

The City of Portsmouth

"Where the Ohio and Scioto Meet"

Department of Finance

Municipal Building, Room 3

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M. Trent Williams
City Auditor



State of Ohio

TO: HONORABLE HOWARD BAUGHMAN, PRESIDENT
HONORABLE MEMBERS OF PORTSMOUTH CITY COUNCIL

FROM: M. TRENT WILLIAMS, PORTSMOUTH CITY AUDITOR

DATE: FEBRUARY 7, 2007

RE: ANALYSIS OF GARAGE EXPENSES

COPY: MAYOR, SERVICE DIRECTOR

During the recent Budget Meeting, there was some discussion that members of City Council would like to have more information on the City Garage operations and expenses to enable Council to have a better overall understanding of the use of General and other funds in the operation of the Garage and more specifically fuel expenses by individual department.

Attached you will find annual summaries of Garage expenses that are broken out in more intricate detail than is shown on the monthly financial reports. These detailed reports are summaries of the monthly garage billings submitted to the Auditor by the Public Service Director and his garage staff. Each annual report shows the amounts billed to each department of the City for each of these categories: Work Orders (which includes maintenance and repairs to City vehicles, not including labor); Diesel Fuel (used by City vehicles and pumped at the Garage facility); and Voyager (payments for fuel purchased by City personnel for City vehicles at area gas stations).

These reports serve to show the cost of vehicle maintenance, repairs, diesel and gasoline costs and can be used to see where costs trends are increasing and for what purpose by each department in the General Fund and other billable City funds. These reports are generated monthly and available at your request should you desire to see them more often.

I hope these reports will help to answer any questions you may have regarding the operations and expenses of the City Garage. Please do not hesitate to contact me if I may provide any further information. Thank you for your assistance and cooperation.

Respectfully submitted,

M. TRENT WILLIAMS, AUDITOR

CITY OF PORTSMOUTH, OHIO
PUBLIC SERVICE GARAGE

Summary of Departmental Charges				
For the Year of:				
JANUARY THRU DECEMBER 2006				
DEPARTMENT	WORK ORDERS	DIESEL FUEL	VOYAGER	TOTAL
		@2.40 AVG		
Administration - Public Service	\$ 377.50	\$ 1,035.31	\$ -	\$ 1,412.81
Air Division - Health 241.441	\$ 516.11	\$ -	\$ 3,315.35	\$ 3,831.46
Community Development	\$ -	\$ -	\$ -	\$ -
Engineering 308	\$ -	\$ -	\$ -	\$ -
Engineering 309	\$ 758.99	\$ -	\$ 2,656.84	\$ 3,415.83
EMHA	\$ -	\$ -	\$ 956.77	\$ 956.77
Filtration - Water Works 604.772	\$ 1,410.88	\$ 1,439.85	\$ 3,969.90	\$ 6,820.63
Fire	\$ 11,783.67	\$ 6,028.54	\$ 6,329.76	\$ 24,141.97
Flood Defense	\$ 1,527.25	\$ 1,151.32	\$ 3,404.14	\$ 6,082.71
Garage - Public Service	\$ 573.48	\$ -	\$ 1,268.69	\$ 1,842.17
Grounds Maint. - Public Service	\$ 33,437.76	\$ 5,171.60	\$ 5,417.32	\$ 44,026.68
Health	\$ 1,094.12	\$ -	\$ 3,461.76	\$ 4,555.88
Health AR	\$ -	\$ -	\$ -	\$ -
Health CFHS 252.442	\$ -	\$ -	\$ -	\$ -
Health T & E 253.440	\$ 400.01	\$ -	\$ 6,915.60	\$ 7,315.61
Highways - SCMR 231.335	\$ 27,516.16	\$ 21,176.13	\$ 4,593.43	\$ 53,285.72
Income Tax	\$ 322.47	\$ -	\$ 129.11	\$ 451.58
Mayor	\$ 128.92	\$ -	\$ 623.11	\$ 752.03
Municipal Court	\$ 1,730.33	\$ -	\$ 5,270.85	\$ 7,001.18
Collections - Water Works 604.774	\$ 4,643.19	\$ -	\$ 9,632.18	\$ 14,275.37
Police	\$ 20,806.92	\$ 59.38	\$ 82,868.17	\$ 103,734.47
Sewage Treatment 621.776	\$ 6,915.21	\$ 3,243.83	\$ 6,049.50	\$ 16,208.54
Sewer Maintenance 621.777	\$ 11,826.93	\$ 14,642.89	\$ 6,348.22	\$ 32,818.04
Traffic	\$ 3,477.68	\$ 2,116.83	\$ 3,255.70	\$ 8,850.21
Sanitation 631.778	\$ 41,505.93	\$ 37,937.83	\$ 4,313.10	\$ 83,756.86
Distribution - Water Works 604.773	\$ 15,140.63	\$ 4,581.94	\$ 38,484.40	\$ 58,206.97
Recycling 631.779	\$ -	\$ -	\$ -	\$ -
Portsmouth Public Library	\$ -	\$ 2,789.71	\$ -	\$ 2,789.71
General Fund Expenditures	\$ 76,019.09	\$ 15,562.98	\$ 115,642.22	\$ 207,224.29
Other Fund Expenditures	\$ 109,875.05	\$ 83,022.47	\$ 83,621.68	\$ 276,519.20
Non-City Funds	\$ -	\$ 2,789.71	\$ -	\$ 2,789.71
Total City Fund Expenditures	\$ 185,894.14	\$ 98,585.45	\$ 199,263.90	\$ 483,743.49
TOTALS	\$ 185,894.14	\$ 101,375.16	\$ 199,263.90	\$ 486,533.20

