



GOODWIN CONSULTING GROUP

**ADMINISTRATIVE EXPENSE ALLOCATION STUDY
FOR THE
CITY OF VALLEJO
VALLEJO LANDSCAPE MAINTENANCE DISTRICTS,
HIDDENBROOKE MAINTENANCE DISTRICT, AND
MARE ISLAND MAINTENANCE CFD
FISCAL YEAR 2008-09 AND 2009-10**

Revised June 24, 2009

CITY OF VALLEJO
ADMINISTRATIVE EXPENSE ALLOCATION STUDY

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I. INTRODUCTION

Background

The City of Vallejo (the “City”) provides landscape maintenance and related special services to twenty-six distinct landscaping maintenance districts throughout the City. These districts include ten (10) that were formed pursuant to the *Landscaping and Lighting Act of 1972* (the “1972 Act”), fourteen (14) formed pursuant to the *Improvement Act of 1911*, (the “1911 Act”), one formed pursuant to the City of Vallejo Municipal Code Chapter 14.30, and lastly, one formed pursuant to the Mello-Roos Community Facilities Act of 1982.

Each district’s budget includes maintenance expenses and an allocation of direct and indirect administration costs from the City’s landscape maintenance fund 161. The administration expenses include the following three categories:

- City-Wide Allocations
- Public Works LMD Administration
- Inspections

Summary of Districts

Data for each district, including parcel totals and assessment rates, is summarized in Appendix A of this report. A listing of each district and the maintenance services provided is outlined below:

1972 Act Districts

- Carriage Oaks Landscape Maintenance District
- Garthe Ranch Landscape Maintenance District (Zone A and Zone B)
- Glen Cove III Landscape Maintenance District
- Hunter Ranch III Landscape Maintenance District
- Marine World/Fairgrounds Drive Landscape Maintenance District
- Marin View Landscape Maintenance District

- Northeast Quadrant Landscape Maintenance District (Including Zone A)
- Sandpiper Point Landscape Maintenance District
- South Vallejo Business Park Landscape Maintenance District
- Town and Country II through V Landscape Maintenance District

The 1972 Act districts provide landscape maintenance, weed abatement, and trail maintenance services.

1911 Act Districts

- Summit II Landscape Maintenance District
- Town and County I Landscape Maintenance District
- Sea View (Costa del Rio) Street & Landscape Maintenance District
- Monica Place Road Maintenance District
- Greenmont-Seaport Hills Landscape Maintenance District
- Ridgecrest Landscape Maintenance District
- Cimarron Hills/Madigan Ranch Landscape Maintenance District
- Springtree Landscape Maintenance District
- Sommerset I/II Highlands Maintenance District
- Woodridge Landscape Maintenance District
- College Hills Landscape Maintenance District
- Sommerset III Highlands Landscape Maintenance District
- Hunter Ranch I/II Landscape Maintenance District
- Glen Cove I/II Maintenance District

Various services and improvements are provided by the 1911 Act districts, including street lighting and landscaping, improvements to parkways, medians, detention basins, neighborhood parks, open space areas, and other public rights-of-way areas. Other improvements provided for by the 1911 Act districts include turf, ground cover, shrubs and trees, irrigation systems, lighting, water features, drainage systems, and other related appurtenances. Some of the special services include tree trimming, graffiti removal, weed abatement, street light maintenance and energy costs, and other landscape maintenance services.

City Municipal Code Chapter 14.30 District

- Hiddenbrooke Maintenance District

The Hiddenbrooke Maintenance District provides for a variety of services including, but are not limited to, the following: storm water management, street system maintenance, open space maintenance, trail maintenance, landscape and appurtenant facilities maintenance, street tree maintenance, geotechnical monitoring and maintenance, welcome center operation and maintenance, waterfall maintenance, monument maintenance, and passive park maintenance.

Mello-Roos Community Facilities District

- Mare Island Community Facilities District (“CFD”)

Purpose of Report

The City of Vallejo hired Goodwin Consulting Group, Inc. (“GCG”) to review the administration expense allocation for the landscaping maintenance districts described above and to provide an equitable methodology to allocate these expenses to the twenty-six districts. Section II of this report details the three administrative expense components and Section III identifies the methodology that GCG applies to allocate the administrative expenses.

