Service - 3/4" x 1"	\$77.79	Ϋ́	
Service Line Installation - Long Service - 1"	\$2,279	¥	Γ
Service Line Installation - Long Service - 2"	\$2,308	¥	Ī
Service Line Installation - Short Service - 5/8"	\$3,840	¥	
Service Line Installation - Short Service 3/4*		\$1,405	\$472 Installed after application
Service Line Installation - Short Service 244" 41	\$1,877	\$656	1
Service Line Installation - Short Service 1*	_	\$706	1
Service Line Installation - Short Service - 1	!	\$774	\$1.132 Installed and application
New Meter Installation - 5/8"	_	\$1,238	
New Meter Installation - 3/4*	\$774	\$651	
New Meter Installation 2/4" 4"	-	\$656	
New Meter Installation 4"	-	\$706	1
New Meter Installation of	-	\$77.4	491 Installed after approved application. Includes private well:
Paping Historian 17	-	\$1 220	7
replacement Meter Installation - Existing account - 5/8"		007,14	
Replacement Meter Installation - Existing account - 3/4"	7100	₹	
Replacement Meter Installation - Existing account - 3/4" > 4"	7100	≨	NA Fee for either voluntary replacement or for
Replacement Meter Installation - Existing 2014 X 1	\$641	₹	
Replacement Meter Installation Processing account - 1	\$927	¥	
Construction Meter & Eddis Vol. 1	\$1,201	₹	T
Relocation of Construction Mater & Frame		\$64	
	\$74	\$64	T
Backflow Double Chack Installation - 3/4" - 8"	-	T&M	T
Backflow Reduced Pressure Installed		TRM	
Hot Tap Installation Foo Doctor	-	TRM	-
Hot Tab Installation Fee Decision		ΔN	1
Hot Tap Installation Food Addition 1.	\$2,141	NA	-
Hot Tap Installation Fee - Arterial - 1	-	¥	NA Installation only. Does not include inspection.
Hot Tap Installation Fee _ Arteriol 4#		NA A	T
Hot Tap Installation Fee - Arterial . 6*		¥	T
Hot Tap Installation Fee - Arterial - 8*		NA	NA Installation and Des not include inspection.
Hot Tap Installation Fee - Arterial . 10*		¥	Ī
	\$5,099	¥	NA Installation out. To the Include inspection.
		I	1



Service Fee List (2 of 4)

	Allement	The state of the s		
	Allowable	Current		· · · · · · · · · · · · · · · · · · ·
Fee Description	Rate	Rate	Change	Notes for Proposed Fees
		THE STREET	NSPIECTI.	
New Service Line Inspection - 5/8"	\$188	\$50	\$138	Approve majorials and lespect installation their descension lines.
New Service Line Inspection - 3/4"	\$188	\$50	4138	Approve materials and mispectulation. Highlight service lines, not taps and private wells.
New Service Line Inspection - 3/4" x 1"	\$188	\$50 0	4120	Approve materials and inspect installation, includes service lines, hot taps and private wells.
New Service Line Inspection - 1*	6188	039	9450	Approve materials and inspect installation, includes service lines, hot taps and private wells.
New Service Line Inspection - 2"	6100	000	00.00	Approve materials and Inspect installation. Includes service lines, hot taps and private wells.
New Meter Inspection - 5/8"	\$252	00g	\$138	Approve materials and Inspect installation. Includes service lines, hot taps and private wells.
New Meter Inspection - 3/4"	\$252	650	\$202	Approve materials and inspect installation, includes service lines, hot taps and private wells.
New Meter Inspection - 3/4" x 1"	\$252	850	\$202	Approve internals and inspect installation, includes service lines, hot taps and private wells.
New Meter Inspection - 1"	\$252	450	4202	Approve materials and inspect installation, includes service lines, hot taps and private wells.
New Meter Inspection - 2"	£252	019	\$202	Approve materials and inspect installation, includes service lines, hot taps and private wells.
Construction Meter & Eddie Valve Inspection	\$138	2 AN	202¢	Approve materials and inspect installation. Includes service lines, hot taps and private wells.
New Backflow Pressure Vacuum Breaker Inspection - 3/4"	\$203	5 6	94E3	Approve materials and inspect installation.
New Backflow Pressure Vacuum Breaker Inspection - 1"	\$224	850	20.00	Approve materials and inspect installation, includes service lines, hot taps and private wells.
1 .	\$246	\$50	\$106	Approve materials and inspect installation. Includes service lines, hot taps and private wells.
	\$203	850	6153	Approve materials and inspect installation, includes service lines, hot taps and private wells.
New Backflow Double Check Inspection - 2" - 4"	\$224	\$50	\$177	Approve materials and inspect installation, includes service lines, hot taps and private wells.
New Backflow Double Check Inspection -1 1/2*	\$246	850	\$106	Approve instellats and inspect installation, includes service lines, hot taps and private wells.
New Backflow Reduced Pressure Inspection - 3/4*	\$203	550	\$153	Approve materials and inspect installation. Includes service lines, hot taps and private wells.
New Backflow Reduced Pressure Inspection -1"	\$224	\$50	\$174	Approve Illaterials and inspect installation. Includes service lines, hot taps and private wells.
New Backflow Reduced Pressure Inspection - 1 1/2"	\$246	\$50	\$196	Approve materials and Inspect installation, includes service lines, not taps and private wells.
	·/ <u>\$</u>		San Chaille	in the constitution of the little of the lit
Backflow Device Retesting - 5/8", 3/4", and 1"	\$174	95	6168	Dominord if one was foot to feel a
Backflow Device Retesting - 1 1/2" and 2"	\$174	\$12	\$162	Neguried if annual test is falled.
Backflow Device Retesting - 3" and 4"	\$195	\$18	\$178	Required if annual test is failed.
Backflow Device Retesting - 6" and over	\$203	\$23	\$180	Required if annual test is failed
Water Meter Testing - 5/8", 3/4", and 1"	\$144	\$64	\$80	First fest every calendar year is free
Water Meter Testing - 1 1/2" and 2"	\$144	\$64		First lest every calendar year is free
Water Meter Testing - 3" and over	\$144	T&M		First test every calendar year is free
ressure Lest (2nd request and subsequent)	\$631	ΔN	VIV	First tot

