

## Intragovernmental Fee Methodology

### Public Communication Fees (503041):

Public Communication fees recover the cost of the Creative Services & Marketing and Contact Center divisions in the General Fund that services a general function for all City departments, but does not generate its own revenue. These fees are calculated in two parts:

#### Creative Services & Marketing

Creative Services fees recover the cost of the Creative Services division in the General Fund that serves a general function for all City departments, but does not generate its own revenue.

The first part of this fee recovers the cost to operate the Creative Services division by “billing” other departments through fees. The portion that each department is charged is based on the percent of that department’s share of the total Materials & Supplies, Travel & Training, Services, and Miscellaneous budget for the City, as of the date the fees are calculated.

Munis_Budget ed	Munis_Org	Budget	Actual Department - Division	Total Budget (T&T, M&S, Services, Misc)	Percent of Expenses	Charged Fee?	Calculated Fee	Total if Billed
				Amount to Recover:	\$ 1,807,419.00			
7050903	7021908		Water	\$ 999,308	0.18%	Yes	\$ 3,337.54	\$ 55,293
17450903	17450903		Electric	\$ 4,116,997	0.76%	Yes	\$ 13,750.16	\$ 96,787

*Note: Fees are calculated near the end of the City’s internal budget process, prior to publication of the City Manager’s Proposed Budget. Changes to department/division budgets can and will occur as a result of Council amendments, however, budgeted fee amounts are not recalculated to reflect those changes.*

There are some items that are billed directly to specific departments, such as the cost of producing the City Source newsletter that is billed to the Utilities.

Munis_Budget ed	Munis_Org	Budget	Actual Department - Division	City Source	Creative Services Staff Charged to Utilities
				\$ 50,000	\$ 167,724
7050903	7021908		Water	\$ 12,050	\$ 39,905
17450903	17450903		Electric	\$ 21,790	\$ 49,359
55506310	55506310		Sewer - Administration	\$ 8,125	\$ 32,464
55706510	55706510		Solid Waste - Administration	\$ 8,035	\$ 37,204
55806610	55806610		Storm Water - Engineering		\$ 8,791
			<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 167,724</b>

Departments in the General Fund are not charged Contact Center Fees, however, they are included in the calculations that determine each department’s share of the total cost. Budgeted Contact Center Fee revenue reflects only the portion of cost expected to be recovered from departments outside the General Fund. The difference (the fees that would have been charged to General Fund departments) is absorbed by the General Fund as an expense.

**Other Considerations:** Since it is unlikely any department spends 100% of their budget in a given year, departments are only charged based on actual expenses incurred by the Creative Services division. This ensures no department is paying more than they should to fund the operations of the administrative departments.

**Contact Center**

Contact Center fees recover the cost of the Contact Center division in the General Fund based on call referral history from the last five completed fiscal years. This data is provided by the Contact Center.

Department	Org	FY 19 Requests	FY 20 Requests	FY 21 Requests	FY 22 Requests	FY 23 Requests	Total	Average	Percent of Average	Charged	Fee Based on Percent
											Recover: \$ 882,152
Electric	17450903	2298	1860	1949	2944	2826	11877	2375	3.55%	Yes	\$ 31,297
Sewer	55506310	275	278	268	427	400	1648	330	0.49%	Yes	\$ 4,343
Solid Waste	55706510	21130	18790	23609	18807	16412	98748	19750	29.50%	Yes	\$ 260,206
Storm Water	55806610	194	220	217	270	166	1067	213	0.32%	Yes	\$ 2,812
Utilities		8262	5698	3162	6333	5697	29152	5830	8.71%	No	\$ 76,817
Water	7050903	1918	1403	1379	1673	2145	8518	1704	2.54%	Yes	\$ 22,445

Most of the calls received by the Contact Center can be referred to a specific department, however a small subset of calls fall into the “General Utility” category and are divided up to be billed to the utilities based on established percentages.

General Utility Calls				Department	Org	Utility Direct Billing	Total Fee
Water		25%	\$ 19,204	Electric	17450903	\$ 32,263	\$ 63,560
Electric		42%	\$ 32,263	Sewer	55506310	\$ 12,291	\$ 16,634
Sewer		16%	\$ 12,291	Solid Waste	55706510	\$ 12,291	\$ 272,497
Solid Waste		16%	\$ 12,291	Storm Water	55806610	\$ 768	\$ 3,580
Storm Water		1%	\$ 768	Utilities			\$ -
				Water	7050903	\$ 19,204	\$ 91,781

Departments in the General Fund are not charged Contact Center Fees, however, they are included in the calculations that determine each department’s share of the total cost. Budgeted Contact Center Fee revenue reflects only the portion of cost expected to be recovered from departments outside the General Fund. The difference (the fees that would have been charged to General Fund departments) is absorbed by the General Fund as an expense.

## Self Insurance Charges (503058):

Self Insurance fees recover a set amount each year, which is calculated based on the health of the Self Insurance Fund as well as a third party actuarial study that details the anticipated level of claims in the next year. Cost allocations are calculated in three parts based on the major risk areas for the City.

- 50% of the fee is allocated based on each division's claim history for the last 5 completed calendar years as a percent of total claims. This helps smooth the cost impact of large claims over time.

Actual Department - Division	Self Insurance Charges Account 30-58							
	Insurance					5 Year Claims History		
	Claims Year 2019	Claims Year 2020	Claims Year 2021	Claims Year 2022	Claims Year 2023	5 Yr. \$ Claim	5 Year %	50%
Water Fund	\$378,620.20	\$73,177.59	\$77,533.34	\$59,906.06	\$28,835.73	\$618,073	3.31%	\$99,236
Water - UCS	\$83.25					\$83	0.00%	\$13
<b>Total Water</b>	<b>\$378,703.45</b>	<b>\$73,177.59</b>	<b>\$77,533.34</b>	<b>\$59,906.06</b>	<b>\$28,835.73</b>	<b>\$618,156.17</b>	<b>3.31%</b>	<b>\$99,249</b>
Electric Fund	\$209,178.73	\$923,331.23	\$70,365.91	\$447,022.19	\$25,579.13	\$1,675,477	8.97%	\$269,010
Electric - UCS	\$139.86					\$140	0.00%	\$22
<b>Total Electric</b>	<b>\$209,318.59</b>	<b>\$923,331.23</b>	<b>\$70,365.91</b>	<b>\$447,022.19</b>	<b>\$25,579.13</b>	<b>\$1,675,617.05</b>	<b>8.97%</b>	<b>\$269,032</b>

- 30% of the fee is allocated based on worker's compensation exposure to potential claims as a percent of total. Certain jobs (such as firefighters, law enforcement, electric line workers, etc.) have more exposure to potential claims than others and, consequently, those departments pay a higher fee.

Actual Department - Division	Payroll		Workers' Comp Exposure	
	Payroll	% of	Payroll	30%
	WC Payroll Alloc.	WC % of total	Allocation	
Water Fund	\$134,675	5.17%	\$92,983	
Water - UCS		0.00%	\$0	
<b>Total Water</b>	<b>\$134,675</b>	<b>5.17%</b>	<b>\$92,983</b>	
Electric Fund	\$241,029	9.25%	\$166,412	
Electric - UCS		0.00%	\$0	
<b>Total Electric</b>	<b>\$241,029</b>	<b>9.25%</b>	<b>\$166,412</b>	

- 20% of the fee is based on vehicle risk exposure determined by number and types of vehicles. Again, certain vehicles (such as fire trucks) have more exposure to potential claims than others and those departments pay a higher fee.

Actual Department - Division	Number of Vehicles By Type							Vehicle Exposure	
	General Auto	Police Cars	Light Truck and Vans (L1 & L2)	Med/Hwy Trucks (HE, HV, TP, MD)	Transit Vehicles	Fire Apparatus	Total Weight Vehicles	Veh % of Total	20%
Water Fund	1.00	2.00	1.00	1.50	1.50	2.00			
Water - UCS	0.0	0.0	11.0	0.0	0.0	0.0	11.0	1.19%	\$14,247
<b>Total Water</b>	<b>0.0</b>	<b>0.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11.0</b>	<b>1.19%</b>	<b>\$14,247</b>
Electric Fund	0.0	0.0	14.0	4.0	0.0	0.0	20.0	2.16%	\$25,904
Electric - UCS			0.0	0.0	0.0	0.0			
<b>Total Electric</b>	<b>0.0</b>	<b>0.0</b>	<b>14.0</b>	<b>4.0</b>	<b>0.0</b>	<b>0.0</b>	<b>20.0</b>	<b>2.16%</b>	<b>\$25,904</b>

### Employee Health & Wellness Fee (503059):

Employee Health & Wellness Fees are calculated in two parts. The cost for activities such Hepatitis shots, Physical Exams (Police, Fire, and DOT), CDL drug testing, and TB testing are allocated directly to departments based on their usage during the last full calendar year of data. Usage data, as well as the amount to recover for each activity is provided by Human Resources.