The appendices to this report illustrate GCG’s administration expense allocation methodology. Appendix A provides additional data for the twenty-six districts, including the number of parcels within each district, maximum assessment rates, equivalent benefit units (EBUs), and assessed values, as applicable. A detailed list of the City’s three administrative expenses for fiscal years 2008-09 and 2009-10 is provided in Appendix B. Finally, appendices C and D show the calculation of the allocation of the administrative expenses to each of the twenty-six districts for fiscal years 2008-09 and 2009-10, respectively.

II. ADMINISTRATIVE EXPENSE COMPONENTS

The landscape maintenance district administration fund (Fund 161) includes all of City administrative expenses for the twenty-six landscape maintenance districts. This fund contains the three administration expense components addressed in this report: city-wide allocations, public works LMD administration, and inspections. A brief description of each expense components and a detailed breakdown of the cost items contained in each follows.

City-Wide Allocation Expense

The city-wide allocation expense is an indirect expense that the City charges many of the its budgetary units to recoup its city-wide overhead costs. City-wide costs include accounting, legal, legislative, and the other costs listed below that have been identified in an separate independent cost study conducted by the City. The total city-wide cost that is allocated to the landscape maintenance districts is proportional to the districts' maintenance budgets. A detailed summary of the individual cost items contained in the city-wide allocation expense category is shown below for fiscal years 2008-09 and 2009-10.

City-Wide Allocation

<u>Code Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
20-05 Personnel	\$20,365	\$20,365
20-06 Finance	\$68,218	\$68,255
20-07 Public Works Maintenance Admin	\$31,141	\$15,068
20-15 Legal & Mgmt Admin	\$82,769	\$82,769
20-18 Data Processing	\$23,604	\$23,604
20-45 Public Works Department Admin	\$24,432	\$24,432
05-06 Retire Health Benefits	\$42,585	\$39,166
Total	\$293,114	\$273,659

Public Works Administration LMD Expense

The public works LMD administration expense category consists of labor, operations, leave liability, vehicle maintenance, and vehicle replacement costs that are specific to the twenty-six landscape maintenance districts. City staff time is the major cost item for this category. The summary below shows the of the individual cost items included in the public works administrative expense category for fiscal years 2008-09 and 2009-10.

Public Works LMD Administration

<u>Code</u>	<u>Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
	Labor	\$294,469	\$306,830
	Operations	\$18,800	\$30,900
	Leave Payments	\$17,761	\$0
20-12	Vehicle Maintenance	\$7,493	\$11,372
20-13	Vehicle Replacement	\$5,327	\$5,754
20-01	Contingent	\$13,665	\$0
	Total	\$357,515	\$354,856

Inspections Expense

The inspections expense category includes the cost of City staff time to conduct inspections in the landscape maintenance districts. Cost items include labor, overtime, vehicle maintenance and vehicle replacement costs. Below is a detailed summary of the individual cost items included in the inspections expense category for fiscal years 2008-09 and 2009-10.

Inspections

<u>Code</u>	<u>Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
	Labor	\$173,629	\$191,968
	Overtime	\$1,700	\$0
20-12	Vehicle Maintenance	\$12,453	\$11,762
20-13	Vehicle Replacement	\$8,714	\$8,287
	Total	\$196,496	\$212,016

II. ALLOCATION METHODOLOGIES

While the administration expenses in Fund 161 are specific to all of the twenty-six landscape maintenance districts, a methodology must be devised to allocate a portion of the total administration expense to each separate district based on a fair benefit rationale. Two methodologies are used to allocate the three administrative expense components to the twenty-six districts in an equitable and justifiable way. City-wide allocations and public works LMD administration costs are allocated based on the direct maintenance expense methodology and inspections expenses are allocated based on the amount of time spent by City personnel inspecting each district.

A. Direct Maintenance Expense Allocation Methodology

The direct maintenance expense methodology is used to allocate the city-wide allocations and public works LMD administration expenses. The costs in these two administration expense categories are specific to the twenty-six landscape maintenance and each district benefits from these services. However, because of the general or indirect nature of the administrative services funded, the costs are not specifically allocated to any one or more district. Therefore, a fair methodology must be devised to allocate these costs to all the districts that benefit from these services.

A methodology that allocates these indirect administration costs proportionately based on the each district's direct maintenance expense as a percentage of the total direct maintenance expense for all the districts is an equitable approach. This is based on the reasonable assumption that districts that have large direct maintenance expenses will also have large indirect administrative expenses and visa versa. While this assumption is not absolute, it is generally a valid one.

