

# GUIDE TO THE GOVERNMENT BUSINESS SYSTEM

2<sup>ND</sup> Edition

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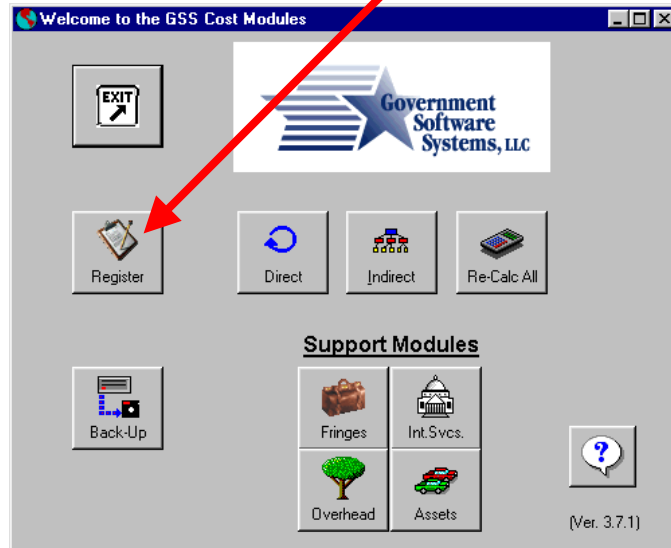
**PREFACE:** This Guide will make the entry process appear linear as that is the only practical way to describe it. In reality, I find that I am constantly jumping back and forth between Modules and Screens to add something that I had forgotten to enter previously. In other words, don't let my organization fool you. Just be thankful that you aren't having to jump back and forth like I did in writing this.

If you have corrections, suggestions or questions that might improve this Guide, please contact me at [rick@gss-software.com](mailto:rick@gss-software.com).

Rick Kermer  
Fullerton, California

## LESSON 1: Registering the Software

From the Main Menu, click on the Register button.



This will bring up the following screen. First, enter your Agency exactly as you were told by GSS – spelling, capitalization and spacing MUST be exact. Then Tab to the next field. You may enter the fiscal year in any way that your Agency commonly uses it and, the way you enter it, determines what will print on all reports prepared by the program.

The screenshot shows a dialog box titled "Enter Registration Numbers...". It contains several input fields and a "Close" button at the bottom. The fields are: "Enter Agency Name exactly as indicated" with the text "CITY OF HAPPY VALLEY, NORTH DAKOTA"; "Enter Fiscal Year" with the text "FISCAL YEAR 2004-2005"; "Direct Module Registration Number" with an empty field and a red "X" to its right; "Indirect Module Registration Number" with an empty field and a red "X" to its right; "Support Modules Registration Number" with an empty field and a red "X" to its right; "Report Writer Registration Number" with an empty field; and "Data Path:" with an empty field.

Next, enter the registration numbers for the various modules. You do not need to enter the commas. As you complete each number and Tab to the next, a Green Check will indicate that the number was correctly entered.

**Enter Registration Numbers...**

Enter Agency Name exactly as indicated  
CITY OF HAPPY VALLEY, NORTH DAKOTA

Enter Fiscal Year  
FISCAL YEAR 2004-2005

Direct Module Registration Number ✓

Indirect Module Registration Number ✓

Support Modules Registration Number ✓

Report Writer Registration Number ✗

Data Path: \_\_\_\_\_

Close

If you have problems getting the Green Checks, confirm that your Agency name was entered **exactly** as instructed by GSS.

Getting a "RED X" means that the Module is not registered and will only allow entries up to the demo limit.

## LESSON 2: Configuring the Software

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Changing the Data Directory Location. This section is only necessary if you want to have the data in a different location than in the default “data” subdirectory of the program directory. If not, skip to the end of this section and close the “Register” window.

If so, create a directory on the drive where you want the data. Then, create a subdirectory (of that new directory) called “data.” Note that the name “data” is required but that the name of its parent directory is up to you. For purposes of this guide, I have created a directory on my “G” drive called “prog\_dir” and I have created a subdirectory called “data.” The field for “Data Path” should look as follows:

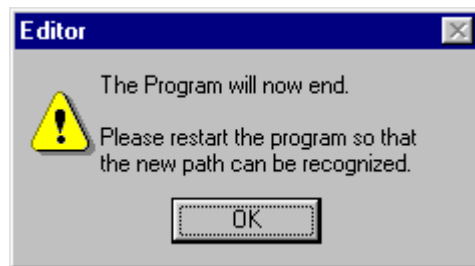
NOTE: For Windows XP, you need to put the server name in the “Data Path.” Instead of “G:\Prog\_dir”, you would use something like [\\datafiles\finance\prog\\_dir](#).