		\$69,936.00	\$43,320.00	\$15,520.00	\$604.00	\$10,239.00	\$90.00							
		254	173	427	5	12	1							
		\$275.34	\$250.40	\$36.35	\$120.80	\$853.25	\$90.00							
Org	Dept - Div	Physicals Requiring Labs (Police and Fire)	Physicals Requiring Labs Charge	CDL Physicals	CDL Physicals Charge	Physician + Staff Cost to Allocate (all physicals)	Physician + Staff Cost to Allocate Charge	Hep Shots	Hep Shots Charge	CDL Drug Test	CDL Drug Test Charge	TB Test	TB Test Charge	Total Wellness (per usage) charge
07050924	Water Fund	1	\$276	5	\$1,253	6	\$219	0	\$0	0	\$0	0	\$0	\$1,748
07021908	Water - UCS	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	\$0
<b>Total Water</b>														
17450924	Electric Fund	2	\$551	26	\$6,511	28	\$1,018	0	\$0	0	\$0	0	\$0	\$8,080
17421908	Electric - UCS	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	\$0
<b>Total Electric</b>														

Other general costs of the Employee Wellness division are allocated to departments on a per employee basis using the number of authorized FTE (Full Time Equivalent) positions in each division.

			\$181,492	\$780,307		\$139,709	\$11,642.42
			1591.25	1591.25			
			\$114.06	\$490.37			
Org	Dept - Div	# of Budgeted Positions	Base Employee Wellness Charge Personnel Cost	Base Employee Wellness Charge Operating Cost	Total Base Employee Wellness Charge (Sum of columns I-J)	Total Wellness (Per Usage) Charge (static)	Monthly Wellness (Per Usage) Charge (static)
07050924	Water Fund	102.99	\$11,747	\$50,504	\$62,251	\$1,748	\$146
07021908	Water - UCS	0.00	\$0	\$0	\$0	\$0	\$0
<b>Total Water</b>		102.99					
17450924	Electric Fund	186.03	\$21,218	\$91,224	\$112,442	\$8,080	\$673
17421908	Electric - UCS	0.00	\$0	\$0	\$0	\$0	\$0
<b>Total Electric</b>		186.03					

*Note: Fees are calculated near the end of the City's internal budget process, prior to publication of the City Manager's Proposed Budget. Changes to department/division budgets and FTE counts can and will occur as a result of Council amendments, however, budgeted fee amounts are not recalculated to reflect those changes.*

### City University Fee (503060):

These fees recover the cost of the City University program on a per employee basis using the numbers of authorized FTE (Full Time Equivalent) positions in each division.

			\$195,144	\$223,158	
			1591.25	1591.25	
			\$122.64	\$140.24	
Org	Dept - Div	# of Budgeted Positions	City U Fee Personnel Cost	City U Fee Operating Cost	Total City U Fee (Sum of columns N-O)
07050924	Water Fund	102.99	\$12,630	\$14,443	\$27,073
07021908	Water - UCS	0.00	\$0	\$0	\$0
	<b>Total Water</b>	<b>102.99</b>			
17450924	Electric Fund	186.03	\$22,814	\$26,089	\$48,903
17421908	Electric - UCS	0.00	\$0	\$0	\$0
	<b>Total Electric</b>	<b>186.03</b>			

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### Insurance Administration (503061):

These fees recover the cost of the Insurance Administration division on a per employee basis using the numbers of authorized FTE (Full Time Equivalent) positions in each division.

			\$389,897	\$183,938	
			1591.25	1591.25	
			\$245.03	\$115.59	
Org	Dept - Div	# of Budgeted Positions	Insurance Admin Fee Personnel Cost	Insurance Admin Fee Operating Cost	Total Insurance Admin Fee (Sum of columns Q-R)
07050924	Water Fund	102.99	\$25,235	\$11,905	\$37,140
07021908	Water - UCS	0.00	\$0	\$0	\$0
	<b>Total Water</b>	<b>102.99</b>			
17450924	Electric Fund	186.03	\$45,582	\$21,504	\$67,086
17421908	Electric - UCS	0.00	\$0	\$0	\$0
	<b>Total Electric</b>	<b>186.03</b>			

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**Other Considerations:** Since it is unlikely any department spends 100% of their budget in a given year, departments are only charged based on actual expenses incurred by these Employee Benefit Fund divisions. This ensures no department is paying more than they should to fund the operations of these programs.

## General Administrative Fee (503047):

General & Administrative fees recover the cost of the City departments or divisions in the General Fund that serve a general and administrative function for all City departments, but do not generate their own revenue. The first part of this fee recovers the cost to operating the following departments and divisions:

- Law (City Counselor division)
- Finance (excluding Business License and Payroll divisions)
- City Council (excluding Boards and Commissions)
- City Clerk (excluding elections)
- City Manager’s Office.

*Note: The City Prosecutor division of Law, Business License division of Finance, Boards & Commissions division of City Council and the Elections division of City Clerk are excluded from fee calculations because their duties are focused externally, rather than performing an internal service for the City. The Payroll division of Finance is excluded from this method of fee calculation because it is allocated on a per employee basis.*

	Law (City Counselor Division only)	Finance	Less: Finance Cost Directly Allocated to P&F	Less: Finance Business License	City Council (0110 division only)	City Clerk (without Elections)	City Manager	Total To Be Divided Based on % of Operating Actual Expenses
Personnel Services	\$1,268,821	\$4,745,844	(\$121,626)	(\$326,649)	\$56,943	\$370,218	\$2,736,763	\$8,730,314
Operating (except Personnel)	\$406,948	\$716,285		(\$43,728)	\$230,902	\$23,299	\$931,192	\$2,264,898
<b>Total</b>	<b>\$1,675,769</b>	<b>\$5,462,129</b>	<b>(\$121,626)</b>	<b>(\$370,377)</b>	<b>\$287,845</b>	<b>\$393,517</b>	<b>\$3,667,955</b>	<b>\$10,995,212</b>

Costs for these departments or divisions are “billed” to other departments through G&A Fees. The portion that each department is charged is based on the percent of that department’s share of the total Materials & Supplies, Travel & Training, Services, and Miscellaneous budget for the City, as of the date the fees are calculated.

Munis Budgeted	Munis Org	Actual Department - Division	Operating Expenses - M&S, T&T, Services, Misc.	% of Total Expenses	Charged G&A Fees?	G&A - Portion Based on % of Total Exp	Base Fee (\$0 if not charged)
07050903	07*	Water Fund	\$9,918,138	9.39%	Yes	\$1,032,788	\$1,032,788
		<b>Total Water</b>					
17450903	17*	Electric Fund	\$17,612,344	16.68%	Yes	\$1,833,994	\$1,833,994
		<b>Total Electric</b>					

*Note: Fees are calculated near the end of the City’s internal budget process, prior to publication of the City Manager’s Proposed Budget. Changes to department/division budgets can and will occur as a result of Council amendments, however, budgeted fee amounts are not recalculated to reflect those changes.*

There are several items that are billed directly to specific departments, such as Police – Airport Safety expenses allocated directly to Airport or a portion of Community Development Administrative Assistant (ASA) staff time and credit card fees allocated directly to various Utility Funds – this is done because Community Development collects building permit fees for Water, Sewer, and Storm Water.

G&A Fees to be Allocated to Police and Fire Fund	Police - Airport Safety Charged Directly to Airport	Community Development Charged directly to Utilities for ASA time and Credit Card fees for permits issued	PW Admin (to be divided on the basis of # of PW Ees)	Street Maint - Charged Directly to Parking for Paving, Maint and Cleaning of Parking Spaces on Street	Solid Waste Volunteer Program Expenses	Parking Admin Transfer Calculation	Solid Waste Admin Transfer Calculation	Sewer Admin Transfer Calculation
\$121,626	\$1,099,363 \$84,772	78,789	\$394,013	153,841	154,172	212,818	1,770,015	1,584,863
<b>\$121,626</b>	<b>\$1,184,135</b>	<b>\$78,789</b>	<b>\$394,013</b>	<b>\$153,841</b>	<b>\$154,172</b>	<b>\$212,818</b>	<b>\$1,770,015</b>	<b>\$1,584,863</b>

The final piece of this fee recovers the cost to operate General Fund Human Resources and Payroll operations on a per employee basis as of the date the fees are calculated. Costs for these divisions are allocated based on the number of authorized FTE (Full Time Equivalent) employees in each department.