For the purpose of this report, direct maintenance expenses include the following district expenditures:

- Grounds repair and maintenance services

- Vandalism repair and maintenance services
- Irrigation repair and maintenance services
- Rehabilitation repair and maintenance services
- Replacements
- Gas, electricity, and water
- Any other items not excluded below

The following expenditure categories have been excluded from direct maintenance expense for the purpose of this cost allocation:

- County tax collection fees
- Professional services (District engineer/Annual reports)
- City and Departmental overhead
- For the Hiddenbrooke Maintenance District:
 - Welcome Center operations
 - Construction administered by Engineering staff (includes Utility Corridor and Napa County Road projects)

Appendices C and D illustrate the allocation of the fiscal year 2008-09 and 2009-10 administrative costs, respectively. Each district's total direct maintenance expense was divided by the total direct maintenance expense for all twenty-six districts, which resulted in each individual district's portion of the total city-wide and public works LMD administration expenses.

As an example, Carriage Oaks, a 1972 Act landscape maintenance district, has a total direct maintenance expense of \$13,034 for fiscal year 2008-09 (see Appendix C). Dividing this cost by the total direct maintenance expense for all the districts (\$2,374,363) yields a maintenance expense percentage of 0.55% for Carriage Oaks. The 0.55% was applied to the two administrative expense components, which resulted in a total allocated administrative expense of \$3,572 for the Carriage Oaks district. The administrative expenses for fiscal years 2008-09 and 2009-10 for the other districts using this methodology can be found in Tables 1 and 2 on the following pages of this report.

B. Time Allocation Methodology

The City tracks the amount of time its personnel spend doing inspections in each district. As a result, there is a direct correlation of the portion of the total inspection budget that should be allocated to each of the twenty-six districts. For fiscal year 2008-09, GCG relied on the City's historical analysis of the number of hours that City personnel spend in each district doing inspections. Allocating the total inspections expense by this methodology is a valid approach because the cost is spread across the districts based on the amount of time worked in each district. The number of hours worked in each district was divided by the total hour for all the districts, which resulted in the individual district's portion of the total inspection hours worked and subsequently, the inspection budget.

As an example, 32 inspection hours are projected for the 1972 Act Carriage Oaks district in fiscal year 2008-09. By dividing 32 hours by the total number of hours for all the districts (3,175 hours), the time spent in the Carriage Oaks district represents 1.01% of the total. This 1.01% was applied to the total inspections cost (\$196,496), which resulted in an allocation of \$1,981 to the Carriage Oaks district. For fiscal year 2009-10, the City has provided an updated projection of inspection cost allocation percentages for each district based upon an estimate of the number of hours of inspection service for each district; these are shown in Appendix D of this report. Inspection expense allocations for all the districts for fiscal years 2008-09 and 2009-10 are illustrated in Tables 1 and 2, respectively, on the following pages.

Table 1
Administrative Expenses for Fiscal Year 2008-09

District Name	City-Wide	PW LMD		Total
	Allocations	Admin	Inspections	
Carriage Oaks	\$1,609	\$1,963	\$1,981	\$5,552
Garthe Ranch Zone A	\$16,147	\$19,694	\$20,303	\$56,143
Garthe Ranch Zone B	\$0	\$0	\$3,095	\$3,095
Glen Cove III	\$45,063	\$54,964	\$18,569	\$118,597
Hunter Ranch III	\$432	\$527	\$1,547	\$2,507
Marine World/ Fairgrounds Dr	\$6,921	\$8,442	\$6,190	\$21,553
Marin View	\$460	\$561	\$495	\$1,517
NE Quadrant Total	\$50,051	\$61,048	\$21,664	\$132,763
Sandpiper Point	\$6,031	\$7,356	\$6,190	\$19,577
South Vallejo Business Park	\$7,792	\$9,504	\$3,838	\$21,135
Town and Country II to V	\$1,603	\$1,955	\$2,785	\$6,343
Total 1972 Act Districts	\$136,110	\$166,015	\$86,658	\$388,782
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Hiddenbrooke District	\$52,564	\$64,114	\$30,299	\$146,977
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Summit II	\$4,442	\$5,419	\$1,981	\$11,842
Town and Country I	\$1,543	\$1,882	\$2,105	\$5,530
Sea View (Costa del Rio)	\$14,389	\$17,551	\$6,809	\$38,749
Monica Place	\$15	\$19	\$124	\$158
Greenmont- Seaport Hills	\$8,688	\$10,597	\$4,859	\$24,144
Ridgecrest	\$3,161	\$3,855	\$0	\$7,016
Cimarron Hills/ Madigan Ranch	\$19,445	\$23,718	\$13,927	\$57,090
Springtree	\$7,217	\$8,802	\$6,190	\$22,209
Sommerset I/II Highlands	\$4,311	\$5,258	\$4,642	\$14,212
Woodridge	\$12,444	\$15,178	\$11,327	\$38,949
College Hills	\$4,817	\$5,876	\$5,787	\$16,480
Sommerset III Highlands	\$4,561	\$5,564	\$4,147	\$14,272
Hunter Ranch I/II	\$5,552	\$6,772	\$6,190	\$18,514
Glen Cove I/II	\$4,532	\$5,528	\$4,952	\$15,012
Total 1911 Act Districts	\$95,120	\$116,019	\$73,040	\$284,178
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Mare Island CFD	\$9,320	\$11,368	\$6,499	\$27,188
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Total Expense	\$293,114	\$357,515	\$196,496	\$847,125

