



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: January 19, 2010
FROM: John W. Donlevy, Jr., City Manager. 
SUBJECT: Fiscal Sustainability- Service and Program Reductions

RECOMMENDATION:

That the City Council review potential service and program reductions and provide direction to City Staff on budget modifications.

BACKGROUND:

At the December 9, 2009, Fiscal Sustainability Workshop, a listing of possible non-essential programs and services which could be reduced or eliminated was presented to the City Council. This list is included in this report as Table 1.

The City Council has requested that this item be presented for consideration at this meeting.

DISCUSSION:

The following is a summary of each of the program and service areas which can be reduced.

Community Center:

From a "community services" function, the Community Center represents the broadest service and program asset within the City. It serves as the main center of activities ranging from senior nutrition programs to private wedding and birthday celebrations. Table 2 of this report outlines the utilization of the Community Center and Table 3 is the operating budget for the Center.

Operationally, the expenditures for the Community Center are \$85,030 and revenues are \$16,000

annually. This includes costs for both personnel/attendants to staff the facility and the operations and maintenance.

The main expenditures for the Center include utilities (electricity, water, sewer), janitorial and maintenance for the HVAC systems and general repairs. Personnel costs for attendants at the Center balance off the overall expenditures.

In an analysis of the use of the facility, in 2009, it realized almost 2,514 hours of use. Of this, 595 hours were for fee paid rental (private functions, weddings, etc), 58 fee paid uses by non-profit organizations and 1,860 of non-fee paid uses (service organizations and community use).

The Community Center serves as the location for the senior nutrition program, which is the main user, predominantly during weekday hours. The Winters Theatre Company (plays/performance) and the Winters Joint Unified School District (testing, training, functions) are the other prevalent users. The use of the facility as a major community gathering point cannot be over stated. From plays and performances, to Citizen of the Year, Pancake Breakfasts, Youth Day Talent Show and community meetings, the Community Center hosts many public functions.

Bobbie Greenwood Swimming Pool:

The swimming pool was opened in June, 2007. The primary customer base serviced by the facility is the Winters Swim Team, Winters Masters Swim Program, Winters High School, recreational swim and adult lap swim.

Program and Operational costs are divided between the City and the WJUSD. The WJUSD pays for personnel for maintenance of the pool and the City pays for staffing and a majority of the utility, chemical and program staffing. Annual operating costs for the entire pool are approximately \$85,000, with the City costs amounting to \$57,562 and revenues of approximately \$16,900.

Table 4 shows the utilization of the pool and Table 5 details the overall expenditures.

Recreation Programs:

The City has operated a comprehensive recreation program which services adults, youth and seniors through a variety of park programs, classes and events. With the elimination of the Recreation Coordinator, the expenditures for the recreation programs now equal approximately \$70, 151 with revenues of approximately \$17,800.

The following is a listing of key recreation programs:

- Adult Softball
- Contract classes
 - Martial Arts
 - Yoga
 - Zumba
 - Dog Training
- Youth Theatre
- Summer Park Programs
- Recreational/Adult Swim
- Swim Lessons
- Youth Basketball
- After School Programs

The recreation programs also assist with a number of community activities including Youth Day, Earthquake Festival and Easter.

The predominant expenditures for the programs now are part-time salaries, stipends to contract personnel and direct payments to contactors for the services provided (classes and security).

Recreation programs are one of the few opportunities within the City for the employment of young adults. Through both the recreational swim to the Fun in the Park programs, the City employs over 25 young people annually.

Other:

The format of the City organization involves a considerable amount of “community service”. This includes outreach and staffing on a variety of community issues (Hispanic Advisory Committee, Chamber of Commerce, environmental issues) and regional issues (Water, Economic Development). The City Council may wish to consider the veracity of maintaining the City’s involvement in these types of programs.

The City also spends a considerable amount on street lighting, park and landscape maintenance. The current General Fund subsidy to the City-wide Assessment District is \$101,713. The City Council may wish to consider reductions in street lighting and park maintenance to reduce the overall subsidy.

Options could include:

- Reductions in Street Lighting to turn off neighborhood street lights and only light main arterials.
- Eliminate park maintenance including closure of the City Park Playground, restrooms and shifting watering costs to main users including Little League.
- Closure/removal of playground structures to reduce overall maintenance and repair costs.

