



CITY OF RICHMOND  
CITY AUDITOR

**DATE:** August 1, 2018

**TO:** Selena Cuffee-Glenn  
Chief Administrative Officer

**FROM:** Louis Lassiter *LGL*  
City Auditor

**SUBJECT:** APA Comparative Cost Report Analysis FY2017

The City Auditor's Office has completed an analysis of the FY2017 Virginia Auditor of Public Accounts (APA) Comparative Report of Local Government Revenues and Expenditures.

We obtained information from the APA report and performed further analysis to compare the City of Richmond with similar cities in the Commonwealth with populations of approximately 100,000 or more, as well as Arlington County Virginia. These particular localities were chosen to provide relative benchmarks due to similar services provided by larger more urban localities. This analysis is provided to the Administration and City Council for reference and continued analysis of possible improvement opportunities.

This work provides an objective summary of information from the APA's report. However, as required by Government Auditing Standards (2011 Revision) section 2.12 issued by the U.S. Government Accountability Office, we must communicate that this evaluation does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).

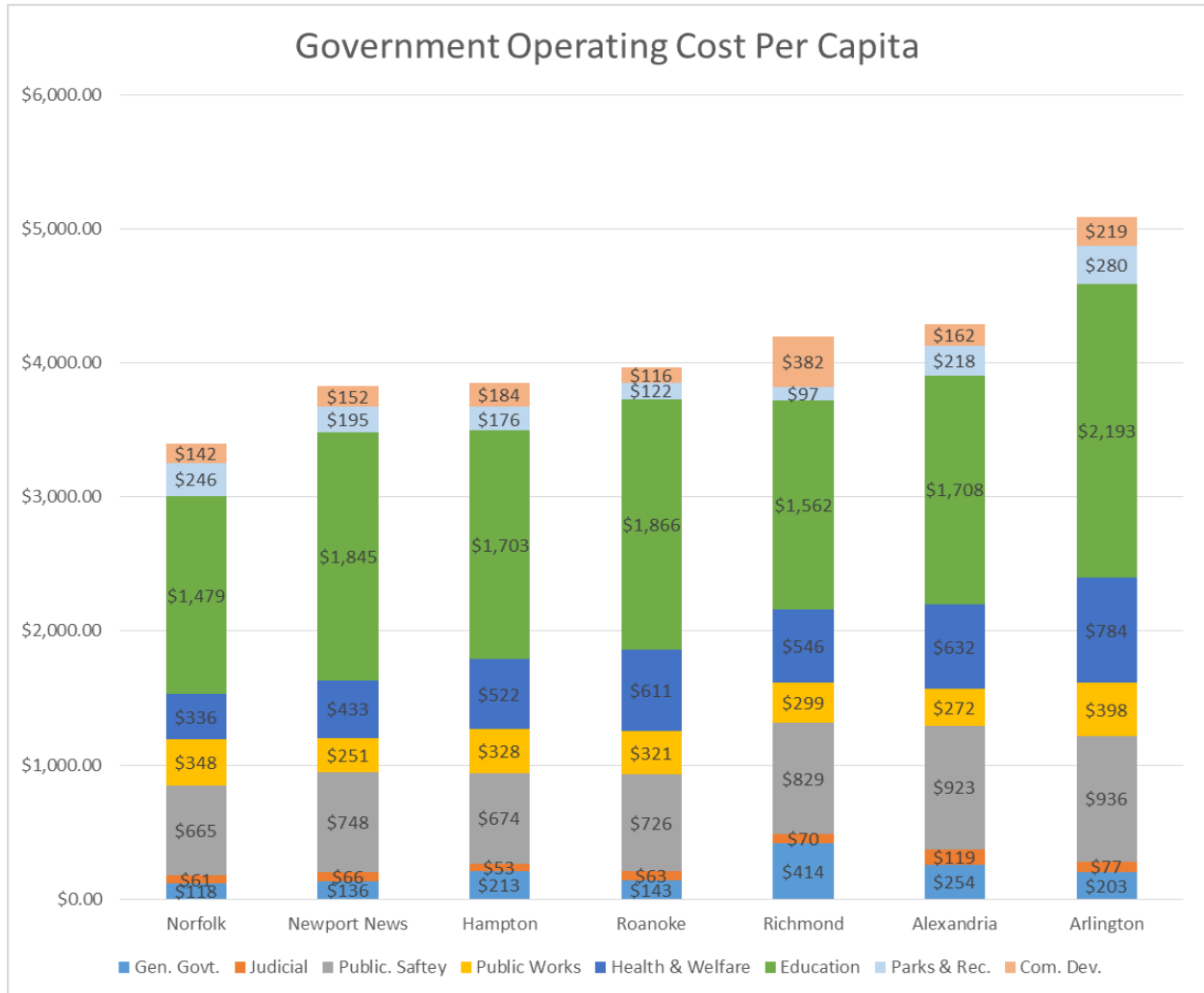
We would like to thank the Finance Department of the City of Richmond, as well as Chesterfield County for providing baseline data. We would also like to recognize Arlington County, and the Cities of Newport News and Norfolk for their assistance. Please contact us if you have any questions regarding this analysis.

Attachment

c: The Richmond Audit Committee  
The Richmond City Council  
Ms. Lenora Reid, DCAO Finance and Administration  
Mr. John Wack, Director of Finance