In all cases, you need to add the following lines to “C5Printx.ini” using Wordpad or other word processor that can read and write “ini” files: (ignore quote marks)

```

[Paths]
*.tps=\\datafiles\finance\prog_dir\data\    ***use your path***
[Run]
library=\\datafiles\finance\prog_dir\*.txr"  ***use your path***
  
```

When you have completed the above entry, pressing the Close button will display the following:



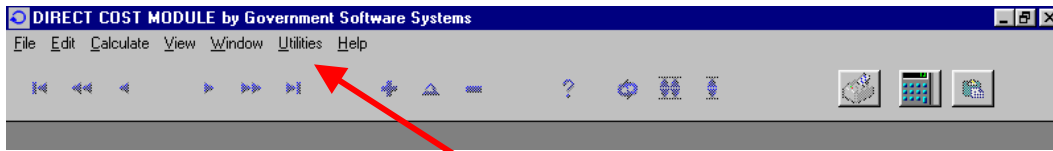
At this point, there are several things that you must do:

- Copy all of the files in the current "data" subdirectory to the new one that you just created. The program knows where to look for the files because of the "GSS\_Main.INI" file that is created in your Windows directory.
- Copy the files ending in "TPS" and "TXR" from your current **program** directory to the directory that you entered on the "Register" screen which, in our example, is the "G:\prog\_dir" directory. The files that you will be copying from the current program directory are: cost.txr, cap.txr, and about eleven "tps" files including upg.tps.

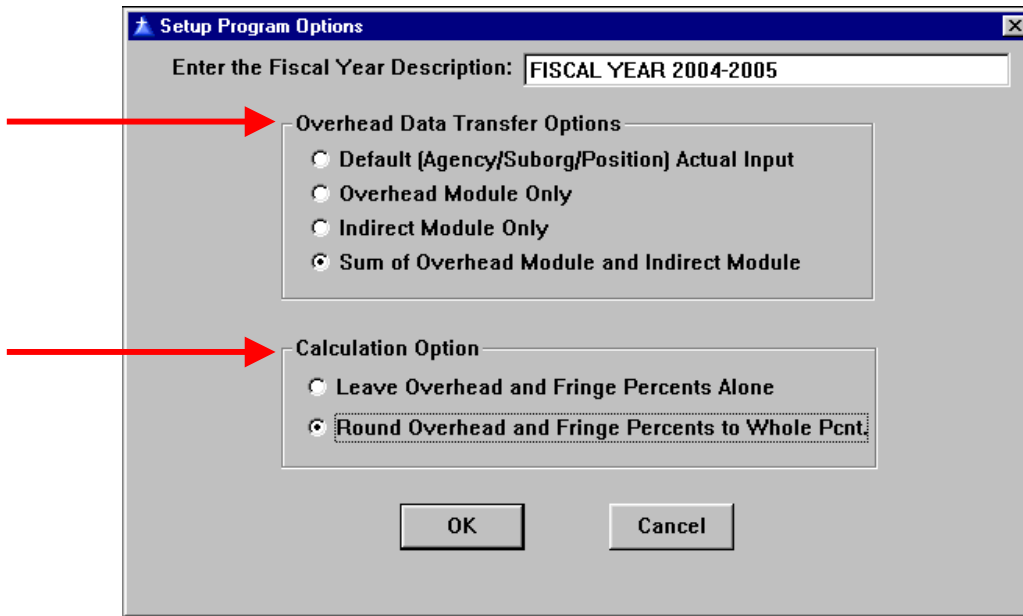
**Direct Module Configuration.** After restarting the program, press the Direct button on the Main Menu.



This will open the Direct Cost Module.