Org	Dept - Div	# of Budgeted Positions	# of Filled Positions	HR and Payroll Portion of G&A (budgeted positions) Personnel Cost (Static)	HR and Payroll Portion of G&A (budgeted positions) Operating Cost	Charged G&A Fees?	Total Personnel G&A Charged (Sum of columns E-F)
				\$1,318,037	\$609,199		
				1591.25	1591.25		
				\$828.30	\$382.84		
07050924	Water Fund	102.99	71.00	\$85,307	\$39,429	YES	\$124,736
07021908	Water - UCS	0.00	0.00	\$0	\$0	YES	\$0
	<b>Total Water</b>	<b>102.99</b>	<b>71.00</b>				
17450924	Electric Fund	186.03	187.00	\$154,089	\$71,220	YES	\$225,309
17421908	Electric - UCS	0.00	0.00	\$0	\$0	YES	\$0
	<b>Total Electric</b>	<b>186.03</b>	<b>187.00</b>				

*Note: Fees are calculated near the end of the City’s internal budget process, prior to publication of the City Manager’s Proposed Budget. Changes to department/division budgets and FTE counts can and will occur as a result of Council amendments, however, budgeted fee amounts are not recalculated to reflect those changes.*

Departments in the General Fund are not charged G&A Fees, however, they are included in the calculations that determine each department’s share of the total cost. Budgeted G&A Fee revenue reflects only the portion of cost expected to be recovered from departments outside the General Fund. The difference (the fees that would have been charged to General Fund departments) is absorbed by the General Fund as an expense.

**Other Considerations:** Since it is unlikely any department spends 100% of their budget in a given year, departments are only charged based on actual expenses incurred by the General & Administrative departments during the year – as a reminder, these departments include Law (City Counselor division), Finance (excluding Business License), City Council (excluding Boards & Commissions division), City Clerk (excluding the Elections division), the City Manager’s Office, and Human Resources. This ensures no department is paying more than they should to fund the operations of the administrative departments.

## Telephone Fees (503533):

Telephone fees are calculated to pay for the division within the IT Fund that handles telephone payments and maintenance for all city landline telephones. This fee pays for the position that takes care of all telephone related setup and maintenance, telephone company bills, equipment and parts purchases, and related expenses. It is calculated based on actual telephone lines based on the department and division they are assigned to. The current monthly fee for telephones is \$26 per month (\$312 per year), and will be evaluated with each budget year.

### To calculate this fee:

- Early in the budget cycle, a report is pulled from TRS in Munis that lists all telephones currently in service for each department and division.
  - This report is sent to departments to review the accuracy of current telephone lines. The purpose of this report is to make any changes through SecTrack to IT prior to the budget being set for the best accuracy.
  - Any additional lines that are expected to be added during the upcoming fiscal year are to be requested on a New Decision Item (NDI) and approved by the City Manager.
- In approximately June, the budget department will again pull a report from TRS in Munis used to calculate the number of telephones in each department and division
  - Each telephone line listed in the report is budgeted at a monthly fee in the division it is assigned to.
  - This fee is calculated as an amount to cover all needed expenses each year for the above listed IT division. The monthly fee covers all telephone services, including the necessary telephone.
  - Any approved NDI requests for added lines are added manually to the division's budget by either the requesting department, or budget staff, depending on the timeframe of the approval.
- Each month, the accounting department pulls a TRS report from Munis that lists the current active telephone lines and charges the department the budgeted monthly amount for each line

### How actual fee is charged each month:

Accounting charges this fee each month by using a report they generate from Munis that gives the number of telephones being charged for each department/division. If a telephone is added or removed during the year, the next monthly charge will reflect this change.

## Computer Replacement Fees (503043):

Computer replacement fees are calculated to pay the cost of replacement devices based on the number of useful years for the device before it should be replaced, and spreading that amount evenly across the years in order to lessen the likelihood of multiple large purchases in one given year versus another. The IT and Finance departments keep track of the devices that need to be replaced in each given year, while IT orders the replacement devices in their respective replacement years based on the department's requested device, and works with the department to get the replacement devices swapped with the old devices once received.

Beginning in FY 22, all devices were changed and listed on a 4 year life cycle to accommodate the plan to order the bulk of the same devices in the same year, and take advantage of savings offered for the purchase in bulk of the same item. Going forward, this will be the replacement schedule and newly added devices may need to be replaced earlier or later on their next replacement to fit the schedule.

- **Year 1** (FY 26, FY 30): ½ of the Business Class (BC) devices (chosen based on location) and MDT's
- **Year 2** (FY 27, FY 31): Work Stations and iPad type tablets (does not include Rugged tablets)
- **Year 3** (FY 28, FY 32): Laptops

- **Year 4** (FY 29, FY 33): ½ of the Business Class (BC) devices (chosen based on location) and Rugged Tablets

#### To calculate this fee:

- All active devices are copied into a spreadsheet used to calculate the number of each device in department and divisions. Each device (when assigned to a user) is assigned to a dept/division in work assets by IT. Each device is counted based on the type of device, and dept/division it is assigned to in the computer replacement spreadsheet
  - Once all devices are counted, the number of each device in each division is divided by the total number of that device to get the percentage of overall devices that division has compared to the total number in the city
    - For example, if you have 2 BC and the city has 100 total BC's, you have 2% of the city's total BC's in your division
  - Next, we use a current quoted cost for each type of device (based on the "base" model IT has set for the replacement item) and divide that cost by the number of useful years (4 years currently for all devices on the replacement plan)
    - For example, the base model BC is approximately \$1,200. Dividing this amount by 4 years gives us an average cost of \$300 per year.
  - Then, we take the annual cost and multiply it by the total number of devices in the city for a total annual cost to replace all items, if we purchased them all in one year. We do this because we do not charge Internal Service Fund departments for their devices. Doing so would create a circle of fees every time fees needed to be updated, as they just get charged back to departments within their own fees. To simplify this process, these devices are charged equally to all departments based on the number of devices they have in comparison using this process.
    - For example, if we have the 100 BC's total, we would take the \$300 annual cost and multiply it by the 100 total devices in the city, giving us a total cost of \$30,000 to spread across all BC's in the city
  - Each division's percentage of overall devices percentage is multiplied by the full city's annual cost to replace items to give us the cost for that device for the division. This is done for each of the different devices, and totalled for the annual computer replacement fees .
    - For example, our 2% of the devices would give us an annual cost of \$600

#### Summary of steps:

1. Each device broken out by department/division: Number of BC device / Total BC devices in city = % of total city BC's:  $2 / 100 = 2\%$
2. Annual cost: Total cost of 1 BC device / # of years of useful life = Annual cost for 1 device:  $\$1,200 / 4 = \$300$
3. Total cost for the device for the city: Total # of BC in the city X Annual cost (from step 2) = Total annual cost:  $\$300 \times 100 = \$30,000$
4. Annual cost to the division for their number of each device: Amount (step 1) X Total cost for the city (step 3) = Cost to division:  $2\%$  (or  $.02$ ) X  $\$30,000 = \$600$
5. Add together all device costs for the division to get the total fee cost for the division

#### How actual fee is charged each month:

Accounting charges these fees by taking the total of the fee and divides it by 12 to charge monthly to each department/division.

## Printer Fees (503045):

Printer fees are charged to all departments/divisions that have department owned or GFI leased printers/copiers. The IT department pays GFI for the cost of printer/copier leases and pages printed fees as agreed upon in the contracts for all city departments. It also covers the cost of maintaining all printers in the city, as well as the cost of replacement toner/ink cartridges.

To do this, the printer fees are broken up in several sections. First, we break out the cost of copies made at each of the copiers to the department/division assigned to the copier. We multiply the number of copies by \$0.0223 (the average cost of black & white and colored prints) and round up to the nearest dollar. For Budget, the prior years actual expenditures are used. For quarterly true-ups, actual copies are used.

For the purple highlighted Orgs in Water and Electric, these are the accounts charged for fees. Any other division being charged will roll up into the Administrative account at the end of the spreadsheet, per the department's request.

For the orange highlighted amounts in the Copies column, the formulas are adjusted to charge UCS for the percent of each department (Water = 25%, Electric = 42%, Sewer and Solid Waste = 16% each, and Storm Water = 1%).

The next section pays for the Lease fees paid to GFI based on the division the printer is assigned to.

Printer Fees							
Munis Budgeted	Dept	Munis_Object Printer Fees	Department	Copies	Cost Eor Copies	Lease Base Fee	Total Base Fee
7021908	7021	503045	WT UTILITY CUST SERV	881	\$20	\$408	\$408
7050903	7010	503045	WT ADMINISTRATION	0	\$0	\$3,549	\$3,549
7050903	7020	503045	WT RATE ANALYSIS	0	\$0		\$0
7050903	7040	503045	WT ENGINEERING	0	\$0		\$0
7050903	7120	503045	WT PRODUCTION PLANT	4,424	\$99		\$0
7050903	7220	503045	WT TRANS DISTR OPERA	3,564	\$80		\$0
			<b>Total Water Fund</b>	<b>8,869</b>	<b>\$199</b>	<b>\$3,957</b>	<b>\$3,957</b>
17421908	7421	503045	EL UTILITY CUST SERV	1,479	\$33	\$685	\$685
17450903	7410	503045	EL ADMINISTRATION	5,343	\$119	\$5,593	\$5,593
17450903	7420	503045	EL RATE ANALYSIS	110	\$3		\$0
17450903	7430	503045	EL UTILITY SERVICES	1,729	\$39		\$0
17450903	7440	503045	EL ENGINEERING	0	\$0		\$0
17450903	7510	503045	EL PRODUCTION	2,173	\$49		\$0
17450903	7540	503045	EL LANDFILL GAS GENERA	0	\$0		\$0
17450903	7550	503045	EL ENERGY CENTER	243	\$6		\$0
17450903	7620	503045	EL GENERAL OPERATION	7,848	\$175		\$0
17450903	7640	503045	EL STOREROOM	696	\$16		\$0
17450903	7650	503045	EL METER TESTING & MAI	0	\$0		\$0
17450903	7660	503045	EL METER READING	0	\$0		\$0
17450903	7661	503045	EL LOCATOR				\$0
17630556	7630	503045	EL TRANS CONTROL RM	135	\$4	\$353	\$353
			<b>Total Electric Fund</b>	<b>19,756</b>	<b>\$444</b>	<b>\$6,631</b>	<b>\$6,631</b>

The third section pulls the prints made at each printer, based on user and printer. It designates the prints between black & white, color, black & white duplex, and color duplex. For budget purposes, we use the prior years actual prints to estimate the amount to budget for. For trueing up each quarter, we use the actual prints made.