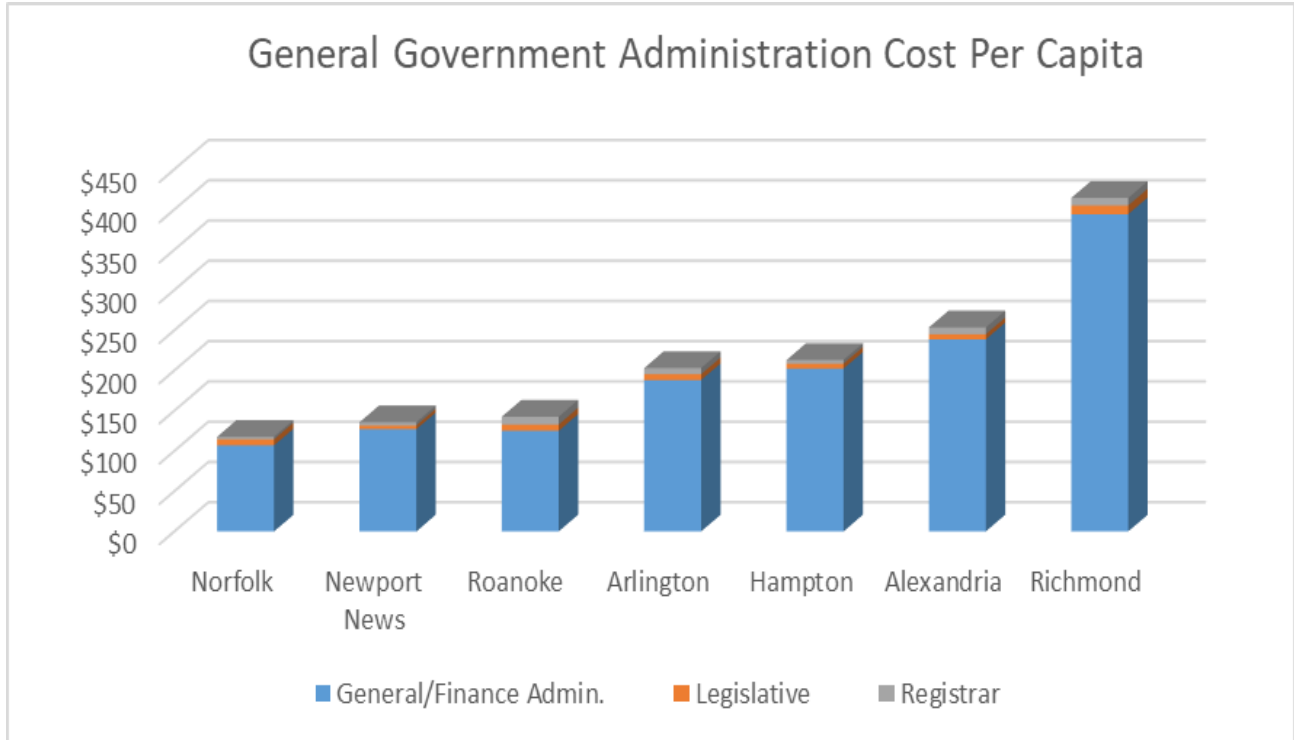
## FY2017 ANALYSIS SUMMARY

The charts and schedules that follow show a high level ranking amongst various categories from the FY17 Comparative Cost Report. The first chart below is a roll up for all General Government Operations with subsequent charts providing further details for these categories. As the APA noted the “report provides a uniform presentation of fiscal information; however, we caution users not to base conclusions solely on this report's data.” Therefore this information should not be used solely as an indicator of efficiency or performance without further analysis of the scope of services amongst those entities being ranked. Neighboring Counties are not included in the report, Richmond has some public utility and other services that are not comparable to our neighboring Counties.



| Locality        | Gen. Govt.      | Judicial       | Public Safety   | Public Works    | Health & Welfare | Education         | Parks & Rec.   | Com. Dev.       | Total             |
|-----------------|-----------------|----------------|-----------------|-----------------|------------------|-------------------|----------------|-----------------|-------------------|
| Norfolk         | \$117.55        | \$61.20        | \$665.32        | \$347.61        | \$336.34         | \$1,479.27        | \$246.40       | \$142.49        | \$3,396.18        |
| Newport News    | \$135.64        | \$66.09        | \$747.65        | \$250.65        | \$433.28         | \$1,845.12        | \$195.17       | \$151.65        | \$3,825.25        |
| Hampton         | \$213.03        | \$52.89        | \$673.84        | \$328.49        | \$522.20         | \$1,703.37        | \$176.26       | \$184.25        | \$3,854.33        |
| Roanoke         | \$142.59        | \$63.39        | \$726.16        | \$320.86        | \$611.13         | \$1,865.88        | \$121.51       | \$116.17        | \$3,967.69        |
| <b>Richmond</b> | <b>\$414.41</b> | <b>\$69.63</b> | <b>\$829.18</b> | <b>\$299.24</b> | <b>\$545.52</b>  | <b>\$1,561.83</b> | <b>\$96.57</b> | <b>\$381.56</b> | <b>\$4,197.94</b> |
| Alexandria      | \$253.51        | \$119.25       | \$922.63        | \$271.78        | \$631.50         | \$1,708.48        | \$217.96       | \$161.65        | \$4,286.76        |
| Arlington       | \$202.96        | \$77.27        | \$935.96        | \$397.87        | \$784.47         | \$2,193.03        | \$280.37       | \$218.91        | \$5,090.84        |

## FY2017 ANALYSIS BY FUNCTIONAL AREAS



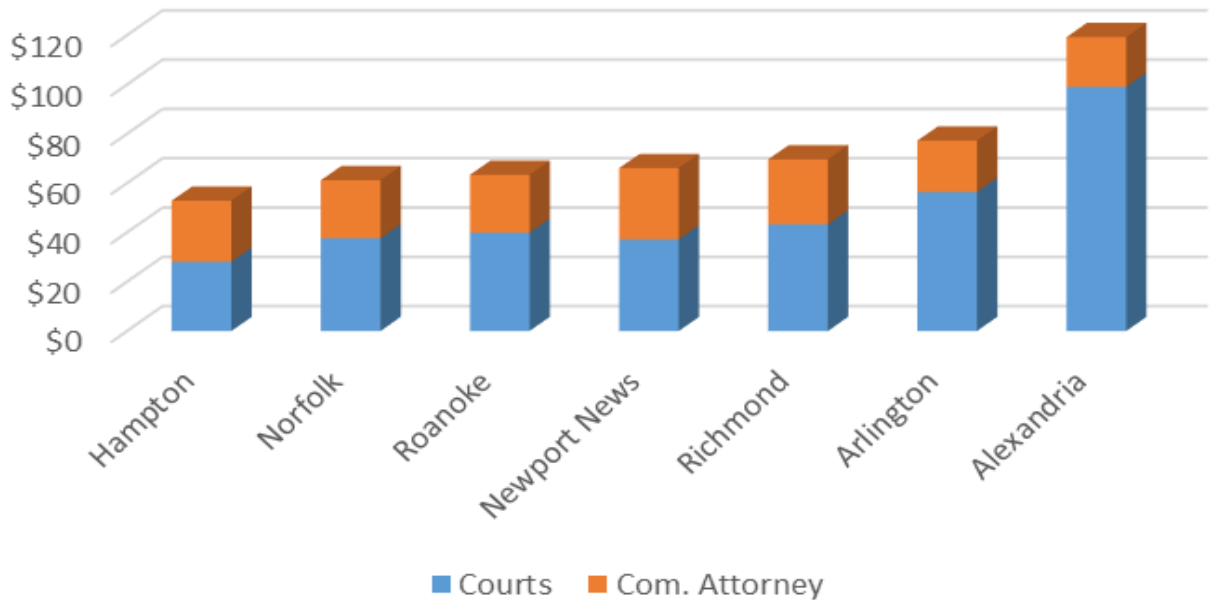
| Locality        | General Finance & Admin. | Legislative    | Registrar     | Total           |
|-----------------|--------------------------|----------------|---------------|-----------------|
| Norfolk         | \$106.88                 | \$7.43         | \$3.24        | \$117.55        |
| Newport News    | \$127.08                 | \$4.54         | \$4.02        | \$135.64        |
| Roanoke         | \$125.07                 | \$7.78         | \$9.74        | \$142.59        |
| Arlington       | \$188.10                 | \$7.24         | \$7.62        | \$202.96        |
| Hampton         | \$202.20                 | \$6.17         | \$4.66        | \$213.03        |
| Alexandria      | \$238.74                 | \$6.40         | \$8.37        | \$253.51        |
| <b>Richmond</b> | <b>\$394.15</b>          | <b>\$10.93</b> | <b>\$9.33</b> | <b>\$414.41</b> |

NOTE: See APPENDIX A: Richmond ranked the highest of the seven and well above the average of \$211.38. We gathered (unaudited) detail information from Newport News, Norfolk and Arlington County to identify significant cost drivers that caused Richmond’s per capita cost to be \$414.