Garage Stock Room Clerk _____

Department Head _____

CITY OF PORTSMOUTH, OHIO
PUBLIC SERVICE GARAGE

Summary of Departmental Charges				
For the Year of:				
JANUARY THRU DECEMBER 2005				
DEPARTMENT	WORK ORDERS	DIESEL FUEL	VOYAGER	TOTAL
		@2.09 AVG		
Administration - Public Service	\$ 2,178.27	\$ 939.97	\$ -	\$ 3,118.24
Air Division - Health 241.441	\$ 401.67	\$ -	\$ 2,816.45	\$ 3,218.12
Community Development	\$ -	\$ -	\$ -	\$ -
Engineering 308	\$ -	\$ -	\$ -	\$ -
Engineering 309	\$ 1,012.93	\$ -	\$ 2,621.91	\$ 3,634.84
EMHA	\$ -	\$ -	\$ 999.82	\$ 999.82
Filtration - Water Works 604.772	\$ 748.52	\$ 103.87	\$ 6,154.64	\$ 7,007.03
Fire	\$ 15,952.59	\$ 3,475.90	\$ 6,384.94	\$ 25,813.43
Flood Defense	\$ 580.51	\$ 950.55	\$ 2,836.69	\$ 4,367.75
Garage - Public Service	\$ 403.76	\$ -	\$ 1,081.36	\$ 1,485.12
Grounds Maint. - Public Service	\$ 4,420.41	\$ 3,979.05	\$ 3,937.65	\$ 12,337.11
Health	\$ 935.40	\$ -	\$ 3,632.31	\$ 4,567.71
Health AR	\$ -	\$ -	\$ -	\$ -
Health CFHS 252.442	\$ -	\$ -	\$ -	\$ -
Health T & E 253.440	\$ 275.32	\$ -	\$ 4,364.06	\$ 4,639.38
Highways - SCMR 231.335	\$ 30,481.28	\$ 13,969.09	\$ 4,278.49	\$ 48,728.86
Income Tax	\$ 66.61	\$ -	\$ 174.16	\$ 240.77
Mayor	\$ 235.76	\$ -	\$ 1,067.25	\$ 1,303.01
Municipal Court	\$ 1,397.26	\$ -	\$ 4,554.69	\$ 5,951.95
Collections - Water Works 604.774	\$ 1,697.35	\$ -	\$ 5,765.09	\$ 7,462.44
Police	\$ 30,645.29	\$ -	\$ 73,450.59	\$ 104,095.88
Sewage Treatment 621.776	\$ 3,759.78	\$ 3,766.25	\$ 2,836.99	\$ 10,363.02
Sewer Maintenance 621.777	\$ 8,006.19	\$ 12,337.77	\$ 4,959.54	\$ 25,303.50
Traffic	\$ 2,100.83	\$ 2,296.01	\$ 2,910.78	\$ 7,307.62
Sanitation 631.778	\$ 58,711.56	\$ 33,866.74	\$ 1,733.96	\$ 94,312.26
Distribution - Water Works 604.773	\$ 17,249.44	\$ 6,533.69	\$ 36,776.46	\$ 60,559.59
Recycling 631.779	\$ -	\$ -	\$ -	\$ -
General Fund Expenditures	\$ 59,929.62	\$ 11,641.48	\$ 103,652.15	\$ 175,223.25
Other Fund Expenditures	\$ 121,331.11	\$ 70,577.41	\$ 69,685.68	\$ 261,594.20
Total Expenditures	\$ 181,260.73	\$ 82,218.89	\$ 173,337.83	\$ 436,817.45
TOTALS	\$ 181,260.73	\$ 82,218.89	\$ 173,337.83	\$ 436,817.45