Table 2
Administrative Expenses for Fiscal Year 2009-10

District Name	City-Wide	PW LMD		Total
	Allocations	Admin	Inspections	
Carriage Oaks	\$1,188	\$1,541	\$1,532	\$4,261
Garthe Ranch Zone A	\$11,953	\$15,499	\$13,173	\$40,625
Garthe Ranch Zone B	\$6,449	\$8,363	\$1,583	\$16,396
Glen Cove III	\$39,845	\$51,667	\$26,679	\$118,191
Hunter Ranch III	\$484	\$627	\$1,009	\$2,120
Marine World/ Fairgrounds Dr	\$5,113	\$6,630	\$4,343	\$16,085
Marin View	\$411	\$534	\$427	\$1,372
NE Quadrant Total	\$48,037	\$62,290	\$30,042	\$140,369
Sandpiper Point	\$4,520	\$5,861	\$5,099	\$15,481
South Vallejo Business Park	\$7,242	\$9,391	\$3,902	\$20,535
Town and Country II to V	\$1,165	\$1,511	\$1,944	\$4,620
Total 1972 Act Districts	\$126,407	\$163,914	\$89,734	\$380,055
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Hiddenbrooke District	\$45,764	\$59,343	\$41,080	\$146,187
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Summit II	\$3,850	\$4,993	\$1,486	\$10,329
Town and Country I	\$2,676	\$3,471	\$1,534	\$7,681
Sea View (Costa del Rio)	\$8,877	\$11,510	\$6,351	\$26,738
Monica Place	\$13	\$17	\$69	\$100
Greenmont- Seaport Hills	\$2,381	\$3,087	\$3,369	\$8,836
Ridgecrest	\$2,752	\$3,569	\$0	\$6,321
Cimarron Hills/ Madigan Ranch	\$19,085	\$24,747	\$13,910	\$57,742
Springtree	\$10,654	\$13,815	\$7,047	\$31,515
Sommerset I/II Highlands	\$3,181	\$4,125	\$3,769	\$11,075
Woodridge	\$6,823	\$8,847	\$8,030	\$23,699
College Hills	\$3,788	\$4,913	\$3,661	\$12,362
Sommerset III Highlands	\$4,832	\$6,265	\$3,732	\$14,829
Hunter Ranch I/II	\$7,224	\$9,368	\$5,110	\$21,702
Glen Cove I/II	\$8,568	\$11,111	\$5,034	\$24,713
Total 1911 Act Districts	\$84,704	\$109,837	\$63,101	\$257,643
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Mare Island CFD	\$16,783	\$21,763	\$18,101	\$56,647
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Total Expense	\$273,659	\$354,856	\$212,016	\$840,531