Indio Water Authority
Service Fee Study
5943001

Service Fee List (3 of 4)

Sate Change Change Sate Change Sate S	是是他的 19 10 10 10 10 10 10 10 10 10 10 10 10 10	Maximum		地域の大学の	1000000000000000000000000000000000000
Treining Water On/Off - Work Day Stiffs Sed S47		Allowable	Current		
Unauthorized Restoration After Oncorrence and each additional roll of System Residential \$111 \$64 \$47 Turning Water On/Off - Off Hours \$154 \$64 \$47 Turning Water On/Off - Off Hours \$152 \$20 \$20 Water Service Establishment - Child Hours \$24 \$24 \$47 Change of Name on Account - Construction Meter Nonpayment - Work Day \$111 \$64 \$47 Service Restoration After Nonpayment - Off Hours \$111 \$64 \$47 Service Restoration After Nonpayment - Off Hours \$152 \$56 \$318 Unauthorized Restoration After Nonpayment - Off Hours \$156 \$56 \$318 Unauthorized Restoration After Nonpayment - Off Hours \$156 \$53 \$43 Unauthorized Restoration After Nonpayment - Off Hours \$50 \$128 \$318 Water Shut-Down - Alterial \$64 \$43 \$497 \$43 Water Shut-Cown - Alterial \$15 \$249 \$14 \$14 Water Meter Replacement Fee - \$16* \$10 \$10 \$10 \$10 \$10 Water Meter Replacement	ree Description	Rate	(00) (00)		lotes for Proposed Fees
Unuming Water On/Orf - Off Hours \$111 \$64 \$47 Water Service Establishment - Construction Meter \$222 \$20 \$20 Water Service Establishment - Construction Meter \$24 \$20 \$30 Water Service Establishment - Construction Meter \$24 \$20 \$45 Change of Name on Account \$100 NA NA NA Service Restoration After Norpayment - Work Day \$111 \$64 \$47 \$40 Service Restoration After Norpayment - Work Day \$115 \$66 \$318 \$378 Dinauthorized Restoration After Norpayment - Work Day \$115 \$64 \$318 Unauthorized Restoration - Str Occurrence and each additional \$50 \$12 \$378 Unauthorized Restoration - Actorial \$6 \$433 \$497 \$64 \$433 Water Studence Residential \$6 \$497 \$64 \$433 Water Meter Replacement Fee - Timediate Test failure \$63 \$63 \$63 \$63 Water Meter Replacement Fee - Timediate Test failure \$63 \$63 \$63 \$63			MISC ACCO		TED WORK
Valer Service Establishment - Construction Meter \$222 \$202	uming water On/Off - Work Day	\$111	\$64		the fee paid at shut-off. No fee required to turn on existing account back on
Water Service Establishment \$202 \$20 Water Service Establishment - Construction Meter \$204 \$20 \$4 Change of Name on Account \$100 NA \$4 \$44 \$45 \$4 \$44 \$44 \$44 \$44 \$44 \$44 \$44 \$44 \$443 \$44 \$44 \$443 \$44 \$443 \$44 \$443 \$44 \$443 \$444 \$443 \$443 \$444 \$443 \$444 \$443 \$444 \$443 \$443 \$444 \$443 \$443 \$443 \$444 \$443 \$444 \$443 \$444 \$444 \$443 \$444 \$444 \$444 \$443 \$444 \$444 <td>I uming water On/Off - Off Hours</td> <td>\$154</td> <td>\$64</td> <td></td> <td>The fee baid at shut-off. No fee required to turn on existing account back on.</td>	I uming water On/Off - Off Hours	\$154	\$64		The fee baid at shut-off. No fee required to turn on existing account back on.
Water Set/Andrewer Establishment - Construction Meter \$24 \$50 \$4 Service Restoration After Nonpayment - Work Day \$111 864 874 Service Restoration After Nonpayment - Off Hours \$154 \$64 \$378 Service Restoration After Nonpayment - Off Hours \$154 \$64 \$378 Unauthorized Restoration - 1st Occurrence \$382 \$64 \$378 Unauthorized Restoration - 2nd Occurrence and each additional \$506 \$128 \$378 Unauthorized Meter Relocation Fee - Per meter \$320 NA NA Water Stud-Gown - Residential \$4497 64 \$433 Water Stud-Gown - Afternal \$50 NA NA Water Stud-Gown - Residential \$4497 NA NA Water Stud-Gown - Afternal \$50 NA NA Water Meter Replacement Fee - 5/6" \$63 NA NA Water Meter Replacement Fee - 5/6" \$630 NA NA Water Meter Replacement Fee - 5/6" \$630 NA NA Backflow Device Repair - 3/6" and above (T&M) \$63	Water Service Establishment	\$222	\$20		of new accounts or re-establishing language accounts
Service Restoration After Nonpayment Work Day Sign Sept S	Water Service Establishment - Construction Meter	\$24	\$20	Γ	of new accounts or re-establishing lapsed accounts