From the menu at the top of the page, select “Utilities ... (then)... Setup Program Options”. You will see the following screen:

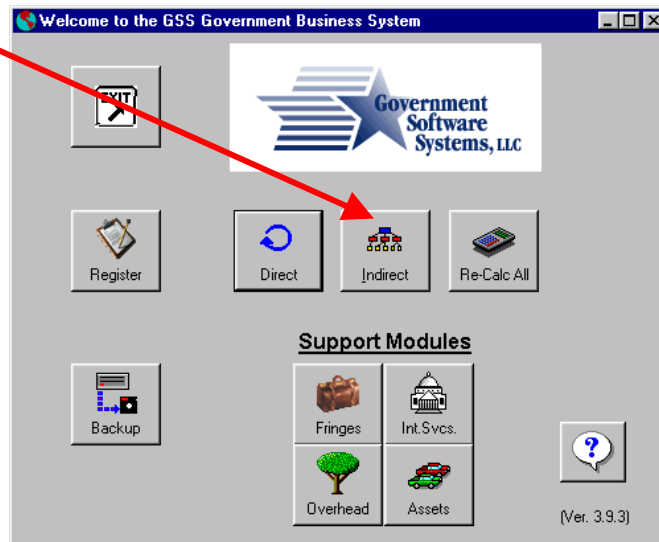


Overhead Data Transfer Options. These four options relate to the degree of complexity of the process. The “Default” option is where the Direct Module is being used by itself and the user is specifying the overhead rate to use. The “Overhead Module Only” and the “Indirect Module Only” are where the overheads are from only one module. Finally, the “Sum” option is where the user uses both the Indirect Cost Module and the Overhead Module. This latter option is the one that we will use as the Indirect Cost Module will calculate our general overheads and the Overhead Module will calculate our departmental overheads.

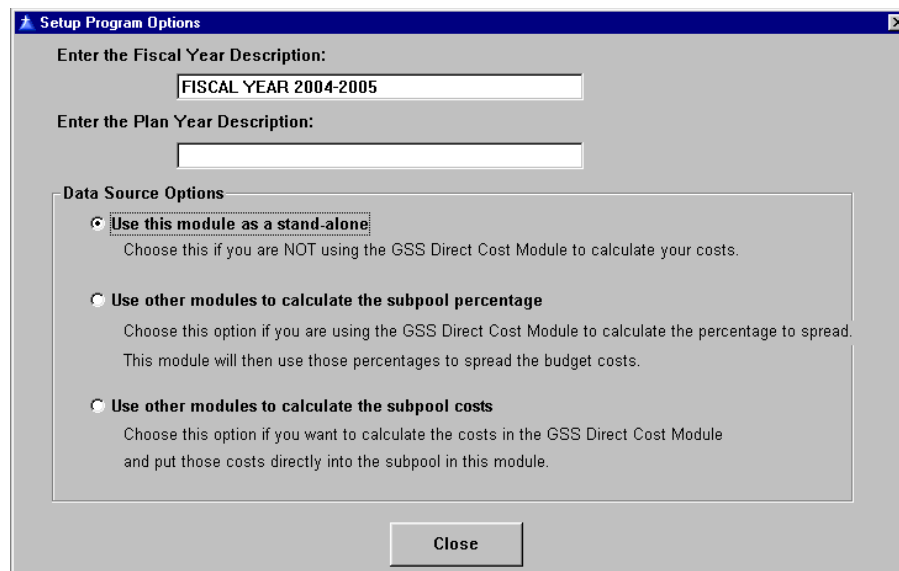
Calculation Option. When we first started doing cost of services studies over twenty years ago, we calculated overheads and fringes to four decimal places so that everything balanced close to the penny. The result was that a small change in the data would ripple through the calculations changing service costs and, consequently, our suggested fees. As a result, we now recommend the rounding option as it leaves “wobble room” for small data changes.

When you have clicked on the “radio buttons” and pressed the “OK” button, exit the Direct Cost Module.

**Indirect Cost Module Configuration.** Now, enter the Indirect Cost Module by pressing the “Indirect” button on the Main Menu.