APPENDIX A

District Summary Table

City of Vallejo
Landscape Maintenance Districts
FY 08-09

HMD	1972 Act Districts														
Hiddenbrooke Fund #138	Carriage Oaks Fund #170	Garthe Ranch Zone A Fund #180	Garthe Ranch Zone B Fund #188	Glen Cove III Fund #185	Hunter Ranch III Fund #183	Marine World Fund #186	Marin View Fund #187	NE Quadrant Non-Zone A Fund #178	NE Quadrant Zone A Fund #178	NE Quadrant Total Fund #178	Sandpiper Point Fund #163	South Vallejo Business Park Fund #162	Town and Country II Fund #184	TOTAL 1972 ACT DISTRICTS	
District Statistics															
Total Parcels	1,220	254	1,145	105	2,966	190	5	10	1,848	159	2,007	385	9	336	7,412
Total Parcels Levied	1,220	254	1,138	105	2,936	190	5	10	1,754	140	1,894	381	9	331	7,253
Total EBUs	1,152.20	254.00	1,388.31	105.00	2,982.32	190.00	848.31	10.00	2,066.54	115.22	2,181.75	381.00	27.26	331.00	8,698.95
Previous Year's Levy per EBU	\$577.04	\$58.52	\$128.46	\$1,593.74	\$155.14	\$72.04	\$58.38	\$636.00	\$233.70	\$361.42	N/A	\$141.76	\$1,678.00	\$70.48	
Prior Year's Max Levy per EBU	\$577.04	\$58.52	\$128.46	\$1,593.74	\$155.14	\$72.04	\$58.38	\$636.00	\$233.71	\$361.43	N/A	\$141.76	\$1,678.00	\$70.48	

CFD	1911 Act Districts															
CFD Mare Island	Summit II Fund #164	Town and Country Fund #165	Seaview/ Costa del Rio Fund #166	Monica Place Fund #167	Greenmont/ Seaport Fund #168	Ridgecrest Fund #169	Cimarron Hill/Madigan Fund #171	Flem Hill/ Springtree Fund #172	Sommerset I and II Fund #173	Woodridge Fund #174	College Hills Fund #175	Sommerset III Fund #176	Hunter Ranch I/II Fund #181	Glen Cove I and II Fund #182	TOTAL 1911 ACT DISTRICTS	
Assessed Values	n/a	\$40,949,380	\$27,436,126	\$34,491,693	\$1,527,579	\$95,380,322	\$46,428,430	\$200,338,786	\$67,906,157	\$122,866,210	\$103,452,442	\$42,019,116	\$66,693,527	\$90,410,427	\$71,021,197	\$1,010,921,392
District Statistics																
Total Parcels	1	171	124	125	5	407	171	802	297	532	449	213	233	377	239	4,145
Total Parcels Levied	1	171	124	125	5	407	171	802	297	532	449	213	233	377	239	4,145
Previous Year's Levy per \$100 of AV	\$0.000	\$0.103	\$0.134	\$0.373	\$0.187	\$0.103	\$0.060	\$0.153	\$0.210	\$0.081	\$0.117	\$0.124	\$0.139	\$0.103	\$0.140	
Prior Year's Max Levy per \$100 of AV	\$0.000	\$1.500	\$1.500	\$4.000	\$1.250	\$1.250	\$1.500	\$1.500	\$1.500	\$1.250	\$1.500	\$1.500	\$1.500	\$1.500	\$1.500	

Source: Muni Financial

APPENDIX B

***City Administrative Expense Summary for
Fiscal Years 2008-09 and 2009-10***

City of Vallejo
Landscape Maintenance Districts
Administrative Expense Summary

City-Wide Allocation

<u>Code</u>	<u>Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
20-05	Personnel	\$20,365	\$20,365
20-06	Finance	\$68,218	\$68,255
20-07	Public Works Maintenance Admin	\$31,141	\$15,068
20-15	Legal & Mgmt Admin	\$82,769	\$82,769
20-18	Data Processing	\$23,604	\$23,604
20-45	Public Works Department Admin	\$24,432	\$24,432
05-06	Retire Health Benefits	\$42,585	\$39,166
	Total	\$293,114	\$273,659

Public Works LMD Administration

<u>Code</u>	<u>Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
	Labor	\$294,469	\$306,830
	Operations	\$18,800	\$30,900
20-23	Leave Payments	\$17,761	\$0
20-12	Vehicle Maintenance	\$7,493	\$11,372
20-13	Vehicle Replacement	\$5,327	\$5,754
20-01	Contingent	\$13,665	\$0
	Total	\$357,515	\$354,856

Inspections

<u>Code</u>	<u>Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
	Labor	\$173,629	\$191,968
	Overtime	\$1,700	\$0
20-12	Vehicle Maintenance	\$12,453	\$11,762
20-13	Vehicle Replacement	\$8,714	\$8,287
	Total	\$196,496	\$212,016

Total		\$847,125	\$840,531
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APPENDIX C