Service Restoration After Nonpayment - Work Day \$111 \$64 \$47 Service Restoration After Nonpayment - Work Day \$154 \$64 \$318 Descrice Restoration After Nonpayment - Off Hours \$154 \$64 \$318 Unauthorized Restoration - Lat Occurrence and each additional \$506 \$128 \$378 Unauthorized Meter Relocation Fee - Per meter \$320 NA NA Water Shut-down - Residential \$497 NA NA Water Shut-down - Residential \$497 NA NA Water Shut-down - Arlans \$497 NA NA Water System Flushing & Inspection \$497 NA NA Water Meter Replacement Fee - Jiff \$569 NA NA Water Meter Replacement Fee - Jiff \$669 NA NA Water Meter Replacement Fee - Jiff \$669 NA NA	Change of Name on Account	\$100	¥		io notes)
Sacroce Restoration After Nonpayment - Off Hours	Service Restoration After Nonpayment - Work Day	\$111	\$64	Ė	his does not include applicable delinement food
Unauthorized Restoration - 1st Occurrence \$382 \$64 \$318 Unauthorized Restoration - 2nd Occurrence and each additional \$506 \$128 \$378 Unauthorized Meter Relocation Fee - Per meter \$320 NA NA Water Shut-Gown - Residential \$497 NA NA Water Shut-Gown - Arterial \$497 NA NA Water Shut-Gown - Arterial \$497 NA NA Water Shut-Cown - Adams \$497 NA NA Water Shut-Cown - Adams \$497 NA NA Water Meter Replacement Fee - 166* \$407 NA NA Water Meter Replacement Fee - 366* \$5630 NA NA Water Meter Replacement Fee - 166* \$630 NA NA Water Meter Replacement Fee - 166* \$630 NA NA Water Meter Replacement Fee - 166* \$630 NA NA Water Meter Replacement Fee - 166* \$630 NA NA Backflow Device Repair - 316* 34* 11 11 11 11 11<	Service Restoration After Nonpayment - Off Hours	\$154	\$64	Ť	his does not include applicable delingueing fees.
Unauthorized Restoration - 2nd Occurrence and each additional \$506 \$128 \$378 Unauthorized Meter Relocation Fee - Per meter \$320 NA NA Water Shut-down - Atensal \$497 64 \$433 Water Shut-down - Adensal \$497 NA NA Water Meter Replacement Fee - 1/8 \$638 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 2/8* \$630 NA NA Water Meter Replacement Fee - 2/8* \$630 NA NA Backflow Device Repair - 2/8* \$1,27 \$1,27 NA Backflow Device Repair -	Unauthonzed Restoration - 1st Occurrence	\$382	L	Ī	his fee is a combination of a nemathy and actual costs to IMA
Unauthorized Meter Relocation Fee - Per meter \$320 NA NA Water Shut-Gown - Residential \$497 NA NA Water Shut-Gown - Aferial \$497 NA NA Water Shut-Gown - Aferial \$497 NA NA Water Shut-Gown - Mains \$497 NA NA Water Shut-Gown - Mains \$497 NA NA Water Meter Specific of Appointment Fee / Immediate Test failure \$92 NA NA Water Meter Replacement Fee - 5/8* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Water Meter Replacement Fee - 3/4* x 1* \$630 NA NA Backflow Device Repair - 5/6* 3/4* x 1* \$623 NA NA Backflow Device Repair - 5/6* 3/4* x 1* \$630 NA NA <t< td=""><td>Unauthorized Restoration - 2nd Occurrence and each additional</td><td>\$506</td><td></td><td></td><td>his fee is a combination of a penalty and twice the costs for the first infraction (cost to "plug" the</td></t<>	Unauthorized Restoration - 2nd Occurrence and each additional	\$506			his fee is a combination of a penalty and twice the costs for the first infraction (cost to "plug" the
S497 64 \$433	Unauthorized Meter Relocation Fee - Per meter	\$320	N A		ost to locate a meter that has been moved without authorization. Applicable re-installation and
S497	Water shut-down - Residential	2447	1		specual lees also apply.
S497	Water Shut-down - Arterial	4407			everuper is responsible for giving notice to affected customers.
Fig. 10	Water Shut-Down - Mains	\$407	\$ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\		eveloper is responsible for giving notice to affected customers.
trimediate Test failure \$92 NA NA CHARMISCOLOGY NA NA NA S630 NA NA NA S630 NA NA NA S630 NA NA NA S630 NA NA NA S639 NA NA NA S639 NA NA NA S6,387 NA NA NA S6,387 NA NA NA NA S6,387 NA NA NA NA S6,387 NA NA NA NA NA NA NA NA NA NA NA NA NA	Water System Flushing & Inspection	\$698	AN	1	eveloper is responsible for giving notice to affected customers.
the additional state of the ad	, –			T	ost of water is illetered and charged separately.
## \$100 NA NA NA \$630 NA NA NA \$630 NA NA NA \$630 NA NA NA \$643 NA NA NA \$928 NA NA NA \$17" (T&M) \$	- ,	78\$	 ¥		specifion. Equivalent cost of trin/lost time.
\$630 NA NA NA S630 NA NA NA S630 NA NA NA S630 NA NA NA S928 NA NA NA S2239 NA NA NA S2389 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA NA NA NA NA NA NA NA NA NA NA	Water Meter Rereads - Second and each additional	\$100	¥		2 charge if meter is found to be incorrect