The line item budget for the City-wide Assessment District is included at Table 7.

FISCAL IMPACT:

Elimination of these programs will provide the following General Fund savings:

Community Center	\$69,030
Swimming Pool	\$40,662
Recreation Programs	\$52,351

Service and Programs Table 1

Priority		Revenues	Expenditures	Savings	Impacts
	Closing Community Center	\$16,000	\$85,030	\$69,030	<ul style="list-style-type: none"> • Public Use • Senior Nutrition • Theatre • Winters School District
	Closing the Swimming Pool	\$16,900	\$57,562	\$40,662	<ul style="list-style-type: none"> • Swim Team/HS Swim Program • Masters Swim Program
	Eliminate Recreation Programs	\$17,800	\$70,151	\$52,351	<ul style="list-style-type: none"> • Winters Youth • Rec Swim • Youth Basketball • Summer Park Programs • Public Park Use • Rec classes
	Eliminate Planning Comm Stipend		\$3,700	\$3,700	<ul style="list-style-type: none"> • Planning Commission
	Environmental Programs Staffing		\$15,000	\$15,000	<ul style="list-style-type: none"> • City participation in the Yolo County Climate Change Compact • EARTH Day
	Water Resources Agency JPA				<ul style="list-style-type: none"> • Non Participation in County Water Issues
	City Library Contribution		\$25,000	\$25,000	<ul style="list-style-type: none"> • Hours of Operation Reduction
	Elimination of Council Stipend		\$5,631	\$5,631	<ul style="list-style-type: none"> • City Council
	Elimination of Council Training & Travel		\$7,299	\$7,299	<ul style="list-style-type: none"> • Participation in State and Regional Associations
	Reduction in Streetlights and Park Maintenance		\$110,000	\$110,000	<ul style="list-style-type: none"> • Decreased lighting • No park utilization • Shift of costs to youth groups • 50% Street Lighting= \$32,000
	City Council Discretionary Fund		\$10,000	\$10,000	<ul style="list-style-type: none"> • Youth Day • Community Dinner • Community Festivals
	Elimination of the Comm Dev Dept	\$205,577	\$307,290	\$101,713	<ul style="list-style-type: none"> • Reduced Planning and Building Activities
	Elimination of Building Inspector Dept		\$61,135	\$61,135	<ul style="list-style-type: none"> • Reduced public services
	Continue Wage Freeze for employees		\$100,000	\$100,000	<ul style="list-style-type: none"> • City Employees

Table 2

2009 Community Center Use

User	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Fee Paid													
Private Use					8	44.5	20	32	37	22	17	46	226.5
Classes													
Martial Arts	24	24	25	22	19	23	22	20	23	22	15	25	264
Yoga	4	4	5	4	4	5	4	4	5	3	3	2	47
Dog		8											8
Zumba									10.5	13.5	12	13.5	49.5
Total	28	36	30	31	31	72.5	46	56	75.5	60.5	47	86.5	595
Non-Profit - Paid													
Blue Ridge	2.5	2.5	2.5	2.5	2.5	2.5			2.5		2	2.5	22
Solano Ag	2												2
Yolo Visitors	2												2
WPNS		5.5											5.5
Fortnightly			5.5										5.5
Davis Bike					11								11
Wheels Bike						10							10
Total	6.5	8	8	2.5	13.5	12.5	0	0	2.5	0	2	2.5	58
No Charge													
Seniors	99	90	99	99	94.5	99	103.5	94.5	99	99	94.5	99	1170
Chamber	10								5				15
Lyons	5.5		5.5		6		5.5		5.5		5.5		33.5
School	5.5	12	60	20	20				8.5	15		14	155
Farmers Market									9				9
Hispanic Advisory									5.5				5.5
Food Baskets												9.5	9.5
Theatre		26	25	42	53			24	6	42	73	18	309
Census				44.5									44.5
Youth Day				9						4			13
Rotary				8									8
Putah Creek					3	2.5	2.5	2.5	2.5	2.5	7		22.5
Yolo County						7			3			5	15
Community Dinner						1.5					6		7.5
Perc Dam						1							1
Quilt						18							18
AFS								8.5					8.5
Swim Team								2					2
Soroptomist									12				12
Solar									2				2
Total	120	128	190	222.5	176.5	129	111.5	131.5	158	162.5	186	145.5	1860.5