The spreadsheet pulls each of the designated print types into the columns to get a total number of each print type. Then it multiplies the number of prints by the cost for that type of print. These costs match the cost GFI uses in their charges per page. This portion of the fee is used to cover the cost the IT department pays for the department with their lease fees.

Printer Fees				Prints				Letter							
Munis Budgeted	Dept	Munis_Object Printer Fees	Department	K		L		M		N		\$0.0055	\$0.0390	\$0.0055	\$0.0390
				B/W	Color	B/W Duplex	Color Duplex	Total	B/W	Color	B/W Duplex	Color Duplex			
7021908	7021	503045	WT UTILITY CUST SERV	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
7050903	7010	503045	WT ADMINISTRATION	1,254	2,862	833	1,263	6,212			\$7	\$112	\$5	\$50	
7050903	7020	503045	WT RATE ANALYSIS	444	85	272	52	853			\$3	\$4	\$2	\$3	
7050903	7040	503045	WT ENGINEERING	2,451	5,989	801	2,233	11,474			\$14	\$234	\$5	\$88	
7050903	7120	503045	WT PRODUCTION PLANT	4,375	1,007	5,726	1,634	12,742			\$25	\$40	\$32	\$64	
7050903	7220	503045	WT TRANS DISTR OPERA	7,918	7,780	1,102	2,326	19,126			\$44	\$304	\$7	\$91	
			<b>Total Water Fund</b>	<b>16,442</b>	<b>17,723</b>	<b>8,734</b>	<b>7,508</b>	<b>50,407</b>			<b>\$93</b>	<b>\$694</b>	<b>\$51</b>	<b>\$296</b>	
17421908	7421	503045	EL UTILITY CUST SERV	16,502	0	10,204	0	26,706			\$92	\$0	\$57	\$0	
17450903	7410	503045	EL ADMINISTRATION	18,003	4,698	12,284	5,108	40,093			\$100	\$184	\$68	\$200	
17450903	7420	503045	EL RATE ANALYSIS	1,454	3,442	5,054	1,692	11,642			\$9	\$135	\$28	\$66	
17450903	7430	503045	EL UTILITY SERVICES	4,657	873	4,992	3,120	13,642			\$26	\$35	\$28	\$122	
17450903	7440	503045	EL ENGINEERING	2,878	10,196	516	5,334	18,924			\$16	\$398	\$3	\$209	
17450903	7510	503045	EL PRODUCTION	11,503	5,479	3,767	5,041	25,790			\$64	\$214	\$21	\$197	
17450903	7540	503045	EL LANDFILL GAS GENERA	865	0	0	0	865			\$5	\$0	\$0	\$0	
17450903	7550	503045	EL ENERGY CENTER	1,382	810	552	480	3,224			\$8	\$32	\$4	\$19	
17450903	7620	503045	EL GENERAL OPERATIONS	8,864	8,779	3,008	4,526	25,177			\$49	\$343	\$17	\$177	
17450903	7640	503045	EL STOREROOM	8,226	1,528	174	172	10,100			\$46	\$60	\$1	\$7	
17450903	7650	503045	EL METER TESTING & MAIN	735	1,385	117	117	2,354			\$5	\$55	\$1	\$5	
17450903	7660	503045	EL METER READING	328	275	96	0	699			\$2	\$11	\$1	\$0	
17450903	7661	503045	EL LOCATOR	761	149	112	22	1,044			\$5	\$6	\$1	\$1	
17630556	7630	503045	EL TRANS CONTROL RM	2,129	3,069	377	127	5,702			\$12	\$120	\$3	\$5	
			<b>Total Electric Fund</b>	<b>78,287</b>	<b>40,683</b>	<b>41,253</b>	<b>25,739</b>	<b>185,962</b>			<b>\$439</b>	<b>\$1,593</b>	<b>\$233</b>	<b>\$1,008</b>	

The last section sets up totals from each section. The first part of the section adds a 10% buffer to the prints section. This is to help cover if more prints are made than the previous year.

Intragovernmental charges are not charged higher than the budgeted amount for the intragovernmental category. In prior years, the printer fee budget was not always budgeted high enough to cover the actual costs, leaving the IT Fund to pay more in expenses than the revenue received. Adjustments have been made each year to attempt to make this process more accurate, without increasing the budget to considerably more than we expect to be paid.

The last columns of this spreadsheet total each section. Then it is compared to the budget for the prior year. The budget is set at the higher amount between the current year's budget and the next year's budget. This has helped keep the budget within a reasonable range to collect the appropriate amount in actuals, but not inflate the budget more than necessary.

Printer Fees				10%					
Munis Budgeted	Dept	Munis_Object Printer Fees	Department	Totals	Totals with Buffer (FY 23)	Total FY 25 Budget	FY 24 Budget	Increase / Decrease from prior FY	FY 25 Adjusted Budget
				7021908	7021	503045	WT UTILITY CUST SERV	\$0	\$0
7050903	7010	503045	WT ADMINISTRATION	\$174	\$192	\$4,979	\$4,639	\$340	\$4,979
7050903	7020	503045	WT RATE ANALYSIS	\$12	\$14				
7050903	7040	503045	WT ENGINEERING	\$341	\$376				
7050903	7120	503045	WT PRODUCTION PLANT	\$161	\$178				
7050903	7220	503045	WT TRANS DISTR OPERAT	\$446	\$491				
			<b>Total Water Fund</b>	<b>\$1,134</b>	<b>\$1,251</b>	<b>\$5,407</b>	<b>\$8,290</b>	<b>-\$2,883</b>	<b>\$8,630</b>
17421908	7421	503045	EL UTILITY CUST SERV	\$149	\$164	\$882	\$6,252	-\$5,370	\$6,252
17450903	7410	503045	EL ADMINISTRATION	\$552	\$608	\$9,289	\$9,611	\$678	\$9,289
17450903	7420	503045	EL RATE ANALYSIS	\$238	\$262				
17450903	7430	503045	EL UTILITY SERVICES	\$211	\$233				
17450903	7440	503045	EL ENGINEERING	\$626	\$689				
17450903	7510	503045	EL PRODUCTION	\$496	\$546				
17450903	7540	503045	EL LANDFILL GAS GENERA	\$5	\$6				
17450903	7550	503045	EL ENERGY CENTER	\$63	\$70				
17450903	7620	503045	EL GENERAL OPERATIONS	\$586	\$645				
17450903	7640	503045	EL STOREROOM	\$114	\$126				
17450903	7650	503045	EL METER TESTING & MAIN	\$66	\$73				
17450903	7660	503045	EL METER READING	\$14	\$16				
17450903	7661	503045	EL LOCATOR	\$13	\$15				
17630556	7630	503045	EL TRANS CONTROL RM	\$140	\$154	\$511	\$777	-\$266	\$777
			<b>Total Electric Fund</b>	<b>\$3,273</b>	<b>\$3,607</b>	<b>\$10,682</b>	<b>\$15,640</b>	<b>-\$4,958</b>	<b>\$16,318</b>

The current practice for charging these fees includes:

- Charging 1/12 of the total budget each month in Accounting
- After each quarter ends, budget uses the budget spreadsheet to charge for the actual copies and prints
- Accounting adjusts each account based on the true-up sent by budget
  - This could go up or down for the quarter depending on the charges paid by the department the prior 3 months

**To calculate this fee:**

- First, we have the charges for all departments who have printers
  - Each leased printer will have a base lease amount based on the printer being leased, along with the per page charges from the leasing company. The charge per page is done in a separate step.
  - We charge the department/division the base lease fee from the leasing company to reimburse IT for making the overall payment.
  - All printers owned by the city receive a small fee to pay for the maintenance of their printers by the IT department.
- Next we charge a per page fee for copies made at each printer
  - IT pulls a report to show how many copies are made at each copier. Each copier is assigned to the department and charges are assigned to that department. Copies are charged a cost that is the average of the charges for black & white and color pages
    - Currently \$0.0223 (as of 7-20-23)
- Then, we charge based on the number of printed pages for each printer.
  - The leased printers are charged this cost through the leasing company. This portion of the fee is a reimbursement to IT for paying the overall invoice.
  - The city owned printers are charged this cost at the same price set by the leasing company to cover the cost of the toner purchased and maintenance from the IT department.
  - To keep things simple, we adopted the cost used by the leasing company for all print costs:
    - Black & White prints are \$0.0055 per page
    - Color prints are \$0.0390 per page
- All of these costs are pulled together to create the Printer Fee

**How actual fee is charged each month:**

Each month, 1/12 of the budgeted fee is charged to the department. Then each quarter, the actual fee is reviewed for each of the three pieces to see if adjustments are needed. If the department was over charged, we will adjust the fees in the quarter. If the department was under charged, we will adjust the fees if prior quarter charges allow room in the budget to do so. We will not charge more than budgeted for this fee in a given year and will make adjustments to the next budget year if estimates were lower than actual usage.