11. (T&M)	Water Meter Replacement Fee - 5/8"	\$630	AA		ablacement fee is only laying if the contractor/owner is at fault
11. (T&M)	water meter Keplacement Fee - 3/4*	\$630	¥	1	splacement fee is only levied if the contractor/owner is at fault.
\$843 NA NA NA (T&M) \$843 NA NA NA (T&M) \$316 NA NA NA (T&M) \$639 NA NA NA \$2.239 NA NA NA \$5.388 NA NA NA \$5.388 NA NA NA \$5.381 NA NA NA \$5.317 NA NA NA \$5.318 NA NA NA \$5.318 NA NA NA NA NA NA NA NA NA NA NA NA NA	Water Meter Replacement Fee - 3/4" x 1"	\$659	A'A		splacement fee is only levied if the contractor/owner is at fault
11' (T&M)	water Meter Replacement Fee - 1"	\$843	Ą		ablacement fee is only levied if the contractor/owner is at fault
(T&M) \$316 NA NA (T&M) \$639 NA NA NA (T&M) \$1724 NA NA NA \$2.239 NA NA NA \$5.388 NA NA \$5.387 NA NA \$5.387 NA NA S1.171 NA NA S57 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA S1.37 NA NA NA NA NA NA NA NA NA NA NA NA NA	Water meter Replacement Fee - 2"	\$928	¥		Splacement fee is only levied if the contractor/owner is at fault
(T&M) \$639 NA NA (T&M) \$1,724 NA NA S2,388 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S6,387 NA NA NA S1,37 NA NA NA S1,37 NA NA NA NA NA NA NA NA NA NA NA NA NA	Backliow Device Repair - 5/8", 3/4", and 1" (T&M)	\$316	¥		e charged by actual time & materials I isted fee is only an estimate and subject to change
\$1,724 NA NA S2,239 NA NA NA S2,239 NA NA NA S2,239 NA NA NA NA S1,171 NA NA NA S1,171 NA NA NA S1,137 NA NA NA S1,137 NA NA NA S1,137 NA NA NA S1,137 NA NA NA S1,137 NA NA S1,137 NA NA S1,137 NA NA S1,137 NA NA S1,137 NA NA S1,137 NA NA S1,137 NA NA NA S1,137 NA NA NA NA NA NA NA NA NA NA NA NA NA	Backflow Device Repair - 1 1/2" and 2" (T&M)	\$639	ΑA		e charged by actual time & materials. I isted fee is only an estimate and subject to charge.
\$2.239 NA NA NA S2.338 NA NA NA S6.337 NA NA NA S1.171 NA NA NA S5.37 NA NA NA NA NA NA NA NA NA NA NA NA NA	Backflow Device Repair - 3 and above (1&M)	\$1,724	AN		be charged by actual time & materials. Listed fee is only an estimate and subject to change
\$3.388 NA NA NA S.3.388 NA NA NA S.1,171 NA NA NA S.2.25 NA NA NA NA NA NA NA NA NA NA NA NA NA	Backflow Dovice Denois of (Text)	\$2,239	¥		se charged by actual time & materials. Listed fee is only an estimate and subject to change
\$6.387 NA NA NA S1,171 NA NA NA S225 NA NA NA NA NA NA NA NA NA NA NA NA NA	Backflow Davice Densir 9" (18M)	\$3,388	¥		e charged by actual time & materials. Listed fee is only an estimate and subject to change
\$481 NA NA S481 NA NA S57 NA NA NA NA NA NA NA NA NA NA NA NA NA	Carrier Control (cepair - o (carri)	\$6,387	Ψ.		e charged by actual time & materials. Listed fee is only an estimate and subject to change
\$481 NA NA Sezion \$137 NA NA cation \$1.37 NA NA on) 10% of ling NA NA NA ling \$225 NA NA NA \$255 NA NA NA NA	Construction Meter Replacement Fee	\$1,171	A A		te is only charged if the contractor/owner is at fault. Deposit is forfeited and new deposit is require
S57 NA NA NA NA NA NA NA NA	Eddie Valve Replacement Fee	\$481	NA NA		e is only charged if the contractor/owner is at fault. Deposit is forfeited and new denosit is remitted.
NA	Reprint Water Bill	\$57			new meter. Installation and inspection fees for new meter are not included.
on) 10% of NA NA NA NA NA NA NA NA NA NA NA NA NA	Delinquency Notification Fee - Per notification	907	AA :		rect cost of paperwork.
on) 10% of NA NA outstanding bill NA NA ling \$225 NA NA NA \$25 NA NA NA \$255 NA NA NA \$255 NA NA NA \$255 NA NA NA \$255 NA NA NA \$255 NA NA NA \$255 NA NA NA \$255 NA NA NA NA NA NA NA NA NA NA NA NA NA		41.3/	¥N		rect cost of paperwork.
ling \$225 NA NA NA \$25 NA NA NA \$25 NA NA NA \$25 NA NA NA \$25 NA NA NA \$25 NA NA NA \$25 NA NA NA NA NA NA NA NA NA NA NA NA NA	Delinquency Fee (penalty after notification)	10% of outstanding bill	Ā		A Ordinance to be updated (increased from 5%)
\$25 NA NA NA NA NA	Special Requested Water Quality Sampling	\$225	+		Plast par calandar waar in fron Cool in John 11-1
0467	Record Drawing Request - Per drawing	\$25	-		ne test per calculation year is rifee. Cost is labor and laboratory pass-through.
	Special Consultation Services - Per hour	\$167	1		writer information request requires more than standard counter-time.