Fee Paid	28	36	30	31	31	72.5	46	56	75.5	60.5	47	86.5	595
Non-Profit - Paid	6.5	8	8	2.5	13.5	12.5	0	0	2.5	0	2	2.5	58
No Charge	120	128	190	223	177	129	111.5	132	158	163	186	146	1861
Total	154.5	172	228	256.5	221.5	214	157.5	188	236	223.5	235	235	2514

Table 3

	A	B	C	D	P	R	T	U	V	W
748					Actual	Actual	Actual	Proposed	Estimated	Proposed
749	Fund	Account		Description	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
750	Dept 720 Community Center									
751	Expenditures									
752	101	50100	720	F.T. Salaries Recreation						
753		50110		part time with pers			670			
754	101	50120	720	PT Salaries-N/P Cc	9,958	14,772	18,626	14,560	13,360	14,610
755	101	5020	720	Overtime		157	786			
756	101	50161	720	Vacation Recreation						
757	101	50162	720	Sick Leave Recreation						
758	101	50163	720	Comp Time Taken Recreation						
759	101	50164	720	Holiday Recreation						
760	101	50200	720	Overtime	21	-				
761	101	50400	720	Unused Benefits Recreation		-				
762	101	50800	720	Fica/Medicare Com	1,558	1,840	2,322	1,635	1,527	2,158
763	101	50900	720	Emp. Ben-Insura Com Ctr						
764	101	51000	720	PERS - ER Rate Com Ctr			1,053		882	
765	101	51100	720	PERS - EE City Com Ctr			505		393	
766	Total Salaries and Benefits				11,536	16,769	23,962	16,195	16,161	16,768
767	101	52211	720	Office Supply Com Ctr						
768	101	52212	720	Furniture Com Ctr	2,221	542	461	500		-
769	101	52219	720	Misc Office Sup Com Ctr						
770	101	52311	720	Maint Supplies Com Ctr			87	-		200
771	101	52619	720	Misc. Athletic Com Ctr						
772	101	52913	720	Minor Tools Com C	15			-		
773	101	52919	720	Misc. Supplies Cor	137	599	601	-		200
774	101	53111	720	Gas Police Dept						
775	101	53111	720	Gas Com Ctr						
776	101	53112	720	Electricity Commun	-	-				
777	101	53112	720	Electricity Com Ctr	11,098	13,426	11,601	12,000	11,114	12,000
778	101	53114	720	Water Com Ctr	1,002	1,642	2,054	1,750	2,031	2,100
779	101	53116	720	Telephone Com Ctr						
780	101	53411	720	Insur & Bonding Co	1,283	1,363	2,243	1,500	247	
781	101	53915	720	Advertising						
782	101	53919	720	Misc Other Serv Com Ctr						
783	101	54212	720	Data Proc Cont Cor	24	28	40	16		21
784	101	54411	720	Architect/Engin Com Ctr						
785	101	54419	720	Misc Prof Services	2,470	6,952	5,125	5,000	4,100	6,000
786	101	54425	720	Janitorial Fees		9,273	6,600	6,600	6,470	6,600
787	101	54514	720	Repair & Maint Con	539	3,928	2,772	5,000	3,000	5,000
788	101	54516	720	Cleaning Com Ctr						
789	101	54600	720	Maint Serv Cont Com Ctr						
790	101	54611	720	Equip Svc Cont Cor	746	614	-	100		2,000
791	101	54614	720	Equip Repairs Com Ctr						
792	101	54615	720	Property Repair Co	8,073	9,699	2,000	5,000	4,500	-
793	101	54618	720	Permits	45					
794	101	54619	720	Mis Repair	1,188	1,167				
795	101	54919	720	Other Con Svcs Com Ctr						
796	101	55211	720	Subscriptions	20					
797	101	58913	720	Other refunds						
798	101	58914	720	Bad Debts						
799	Total Operating Expendiures				28,859	49,232	33,583	37,466	31,463	34,121
800	101	99998	720		23,246	19,049	8,894	18,600	18,600	20,931
801	101	52299	720	ISF Allocation	10,433	9,344	21,073	13,358	13,358	13,210
802	Total Expenditures				74,074	94,395	87,512	85,619	79,582	85,030