- The lease amount portion is set as a monthly charge to departments at 1/12th of the annual fee
- For the per copy and per printed page fees, actual reports are used to figure the charges after each quarter has ended.
  - For each printed page, the report pulls the number of color and black and white pages printed by user ID to their assigned department.
  - For each copied page, the report pulls the total number of pages copied at each printer.

## IT Support and Maintenance Fees (503044):

IT Fees are used to collect funding for the IT Department’s expenses. Because it is an internal function, they do not make revenues to cover their expenses. Most companies do not have an internal IT department and must hire another company to supply their IT needs. The fees charged to departments replace the cost to hire another company, as well as service and replace equipment.

IT Fees cover the overall costs of running the department, except for printers, telephones, and computer replacements. This fee is charged at 1/12 of the budget, and a true up done quarterly based on actual expenses paid.

Note: The IT department pays several large annual fees during the first quarter of the year. The first true-up of the year is likely going to increase the cost, but will even out with the rest of the year.

This fee is figured in several sections.

### Base Fee:

To begin figuring the base fee, we need to figure out what portion of the fee each department/division should be allocated to pay. The way we do this is taking the amount budgeted for the department/division, less any Intragovernmental, Utilities, Misc. Non-Operating, and Purchased Power expenses. The total for each department/division is divided by the overall total for all departments/divisions to give a percentage of the total budget. For FY 25, the overall total is \$293,408,390.

Next, we figure the amount of the budget we need to recover from departments to keep the IT Fund revenues and expenses as even as we can. We do this by calculating the amount to recover in the IT department’s budget, and removing any dedicated portions of the budget paid directly by departments (explanation to come).

This amount is split into two calculations. 45% of the fee is collected based on the total amount budgeted by the department.

Munis Budgeted	Dept	Munis Object IT Fees		Operating Expenses / Total Expenditures	% of Total Expenses	IT Base Fee - Portion Based on % of Total Exp	45% \$4,075,129
						<b>\$9,055,843</b>	
							Based on percent of total Expenses
07050903	7010	503044	Water Utility Fund	\$31,444,572	10.72%	\$970,515	\$436,732
07050903	7020	503044	Water Utility Fund		0.00%	\$0	\$0
07050903	7040	503044	Water Utility Fund		0.00%	\$0	\$0
07050903	7120	503044	Water Utility Fund		0.00%	\$0	\$0
07050903	7220	503044	Water Utility Fund		0.00%	\$0	\$0
07050903	7250	503044	Water Utility Fund		0.00%	\$0	\$0
07021908	7021	503044	Water - UCS Fund	\$706,881	0.24%	\$21,817	\$9,818
			<b>Total Water Fund</b>	<b>\$32,151,453</b>	<b>10.96%</b>	<b>\$992,332</b>	<b>\$446,550</b>
17450903	7410	503044	Electric Utility Fund	\$58,907,844	20.14%	\$1,823,585	\$820,614
17450903	7420	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7440	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7510	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7540	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7550	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7620	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7640	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7650	503044	Electric Utility Fund		0.00%	\$0	\$0
17450903	7660	503044	Electric Utility Fund		0.00%	\$0	\$0
17630556	7630	503044	Electric - Control Room	\$2,301,787	0.78%	\$71,043	\$31,970
17421908	1070	503044	Electric - UCS Utility	\$1,097,959	0.37%	\$33,888	\$15,250
			<b>Total Electric Fund</b>	<b>\$62,307,590</b>	<b>21.30%</b>	<b>\$1,928,516</b>	<b>\$867,834</b>

The remaining 55% of the base fee is calculated by the percentage of devices (Business Class, Workstation, Laptop, and Rugged Tablet) compared to the overall total number of devices.

Munis Budgeted	Dept	Munis Object IT Fees		Number of Network Computers	Number of Laptop Computers	Number of Rugged Tablets	Total Devices	Percent of Total Number of Computers	55% Based on percent of \$4,980,714	Total Base Fee
07050903	7010	503044	Water Utility Fund	1	0	0	1	0.08%	\$3,843	\$440,575
07050903	7020	503044	Water Utility Fund	0	3	0	3	0.23%	\$11,529	\$11,529
07050903	7040	503044	Water Utility Fund	8	10	1	19	1.47%	\$73,020	\$73,020
07050903	7120	503044	Water Utility Fund	17	6	0	23	1.77%	\$88,392	\$88,392
07050903	7220	503044	Water Utility Fund	14	8	12	34	2.62%	\$130,667	\$130,667
07050903	7250	503044	Water Utility Fund	0	0	1	1	0.08%	\$3,843	\$3,843
07021908	7021	503044	Water - UCS Fund	0	0	0	0	0.00%	\$0	\$9,818
<b>Total Water Fund</b>				<b>40</b>	<b>27</b>	<b>14</b>	<b>81</b>	<b>6.25%</b>	<b>\$311,294</b>	<b>\$757,844</b>
17450903	7410	503044	Electric Utility Fund	9	4	0	13	1.00%	\$49,961	\$870,575
17450903	7420	503044	Electric Utility Fund	1	4	0	5	0.39%	\$19,216	\$19,216
17450903	7440	503044	Electric Utility Fund	22	7	1	30	2.31%	\$115,294	\$115,294
17450903	7510	503044	Electric Utility Fund	21	1	0	22	1.70%	\$84,549	\$84,549
17450903	7540	503044	Electric Utility Fund	2	0	0	2	0.15%	\$7,686	\$7,686
17450903	7550	503044	Electric Utility Fund	3	1	1	5	0.39%	\$19,216	\$19,216
17450903	7620	503044	Electric Utility Fund	36	11	21	68	5.25%	\$261,334	\$261,334
17450903	7640	503044	Electric Utility Fund	9	0	0	9	0.69%	\$34,588	\$34,588
17450903	7650	503044	Electric Utility Fund	8	1	5	14	1.08%	\$53,804	\$53,804
17450903	7660	503044	Electric Utility Fund	2	1	3	6	0.46%	\$23,059	\$23,059
17630556	7630	503044	Electric - Control Room	43	5	0	48	3.70%	\$184,471	\$216,441
17421908	1070	503044	Electric - UCS Utility	6	21	0	27	2.08%	\$103,765	\$119,015
<b>Total Electric Fund</b>				<b>162</b>	<b>56</b>	<b>31</b>	<b>249</b>	<b>19.21%</b>	<b>\$956,943</b>	<b>\$1,824,777</b>

The next section is for the dedicated expenses removed from the base budget because they are charged to a direct department/division.

Dedicated Expenses include:

- A percentage of time that IT employees dedicate to specific projects for departments
- Specific programs, software, maintenance fees, projects, etc. paid by the IT department and reimbursed by the department it is dedicated to

*Note: Each dedicated expense is reviewed by the IT managers annually, prior to the budget being set, for any changes.*

Position ID	EE in the Position	IT Division Name	IT Org (Where it's charged)	Percent of position charged	Total Costs in Forecast	Water	Electric
<b>W&amp;L</b>							
7950001	DIR OF INFO TECH	Administration	67401810	15%	\$32,489	\$6,498	\$25,991
7960001	ASST DIR OF INFOTECH	Administration	67401810	5%	\$9,683	\$1,937	\$7,746
7920003	CMPTR SUPP TECH	Help Desk	67401830	5%	\$4,410	\$882	\$3,528
7920005	CMPTR SUPP TECH	Help Desk	67401830	5%	\$3,225	\$645	\$2,580
7920001	CMPTR SUPP TECH	Help Desk	67401830	5%	\$3,953	\$791	\$3,162
7920004	CMPTR SUPP TECH	Help Desk	67401830	5%	\$3,102	\$620	\$2,482
7920006	CMPTR SUPP TECH	Help Desk	67401830	5%	\$3,124	\$625	\$2,499
7926001	INFO TECH MGR	Help Desk	67401830	5%	\$7,239	\$1,448	\$5,791
7913001	HELP DESK SUPV	Help Desk	67401830	5%	\$4,693	\$939	\$3,754
7924002	DATABASE ADMSTR	Applications	67401840	5%	\$5,018	\$1,004	\$4,014
7926002	INFO TECH MGR	Applications	67401840	10%	\$14,487	\$2,897	\$11,590
7922005	SYSTEMS ANALYST	Applications	67401840	10%	\$12,035	\$2,407	\$9,628
7925001	DATABASE ADMSTR	Applications	67401840	20%	\$24,947	\$4,989	\$19,958
7935001	SR SYSTEMS ADMSTR	Infrastructure	67401850	15%	\$20,479	\$4,096	\$16,383
7918002	NETWORK ENGINEER	Infrastructure	67401850	10%	\$10,925	\$2,185	\$8,740
7926003	INFO TECH MGR	Infrastructure	67401850	10%	\$15,477	\$3,095	\$12,382
7919001	CYBER SECURITY ANLST	Infrastructure	67401850	10%	\$11,379	\$2,276	\$9,103
7927007	SYSTEMS ADMSTR	Infrastructure	67401850	10%	\$13,138	\$2,628	\$10,510
7927003	SYSTEMS ADMSTR	Infrastructure	67401850	10%	\$12,237	\$2,447	\$9,790
7927002	SYSTEMS ADMSTR	Infrastructure	67401850	10%	\$9,552	\$1,910	\$7,642
7946001	PHYSICAL SECURITY & NETWORK TECH	Infrastructure	67401850	5%	\$4,483	\$897	\$3,586