Garage Stock Room Clerk _____ Department Head _____

CITY OF PORTSMOUTH, OHIO
PUBLIC SERVICE GARAGE

Summary of Departmental Charges				
For the Year of:				
JANUARY THRU DECEMBER 2004				
DEPARTMENT	WORK ORDERS	DIESEL FUEL	VOYAGER	TOTAL
		@1.48 AVG		
Administration - Public Service	\$ 229.77	\$ 1,910.19	\$ -	\$ 2,139.96
Air Division - Health 241.441	\$ 948.44	\$ -	\$ 2,403.47	\$ 3,351.91
Community Development	\$ -	\$ -	\$ -	\$ -
Engineering 308	\$ -	\$ -	\$ -	\$ -
Engineering 309	\$ 679.37	\$ -	\$ 2,252.44	\$ 2,931.81
EMHA	\$ -	\$ -	\$ 1,060.00	\$ 1,060.00
Filtration - Water Works 604.772	\$ 1,655.50	\$ -	\$ 4,049.03	\$ 5,704.53
Fire	\$ 4,713.80	\$ 3,486.11	\$ 4,410.73	\$ 12,610.64
Flood Defense	\$ 541.07	\$ 989.21	\$ 2,844.84	\$ 4,375.12
Garage - Public Service	\$ 82.54	\$ -	\$ 1,170.93	\$ 1,253.47
Grounds Maint. - Public Service	\$ 5,322.63	\$ 1,838.69	\$ 3,355.28	\$ 10,516.60
Health	\$ 289.44	\$ -	\$ 1,500.58	\$ 1,790.02
Health AR	\$ -	\$ -	\$ -	\$ -
Health CFHS 252.442	\$ -	\$ -	\$ -	\$ -
Health T & E 253.440	\$ 280.89	\$ -	\$ 2,738.15	\$ 3,019.04
Highways - SCMR 231.335	\$ 20,961.14	\$ 11,295.41	\$ 4,000.59	\$ 36,257.14
Income Tax	\$ 40.88	\$ -	\$ 209.26	\$ 250.14
Mayor	\$ 306.77	\$ -	\$ 463.85	\$ 770.62
Municipal Court	\$ 1,236.99	\$ -	\$ 3,518.85	\$ 4,755.84
Collections - Water Works 604.774	\$ 4,776.77	\$ -	\$ 6,283.55	\$ 11,060.32
Police	\$ 21,680.40	\$ -	\$ 60,798.24	\$ 82,478.64
Sewage Treatment 621.776	\$ 1,737.80	\$ 2,210.05	\$ 2,258.52	\$ 6,206.37
Sewer Maintenance 621.777	\$ 5,423.66	\$ 7,454.75	\$ 5,168.99	\$ 18,047.40
Traffic	\$ 2,693.61	\$ 1,658.43	\$ 2,311.33	\$ 6,663.37
Sanitation 631.778	\$ 33,190.73	\$ 22,989.75	\$ 1,762.03	\$ 57,942.51
Distribution - Water Works 604.773	\$ 7,727.74	\$ 4,263.68	\$ 27,288.67	\$ 39,280.09
Recycling 631.779	\$ -	\$ -	\$ -	\$ -
General Fund Expenditures	\$ 37,817.27	\$ 9,882.63	\$ 83,896.33	\$ 131,596.23
Other Fund Expenditures	\$ 76,702.67	\$ 48,213.64	\$ 55,953.00	\$ 180,869.31
Total Expenditures	\$ 114,519.94	\$ 58,096.27	\$ 139,849.33	\$ 312,465.54
TOTALS	\$ 114,519.94	\$ 58,096.27	\$ 139,849.33	\$ 312,465.54