Table 4

2009 Pool Use

User Groups	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	Average
Daily Swimmers					84	1329	1166	361					2940	49
May 30-August 9														
Adult Lap Swimmers	58	112	104	111	91	238	273	161	195	125	70	21	1559	45
January 15 - December 4														
Masters Swimmers														40
January 15 - December 4														
Swim Team													250	250
Year Round Swin Team														15
Lessons													252	
Private Pool Parties						1	6	2	9				18	

Daily Swimmers average 49 per day during days open

Adult Lap Swimmers average 45 per day for days open

Masters memberships average 40 per month

Swim Team had 250 registrations for the summer

The City provided 252 lessons

There were 18 Private Party Rentals

Table 5

	A	B	C	D	P	R	T	U	V	W
804					Actual	Actual	Actual	Proposed	Estimated	Proposed
805	Fund	Account		Description	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
806	Dept 730 Swimming Pool									
807	101	50100	730	F.T. Salaries Com Ctr						
808	101	50120	730	PT Salaries-N/P Sw	11,199	11,589	25,024	28,539	36,551	28,539
809	101	50161	730	Vacation Swimming						
810	101	50162	730	Sick Leave Swimming						
811	101	50163	730	Comp Time Taken Swimming						
812	101	50164	730	Holiday Swimming						
813	101	50200	730	Overtime Swimming	88	151	66		71	
814	101	50400	730	Unused Benefits Swimming						
815	101	50800	730	Fica/Medicare Swin	1,360	1,438	3,462	3,483	3,830	3,483
816	101	50900	730	Emp. Ben-Insura Swimming						-
817	101	51000	730	PERS - ER Rate Swimming						
818	101	51100	730	PERS - EE City PW-Admin/Eng						
819	101	51100	730	PERS - EE City Swimming						
820	Total Salaries and Benefits				12,648	13,179	28,552	32,022	40,452	32,022
821	101	52211	730	Officre supply	(1,585)					
822	101	52212	730	Furniture	42	618	96	5,000		1,000
823	101	52311	730	Maint Supplies Swin	2,667	2,523	139	-	500	500
824	101	52611	730	Athletic Supply Swimming		816	1,898	3,000	2,000	1,500
825	101	52619	730	Misc Athletic		-	-			
826	101	52911	730	Clothing Swimming		590	(71)			
827	101	52915	730	Saftey Equip Swimming		10	2,704	1,000		1,000
828		52916		Food and Water		55				
829	101	52919	730	Misc. Supplies Swir	31	669	1,700	2,500	2,000	1,000
830	101	53111	730	Gas			29,205	6,000	8,000	4,500
831	101	53112	730	Electricity Swimmin	3,965		17,755	15,000	14,500	8,000
832	101	53114	730	Water Swimming						
833	101	53311	730	City PR Swimming						
834	101	53911	730	Stipends Swimming						
835	101	54111	730	Auditing Swimming						
836	101	54212	730	Data Proc Cont Swi	26	25	73	11	79	40
837	101	54419	730	Misc. Prof. Svc Swimming						
838		54424		Summer rec		25				
839	101	54521	730	Chemicals			10,636	6,000	6,000	6,000
840	101	54619	730	Repairs		-	450	7,000	2,500	2,000
841		55114							200	
842	101	58913	730	Other Refunds Swir	25		263			
843	Total Operating Expenditures				5,171	5,331	64,847	45,511	35,779	25,540
844	101	99998	730	Cost Allocations						
845	Total Expenditures				17,818	18,510	93,399	77,533	76,231	57,562