Position ID	EE in the Position	IT Division Name	IT Org (Where it's charged)	Percent of position charged	Total Costs in Forecast	Water	Electric	Electric Control Room	UCS
<b>Other Department Dedicated Expenses</b>					<b>Total Costs in Forecast</b>	<b>Water</b>	<b>Electric</b>	<b>Electric Control Room</b>	<b>UCS</b>
	Advanced Utilities Maint Agreements	Applications	67401840	100%	\$302,548				\$302,548
	OSI (Open System International) Annual User	Infrastructure	67401850	100%	\$3,000		\$3,000		
	EMS Environment	Infrastructure	67401850	100%	\$75,000		\$75,000		
	NP-View licenses for 3 devices	Infrastructure	67401850	100%	\$3,000			\$3,000	
	TripeWire			100%	\$50,000			\$50,000	
	Membership to ERO Insider x 4			100%	\$5,630			\$5,630	
	EnergySec Membership			100%	\$2,500			\$2,500	
	EnergySec NERC CIP BootCamp			100%	\$6,000			\$6,000	
	ITPM Insider Threat Program Manager from Carnegie Mellon University			100%	\$7,000			\$7,000	
	EMS - CyberArk Password Management	Infrastructure	67401850	100%	\$6,000		\$6,000		
	EMS - Trend TXOne - QTY 60 licenses	Infrastructure	67401850	100%	\$8,000		\$8,000		
<b>One-time NDI's approved by CM</b>									
	1850 - IT Infrastructure - Power Plant Conference Room Security			100%	\$6,590		\$6,590		
	1850 - IT Infrastructure - Water Well Industrial Switches			100%	\$73,000	\$73,000			
<b>Total IT Dedicated Fees to Departments</b>						<b>\$141,815</b>	<b>\$497,830</b>	<b>\$754,081</b>	<b>\$483,392</b>
<b>Last year's totals</b>						<b>87,491</b>	<b>467,813</b>	<b>1,277,880</b>	<b>467,388</b>
<b>Difference</b>						<b>\$54,324</b>	<b>\$30,017</b>	<b>(\$523,799)</b>	<b>\$16,004</b>

Each section is totaled to include its part of the base pay and dedicated expenses. These are the amounts set for the budget.

The purple highlighted accounts are the accounts that are charged the fees in Water and Electric. The lines below the Administrative accounts are used for the purpose of getting the information needed to calculate the fees (using the department number). Then they are totaled and paid from the Administrative account, per the department's request.

Munis Budgeted	Munis Dept	Munis Object IT Fees		FY 2025 Dedicated Expenses	FY 2024 Dedicated Expenses	Difference in Dedicated Expenses	Total FY 25 IT Support & Maint Fee	Total FY 24 IT Support & Maint Fee	Difference
07050903	7010	503044	Water Utility Fund	\$141,815	\$86,006	\$55,809	\$582,390	\$434,406	\$210,861
07050903	7020	503044	Water Utility Fund				\$11,529	\$9,172	
07050903	7040	503044	Water Utility Fund				\$73,020	\$58,086	
07050903	7120	503044	Water Utility Fund				\$88,392	\$70,315	
07050903	7220	503044	Water Utility Fund				\$130,667	\$103,944	
07050903	7250	503044	Water Utility Fund				\$3,843	\$3,057	
07021908	7021	503044	Water - UCS Fund	\$120,848	\$136,337	(\$15,489)	\$130,666	\$144,778	(\$14,112)
<b>Total Water Fund</b>				<b>\$262,663</b>	<b>\$222,343</b>	<b>\$40,320</b>	<b>\$1,020,507</b>	<b>\$823,758</b>	<b>\$196,749</b>
17450903	7410	503044	Electric Utility Fund	\$497,830	\$505,019	(\$7,189)	\$1,368,405	\$1,231,385	\$263,561
17450903	7420	503044	Electric Utility Fund				\$19,216	\$15,286	
17450903	7440	503044	Electric Utility Fund				\$115,294	\$91,715	
17450903	7510	503044	Electric Utility Fund				\$84,549	\$67,258	
17450903	7540	503044	Electric Utility Fund				\$7,686	\$6,114	
17450903	7550	503044	Electric Utility Fund				\$19,216	\$15,286	
17450903	7620	503044	Electric Utility Fund				\$261,334	\$207,888	
17450903	7640	503044	Electric Utility Fund				\$34,588	\$27,515	
17450903	7650	503044	Electric Utility Fund				\$53,804	\$42,800	
17450903	7660	503044	Electric Utility Fund				\$23,059	\$18,343	
17630556	7630	503044	Electric - Control Room	\$754,081	\$784,040	(\$29,959)	\$970,522	\$954,859	\$15,663
17421908	1070	503044	Electric - UCS Utility	\$203,025	\$229,046	(\$26,021)	\$322,040	\$324,756	(\$2,716)
<b>Total Electric Fund</b>				<b>\$1,454,936</b>	<b>\$1,518,105</b>	<b>(\$63,169)</b>	<b>\$3,279,713</b>	<b>\$3,003,205</b>	<b>\$276,508</b>

The current practice for charging these fees includes:

- Charging 1/12 of the total budget each month in Accounting
- After each quarter ends, budget uses the budget spreadsheet to charge for the actual expenses
- Accounting adjusts each account based on the true-up sent by budget
  - This could go up or down for the quarter depending on the charges paid by the department the prior 3 months
  - The IT department likely spends a large portion of their budget in the first quarter due to Maintenance fees due at the beginning of the fiscal year. The true ups the remainder of the year will even out the costs

**To calculate this fee:**

- First we work with the dedicated expenses. Each year, IT managers review a list of dedicated positions and update the percentage each position dedicates toward department specific projects. Managers also review the other dedicated services from the previous year, and update if any costs have changed or items added to the list mid-year.
  - If any department specific NDI's are approved, these will be added to the list as well.
- Next we work on the base fee split of 45% and 55%. The base fee is the amount left in expenses after the dedicated expenses are removed.
  - 45% of this fee is calculated by taking the operating expenses for each department/division and dividing that amount by the total for the city (based on the departments included in fee calculation).
    - This gives us a percentage of the expenses in comparison to the full city
    - This percentage is multiplied by 45% of the total base fee amount to be recovered.
  - 55% of this fee is calculated by taking the number of network computers, laptops, and rugged tablets in each department/division and dividing it by the total for the city
    - This gives us a percentage of network devices for each department/division
    - This percentage is multiplied by 55% of the total base fee amount to be recovered.
- Once all the pieces are calculated, we add the three together, and this gives us the total amount for the IT Support and Maintenance Fee budget.

**How actual fee is charged each month:**

Parts of the fees are charged monthly based on the amount budgeted, while other parts are based on actual expenses.

- The dedicated portion of the fees are divided by 12 to give a monthly amount to charge based on the original budget.
- The part of the base fee that is based on network computers is also divided by 12 and charged based on the original budget.
- The remaining portion of the fees, originally figured as 45% of the base fee by using the department's expenses in comparison to the city, is figured based on the actual expenses incurred in the department
  - There is one exception to this, as personnel expenses are charged as budgeted
  - Due to the nature of their expenses, the IT fee can fluctuate considerably from month to month

**Fiber Optics Fees (503050):**

Fiber Optic Fees are calculated to charge departments the same cost charged to external customers for fiber optic services. This is paid to the Electric company as it would be if the Electric company were not city owned.

**To calculate this fee:**

- Each year, the Electric department verifies all lines currently in use by city departments
- Each line is billed a rate of \$250 per month (\$3,000 annually)
- City Mesh Loop Lines are charged differently based on the line

**How actual fee is charged each month:**

Accounting charges these fees by taking the total of the fee and divides it by 12 to charge monthly to each department/division for each fee.