The four localities reviewed reported a variety of information for this category so finding definitive comparisons were challenging and would require even further study. However, we noted the higher cost per capita (\$414) for Richmond is partially due to payments of \$48 million or over half of the \$91 million reported for this category as follows:

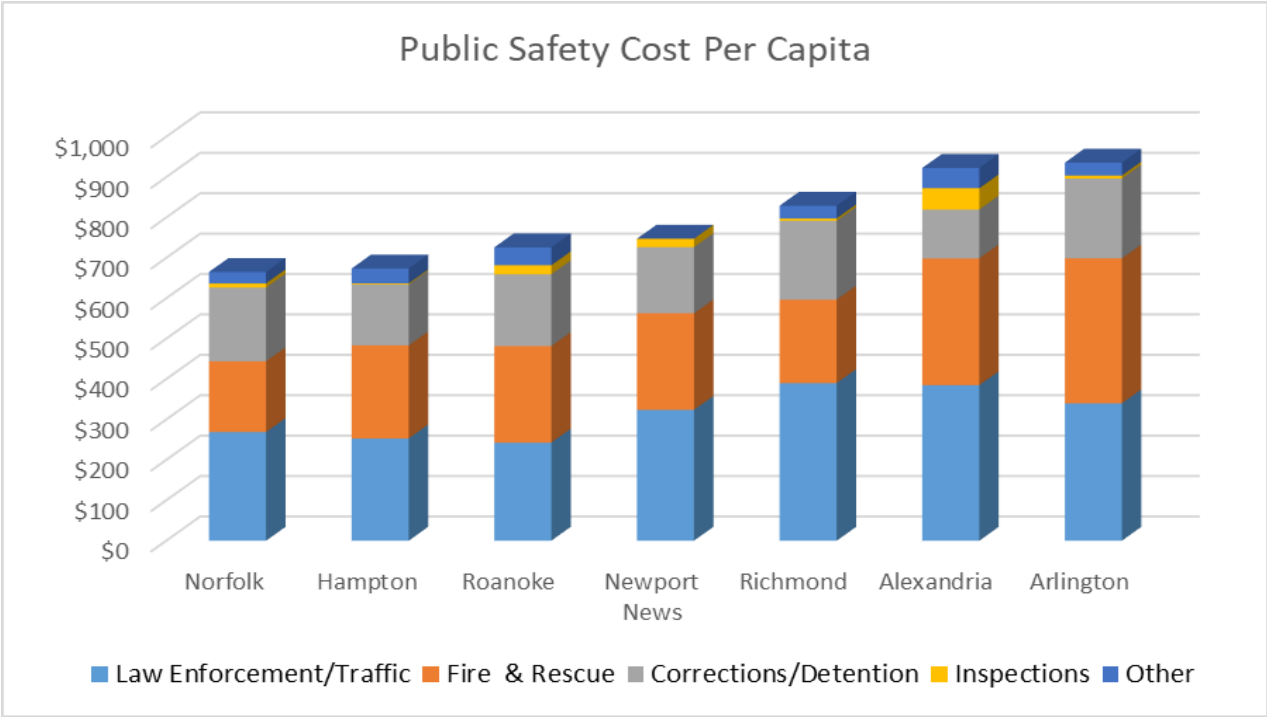
- \$13 million payment to GRTC
- \$19 million payments to other government agencies
- \$16.5 million Information Technology costs were centrally included.

## Judicial Administration Cost Per Capita



| Locality        | Courts         | Commonwealth Attorney | Total          |
|-----------------|----------------|-----------------------|----------------|
| Hampton         | \$28.08        | \$24.81               | \$52.89        |
| Norfolk         | \$37.63        | \$23.57               | \$61.20        |
| Roanoke         | \$39.89        | \$23.50               | \$63.39        |
| Newport News    | \$37.18        | \$28.91               | \$66.09        |
| <b>Richmond</b> | <b>\$43.27</b> | <b>\$26.36</b>        | <b>\$69.63</b> |
| Arlington       | \$56.41        | \$20.86               | \$77.27        |
| Alexandria      | \$99.05        | \$20.20               | \$119.25       |

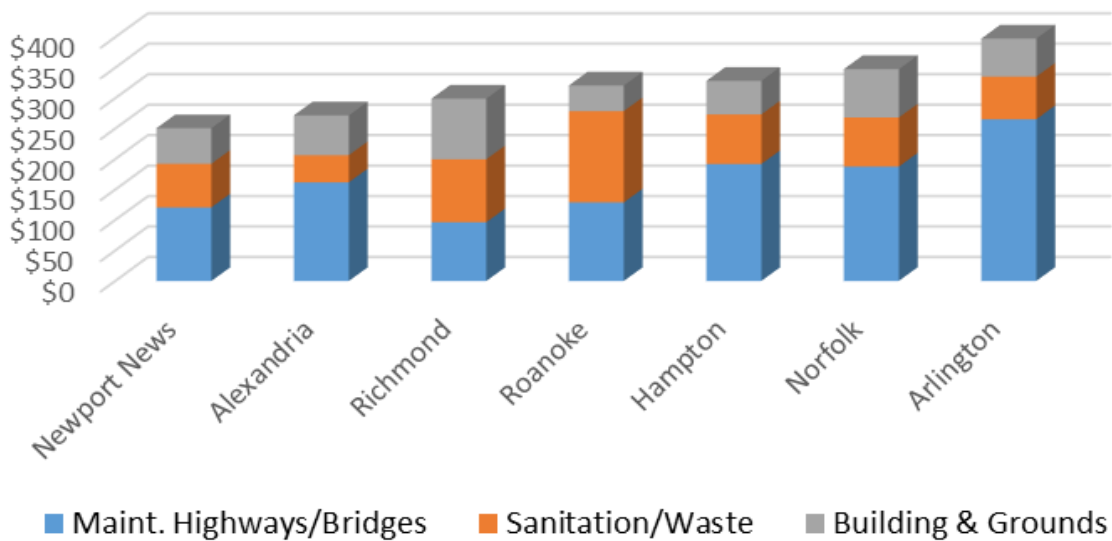
Richmond ranked 5<sup>th</sup> of the seven but below the average of \$72.82



| Locality        | Law Enforcement & Traffic | Fire & Rescue   | Corrections & Detention | Inspections   | Other          | Total           |
|-----------------|---------------------------|-----------------|-------------------------|---------------|----------------|-----------------|
| Norfolk         | \$269.02                  | \$175.34        | \$182.43                | \$10.07       | \$28.46        | \$665.32        |
| Hampton         | \$253.29                  | \$230.10        | \$150.62                | \$3.02        | \$36.81        | \$673.84        |
| Roanoke         | \$243.05                  | \$238.96        | \$177.66                | \$22.21       | \$44.28        | \$726.16        |
| Newport News    | \$323.90                  | \$239.15        | \$163.86                | \$20.71       | \$0.03         | \$747.65        |
| <b>Richmond</b> | <b>\$390.20</b>           | <b>\$206.71</b> | <b>\$194.90</b>         | <b>\$6.03</b> | <b>\$31.34</b> | <b>\$829.18</b> |
| Alexandria      | \$385.03                  | \$314.01        | \$120.87                | \$52.59       | \$50.13        | \$922.63        |
| Arlington       | \$340.14                  | \$358.98        | \$197.40                | \$7.36        | \$32.08        | \$935.96        |