Table 6

	A	B	C	D	P	R	T	U	V	W
682					Actual	Actual	Actual	Proposed	Estimated	Proposed
683	Fund Account	Description			2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
684	General Fund									
685	101	50100	710	F.T. Salaries	17,806	9,932	28,182	29,172	30,774	31,433
686	101	50120	710	PT Salaries-N/P	12,097	25,105	18,356	18,755	18,755	18,755
687	101	50130	710	Stipends						-
688	101	50161	710	Vacation	2,403	1,888	1,853	617	634	667
689	101	50162	710	Sick Leave	362	587	236	617	227	667
690	101	50163	710	Comp Time Taken	158	1,039	985		1,022	-
691	101	50164	710	Holiday	1,438	400	1,740	1,665	1,468	1,935
692	101	50200	710	Overtime	(223)	140			14	-
693	101	50400	710	Unused Benefits	3,402	2,091	4,564	4,528	4,470	5,004
694	101	50600	710	Sick leave incentive	-	-		292	300	314
695	101	50700	710	Longevity Pay	-	-				-
696	101	50800	710	Fica/Medicare	4,043	4,602	5,252	5,212	5,391	5,795
697	101	50850	710	457 contribution	860	346	500	500	500	500
698	101	50900	710	Emp. Ben-Insura	6,522	2,824	6,289	6,536	6,646	6,705
699	101	51000	710	PERS - ER Rate	4,221	1,735	4,279	4,489	4,942	4,714
700	101	51100	710	PERS - EE City	1,992	793	1,997	2,112	2,262	2,341
701	Total Salaries and Benefits				55,082	51,481	74,233	74,495	77,406	78,832
702	101	52211	710	Office Supply						
703	101	52212	710	Furniture		105				
704	101	52213	710	Computer						
705	101	52219	710	Misc Office Sup						
706	101	52311	710	Maint Supplies						
707	101	52519	710	Misc Bldg Supp						
708	101	52611	710	Athletic Supply	1,000	823	36	1,000	1,000	1,000
709	101	52612	710	Craft Supplies	223	191	318	3,000	1,000	1,000
710	101	52619	710	Misc. Athletic	1,383	490	1,129	2,000	2,000	500
711	101	52714	710	Vehicle Parts						
712	101	52911	710	Clothing						
713	101	52913	710	Minor tools	(26)					
714	101	52915	710	Safety Equip						
715	101	52916	710	Food & Water	110	139	110	250	100	500
716	101	52919	710	Misc. Supplies	330	2,810	1,506	1,000	750	1,000
717	101	53211	710	Rent						
718	101	53911	710	Stipends	3,260	3,949	4,114	4,000	2,500	4,600
719	101	53912	710	Pringint	676					
720	101	53914	710	Legal Advertising	105					
721	101	53915	710	Advertising	-				500	
722	101	53916	710	Meeting Expense	-					
723		54212		data processng		74	110		114	98
724		54416		other advertising			51			
725	101	54419	710	Misc. Prof. Svc	8,094	16,724	16,567	15,000	10,000	15,075
726	101	54424	710	summer rec program		6,371	2,374	4,000	5,863	9,000
727	101	54514	710	Repair & Maint						
728	101	54516	710	Cleaning						
729	101	54611	710	Equip Svc Cont						
730	101	55114	710	Lodging			480	1,000		500
731	101	55115	710	Mileage	40	61	302	200		
732	101	55119	710	Misc travel		135			4	
733	101	55214	710	Conf. & Sem Fee	50	20	175	600	20	600
734	101	55311	710	memberships	160	320	40	500		300
735	101	58913	710	Other Refunds	135	285	175	300	300	300
736	101	55212	710	Tuition	-					
737	101	55115	710	Mileage	-					

	A	B	C	D	P	R	T	U	V	W
738	101	58925	10	Field Trip expensitu	525	2,280	6,409	5,000	5,500	2,500
739	101	58914	710	Bad Debts						
740	Total Operating Expendiures				16,065	34,775	33,896	37,850	29,651	36,973
741	101	57511	710	Furn & Equip						
742	Total Capital Expenditues									
743	101	52299	710	ISF ALLOCATION	19,564	17,522	16,678	25,050	25,050	24,773
744	101	99999	710							
745	101	99998	710	COST ALLOC.	(5,586)	(6,901)	(8,524)	(8,988)	(8,565)	(9,264)
746	Total Indirect Cost Allocations				13,979	10,622	8,154	16,062	16,485	15,508
747	Total Recreation Department				85,125	96,878	116,282	128,407	123,542	131,313