Next, select from the menu: “Utilities ... (then) ... Setup Program Options” and you will see the following screen:

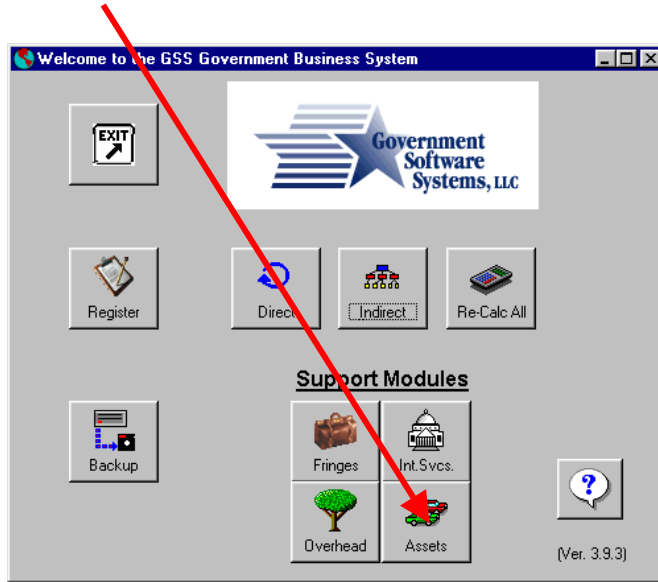


Data Source Options. Again, these three options relate to the degree of complexity of the process. The “Use this module” option is the choice when the Indirect Cost Module is used exclusively. The “subpool percentage” and the “subpool costs” options are

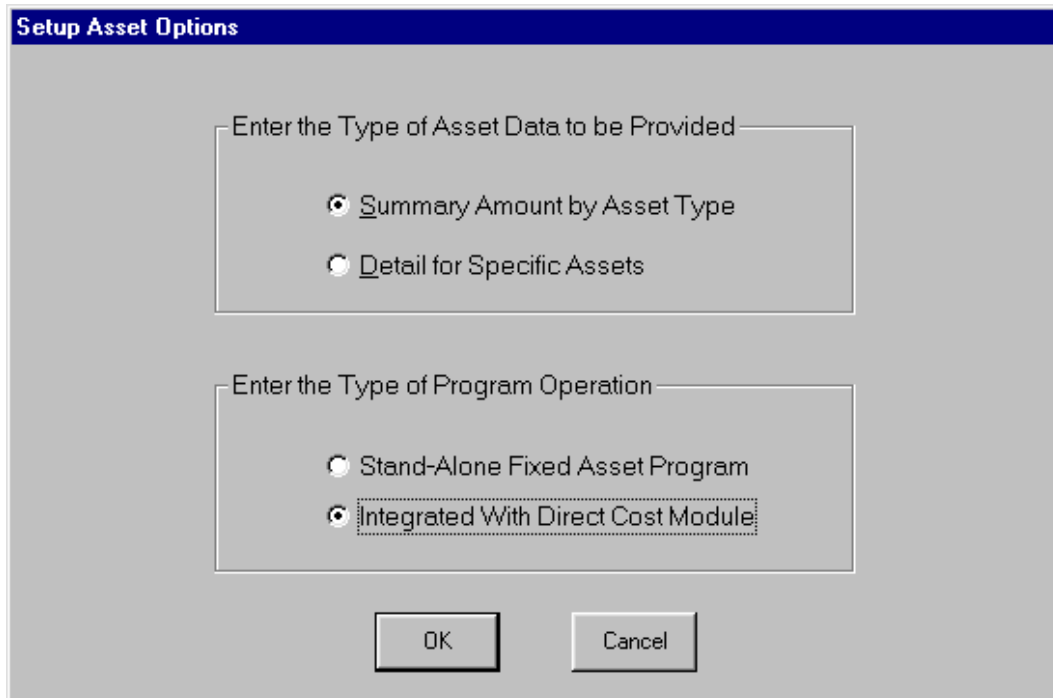
where this Module is integrated with the Direct Cost Module. We will be using this latter option as it depends totally on the Direct Cost Module for the costs of the Subpools.

**Fixed Asset Module Configuration.** This is the only other module that currently requires configuration.

To enter the Fixed Assets Module, return to the Main Menu by exiting the Indirect Cost Module then press the “Assets” button on the Main Menu.



Next, select from the menu “Utilities ...(then)... Setup Asset Options” and you will see the following screen:



Enter the Type of Asset Data to be Provided. This option is to define the degree of detail that will be entered into the program. If you intend to enter specific assets such as Jane's car and Bill's desk, then you want to select "Detail for Specific Assets." If you plan on entering police cars as one number, then you want to select "Summary Amount by Asset Type." For purposes of this Guide, we are going to do "Summary Amount by Asset Type."

Enter the Type of Program Operation. If you want to use the program separately for your GASB-34 infrastructure, then you want to select "Stand-Alone Fixed Asset Program." If you want the asset replacement cost to be included in the full-cost of your services, then you want to select "Integrated With Direct Cost Module." This latter choice will be used for this Guide.