Garage Stock Room Clerk _____ Department Head _____

CITY OF PORTSMOUTH, OHIO
PUBLIC SERVICE GARAGE

Summary of Departmental Charges				
For the Year of:				
JANUARY THRU DECEMBER 2003				
DEPARTMENT	WORK ORDERS	DIESEL FUEL	VOYAGER	TOTAL
		@1.26 AVG		
Administration - Public Service	\$ 700.49	\$ 1,984.76	\$ 134.18	\$ 2,819.43
Air Division - Health 241.441	\$ 671.68	\$ -	\$ 2,120.25	\$ 2,791.93
Community Development	\$ 278.52	\$ -	\$ -	\$ 278.52
Engineering 308	\$ -	\$ -	\$ -	\$ -
Engineering 309	\$ 748.75	\$ -	\$ 1,649.63	\$ 2,398.37
EMHA	\$ -	\$ -	\$ 1,293.40	\$ 1,293.40
Filtration - Water Works 604.772	\$ 1,285.54	\$ -	\$ 3,726.33	\$ 5,011.87
Fire	\$ 4,311.15	\$ 2,616.02	\$ 5,529.71	\$ 12,456.88
Flood Defense	\$ 1,046.99	\$ 844.29	\$ 3,034.64	\$ 4,925.91
Garage - Public Service	\$ 480.01	\$ -	\$ 1,248.61	\$ 1,728.62
Grounds Maint. - Public Service	\$ 5,862.50	\$ 1,605.75	\$ 2,950.10	\$ 10,418.36
Health	\$ 1,116.89	\$ -	\$ 1,379.18	\$ 2,496.08
Health AR	\$ -	\$ -	\$ -	\$ -
Health CFHS 252.442	\$ -	\$ -	\$ -	\$ -
Health T & E 253.440	\$ 265.22	\$ -	\$ 2,546.03	\$ 2,811.25
Highways - SCMR 231.335	\$ 42,519.67	\$ 8,926.07	\$ 3,335.93	\$ 54,781.67
Income Tax	\$ 350.00	\$ -	\$ 184.72	\$ 534.72
Mayor	\$ 53.76	\$ -	\$ 577.53	\$ 631.29
Municipal Court	\$ 2,234.87	\$ -	\$ 2,754.31	\$ 4,989.17
Collections - Water Works 604.774	\$ 1,993.48	\$ -	\$ 4,900.16	\$ 6,893.64
Police	\$ 15,587.29	\$ -	\$ 50,754.32	\$ 66,341.61
Sewage Treatment 621.776	\$ 2,956.16	\$ 2,001.16	\$ 1,688.78	\$ 6,646.10
Sewer Maintenance 621.777	\$ 8,253.80	\$ 5,609.71	\$ 4,454.49	\$ 18,317.99
Traffic	\$ 1,638.81	\$ 1,297.31	\$ 1,799.30	\$ 4,735.42
Sanitation 631.778	\$ 27,721.34	\$ 15,696.63	\$ 1,654.01	\$ 45,071.99
Distribution - Water Works 604.773	\$ 7,537.25	\$ 4,612.47	\$ 21,779.54	\$ 33,929.27
Recycling 631.779	\$ -	\$ -	\$ -	\$ -
General Fund Expenditures	\$ 34,410.03	\$ 8,348.13	\$ 73,289.63	\$ 116,047.79
Other Fund Expenditures	\$ 93,204.14	\$ 36,846.04	\$ 46,205.52	\$ 176,255.71
Total Expenditures	\$ 127,614.17	\$ 45,194.17	\$ 119,495.15	\$ 292,303.49
TOTALS	\$ 127,614.17	\$ 45,194.17	\$ 119,495.15	\$ 292,303.49