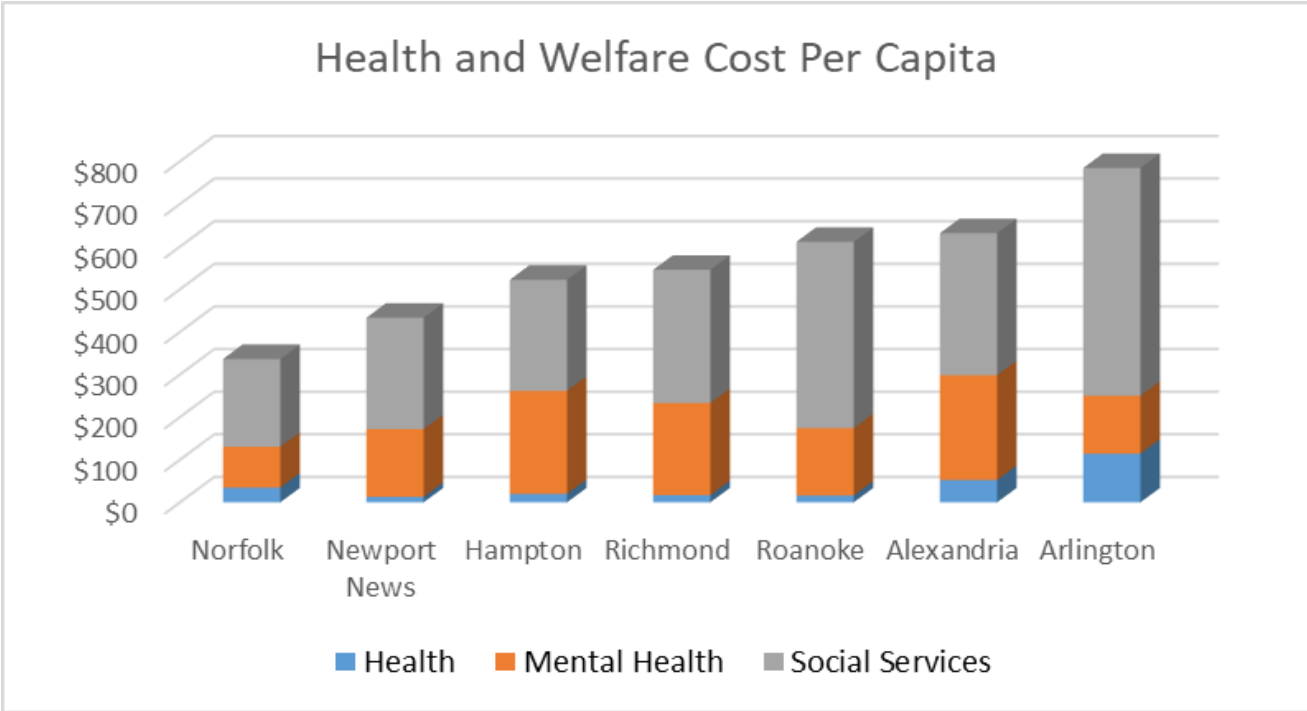
Richmond ranked 5<sup>th</sup> of the seven and slightly above the average of \$785.82

## Public Works Cost Per Capita



| Locality        | Maintenance Highways/Bridges | Sanitation & Waste | Building & Grounds | Total           |
|-----------------|------------------------------|--------------------|--------------------|-----------------|
| Newport News    | \$120.70                     | \$71.57            | \$58.38            | \$250.65        |
| Alexandria      | \$161.95                     | \$44.40            | \$65.43            | \$271.78        |
| <b>Richmond</b> | <b>\$96.54</b>               | <b>\$103.22</b>    | <b>\$99.48</b>     | <b>\$299.24</b> |
| Roanoke         | \$129.10                     | \$149.62           | \$42.14            | \$320.86        |
| Hampton         | \$191.99                     | \$81.36            | \$55.14            | \$328.49        |
| Norfolk         | \$187.71                     | \$80.56            | \$79.34            | \$347.61        |
| Arlington       | \$265.49                     | \$69.83            | \$62.55            | \$397.87        |

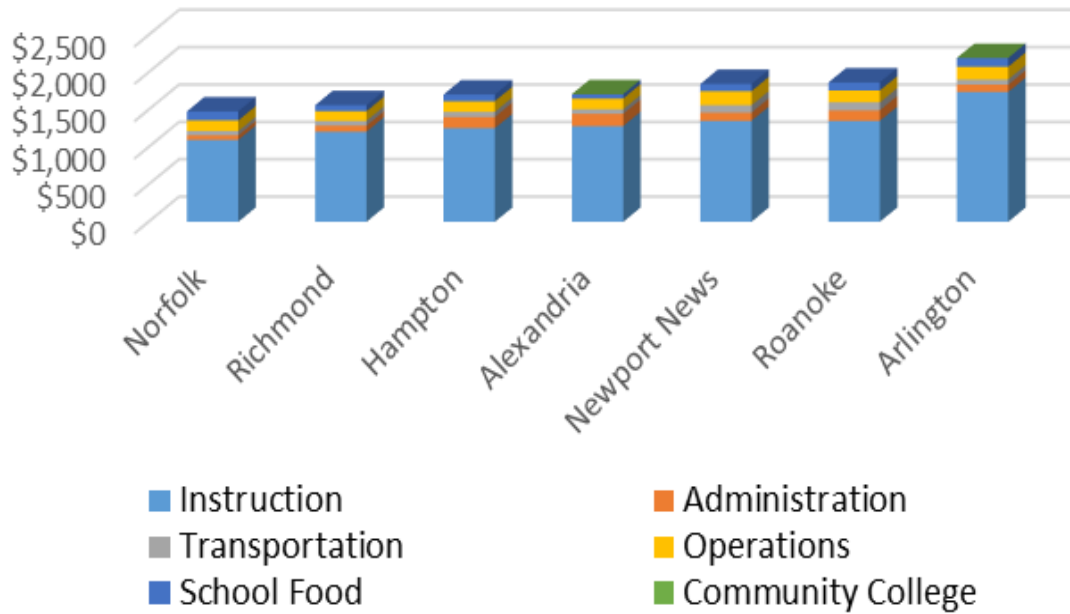
Richmond ranked 3rd lowest of the seven and below the average of \$316.64.



| Locality        | Health         | Mental Health   | Social Services | Total           |
|-----------------|----------------|-----------------|-----------------|-----------------|
| Norfolk         | \$34.66        | \$95.46         | \$206.22        | \$336.34        |
| Newport News    | \$12.90        | \$158.82        | \$261.56        | \$433.28        |
| Hampton         | \$19.79        | \$241.73        | \$260.68        | \$522.20        |
| <b>Richmond</b> | <b>\$17.06</b> | <b>\$216.24</b> | <b>\$312.22</b> | <b>\$545.52</b> |
| Roanoke         | \$16.14        | \$157.89        | \$437.10        | \$611.13        |
| Alexandria      | \$52.30        | \$246.14        | \$333.06        | \$631.50        |
| Arlington       | \$114.13       | \$136.30        | \$534.04        | \$784.47        |