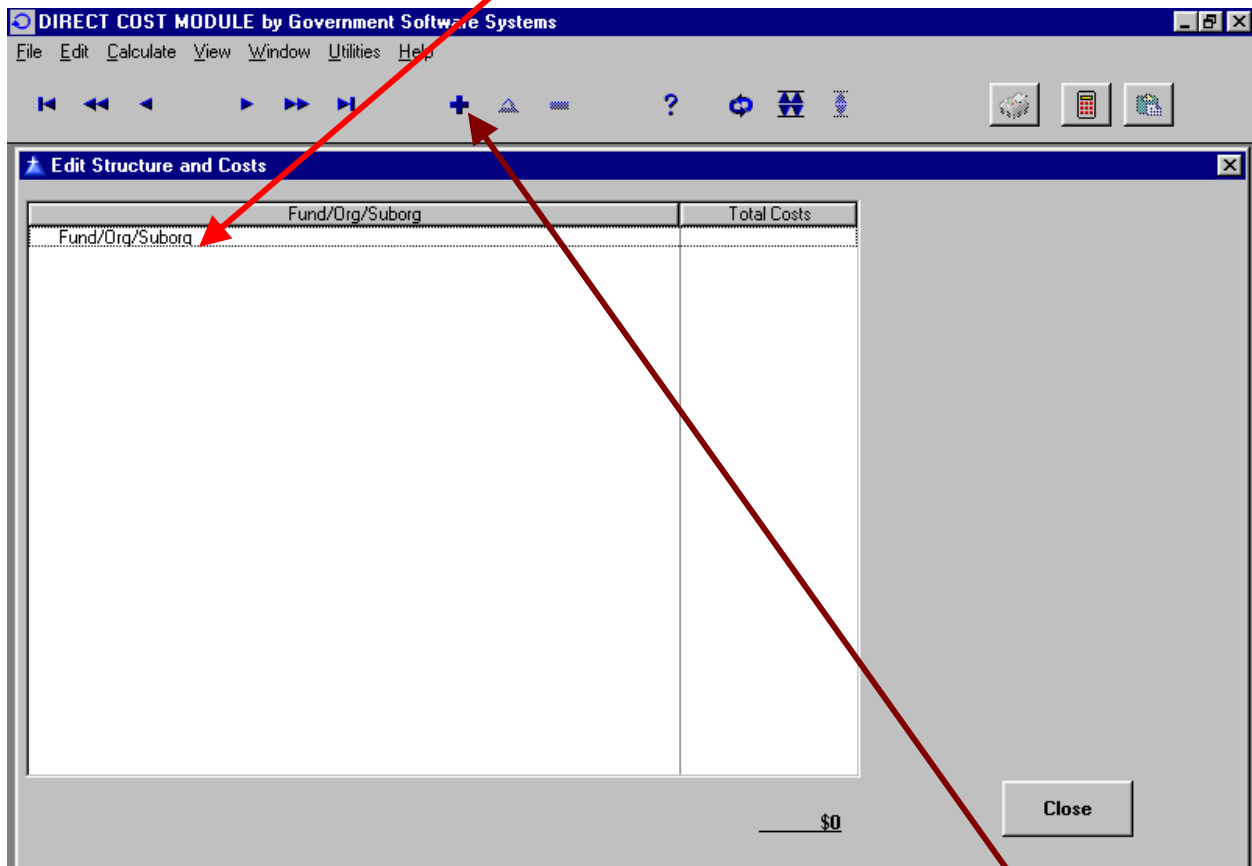
When you have made your selection, press the "OK" button to save your choices, exit the Fixed Assets Module and return to the Main Menu.

## LESSON 3: Entering the Organizational Structure

From the Main Menu, press the Direct button. This will open the Direct Cost Module. From the menu at the top of the page, select “Edit” then “Structure & Costs”

The program requires you to enter three levels of org. structure.

The first level is the Fund. To enter a new Fund, click the cursor on the first line in the window that has the line labeled “Fund/Org/Suborg”.



You will know that you have correctly clicked on that line when the “+” symbol on the toolbar becomes active.

**TIP:** Since this isn't an accounting system, it is not necessary to enter funds that will not receive cost allocations or that do not have positions providing services. Funds that can normally be excluded are: Trust & Agency Funds, Internal Service Funds, and Capital Project Funds.