***Administrative Expense Allocation Calculations
for Fiscal Year 2008-09***

FY 2008-09

**Landscape Maintenance Districts
Administrative Expense Allocation**

<u>Administration</u>	<u>Budget</u>
City-Wide Allocations	\$293,114
PW LMD Administration	\$357,515
Inspections	\$196,496
Total	\$847,125

	HMD	1972 Act Districts											
	Hiddenbrooke Fund #138	Carriage Oaks Fund #170	Garthe Ranch Zone A Fund #180	Garthe Ranch Zone B Fund #188	Glen Cove III Fund #185	Hunter Ranch III Fund #183	Marine World/ Fairgrounds Dr Fund #186	Marin View Fund #187	NE Quadrant Total Fund #178	Sandpiper Point Fund #163	South Vallejo Business Park Fund #162	Town and Country II to V Fund #184	TOTAL 1972 ACT DISTRICTS
1. Maintenance Expense Allocation													
Maintenance Expenses	\$425,797	\$13,034	\$130,795	\$0	\$365,034	\$3,500	\$56,064	\$3,728	\$405,436	\$48,855	\$63,122	\$12,984	\$1,102,552
Maintenance Expense as a % of Total	17.93%	0.55%	5.51%	0.00%	15.37%	0.15%	2.36%	0.16%	17.08%	2.06%	2.66%	0.55%	46.44%
CW Allocations	\$52,564	\$1,609	\$16,147	\$0	\$45,063	\$432	\$6,921	\$460	\$50,051	\$6,031	\$7,792	\$1,603	\$136,110
PW LMD Administration	\$64,114	\$1,963	\$19,694	\$0	\$54,964	\$527	\$8,442	\$561	\$61,048	\$7,356	\$9,504	\$1,955	\$166,015
Subtotal	\$116,678	\$3,572	\$35,841	\$0	\$100,028	\$959	\$15,363	\$1,022	\$111,099	\$13,387	\$17,297	\$3,558	\$302,124
Administration Expense as % of Maintenance	27.40%	27.40%	27.40%	0.00%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%
2. Inspection Expense Allocation													
Hours Worked	490	32	328	50	300	25	100	8	350	100	62	45	1,400
Hours as a % of Total	15.42%	1.01%	10.33%	1.58%	9.45%	0.79%	3.15%	0.25%	11.03%	3.15%	1.95%	1.42%	44.10%
Inspections	\$30,299	\$1,981	\$20,303	\$3,095	\$18,569	\$1,547	\$6,190	\$495	\$21,664	\$6,190	\$3,838	\$2,785	\$86,658
Total Administration Expense	\$146,977	\$5,552	\$56,143	\$3,095	\$118,597	\$2,507	\$21,553	\$1,517	\$132,763	\$19,577	\$21,135	\$6,343	\$388,782

Sources: City of Vallejo; Goodwin Consulting Group, Inc.

FY 2008-09

**Landscape Maintenance Districts
Administrative Expense Allocation**

<u>Administration</u>	<u>Budget</u>
City-Wide Allocations	\$293,114
PW LMD Administration	\$357,515
Inspections	\$196,496
Total	\$847,125

1911 Act Districts															
	Summit II Fund #164	Town and Country I Fund #165	Sea View (Costa del Rio) Fund #166	Monica Place Fund #167	Greenmont-Seaport Hills Fund #168	Ridgecrest Fund #169	Cimarron Hills/Madigan Ranch Fund #171	Springtree Fund #172	Sommerset I/II Highlands Fund #173	Woodridge Fund #174	College Hills Fund #175	Sommerset III Highlands Fund #176	Hunter Ranch I/II Fund #181	Glen Cove I/II Fund #182	TOTAL 1911 ACT DISTRICTS
1. Maintenance Expense Allocation															
Maintenance Expenses	\$35,986	\$12,502	\$116,561	\$124	\$70,378	\$25,603	\$157,517	\$58,460	\$34,922	\$100,802	\$39,021	\$36,950	\$44,975	\$36,713	\$770,514
Maintenance Expense as a % of Total	1.52%	0.53%	4.91%	0.005%	2.96%	1.08%	6.63%	2.46%	1.47%	4.25%	1.64%	1.56%	1.89%	1.55%	32.45%
CW Allocations	\$4,442	\$1,543	\$14,389	\$15	\$8,688	\$3,161	\$19,445	\$7,217	\$4,311	\$12,444	\$4,817	\$4,561	\$5,552	\$4,532	\$95,120
PW LMD Administration	\$5,419	\$1,882	\$17,551	\$19	\$10,597	\$3,855	\$23,718	\$8,802	\$5,258	\$15,178	\$5,876	\$5,564	\$6,772	\$5,528	\$116,019
Subtotal	\$9,861	\$3,426	\$31,940	\$34	\$19,285	\$7,016	\$43,163	\$16,019	\$9,569	\$27,622	\$10,693	\$10,125	\$12,324	\$10,060	\$211,138
Administration Expense as % of Maintenance	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%	27.40%
2. Inspection Expense Allocation															
Hours Worked	32	34	110	2	79	0	225	100	75	183	94	67	100	80	1,180
Hours as a % of Total	1.01%	1.07%	3.47%	0.06%	2.47%	0.00%	7.09%	3.15%	2.36%	5.76%	2.95%	2.11%	3.15%	2.52%	37.17%
Inspections	\$1,981	\$2,105	\$6,809	\$124	\$4,859	\$0	\$13,927	\$6,190	\$4,642	\$11,327	\$5,787	\$4,147	\$6,190	\$4,952	\$73,040
Total Administration Expense	\$11,842	\$5,530	\$38,749	\$158	\$24,144	\$7,016	\$57,090	\$22,209	\$14,212	\$38,949	\$16,480	\$14,272	\$18,514	\$15,012	\$284,178