### Fleet Administration (503042):

The Fleet Operations Fund is an internal service fund and, as such, does not generate profit. The majority of the expenses incurred by the fund are recovered from departments through work orders for maintenance performed; however, there are some overall administrative costs to run the department that may not be fully recovered through these means. Fleet Administration fees serve to recover a set amount of overhead administrative cost each year, which is calculated based on the health of the Fleet Operations Fund. Cost allocations are calculated based on a 3 year history of parts and labor charges as a percent of total. These fees are only charged to departments who own vehicles and equipment that are maintained by Fleet and only when necessary to maintain the fund in good economic standing.

City Wide Breakdown FY21 Parts & Labor Charges				City Wide Breakdown FY22 Parts & Labor Charges			
Fund Code	Fund Description	YTD Actuals	% of Total	Fund Code	Fund Description	YTD Actuals	% of Total
1100	GENERAL FUND	530,392.80	31.15%	1100	GENERAL FUND	408,497.30	29.15%
2200	PARKS & RECREATION	125,632.86	7.38%	2200	PARKS & REC	100,429.85	7.17%
5030	RAILROAD	1,120.00	0.07%	5030	RAILROAD	134.80	0.01%
5040	TRANSLOAD	1,680.00	0.10%	5040	TRANSLOAD	28.00	0.00%
5500	WATER UTILITY	63,553.57	3.73%	5500	WATER UTILITY	49,150.23	3.51%
5510	ELECTRIC UTILITY	61,498.43	3.61%	5510	ELECTRIC UTILITY	76,170.52	5.44%
5530	PUBLIC TRANSPORTATION	258,925.24	15.21%	5530	PUBLIC TRANSPORTATION	208,425.00	14.87%
5540	REGIONAL AIRPORT	36,039.08	2.12%	5540	REGIONAL AIRPORT	26,807.14	1.91%
5550	SANITARY SEWER	50,035.23	2.94%	5550	SANITARY SEWER	45,413.23	3.24%
5560	PARKING UTILITY	6,133.00	0.36%	5560	PARKING UTILITY	8,064.00	0.58%
5570	SOLID WASTE	554,216.95	32.55%	5570	SOLID WASTE	464,029.08	33.11%
5580	STORM WATER	9,741.00	0.57%	5580	STORM WATER	10,752.50	0.77%
6720	FLEET OPERATIONS	3,024.03	0.18%	6720	FLEET OPERATIONS	1,750.00	0.12%
6740	INFORMATION TECHNOLOGY	645.00	0.04%	6740	INFORMATION TECHNOLOGY	1,735.50	0.12%
		1,702,637.19				1,401,387.15	

City Wide Breakdown FY23 Parts & Labor Charges				
Fund Description	YTD Actuals	% of Total	3 Year Average	Additional Charge
GENERAL FUND	416,488.70	29.62%	29.98%	224,814.03
PARKS & RECREATION	104,355.75	7.42%	7.32%	54,920.03
RAILROAD	136.01	0.01%	0.03%	212.68
TRANSLOAD	308.75	0.02%	0.04%	306.57
WATER UTILITY	66,536.16	4.73%	3.99%	29,931.58
ELECTRIC UTILITY	85,466.25	6.08%	5.04%	37,816.34
PUBLIC TRANSPORTATION	147,309.57	10.48%	13.52%	101,395.52
REGIONAL AIRPORT	15,681.25	1.12%	1.71%	12,862.43
SANITARY SEWER	38,487.22	2.74%	2.97%	22,292.20
PARKING UTILITY	12,809.50	0.91%	0.62%	4,616.94
SOLID WASTE	500,547.46	35.60%	33.76%	253,166.49
STORM WATER	11,644.43	0.83%	0.72%	5,419.14
FLEET OPERATIONS	5,032.00	0.36%	0.22%	1,651.03
INFORMATION TECHNOLOGY	1,072.50	0.08%	0.08%	595.03
	1,405,875.55			750,000.00

### Building Maintenance (503087):

Building Maintenance and Custodial Fees are calculated to cover the cost of having regular maintenance and janitorial services provided by an internal department, rather than hiring an outside contractor. These fees are paid on an annual basis, spread across all participating departments, and cover mostly routine services.

**To calculate this fee:**

- Each department is split out using the approximate square footage occupied in each building that the Building Maintenance department services. Some departments may occupy more than one building and would be charged based on each occupancy
- Maintenance and janitorial hours for each building are tracked by the maintenance staff and entered into two spreadsheets to figure the hours performing these services at each building. These figures are used to calculate a cost by square foot for a 4 year average of time spent at each building

Routine Maintenance Hours													
Month	DBoone	Health	Howard	Gentry	Grissum	Wabash	Walton	Armory	ONS	Police	PSJC	Total	
2019	Oct	227.00	111.50	71.00	7.00	83.00	23.00	7.00	22.00	20.00	54.00	0.00	625.50
	Nov	136.00	45.00	121.00	2.00	118.00	49.00	4.00	0.00	27.00	39.00	0.00	541.00
	Dec	320.75	30.00	110.00	7.00	21.00	4.00	5.00	6.50	4.00	41.50	0.00	549.75
	Jan	297.50	59.00	26.00	5.50	16.50	13.00	3.00	6.00	0.00	79.50	0.00	506.00
	Feb	188.00	56.00	169.00	1.00	92.50	8.00	4.00	4.00	17.00	22.00	0.00	561.50
	Mar	177.00	132.00	64.00	15.50	22.50	41.00	30.50	6.00	13.00	116.50	0.00	618.00
	Apr	258.50	20.00	42.00	1.00	57.50	3.00	33.00	22.00	23.00	94.00	0.00	554.00
	May	165.25	63.50	165.25	5.50	23.00	1.50	7.00	9.00	38.00	46.00	0.00	524.00
	Jun	273.50	60.00	97.50	1.00	16.00	29.00	3.50	13.00	14.00	51.00	0.00	558.50
	Jul	90.00	20.00	40.00	3.00	35.00	16.00	3.00	3.00	11.00	47.00	0.00	268.00
Aug	164.00	128.00	41.00	14.00	48.50	7.00	22.00	4.00	42.00	27.00	0.00	497.50	
Sep	126.00	22.00	76.00	7.00	14.00	9.00	1.00	3.00	4.00	33.00	0.00	295.00	
<b>Total</b>	<b>2,423.50</b>	<b>747.00</b>	<b>1,022.75</b>	<b>69.50</b>	<b>547.50</b>	<b>203.50</b>	<b>123.00</b>	<b>98.50</b>	<b>213.00</b>	<b>650.50</b>	<b>0.00</b>	<b>6,098.75</b>	
2020	Oct	1,101.50	193.80	259.50	35.50	182.00	48.00	11.00	37.00	78.50	137.50	5.00	2,089.30
	Nov	719.75	111.00	204.50	19.50	289.00	72.50	12.00	6.00	165.50	111.00	0.00	1,710.75
	Dec	947.25	84.50	282.25	28.00	74.50	37.00	39.00	20.50	45.00	245.00	3.50	1,806.50
	Jan	979.00	136.50	129.00	9.00	119.00	47.50	60.00	46.50	98.50	262.00	0.00	1,887.00
	Feb	918.00	126.50	316.50	25.00	217.50	51.00	13.00	16.00	79.50	101.00	3.00	1,867.00
	Mar	959.00	207.00	300.25	49.00	156.50	103.25	60.50	22.00	41.00	194.00	0.00	2,092.50
	Apr	1,033.50	169.00	369.50	47.50	174.00	16.50	63.50	113.00	62.00	197.00	0.00	2,245.50
	May	898.75	124.00	310.75	46.00	147.00	75.50	55.00	119.00	128.50	96.50	2.00	2,003.00
	Jun	989.00	159.00	301.00	5.50	227.50	96.00	19.50	42.00	64.50	194.00	0.00	2,098.00
	Jul	529.50	132.50	172.25	38.00	240.75	105.50	35.50	85.00	95.00	235.00	1.00	1,670.00
Aug	837.00	314.50	203.50	99.00	139.50	46.00	58.00	32.00	213.00	160.00	2.00	2,104.50	
Sep	1,027.50	183.50	246.00	24.00	189.50	37.00	52.50	12.00	48.50	130.00	0.00	1,950.50	
<b>Total</b>	<b>10,939.75</b>	<b>1,941.80</b>	<b>3,095.00</b>	<b>426.00</b>	<b>2,156.75</b>	<b>735.75</b>	<b>479.50</b>	<b>551.00</b>	<b>1,119.50</b>	<b>2,063.00</b>	<b>16.50</b>	<b>23,524.55</b>	
<b>4 yr aver</b>	<b>46.50%</b>	<b>8.25%</b>	<b>13.16%</b>	<b>1.81%</b>	<b>9.17%</b>	<b>3.13%</b>	<b>2.04%</b>	<b>2.34%</b>	<b>4.76%</b>	<b>8.77%</b>	<b>0.07%</b>	<b>100.00%</b>	

- This percentage is multiplied by the amount of expenses entered into the budget for this operation in the current fiscal year to get the amount needed by each building to recover. This amount is then divided by the total square footage of that building to give us the amount to recover per square footage.