You can now enter the first fund by either (1) clicking on the “+” symbol, (2) pressing the Insert key on the keyboard, or (3) “right-clicking” on the highlighted line and selecting “Insert” from the drop-down menu.

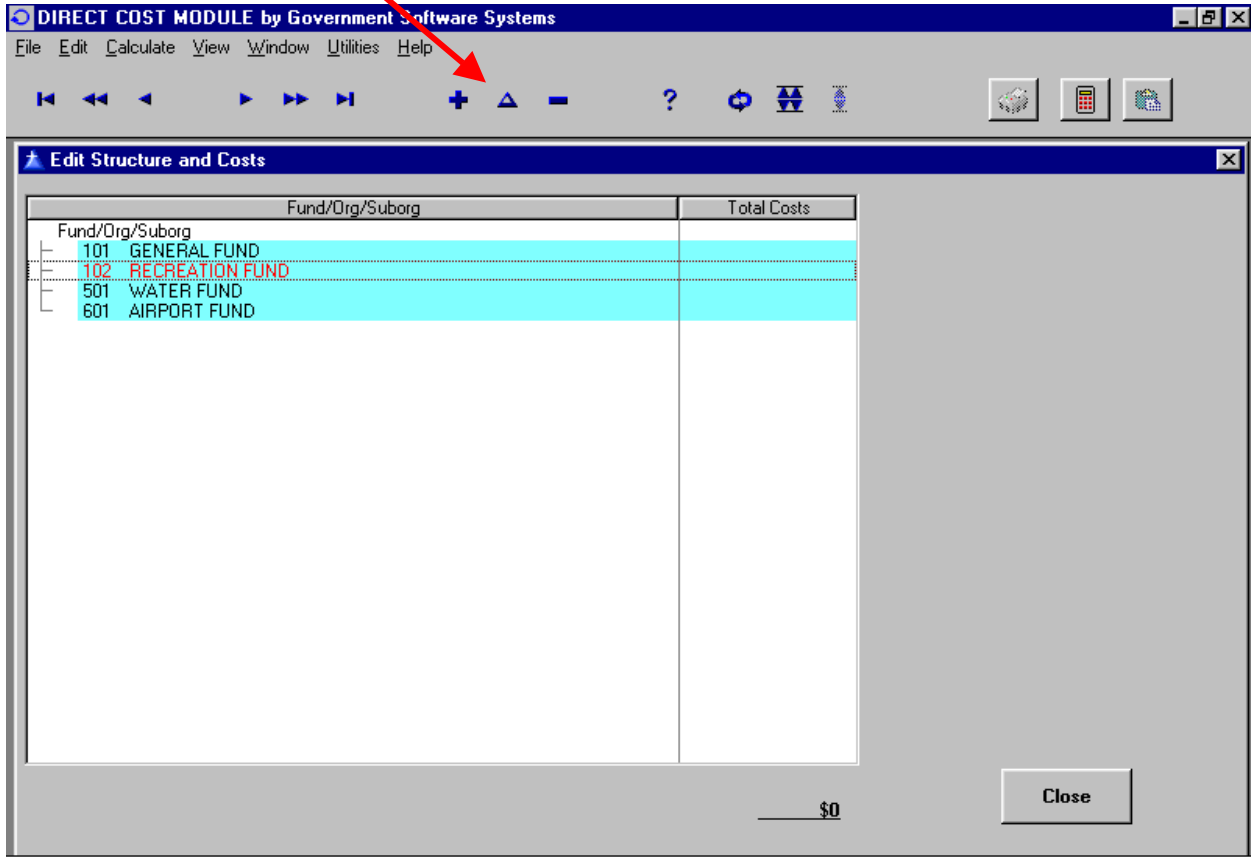
**TIP:** These are the “three ways” to enter data. Entries can be deleted in a similar “three ways.” Changing data can be done by (1) “double-clicking” on the entry, (2) clicking on the triangle symbol on the toolbar, and (3) “right-clicking” on the highlighted line and selecting “Change” from the drop-down menu.

Each of these actions will display the “Edit a Fund” window where you can enter the fund.



If the entry is correct, press the “OK” button to save the fund and repeat the process to enter other funds.