FY 2008-09

**Landscape Maintenance Districts
Administrative Expense Allocation**

<u>Administration</u>	<u>Budget</u>
City-Wide Allocations	\$293,114
PW LMD Administration	\$357,515
Inspections	\$196,496
Total	\$847,125

	CFD	TOTAL
	Mare Island CFD	GRAND TOTAL
1. Maintenance Expense Allocation		
Maintenance Expenses	\$75,500	\$2,374,363
Maintenance Expense as a % of Total	3.18%	100.00%
CW Allocations	\$9,320	\$293,114
PW LMD Administration	\$11,368	\$357,515
Subtotal	\$20,689	\$650,629
Administration Expense as % of Maintenance	27.40%	27.40%
2. Inspection Expense Allocation		
Hours Worked	105	3,175
Hours as a % of Total	3.31%	100.00%
Inspections	\$6,499	\$196,496
Total Administration Expense	\$27,188	\$847,125

APPENDIX D

***Administrative Expense Allocation Calculations
for Fiscal Year 2009-10***

FY 2009-10

**Landscape Maintenance Districts
Administrative Expense Allocation**

<u>Administration</u>	<u>Budget</u>
City-Wide Allocations	\$273,659
PW LMD Administration	\$354,856
Inspections	\$212,016
Total	\$840,531

	HMD	1972 Act Districts											
	Hiddenbrooke Fund #138	Carriage Oaks Fund #170	Garthe Ranch Zone A Fund #180	Garthe Ranch Zone B Fund #188	Glen Cove III Fund #185	Hunter Ranch III Fund #183	Marine World/ Fairgrounds Dr Fund #186	Marin View Fund #187	NE Quadrant Total Fund #178	Sandpiper Point Fund #163	South Vallejo Business Park Fund #162	Town and Country II to V Fund #184	TOTAL 1972 ACT DISTRICTS
1. Maintenance Expense Allocation													
Maintenance Expenses	\$425,756	\$11,055	\$111,200	\$60,000	\$370,689	\$4,500	\$47,564	\$3,828	\$446,900	\$42,052	\$67,375	\$10,840	\$1,176,003
Maintenance Expense as a % of Total	16.72%	0.43%	4.37%	2.36%	14.56%	0.18%	1.87%	0.15%	17.55%	1.65%	2.65%	0.43%	46.19%
CW Allocations	\$45,764	\$1,188	\$11,953	\$6,449	\$39,845	\$484	\$5,113	\$411	\$48,037	\$4,520	\$7,242	\$1,165	\$126,407
PW LMD Administration	\$59,343	\$1,541	\$15,499	\$8,363	\$51,667	\$627	\$6,630	\$534	\$62,290	\$5,861	\$9,391	\$1,511	\$163,914
Subtotal	\$105,107	\$2,729	\$27,452	\$14,812	\$91,512	\$1,111	\$11,742	\$945	\$110,327	\$10,381	\$16,633	\$2,676	\$290,321
Administration Expense as % of Maintenance	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%
2. Inspection Expense Allocation													
Hours as a % of Total	19.38%	0.72%	6.21%	0.75%	12.58%	0.48%	2.05%	0.20%	14.17%	2.41%	1.84%	0.92%	42.32%
Inspections	\$41,080	\$1,532	\$13,173	\$1,583	\$26,679	\$1,009	\$4,343	\$427	\$30,042	\$5,099	\$3,902	\$1,944	\$89,734
Total Administration Expense	\$146,187	\$4,261	\$40,625	\$16,396	\$118,191	\$2,120	\$16,085	\$1,372	\$140,369	\$15,481	\$20,535	\$4,620	\$380,055

Sources: City of Vallejo; Goodwin Consulting Group, Inc.