*Note: Facilities Management is in the process of updating square feet numbers for buildings and departments. Until this is complete, we are using estimated figures based on prior assessments of space.*

- The amount per square footage to recover is then multiplied by the amount of square footage each department occupies in the building. This gives them their base Maintenance fee.
- Added to that base fee is an allocation of the Facility Manager’s personnel expenses based again on the square footage of the occupied buildings. These two figures are added together to get the total fee assessed to the department.

**How actual fee is charged each month:** Accounting charges these fees by taking the total of the fee and divides it by 12 to charge monthly to each department/division for each fee.

**Custodial (503046) Fees:**

- Custodial hours per building are kept by the Custodial staff and entered into the spreadsheet each year.

- These are totaled for each building and divided by the total of the buildings to get the percentage of hours the custodial staff works at each building.

FY	Month	City Hall	Fleet West	Health	Howard	Gentry	Grissum	IT	Parking	Planning	W&L	Wabash	ONS	Total
	Oct	583	4	117	88	40	128		12	12		50		1034
	Nov	563	4	110	79	37	118		11	11		45		978
	Dec	720	4	166	115	46	148		15	13		57.5		1284.5
	Jan	695	2	114.5	94	34	81		10.75	10.75		45		1087
2	Feb	697.5	3.5	144	86	38	91.5		12	12		47.5		1132
0	Mar	804	6	198	110	50	119		10.5	11.5		45		1354
1	Apr	741	2	160	84	38	49.5		4	4		50		1132.5
9	May	664.5	2	158	88	40	54.5		4	4		50		1065
	Jun	747.5	2.5	188	121	46	74		4.5	4.5		60		1248
	Jul	690	2	144	83	38	57		4	4		45		1067
	Aug	869.5	2.5	201	102	46	85.5		4.5	4.5		64		1379.5
	Sep	643	1.5	150.5	68	28	68.5		9	9		45.5		1023
	<b>Total</b>	<b>8418</b>	<b>36</b>	<b>1851</b>	<b>1118</b>	<b>481</b>	<b>1074.5</b>	<b>0</b>	<b>101.25</b>	<b>100.25</b>	<b>0</b>	<b>604.5</b>	<b>0</b>	<b>13784.5</b>
		61.07%	0.26%	13.43%	8.11%	3.49%	7.79%	0.00%	0.73%	0.73%	0.00%	4.39%	0.00%	100.00%

- This percentage is then multiplied by the total budget amount to recover to get the amount needed to recover from each building. The amount allocated per building is then divided by the square footage of each building to get the cost per square foot. The cost per square foot is then multiplied by the amount of square footage occupied for each department.

FY 2021 Custodial Charges Rates				
Building	% time spent	Sq Ft/Building	Charge/Sq Ft	Allocate/Bldg
Ameren Building	0.00%	0		\$0
Armory				\$0
Daniel Boone Bldg	61.80%	90,006	\$3.678	\$331,036
Gentry Building	3.49%	2,748	\$6.802	\$18,693
Grissum Building	7.79%	6,417	\$6.507	\$41,757
Howard Building	8.11%	10,341	\$4.202	\$43,448
Health Building	13.43%	29,469	\$2.441	\$71,934
Fire Station # 7				\$0
Wabash	4.39%	3,968	\$5.920	\$23,492
5th & Walnut garage	0.73%	1,890	\$2.082	\$3,935
W&L Fleet	0.00%	0		\$0
Fleet West (P&R)	0.26%	0		\$1,399
	100%	<b>144,839</b>		<b>\$535,694</b>
<b>Total To Allocate</b>				<b>\$535,693</b>

				CUSTODIAL			
				\$513,781	\$535,693		
Org Budgeted	Department	Building		FY 2020 Custodial Charge	FY 2021 Custodial Charge	Dollar Change	Percent Change
07010921	Water Fund - Admin	Daniel Boone Bldg					
07010921	Water Fund - Admin	Storage					
07010921	Water Fund - Admin	Water Distribution C					
07010921	Water Fund - Admin	Water Distribution Fe					
07021908	Water Fund - UCS (25%)	Daniel Boone Bldg			\$1,729		
07050903	Water Fund - Admin	Daniel Boone Bldg		\$23,231	\$22,638	(\$593)	(2.55%)
		<b>Total Water</b>		<b>\$23,231</b>	<b>\$24,367</b>	<b>(\$593)</b>	<b>(2.55%)</b>
17410921	Electric Fund - Admin	Daniel Boone Bldg					
17630566	Electric Fund - Plant	Daniel Boone Bldg					
17410921	Electric Fund - Admin	Office-Heuchan					
17410921	Electric Fund - Admin	Storage					
17410921	Electric Fund - Admin	Casteel Building					
17410921	Electric Fund - Admin	Columbia Energy Ce					
17410921	Electric Fund - Admin	Transload Facility					
17450903	Electric Fund	Daniel Boone Bldg		\$60,101	\$56,225	(\$3,876)	(6.45%)
17421908	Electric Fund - UCS (42%)	Daniel Boone Bldg			\$2,906	\$2,906	
17630566	Electric Fund - Admin	Daniel Boone Bldg		\$9,059	\$8,827	(\$232)	(2.56%)
		<b>Total Electric</b>		<b>\$69,160</b>	<b>\$67,958</b>	<b>(\$1,202)</b>	<b>(1.74%)</b>

### Building Utilities Fees (503088):

Building Utility Fees are calculated to cover the cost of utilities paid for the Daniel Boone, Gentry, Wabash, Howard, and Turner Jones Buildings. These fees are paid on an annual basis, spread across all participating departments, and cover the cost of water, electric, sewer, solid waste and gas utilities.

**To calculate this fee:**

- The prior year's charges for utilities are entered into a spreadsheet and totaled by building.
- The total amount is then divided by the square footage of that building to determine the cost per square foot.

FY 2021 Utility Charges							
Bldg	4 Allocate Per Bldg	1 Sq Ft Per Bldg	5 Charge Per Sq Ft	2 % of Total Sq. Ft. Alloc	Amt from Schedule tab	\$ Change over last year	Per Sq Ft Increase over Last year
Daniel Boone Bldg	\$290,215	89,598	\$3,239	84.01%		\$1,176	(\$0.049)
Ameren Building							
City Hall Annex							
Gates Building							
Gentry Building	\$8,901	2,748	\$3,239	2.58%		(\$134)	(\$0.049)
Police/PSJC							
Grissum Building							
Walton Bldg							
Water & Light							
Armory							
Wabash	\$12,853	3,968	\$3,239	3.72%		(\$193)	(\$0.049)
Fire Station #7							
Howard Building	\$33,495	10,341	\$3,239	9.70%		(\$504)	(\$0.049)
Health Building							
<b>Total</b>	<b>\$345,464</b>	<b>106,655</b>		<b>100.00%</b>	<b>\$345,464</b>	<b>\$345</b>	
Total Sqft for Buildings that pay utilities (in bold)		<b>106,655</b>					

- Each department/division is charged this amount per square footage for each square foot of the building they occupy.

*Notes: Facilities Management is in the process of updating square feet numbers for buildings and departments. Until this is complete, we are using estimated figures based on prior assessments of space.*

Org Budgeted	Department	Building	UTILITIES			
			FY 2020 Utility Charges	FY 2021 Utility Charges	Dollar Change	Percent Change
			\$345,119	\$345,464		
07010921	Water Fund - Admin	Daniel Boone Bldg	\$20,237	\$19,937	(\$300)	(1.48%)
07010921	Water Fund - Admin	Storage				
07010921	Water Fund - Admin	Water Distribution C				
07010921	Water Fund - Admin	Water Distribution Fa				
07021908	Water Fund - UCS (25%)	Daniel Boone Bldg		\$1,522		
07050903	Water Fund - Admin	Daniel Boone Bldg				
		<b>Total Water</b>	<b>\$20,237</b>	<b>\$21,459</b>	<b>(\$300)</b>	<b>(1.48%)</b>
17410921	Electric Fund - Admin	Daniel Boone Bldg	\$48,094	\$47,381	(\$713)	(1.48%)
17630566	Electric Fund - Plant	Daniel Boone Bldg	\$10,057	\$9,908	(\$149)	(1.48%)
17410921	Electric Fund - Admin	Office-Heuchan				
17410921	Electric Fund - Admin	Storage				
17410921	Electric Fund - Admin	Casteel Building				
17410921	Electric Fund - Admin	Columbia Energy Ce				
17410921	Electric Fund - Admin	Transload Facility				
17450903	Electric Fund	Daniel Boone Bldg		\$2,559		
17421908	Electric Fund - UCS (42%)	Daniel Boone Bldg				
17630566	Electric Fund - Admin	Daniel Boone Bldg				
		<b>Total Electric</b>	<b>\$58,151</b>	<b>\$59,848</b>	<b>(\$862)</b>	<b>(1.48%)</b>

**How actual fee is charged each month:** Accounting charges these fees by taking the total of the fee and divides it by 12 to charge monthly to each department/division.