Garage Stock Room Clerk _____ Department Head _____

CITY OF PORTSMOUTH, OHIO
PUBLIC SERVICE GARAGE

Summary of Departmental Charges				
For the Year of:				
JANUARY THRU DECEMBER 2002				
DEPARTMENT	WORK ORDERS	DIESEL FUEL	VOYAGER	TOTAL
		@1.30 AVG		
Administration - Public Service	\$ 311.52	\$ 2,119.65	\$ 526.94	\$ 2,958.11
Air Division - Health 241.441	\$ 579.83	\$ -	\$ 1,888.11	\$ 2,467.94
Community Development	\$ 11.10	\$ -	\$ -	\$ 11.10
Engineering 308	\$ 34.67	\$ -	\$ -	\$ 34.67
Engineering 309	\$ 1,135.34	\$ -	\$ 1,365.99	\$ 2,501.33
EMHA	\$ -	\$ -	\$ 1,350.55	\$ 1,350.55
Filtration - Water Works 604.773*	\$ 4,972.69	\$ -	\$ 2,448.19	\$ 7,420.88
Fire	\$ 13,974.33	\$ 1,921.60	\$ 4,896.08	\$ 20,792.01
Flood Defense	\$ 1,494.45	\$ 821.10	\$ 1,760.46	\$ 4,076.01
Garage - Public Service	\$ 147.10	\$ -	\$ 954.30	\$ 1,101.40
Grounds Maint. - Public Service	\$ 15,028.63	\$ 3,143.40	\$ 3,909.54	\$ 22,081.57
Health	\$ 1,986.76	\$ -	\$ 2,529.57	\$ 4,516.33
Health AR	\$ -	\$ -	\$ -	\$ -
Health CFHS 252.442	\$ -	\$ -	\$ -	\$ -
Health T & E 253.440	\$ -	\$ -	\$ 1,816.10	\$ 1,816.10
Highways - SCMR 231.335	\$ 40,722.35	\$ 8,335.05	\$ 4,268.88	\$ 53,326.28
Income Tax	\$ 237.14	\$ -	\$ 192.09	\$ 429.23
Mayor	\$ 197.89	\$ -	\$ 563.96	\$ 761.85
Municipal Court	\$ 2,678.44	\$ -	\$ 2,448.99	\$ 5,127.43
Meters - Water Works 604.773*	\$ 1,726.49	\$ -	\$ 4,615.72	\$ 6,342.21
Police	\$ 21,240.83	\$ 52.00	\$ 45,075.69	\$ 66,368.52
Sewage Treatment 621.776	\$ 11,418.19	\$ 2,031.50	\$ 1,943.80	\$ 15,393.49
Sewer Maintenance 621.777	\$ 16,022.84	\$ 7,041.45	\$ 4,002.88	\$ 27,067.17
Traffic	\$ 663.91	\$ -	\$ -	\$ 663.91
Sanitation 631.778	\$ 40,388.91	\$ 15,290.05	\$ 394.48	\$ 56,073.44
Water Works 604.773*	\$ 22,971.48	\$ 1,843.50	\$ 23,818.72	\$ 48,633.70
Recycling 631.779	\$ 1,357.95	\$ -	\$ 706.84	
General Fund Expenditures	\$ 59,142.11	\$ 8,057.75	\$ 65,574.16	\$ 132,774.02
Other Fund Expenditures	\$ 140,160.73	\$ 34,541.55	\$ 45,903.72	\$ 218,541.21
Total Expenditures	\$ 199,302.84	\$ 42,599.30	\$ 111,477.88	\$ 351,315.23
TOTALS	\$ 197,944.89	\$ 42,599.30	\$ 110,771.04	\$ 351,315.23

Garage Stock Room Clerk _____ Department Head _____