Table 7

City of Winters								
Budget Worksheets 2007-2008								
Fund	Account	Description	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Proposed 2008-2009	Estimated 2008-2009	Proposed 2009-2010
211	99998	110 COST ALLOC.	1,746	1,948	2,732	1,826	1,826	1,946
211	99998	170						
211	99998	180 COST ALLOC.	11,510	12,786	15,122	16,977	16,977	16,834
211	53116	610 Telephone						
211	54619	630 Misc. Repair						
211	50100	650 F.T. Salaries						
211	50162	650 Sick Leave						
211	50164	650 Holiday						
211	50165	650 Admin Leave						
211	50400	650 Unused Benefits						
211	50800	650 Fica/Medicare						
211	50850	650 Emp 457 Contrib						
211	50900	650 Emp. Ben-Insura						
211	52111	650 Plants	(158)	(13)	217	600	300	400
211	52112	650 Trees			139			
211	52113	650 Agri Chemicals						
211	52119	650 Misc Ag Supply	47					
211	52211	650 Office Supply						
211	52212	650 Furniture						
211	52213	650 Computer						
211	52299	650 ISF ALLOCATION	47,039	42,130	40,101	60,229	60,229	59,562
211	52311	650 Maint Supplies	157	179	920	1,000	750	600
211	52411	650 Supplies	759					
211	52520	650 Special Dept	2,177	4,278	4,847	6,500	5,000	7,000
211	52619	650 Misc. Athletic						
211	52712	650 Lubricants/Oils						
211	52713	650 Tires						
211	52714	650 Vehicle Parts		9				
211	52719	650 Misc. Vehicle						
211	52913	650 Minor Tools	815	421	240	1,000	500	300
211	52915	650 Saftey Equip	327	591	6	500	-	300
211	52916	650 food and Water						
211	52919	650 Misc. Supplies						
211	53111	650 Gas						
211	53112	650 Electricity						
211	53113	650 Electricity	65,797	71,805	60,580	60,000	60,000	62,000
211	53114	650 Water	726	874	1,496	925	1,534	1,832
211	53116	650 Telephone						
211	53119	650 Misc. Utilities						
211	53211	650 Land & Bld Rent						
211	53212	650 Equip Rental						
211	53213	650 Furniture						
211	53411	650 Insur & Bonding						
211	53512	650 Misc. Fees		45				
211	53611	650 Postage & Mail						
211	53612	650 Delivery Serv.						
211	53912	650 Printing			36			
211	53914	650 Legal/Other Ad	76		171			
211	53919	650 Misc Other Serv						
211	54111	650 Auditing						
211	54212	650 Data Proc Cont						

City-wide overhead

*Park and Street
Lighting*

City of Winters

Budget Worksheets 2007-2008

Fund	Account	Description	Actual	Actual	Actual	Proposed	Estimated	Proposed
			2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010
211	54311	650 Med & Vet Svcs						
211	54411	650 Architect/Engin						
211	54419	650 Misc. Prof. Svc	5,657	1,994	9,632	10,000	10,000	12,100
211	54425	650 Janitorial		3,708	7,800	5,000	7,887	8,400
211	54512	650 Service Cont.						
211	54611	650 Equip Svc Cont						
211	54613	650 Office Equip						
211	54614	650 Equip Repairs						
211	54615	650 Property Repair	1,662					
211	54619	650 Misc. Repair	2,280	25	3,929	4,000	2,000	2,000
211	54919	650 Other Con Svcs	12,126	10,256				
211	55311	650 Employee Memshp						
211	57311	650 Street Construc	(23,555)					
211	57315	650 Street Lighting						
211	57316	650 landscaping	19					
211	57911	650 Capital Equip		2,732				
211	57913	650 Misc. Cap Acqui						
211	58913	650 Other Refunds						

City of Winters

Budget Worksheets 2007-2008

Fund	Account	Description	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Proposed 2008-2009	Estimated 2008-2009	Proposed 2009-2010
211	58918 650	CWA REfund	413	454	330		330	
211	58919 650	Depreciation						
211	99998 650	Cost allocation	131,365	106,734	117,241	104,326	104,326	117,557
Total City Wide Assessment			260,986	260,953	265,539	272,883	271,659	290,831

Maint Dept overhead