Indio Water Authority Service Fee Study 5943001

Service Fee List (4 of 4)

Percent for New Service - SRF			Maximum			
Deposit for New Service - SRF SF0 SF			Allowable	Current		
Deposit for New Service - SRF SSO SSO SSO STO ST		uondussan aau	Rate	Rate	Change	Notes for Proposed Fees
Second Service - Style Store Sto	20	Denoted for Man 6			DEPOSIT	
Deposit for Construction Meter & Eddie Valve \$1,309 \$1,000 \$309	000	Deposit for New Service - SKF	\$50	\$50	\$0	No channe
Construction Mater & Eddie Valve Rental - Monthly \$60 \$100 \$309 \$100 \$309 \$100 \$309 \$100 \$309 \$100 \$309 \$100	000	Deposit for New Service - All Others	\$100	\$100	80	No channe
Plan Check Review - Per sheet \$100 \$100 \$200	60	Deposit for Construction Meter & Eddie Valve	\$1,309	\$1,000	\$309	Equal to value of mater
Plan Check Review - Per sheet	9		No. of Concession, Name of Street, or other Persons and Street, or other P		TANKS REPORTED	
Plan Check Review - Per sheet \$770 \$750 \$20	3		\$60	\$100	(\$40)	Fee based on amortized cost of equipmont
Plan Check Review - Per sheet \$750 \$750 \$20		The state of the last of the last		REV		
New Water System Inspection - Hourly Rate	5	Plan Check Review - Per sheet	\$770	\$750	\$20	Includes, but not limited to, Improvement plans, Development Master Plans, Fire Water System Plans
New Water System Inspection - Hourly Rale \$92 3% of Transcription of Transcription (August of Decidional Inspection - Hourly Rale) Important of Transcription (August of Decidional Inspection - Hourly Rale) Important of Transcription (August Occupance) Important of Transcription (August Occupance) <td>102</td> <td>Plan Check Review - Per meeting</td> <td>\$414</td> <td>¥</td> <td>₹</td> <td>and Sub-Area Master Plan (SAMP). Charged in conjunction with Plan Checks. IWA to provide an estimate of the typical number of</td>	102	Plan Check Review - Per meeting	\$414	¥	₹	and Sub-Area Master Plan (SAMP). Charged in conjunction with Plan Checks. IWA to provide an estimate of the typical number of
New Water System Inspection - Hourly Rate \$92 20 to 10 With Review of Water Supply Assessment (WSA) \$856 NoA No Falle for review WA Review of Water Supply Assessment (WSA) \$856 NoA No Falle for review WA Review of Water Supply Assessment (WSA) \$856 NoA No Falle for review WA Review of Water Supply Assessment (WSA) \$850 No No Falle for review WA Review of Water Supply Assessment (WSA) \$850 No No Falle for review WA Review of Water Supply Assessment (WSA) \$850 \$8234 \$826 \$82				30/ 06		meetings required for projects (based on size). Counter time not charged.
With Review of Water Supply Assessment (WSA) \$565 ross NA File feet creation WA Review of Water Supply Assessment (WSA) \$565 NA NA File feet creation WA Review of Essentian (WSA) \$573 NA NA File feet creation Fire flow Calculation \$774 \$774 File feet for review With Serve Letter Request \$556 NA NA File feet for review With Serve Letter Request \$570 \$274 \$777 File feet for review With Serve Letter Request \$550 \$274 \$77 File feet for review With Serve Letter Request \$500 \$274 \$77 File feet for review With Serve Letter Request \$500 \$274 \$276 \$276 \$278 Horizontal Pump Permit \$500 \$278 \$278 \$278 \$278 \$278 \$278 \$278 \$278 \$278 \$278 \$278 \$278 \$271 \$271 \$271 \$271 \$271 \$271 \$271 \$271 \$271 \$271 <td>ဗ</td> <td></td> <td>\$92</td> <td>project</td> <td>ΝΑ</td> <td>Existing 3% deposit charge unchanged. Plan Checks and meetings are charged per the above.</td>	ဗ		\$92	project	ΝΑ	Existing 3% deposit charge unchanged. Plan Checks and meetings are charged per the above.
WA Review of Eastern (1942) \$555 NA NA NA Flat fee for review	Z	MA Poviou of Mates 6		cost		inspections charged separately based on T&M.
With Review of Vacation of Sand Name Name Flat fee for review	· y	IMA Perior of Foot	\$585	Ą	ž	lal fee for review
First flow Calculation Will-Serve Letter Requests \$155 NA NA Flat fee for review Will-Serve Letter Requests \$156 NA NA National Particle National	9	MA Dough of Martin	\$93	¥	¥	lal fee for review
Fig. 19	2 1	Fig. 8	\$75	ž	≨	Tal fee for review
Horizontal Pump Permit S500 \$234 \$266 This is the permit fee only. Connection will a hydraulic model or a field calculation. S500 \$234 \$266 This is the permit fee only. Connection will also require a service line, meter and backflow installation. Agricultural Waler Supply Well Permit S500 \$157 \$348 This is the permit fee only. Connection will also require a service line, meter and backflow installation. Agricultural Waler Well installation Permit S500 \$157 \$348 This is the permit fee only. Connection will also require a service line, meter and backflow installation. Agricultural Waler Well Permit per Site S500 \$157 \$348 This is the permit fee only. Connection will also require a service line, meter and backflow installation. Agricultural Well Permit per Site S500 \$157 \$348 This is the permit fee only. Connection will also require a service line, meter and backflow installation. Additional Manitoring Well Permit per Site S500 \$125 \$44 Fear hadditional Manitoring Well Permit per Site S500 \$175 \$343 This is the permit fee only. Connection waler quality lest, and final inspection. Site S500 \$175 \$344 Fear hadditional Manitoring Well Permit per Site S500 \$175 \$344 Fear hadditional Manitoring Well Permit per Site S500 \$175 \$345 Fear hadditional Injection Well on a site Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Injection Well on a site Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Injection Well on a site Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Injection Well Permit per Site S500 \$175 \$44 Fear hadditional Well Permit per Site S500 \$175 \$44 Fear hadditional Well Permit per Site S500 \$175 \$44 Fear hadditional Well Permit per Site S500 \$175 \$17 Fear hadditional Well Permit per Site S500 \$175 \$17 Fear hadditional Well Permit per Sit	_	Fire flow Calculation	\$194	\$117	222	lat foo ronarding of inhalth at the