FY 2009-10

**Landscape Maintenance Districts
Administrative Expense Allocation**

<u>Administration</u>	<u>Budget</u>
City-Wide Allocations	\$273,659
PW LMD Administration	\$354,856
Inspections	\$212,016
Total	\$840,531

1911 Act Districts															
	Summit II Fund #164	Town and Country I Fund #165	Sea View (Costa del Rio) Fund #166	Monica Place Fund #167	Greenmont- Seaport Hills Fund #168	Ridgecrest Fund #169	Cimarron Hills/ Madigan Ranch Fund #171	Springtree Fund #172	Sommerset I/II Highlands Fund #173	Woodridge Fund #174	College Hills Fund #175	Sommerset III Highlands Fund #176	Hunter Ranch I/II Fund #181	Glen Cove I/II Fund #182	TOTAL 1911 ACT DISTRICTS
1. Maintenance Expense Allocation															
Maintenance Expenses	\$35,821	\$24,900	\$82,582	\$125	\$22,148	\$25,603	\$177,550	\$99,116	\$29,592	\$63,472	\$35,245	\$44,950	\$67,210	\$79,713	\$788,027
Maintenance Expense as a % of Total	1.41%	0.98%	3.24%	0.00%	0.87%	1.01%	6.97%	3.89%	1.16%	2.49%	1.38%	1.77%	2.64%	3.13%	30.95%
CW Allocations	\$3,850	\$2,676	\$8,877	\$13	\$2,381	\$2,752	\$19,085	\$10,654	\$3,181	\$6,823	\$3,788	\$4,832	\$7,224	\$8,568	\$84,704
PW LMD Administration	\$4,993	\$3,471	\$11,510	\$17	\$3,087	\$3,569	\$24,747	\$13,815	\$4,125	\$8,847	\$4,913	\$6,265	\$9,368	\$11,111	\$109,837
Subtotal	\$8,843	\$6,147	\$20,387	\$31	\$5,468	\$6,321	\$43,832	\$24,469	\$7,305	\$15,669	\$8,701	\$11,097	\$16,592	\$19,679	\$194,541
Administration Expense as % of Maintenance	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%	24.69%
2. Inspection Expense Allocation															
Hours as a % of Total	0.70%	0.72%	3.00%	0.03%	1.59%	0.00%	6.56%	3.32%	1.78%	3.79%	1.73%	1.76%	2.41%	2.37%	29.76%
Inspections	\$1,486	\$1,534	\$6,351	\$69	\$3,369	\$0	\$13,910	\$7,047	\$3,769	\$8,030	\$3,661	\$3,732	\$5,110	\$5,034	\$63,101
Total Administration Expense	\$10,329	\$7,681	\$26,738	\$100	\$8,836	\$6,321	\$57,742	\$31,515	\$11,075	\$23,699	\$12,362	\$14,829	\$21,702	\$24,713	\$257,643

FY 2009-10

**Landscape Maintenance Districts
Administrative Expense Allocation**

<u>Administration</u>	<u>Budget</u>
City-Wide Allocations	\$273,659
PW LMD Administration	\$354,856
Inspections	\$212,016
Total	\$840,531

	CFD	TOTAL
	Mare Island CFD	GRAND TOTAL
1. Maintenance Expense Allocation		
Maintenance Expenses	\$156,140	\$2,545,926
Maintenance Expense as a % of Total	6.13%	100.00%
CW Allocations	\$16,783	\$273,659
PW LMD Administration	\$21,763	\$354,856
Subtotal	\$38,546	\$628,515
Administration Expense as % of Maintenance	24.69%	24.69%
2. Inspection Expense Allocation		
Hours as a % of Total	8.54%	100.00%
Inspections	\$18,101	\$212,016
Total Administration Expense	\$56,647	\$840,531