Richmond ranked 4<sup>th</sup> of the seven and below the average of \$552.06

## Education Cost Per Capita

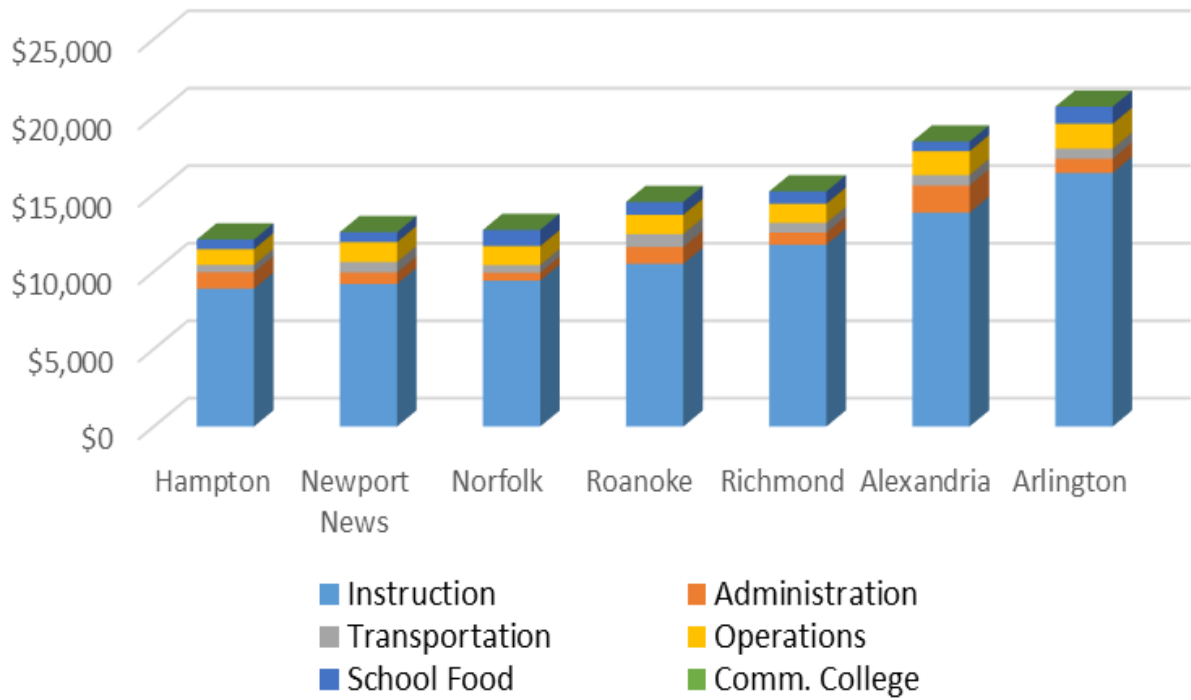


| Locality        | Instruction       | Administration | Transportation | Operations      | School Food    | Com. College | Total             |
|-----------------|-------------------|----------------|----------------|-----------------|----------------|--------------|-------------------|
| Norfolk         | \$1,097.39        | \$60.57        | \$56.78        | \$142.23        | \$122.30       |              | \$1,479.27        |
| <b>Richmond</b> | <b>\$1,207.73</b> | <b>\$80.44</b> | <b>\$64.22</b> | <b>\$127.52</b> | <b>\$81.92</b> |              | <b>\$1,561.83</b> |
| Hampton         | \$1,255.08        | \$149.52       | \$67.18        | \$143.13        | \$88.46        |              | \$1,703.37        |
| Alexandria      | \$1,281.86        | \$162.83       | \$62.67        | \$143.39        | \$57.65        | \$0.08       | \$1,708.48        |
| Newport News    | \$1,353.06        | \$108.60       | \$99.67        | \$188.32        | \$95.47        |              | \$1,845.12        |
| Roanoke         | \$1,351.83        | \$140.03       | \$107.61       | \$158.87        | \$107.54       |              | \$1,865.88        |
| Arlington       | \$1,738.83        | \$97.25        | \$69.46        | \$169.92        | \$117.44       | \$0.13       | \$2,193.03        |

Richmond ranked 2<sup>nd</sup> lowest of the seven and below the average of \$1,765.28



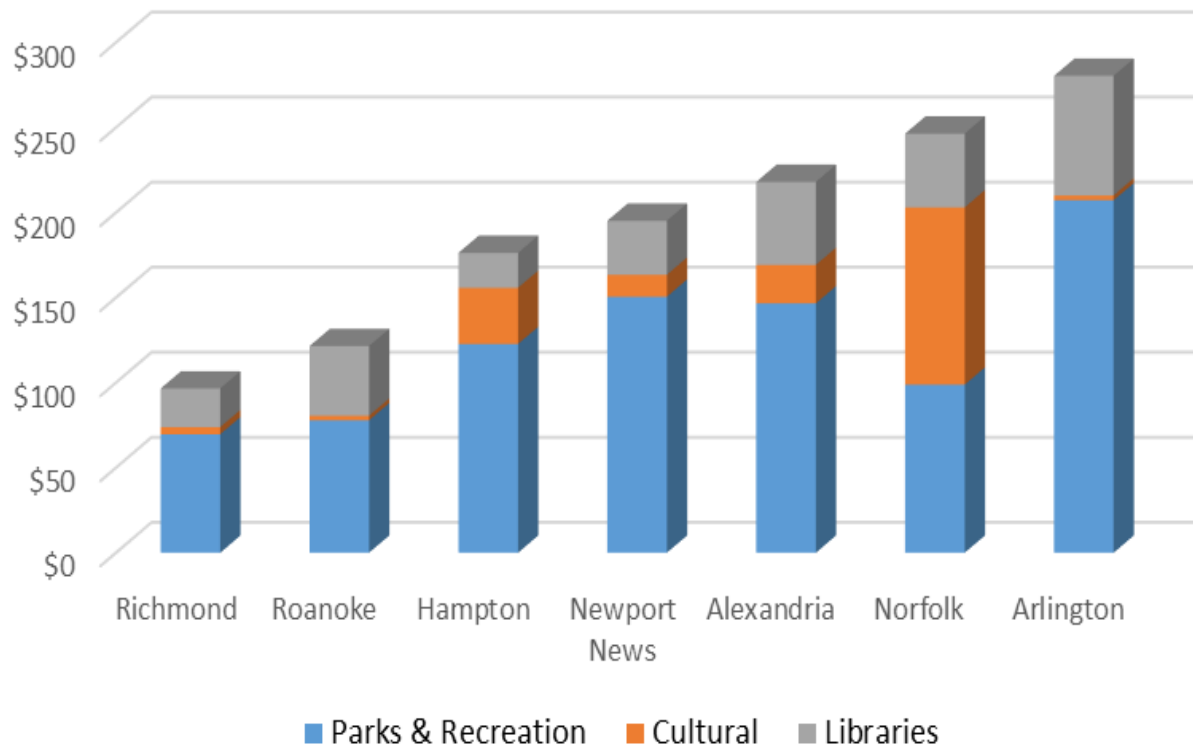
## Education Cost Per Student



| Locality        | Instruction        | Admin.          | Transportation  | Operations        | School Food     | Comm. College | Total              |
|-----------------|--------------------|-----------------|-----------------|-------------------|-----------------|---------------|--------------------|
| Hampton         | \$8,893.65         | \$1,059.52      | \$476.05        | \$1,014.24        | \$626.84        | \$0.00        | \$12,070.30        |
| Newport News    | \$9,199.72         | \$738.39        | \$677.68        | \$1,280.43        | \$649.12        | \$0.00        | \$12,545.34        |
| Norfolk         | \$9,413.32         | \$519.56        | \$487.05        | \$1,220.04        | \$1,049.08      | \$0.00        | \$12,689.05        |
| Roanoke         | \$10,498.15        | \$1,087.46      | \$835.69        | \$1,233.77        | \$835.14        | \$0.00        | \$14,490.21        |
| <b>Richmond</b> | <b>\$11,734.75</b> | <b>\$781.58</b> | <b>\$623.99</b> | <b>\$1,239.03</b> | <b>\$795.97</b> | <b>\$0.00</b> | <b>\$15,175.32</b> |
| Alexandria      | \$13,796.61        | \$1,752.53      | \$674.51        | \$1,543.30        | \$620.48        | \$0.86        | \$18,388.29        |
| Arlington       | \$16,364.43        | \$915.24        | \$653.70        | \$1,599.15        | \$1,105.25      | \$1.22        | \$20,638.99        |