Horizontal Pump Permit \$500 \$234 \$266 This is the permit fee only. Connection will also require a service line, meter and backflow installate the permit because Sanitary seal inspection. Additional bermit per Sile 571 \$500 \$157 \$343 This is the permit fee only. Connection will also require a service line, meter and backflow installate and inspection. Fee includes sanitary seal inspection. Additional bermit per Sile 571 \$500 \$157 \$343 This is the permit fee only. Connection will also require a service line, meter and backflow installate the permit per Sile 571 \$560 \$125 \$44 For the first Monitoring Well on a sile fact additional injection Well Permit per Sile 571 \$56 \$15 Each additional Monitoring Well on a sile fact additional injection Well Permit per Sile 571 \$56 \$15 Each additional Monitoring Well on a sile fact additional injection Well Permit per Sile 571 \$56 \$15 Each additional injection Well on a sile fact additional injection Well Permit per Sile 571 \$56 \$15 Each additional injection Well on a sile fact additional injection Well Permit per Sile 571 \$56 \$15 Each additional injection Well on a sile fact additional injection Well Permit per Sile 571 \$56 S12 Each additional injection Well on a sile fact additional injection Well Permit per Sile 571 \$56 S12 Each additional injection Well on a sile fact additional injection Well on a sile fact additional injection Well on a sile fact additional injection Well on a sile fact additional injection well Permit per Sile 571 \$57 S271 Each additional injection Well on a sile fact additional injection Well on a sile fact additional injection well Permit well be maintained with the sile fact additional injection well be well on a sile fact additional injection well be well on a sile fact additional injection well be well on a sile fact additional injection well be well on a sile fact additional injection well be well on a sile fact additional injection well be well on a sile fact additional injection well be well on a sile fact additional injection well be well on a s		Will-Serve Letter Request	SER	VIA		to the regardess of whether the Calculation is done with a hydraulic model or a field calculation.
Horizontal Pump Permit \$500 \$234 \$286 This is the permit fee only. Connection will also require a service line, meter and backflow installated and final inspection. Community Water Supply well Permit Gommunity Water Supply well Permit Additional Monitoring Well Permit Additional Monitoring Well Permit \$500 \$157 \$343 This is the permit fee only. Connection will also require a service line, meter and backflow installated monitoring well Permit per Site \$717 \$349 This is the permit fee only. Connection will also require a service line, meter and backflow installated monitoring well Permit per Site \$718 \$155 \$44 For the first Monitoring Well Permit per Site \$719 \$125 \$44 For the first Monitoring Well on a site Additional Injection Well strategic on Well site permit fee only. Connection will also require a service line, meter and backflow installated monitoring well Permit per Site \$710 \$155 \$44 For the first Monitoring Well on a site Additional Injection Well strategic on the first Monitoring Well on a site Additional Injection Well on a site Additional Inje				AND DESCRIPTION OF THE PERSON	AN.	NO NOTES
Hontzontal Pump Permit \$500 \$234 \$266 This is the permit fee only.			The second second			; a la la la la la la la la la la la la l
Community Water Supply Well Permit \$522 \$304 \$218 Agricultural Water Well Installation Permit \$500 \$157 \$343 Monitoring Well Permit per Site \$71 \$56 \$15 Additional Monitoring Well Permit per Site \$71 \$56 \$15 Injection Well Permit per Site \$71 \$56 \$15 Additional Monitoring Well Permit per Site \$71 \$56 \$15 Cathodic Protection for Wells Inspection \$71 \$56 \$15 Driver Well Permit \$16 \$125 \$44 Private Well Evaluation \$284 \$63 \$221 Driller Registration \$250 \$53 \$447 Abandonment of Well \$50 \$53 \$447 Well Operating Permit per Site - Annual fee \$358 \$19 \$347 Backflow Device Testing - 11/2* and 2** Admithy fee \$12 \$6 \$6 Backflow Device Testing - 3** and 2** Admithy fee \$18 \$18 \$18 Backflow Device Testing - 3** and 4** Monthly fee \$12 \$18 \$18 <td></td> <td>Horizontal Pump Permit</td> <td>\$500</td> <td>\$234</td> <td>\$266</td> <td>This is the permit fee only. Connection will also require a service line, meter and backflow installation and inspection. Water quality test, and final inspection.</td>		Horizontal Pump Permit	\$500	\$234	\$266	This is the permit fee only. Connection will also require a service line, meter and backflow installation and inspection. Water quality test, and final inspection.
Monitoring Well Permit Secondary		Community Water Supply Well Permit	\$522	\$304		This is the permit fee only. Connection will also require a service line, meter and backflow installation and inspection. Fee includes sanitary seal inspection, water quality test, and final inspection.