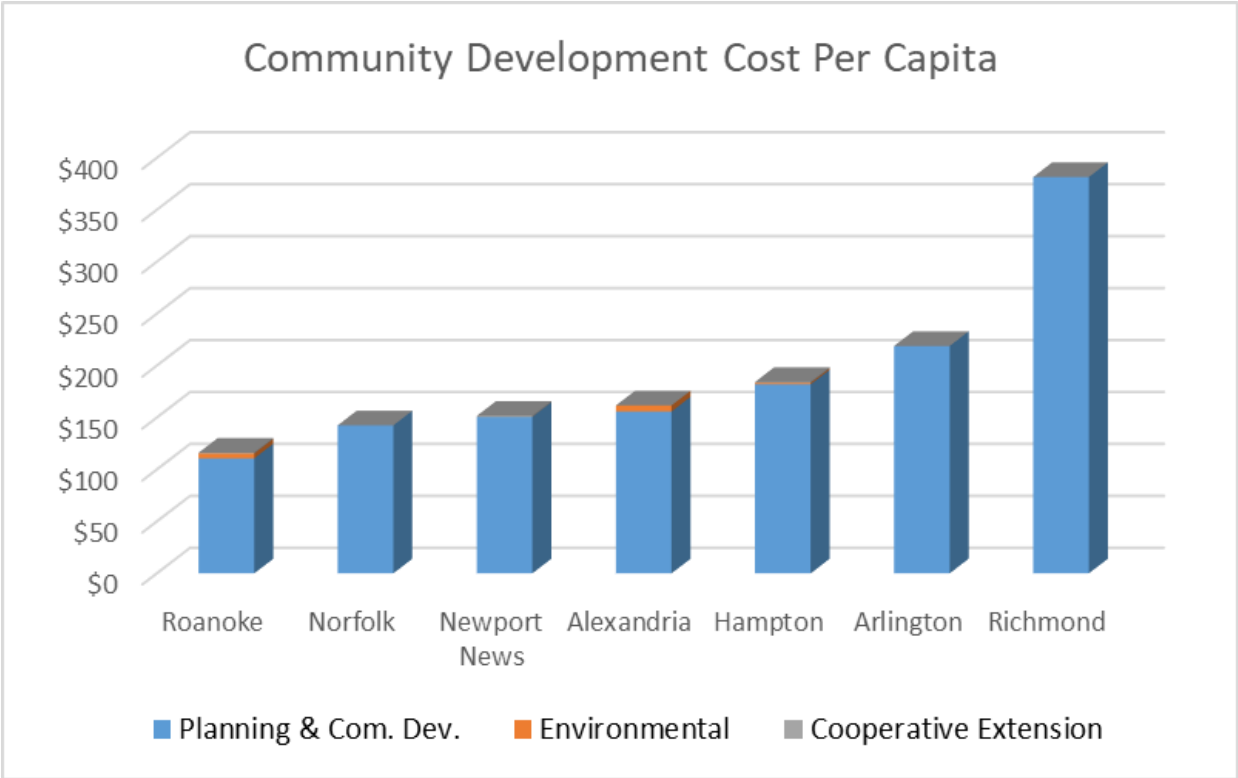
Richmond ranked 5<sup>th</sup> of the seven and slightly above the average of \$15,142.50

## Parks & Recreation Cost Per Capita



| Locality        | Parks & Recreation | Cultural      | Libraries      | Total          |
|-----------------|--------------------|---------------|----------------|----------------|
| <b>Richmond</b> | <b>\$69.66</b>     | <b>\$4.17</b> | <b>\$22.74</b> | <b>\$96.57</b> |
| Roanoke         | \$77.88            | \$2.68        | \$40.95        | \$121.51       |
| Hampton         | \$122.71           | \$33.05       | \$20.50        | \$176.26       |
| Newport News    | \$150.52           | \$12.91       | \$31.74        | \$195.17       |
| Alexandria      | \$146.60           | \$22.68       | \$48.68        | \$217.96       |
| Norfolk         | \$98.87            | \$104.16      | \$43.37        | \$246.40       |
| Arlington       | \$207.26           | \$2.81        | \$70.30        | \$280.37       |

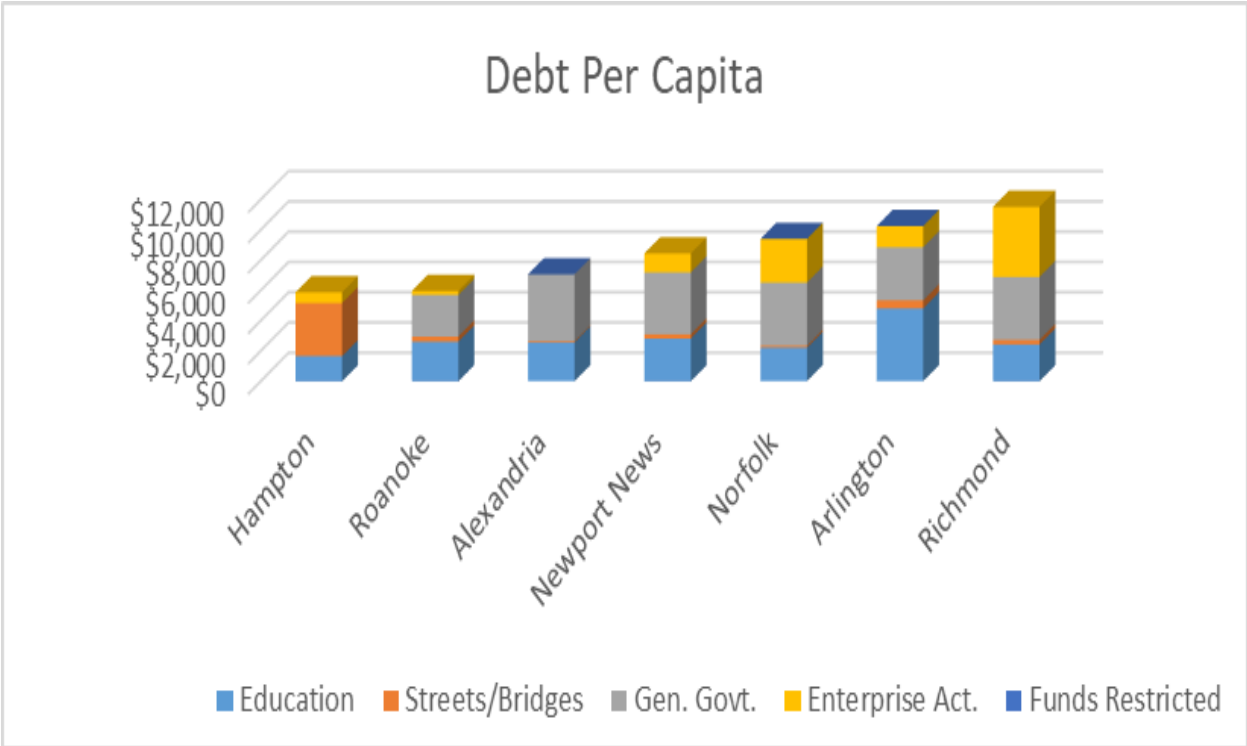
Richmond ranked the lowest of the seven and well below the average of \$190.61



| Locality        | Planning & Com. Dev. | Environmental | Cooperative Extension | Total           |
|-----------------|----------------------|---------------|-----------------------|-----------------|
| Roanoke         | \$110.70             | \$4.66        | \$0.81                | \$116.17        |
| Norfolk         | \$142.49             | \$0.00        | \$0.00                | \$142.49        |
| Newport News    | \$150.45             | \$0.00        | \$1.20                | \$151.65        |
| Alexandria      | \$155.86             | \$5.79        | \$0.00                | \$161.65        |
| Hampton         | \$181.89             | \$1.47        | \$0.89                | \$184.25        |
| Arlington       | \$218.91             | \$0.00        | \$0.00                | \$218.91        |
| <b>Richmond</b> | <b>\$381.56</b>      | <b>\$0.00</b> | <b>\$0.00</b>         | <b>\$381.56</b> |

Richmond ranked the highest of the seven and well above the average of \$193.81. The primary cost driver for the cost per capita (\$382) for Richmond is due to \$66.4 million of the \$84.5 million reported for this category being the Richmond Redevelopment and Housing Authority (RRHA).

|                                 |                     |
|---------------------------------|---------------------|
| Planning and Development Review | \$9,048,792         |
| Economic/Community development  | \$4,153,137         |
| Economic Development Authority  | \$4,983,362         |
| RRHA                            | <u>\$66,398,233</u> |
|                                 | \$84,583,524        |



| Locality        | Education         | Streets / Bridges | Gen. Govt.        | Enterprise Act.   | Funds Restricted | Total              |
|-----------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| Hampton         | \$1,653.83        | \$3,500.31        | \$0.00            | \$721.77          | -\$60.50         | \$5,815.41         |
| Roanoke         | \$2,609.11        | \$338.65          | \$2,744.64        | \$264.89          | -\$5.41          | \$5,951.88         |
| Alexandria      | \$2,555.88        | \$77.28           | \$4,426.24        | \$0.00            | \$0.00           | \$7,059.40         |
| Newport News    | \$2,817.67        | \$283.61          | \$4,091.50        | \$1,247.36        | -\$11.44         | \$8,428.70         |
| Norfolk         | \$2,211.75        | \$117.79          | \$4,184.15        | \$2,884.26        | \$0.00           | \$9,397.95         |
| Arlington       | \$4,809.56        | \$534.87          | \$3,502.77        | \$1,404.33        | \$0.00           | \$10,251.53        |
| <b>Richmond</b> | <b>\$2,422.14</b> | <b>\$295.77</b>   | <b>\$4,166.79</b> | <b>\$4,632.43</b> | <b>-\$29.37</b>  | <b>\$11,487.76</b> |

Richmond ranked the highest of the seven and well above the average of \$8,341.80. Richmond's Enterprise Activities are a primary reason debt per capita is higher and this debt is supported by user fees. Enterprise activities also serve customers outside of the city limits but in the Richmond region which can be a factor for this cost. The table to the right shows that General Government debt service to capita to be 3<sup>rd</sup> lowest out of the seven.

| Locality        | Gen. Govt. Debt Service Service Per Capita |
|-----------------|--|
| Hampton         | \$243.20                                   |
| Roanoke         | \$258.21                                   |
| <b>Richmond</b> | <b>\$275.60</b>                            |
| Norfolk         | \$314.92                                   |
| Newport News    | \$375.97                                   |
| Alexandria      | \$406.30                                   |
| Arlington       | \$449.93                                   |