Additional Well Permit Additional Monitoring Well Permit per Site Additional Monitoring Well Permit per Site Injection Well Permit per Site Additional Injection Well Permit per Site Cathodic Protection for Wells Inspection Driver Well Permit Private Well Evaluation Driver Well Permit Private Well Evaluation Abandonment of Well Well Operating Permit per Site - Annual Fee Backflow Device Testing - 5/8", 3/4", and 1" - Monthly fee Backflow Device Testing - 1/12" and 2" - Monthly fee Backflow Device Testing - 6/8", and 4" - Monthly fee Backflow Device Testing - 6/8" and 4" - Monthly fee Backflow Device Testing - 6/8" and over - Monthly fee State Backflow Device Testing - 6/8" and over - Monthly fee State Backflow Device Testing - 6/8" and over - Monthly fee State Backflow Device Testing - 6/8" and over - Monthly fee State Backflow Device Testing - 6/8" and over - Monthly fee		Agricultural Water Well Installation Permit	\$500	\$157		his is the permit fee only. Connection will also require a service line, meter and backflow installation ind inspection. Fee includes sanitary seal inspection water origins and final inspection.
Auditional monitoring Well Permit per Site Auditional Injection Well Permit per Site Auditional Injection Well Permit per Site Cathodic Protection for Wells Inspection Driver Well Permit Cathodic Protection for Wells Inspection Site	_	Monitoring Well Permit	\$169	\$125	T	or the first Monitoing Mall on a second
Author Permit P	•	Additional Monitoring Well Permit per Site	\$7.1	\$56	i	ach additional Monitorio Moll on a site
Cathbodic Protection for Well Per Site \$71 \$56 \$15 Driver Well Permit Per Site \$169 \$125 \$44 Driver Well Permit P		Additional biodica Well D.	\$169	\$125		of the first Injection Well on a site
Driver Well Permit \$125 \$44 Private Well Permit \$125 \$44 Private Well Permit \$125 \$44 Private Well Permit \$125 \$44 Private Well Permit \$125 \$44 Driller Registration \$50 \$53 \$41 Abandonment of Well \$50 \$53 \$44 Well Operating Permit per Site - Annual fee \$358 \$19 \$339 Backflow Device Testing - 5/8*, 3/4*, and 1" - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 1 1/2* and 2" - Monthly fee \$12 \$1 \$1 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$1 \$1 Backflow Device Testing - 6" and over - Monthly fee \$23 \$23 \$6	_	Cathodic Destocion for Main 1	\$7.1	\$56		ach additional Injection Well on a site
Private Well Evaluation \$169 \$125 \$44 Driller Registration \$284 \$63 \$221 Abandonment of Well \$11 #VALUE Well Operating Permit per Site - Annual fee \$550 \$53 \$447 Backflow Device Testing - 5/8°, 3/4°, and 1° - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 1 1/2° and 2° - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 3° and 4° - Monthly fee \$18 \$12 \$1 Backflow Device Testing - 6° and over - Monthly fee \$23 \$23 \$6	_	Driver Wall Domit	\$169	\$125		ach inspection
Driller Registration \$284 \$63 \$221 Abandonment of Well \$11 #VALUE: Well Operating Permit per Site - Annual fee \$500 \$53 \$447 Backflow Device Testing - 5/8*, 3/4* and 1" - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 1 1/2* and 2" - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$12 \$1 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$1 \$1 \$1 Backflow Device Testing - 6" and over - Monthly fee \$23 \$23 \$6		Private Well Evaluation	\$169	\$125		ach feview
Mannonment of Well \$11 #VALUE! Well Operating Permit per Site - Annual fee \$560 \$53 \$447 Well Operating Permit per Site - Annual fee \$358 \$19 \$4339 Backflow Device Testing - 5/8*, 3/4* and 1" - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$12 \$1 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$1 \$1 Backflow Device Testing - 6" and over - Monthly fee \$23 \$23 \$0	_	Orller Begistration	\$284	\$63		ach evaluation
Well Operating Permit per Site - Annual fee \$500 \$53 \$447 Backflow Device Testing - 5/8* 3/4* and 1* - Monthly fee \$12 \$6 NROR MITTON Backflow Device Testing - 1 1/2* and 2* - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 3* and 4* - Monthly fee \$12 \$1 \$1 Backflow Device Testing - 3* and 4* - Monthly fee \$18 \$1 \$1 Backflow Device Testing - 3* and 4* - Monthly fee \$18 \$1 \$1	_	Abandonment of Well	T&M	\$11		ach review
Backflow Device Testing - 5/8", 3/4" and 1" - Monthly fee \$12 \$6 Backflow Device Testing - 1 1/2" and 2" - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$12 \$1 \$1 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$18 \$1	_	Well Operating Permit ner Site - Annual fee	\$200	\$53		roludes inspection
Backflow Device Testing - 5/8". 3/4" and 1" - Monthly fee \$12 \$6 \$6 Backflow Device Testing - 1 1/2" and 2" - Monthly fee \$12 \$12 \$1 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$18 \$1 Backflow Device Testing - 6" and over - Monthly fee \$23 \$23 \$0			\$358	\$19		nnual Inspection Fee
Backflow Device Testing - 1 1/2" and 2" - Monthly fee \$12 \$0 \$6 Backflow Device Testing - 3" and 4" - Monthly fee \$18 \$12 \$1 Backflow Device Testing - 6" and over - Monthly fee \$23 \$23 \$0	_	Backflow Device Testing - 5/8", 3/4", and 1" - Monthly fee	\$43	SEIVI ME	ONA	ONLY
Backflow Device Testing - 3" and 4" - Monthly fee \$12 \$1 Backflow Device Testing - 6" and over - Monthly fee \$18 \$18 \$1	_	Backflow Device Testing - 1 1/2" and 2" - Monthly fee	\$12	2		equired annual test, fee is charged as part of monthly bill
Backflow Device Testing - 6" and over - Monthly fee \$23 \$23 \$0		Sackflow Device Testing - 3" and 4" - Monthly fee	\$18	218		equired annual test, fee is charged as part of monthly bill
		Sackflow Device Testing - 6" and over - Monthly fee	\$23	\$23		equilled annual test, fee is charged as part of monthly bill