# APPENDIX A

|   | Newport News       |                      |                                     |                                | Arlington          |                      |                                     |                                | Norfolk            |                      |                                     |                                | Richmond           |                      |                                     |                                |            |
|---|--------------------|----------------------|-------------------------------------|--------------------------------|--------------------|----------------------|-------------------------------------|--------------------------------|--------------------|----------------------|-------------------------------------|--------------------------------|--------------------|----------------------|-------------------------------------|--------------------------------|------------|
|   | Gross Expenditures | Less Recovered Costs | Net Expenditures (Form 110 and 120) | Per Capita Population (83,218) | Gross Expenditures | Less Recovered Costs | Net Expenditures (Form 110 and 120) | Per Capita Population (28,681) | Gross Expenditures | Less Recovered Costs | Net Expenditures (Form 110 and 120) | Per Capita Population (24,087) | Gross Expenditures | Less Recovered Costs | Net Expenditures (Form 110 and 120) | Per Capita Population (21,679) |            |
| <b>4.00 GENERAL GOVERNMENT ADMINISTRATION</b> |                    |                      |                                     |                                |                    |                      |                                     |                                |                    |                      |                                     |                                |                    |                      |                                     |                                |            |
| 1.00 Legislative                              | \$80,963           | \$0                  | \$80,963                            | \$4.54                         | \$1,713,269        | \$0                  | \$1,713,269                         | \$72.44                        | \$1,835,605        | \$0                  | \$1,835,605                         | \$74.93                        | \$2,022,214        | \$0                  | \$2,022,214                         | \$10.63                        |            |
| 1.20 General & Financial Administration:      |                    |                      |                                     |                                |                    |                      |                                     |                                |                    |                      |                                     |                                |                    |                      |                                     |                                |            |
| 1.21 Commissioner of Revenue                  | \$3,904,472        | \$0                  | \$3,904,472                         | \$21.31                        | \$6,653,721        | \$0                  | \$6,653,721                         | \$281.11                       | \$2,785,197        | \$0                  | \$2,785,197                         | \$117.27                       | \$3,409,379        | \$0                  | \$3,409,379                         | \$15.38                        |            |
| 1.22 Treasurer                                | \$3,672,048        | \$0                  | \$3,672,048                         | \$20.04                        | \$8,386,168        | \$0                  | \$8,386,168                         | \$354.43                       | \$2,101,953        | \$0                  | \$2,101,953                         | \$85.11                        | \$17,244           | \$0                  | \$17,244                            | \$0.77                         |            |
| 1.23 Data Processing                          | \$12,688,682       | \$0                  | \$12,688,682                        | \$72.66                        | \$20,459,333       | \$20,459,333         | \$0                                 | \$20,459,333                   | \$16,289,477       | \$16,289,477         | \$0                                 | \$16,276,532                   | \$16,276,532       | \$16,276,532         | \$0                                 | \$16,276,532                   | \$7.56     |
| 1.24 Automotive/Motor Pool                    | \$12,859,555       | \$0                  | \$12,859,555                        | \$73.00                        | \$20,322,773       | \$20,322,773         | \$0                                 | \$20,322,773                   | \$11,200,645       | \$11,200,645         | \$0                                 | \$16,824,880                   | \$16,824,880       | \$16,824,880         | \$0                                 | \$16,824,880                   | \$7.76     |
| 1.25 Central Purchasing/Store                 | \$1,799,774        | \$0                  | \$1,799,774                         | \$10.36                        | \$15,850,612       | \$15,850,612         | \$0                                 | \$15,850,612                   | \$2,896,315        | \$2,896,315          | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| 1.26 Print Shop                               | \$66,588           | \$0                  | \$66,588                            | \$0.37                         | \$20,482,817       | \$20,482,817         | \$0                                 | \$20,482,817                   | \$79,458           | \$79,458             | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| 1.27 Risk Management/Call Insurance           | \$5,692,278        | \$0                  | \$5,692,278                         | \$32.74                        | \$1,803,113        | \$1,803,113          | \$0                                 | \$1,803,113                    | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| 1.28 Other General & Financial Administration | \$15,706,568       | \$0                  | \$15,706,568                        | \$89.78                        | \$108,389,023      | \$108,389,023        | \$0                                 | \$108,389,023                  | \$563,328          | \$563,328            | \$0                                 | \$117,544                      | \$117,544          | \$42,824,410         | \$42,824,410                        | \$19,178,480                   | \$882.10   |
| 1.30 Board of Electors                        | \$735,855          | \$0                  | \$735,855                           | \$4.02                         | \$1,803,113        | \$1,803,113          | \$0                                 | \$1,803,113                    | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| 1.99 Total General Government Administration  | \$88,193,881       | \$33,345,877         | \$54,847,994                        | \$316.63                       | \$1,803,113        | \$1,803,113          | \$0                                 | \$1,803,113                    | \$563,328          | \$563,328            | \$0                                 | \$117,544                      | \$117,544          | \$42,824,410         | \$42,824,410                        | \$19,178,480                   | \$882.10   |
| 0310 - CITY MANAGER                           | \$1,441,230        | \$0                  | \$1,441,230                         | \$7.87                         | \$108,389,023      | \$108,389,023        | \$0                                 | \$108,389,023                  | \$563,328          | \$563,328            | \$0                                 | \$117,544                      | \$117,544          | \$42,824,410         | \$42,824,410                        | \$19,178,480                   | \$882.10   |
| 0320 - VIDEO PRODUCTION                       | \$419,516          | \$0                  | \$419,516                           | \$2.29                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$1,034,753        | \$0                  | \$1,034,753                         | \$5.66                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$63,264           | \$0                  | \$63,264                            | \$0.33                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| ALLOC OF #700 GAIN                            | \$1,691            | \$0                  | \$1,691                             | \$0.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$3,127            | \$0                  | \$3,127                             | \$0.01                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$32,555           | \$0                  | \$32,555                            | \$0.16                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$3,001,964</b> | <b>\$0</b>           | <b>\$3,001,964</b>                  | <b>\$16.38</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| 0410 - HUMAN RESOURCES                        | \$1,127,209        | \$6,153              | \$1,133,362                         | \$5.89                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| 0415 - EMPLOYEE BENEFITS                      | \$271,354          | \$1,488              | \$272,842                           | \$1.48                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| 0420 - MEDICAL SERVICES                       | \$447,200          | \$0                  | \$447,200                           | \$2.24                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$1,041,104        | \$5,668              | \$1,046,772                         | \$5.68                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$-57,730          | \$-0.04              | \$-57,730                           | \$-0.26                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$179,979          | \$0.88               | \$179,979                           | \$0.88                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$2,165            | \$0.01               | \$2,165                             | \$0.01                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$6,659            | \$0.04               | \$6,659                             | \$0.04                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$2,665,468</b> | <b>\$14.55</b>       | <b>\$2,665,468</b>                  | <b>\$14.55</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| CITY ATTORNEY - 05                            | \$1,917,193        | \$10,468             | \$1,927,661                         | \$10.46                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$402,772          | \$2,208              | \$404,980                           | \$2.20                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$-17,674          | \$-0.04              | \$-17,674                           | \$-0.04                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| ALLOC OF #700 GAIN                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$65,063           | \$1.45               | \$65,063                            | \$1.45                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$199              | \$0.00               | \$199                               | \$0.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$19,078           | \$0.10               | \$19,078                            | \$0.10                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$2,665,468</b> | <b>\$14.55</b>       | <b>\$2,665,468</b>                  | <b>\$14.55</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| FUND 1900                                     | \$919,785          | \$5,020              | \$924,805                           | \$5.02                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| FUND 5000                                     | \$-82,308          | \$-0.45              | \$-82,308                           | \$-0.45                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$837,477</b>   | <b>\$4.57</b>        | <b>\$837,477</b>                    | <b>\$4.57</b>                  | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| INTERNAL AUDIT - 06                           | \$561,414          | \$3,698              | \$565,112                           | \$3.69                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$131,975          | \$0.75               | \$131,975                           | \$0.75                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$-2,404           | \$-0.01              | \$-2,404                            | \$-0.01                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$30,542           | \$0.17               | \$30,542                            | \$0.17                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$15               | \$0.00               | \$15                                | \$0.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$3,780            | \$0.02               | \$3,780                             | \$0.02                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$731,320</b>   | <b>\$3.99</b>        | <b>\$731,320</b>                    | <b>\$3.99</b>                  | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| REAL-EST ASSESSOR - 08                        | \$1,562,962        | \$8,538              | \$1,571,500                         | \$8.53                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$482,291          | \$2.63               | \$482,291                           | \$2.63                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$-591,175         | \$-0.06              | \$-591,175                          | \$-0.06                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| ALLOC OF #700 GAIN                            | \$1,308            | \$0.00               | \$1,308                             | \$0.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$12,704           | \$0.16               | \$12,704                            | \$0.16                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$972              | \$0.00               | \$972                               | \$0.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$30,956           | \$0.17               | \$30,956                            | \$0.17                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$2,882,013</b> | <b>\$17.46</b>       | <b>\$2,882,013</b>                  | <b>\$17.46</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| FINANCE - 10                                  | \$1,728,900        | \$9,444              | \$1,738,344                         | \$9.44                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$86,837           | \$2.00               | \$86,837                            | \$2.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$-10,094          | \$-0.08              | \$-10,094                           | \$-0.08                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$5,181,26         | \$2.83               | \$5,181,26                          | \$2.83                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$11,36            | \$0.00               | \$11,36                             | \$0.00                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$36,895           | \$0.20               | \$36,895                            | \$0.20                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$2,641,900</b> | <b>\$14.65</b>       | <b>\$2,641,900</b>                  | <b>\$14.65</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                          | <b>\$0</b>                     | <b>\$0</b> |
| BUDGET - 11                                   | \$616,604          | \$3.37               | \$616,604                           | \$3.37                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| NON-DEPT                                      | \$80,797           | \$1.53               | \$80,797                            | \$1.53                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| AUTO GENERAL LIAB INS                         | \$-12,966          | \$-0.07              | \$-12,966                           | \$-0.07                        | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| DP INTERNAL SERVICES                          | \$57,834           | \$0.28               | \$57,834                            | \$0.28                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-PRINT SHO                     | \$1,555            | \$0.01               | \$1,555                             | \$0.01                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| COST ALLOCATION-WAREHOUSE                     | \$6,299            | \$0.03               | \$6,299                             | \$0.03                         | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0                | \$0                  | \$0                                 | \$0                            | \$0        |
| <b>SUBTOTAL</b>                               | <b>\$890,599</b>   | <b>\$5.19</b>        |                                     |                                |                    |                      |                                     |                                |                    |                      |                                     |                                |                    |                      |                                     |                                |            |