Indio Water Authority Service Fee Study 5943001

APP 2-4

Appendix 3: Proposed New Service Fees

The analysis recommends that IWA institute a number of new Service Fees, which includes the following new fees:

- Service Line Installation Long Service various meter sizes
- Service Line Installation Short Service various meter sizes
- New Meter Installation various meter sizes
- Replacement Meter Installation for existing accounts various meter sizes
- Backflow Pressure Vacuum Breaker Installation
- Backflow Double Check Installation various sizes
- Backflow Reduced Pressure Installation various sizes
- Hot Tap Installation Fee Residential various sizes
- New Service Line Inspection various sizes
- New Meter Inspection various sizes
- Pressure Test (2nd request and subsequent)
- Water Shut-Down Mains
- Water System Flushing & Inspection
- Missed Inspection / Appointment Fee / Immediate Test failure
- Water Meter Rereads Second and each additional
- Water meter replacement fee various sizes
- Construction Meter Replacement Fee
- Eddie Valve Replacement Fee
- Reprint Water Bill
- Delinquency Notification Fee
- Delinquency Fee (after notification)
- Special Requested Water Quality Sampling
- Record Drawing request
- Special Consultation Services
- Construction Meter & Eddie Valve Rental
- IWA Review of Water Supply Assessment (WSA)
- IWA Review of Easement Legal Description
- IWA Review of Water Service Application
- Fire Flow Calculation
- Will-Serve Letter Request

Appendix 4: Service Fee Survey Results

		IWA M	aximun	IWA 1 Curren	t Mission	Desert	Victor	
	Service Fee Description	Allowa	ble Rate	e Rate	Springs	Water 2	ville 3	
		Min	Max	AN COURSE OF STREET	Ser Management		Tel August	Notes
	INSTALLATIONS	14 033 00 20	2000					
1		\$2	279	NA	2075			
2	Service Line Installation - Long Service - 1*		308	NA NA	\$975			
3	Service Line Installation - Long Service - 2"		840	NA NA	\$1,025	\$2,725		
4	Service Line Installation - Short Service 3/4"		877	\$656	\$2,110	\$3,870	-	
5			906	\$774	\$975			
6	Service Line Installation - Short Service - 2"		619	\$1,238	\$1,025	\$2,725		
7	New Meter Installation - 3/4"		74	\$656	\$2,110	\$3,870	-	
8	New Meter Installation - 1"	\$9		\$774		*****	\$407	
9	New Meter Installation - 2"	\$1,		\$1,238		\$300	\$440	
		-	1	91,200		\$560	\$994	14
0	Section Line Historical Section 1974	\$2,652	\$3,053	NA			\$1,626	Min is for short service, max is for long service
1	Meter and Service Line Installation - 1"	\$2,894	\$3,295	NA			\$1,683	Ditto
2		\$3,974	\$5,195	NA			\$2,549	Ditto
3	Construction Meter & Eddie Valve Installation	\$1		\$64	\$120		T&M	
4	The state of the s	\$7		\$64	\$60	1	CUVI	
5		T8	M	T&M		\$360 - \$1340	+	
0	Backflow Reduced Pressure Installation - 3/4" - 2"	T8	M	T&M	\$505 - \$1065			
	TESTING	· EELAN		MAN SEAL	O MENERAL SERVICE		CONTRACTOR OF THE PARTY OF THE	THE STATE OF THE S
7	Water Meter Testing - 5/8*, 3/4*, and 1*	\$14	14	\$64		\$60	\$0 - T&M*	 Depending wheth the meter is accura or not
8	Water Meter Testing - 1 1/2" and 2"	\$14	14	\$64		\$60	\$0 - T&M*	 Depending wheth the meter is accura or not
9	Water Meter Testing - 3" and over	\$14	4	Т&М		\$120	\$0 - T&M*	 Depending wheth the meter is accura
1	MISC. ACCOUNT-RELATED WORK		1000		S COMMONGE COM	District Country of the		or not
	Turning Water On/Off - Work Day	\$11	1	\$64	28*	\$60		" For 1.5" to 2" serv
	Turning Water On/Off - Off Hours	\$15		\$64	50*	\$90		* For 1.5" to 2" serv lines
ı	Service Restoration After Nonpayment - Work Day	\$11		\$64	\$36	\$60		
ı	Service Restoration After Nonpayment - Off Hours	\$15		\$64	\$68	\$90		
1	Unauthorized Restoration - 1st Occurrence	\$38	2	\$64		\$562		
ı	Unauthorized Restoration - 2nd Occurrence and each additional	\$500	6	\$128		\$562		
I	Delinquency Notification Fee - Per notification	\$1.3	7	NA		\$5	\$3	
h	Delinquency Fee (penalty after notification)	10% of outs	standing			40		
ŀ		bill		NA			\$6	
ŀ	DEPOSITS	MESTA CAN	1000				STATE OF THE PARTY	A DECEMBER
	Deposit for New Service - SRF	\$50		\$50		\$50	\$120	The state of the s
	Deposit for New Service - All Others	\$100)	\$100		\$100 - \$200	\$25	
ľ	Deposit for Construction Meter & Eddie Valve REVIEWS & APPROVALS	\$1,30	9	\$1,000	\$650		Actual Cost	
ľ	TETETO & APPROVACES		A SEC	A			a HEUR	
L	Plan Check Review - Per sheet	\$770		\$750	T&M (deposit of 5% of project value)	\$120 + \$0.10 per LF of Water Main Extension		
E	Plan Check Review - Per meeting	\$414		NA		EXIGUSION		
L	New Water System Inspection - Hourly Rate	\$92	1	3% of project cost				
٧	Vill-Serve Letter Request	\$55	-	NA		\$100		
Ш	INFORMATIONAL ONLY		2000		SECTION AND DESCRIPTION OF	\$100	Acres de	
	eackflow Device Testing - 5/8", 3/4", and 1" - Monthly fee	\$12		\$6		\$3	T&M	
В	ackflow Device Testing - 1 1/2" and 2" - Monthly fee	\$12		\$12		\$3	T&M	
	ackflow Device Testing - 3" and 4" - Monthly fee	\$18		\$18		\$5	T&M	
0 0	ackflow Device Testing - 6" and over - Monthly fee	\$23						

³ Victorville fees were most recently updated in a resolution that was adopted January 15, 2008.



These Mission Springs fees went into effect on September 18, 2006.

Desert Water fees were most recently updated on May 1, 2007.