Should the name or number of the fund change in the future, it can be changed if you return to the “Edit a Fund” window. First, highlight the fund on the Edit Structure and Costs” window then (1) double-click with the left mouse button on the fund, or (2) press the “delta” symbol on the toolbar, or (3) right-click the mouse and selecting “change” from the drop down menu.



You know that the fund is highlighted when it appears in a different color with a dashed line box surrounding it.

The Second Level is the Org Level. This organizational level is really determined by what is left when the third level is selected.

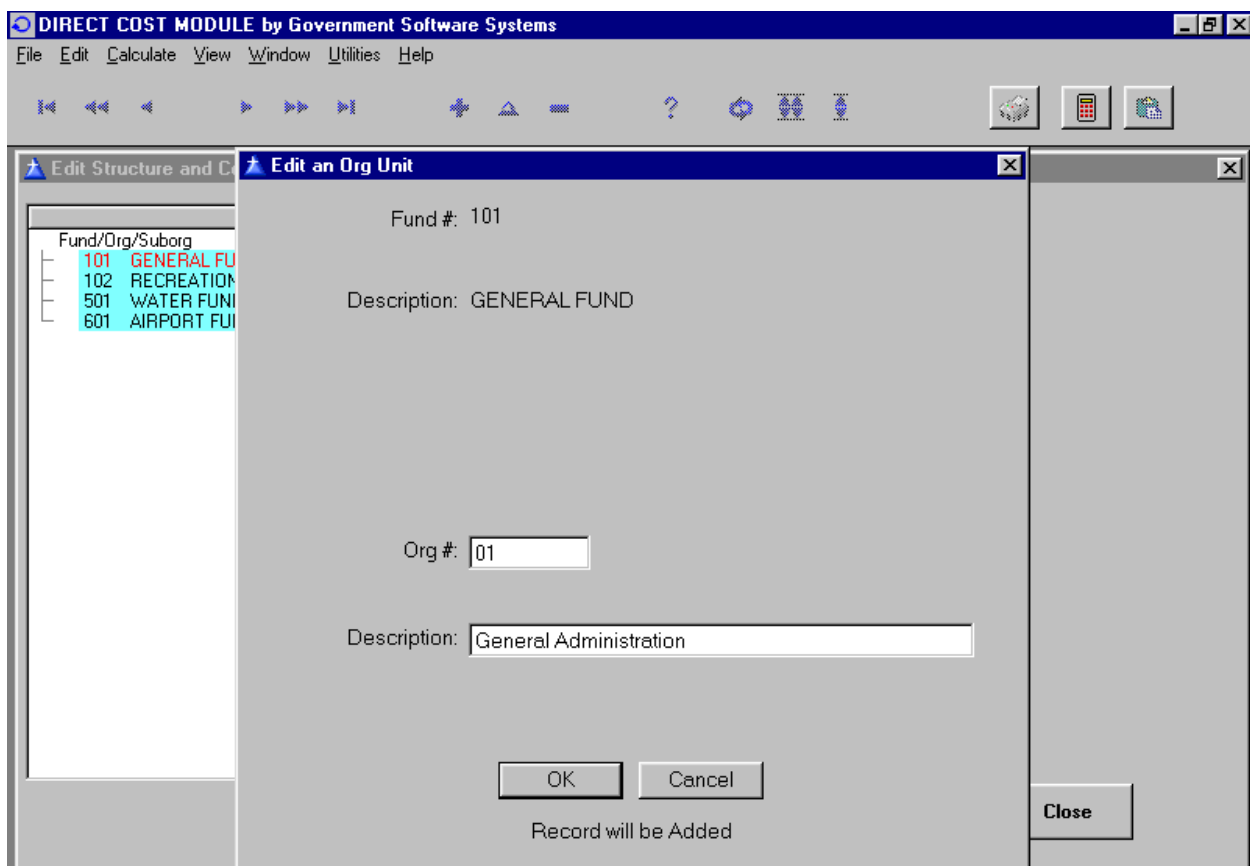
Jumping ahead for a minute – The third level is the Suborg Level and it represents the lowest level that is budgeted within the organization. Depending on how your agency budgets, it will either be a department, activity, division, program or some similar element.

The purpose of the Org level is to bridge the organizational structure from the fund to the suborg. There are various approaches to doing this and I will suggest how we might do it.

- Case #1 – There is no org. level because our agency is small. There are two options that I can think of: (1) Duplicate the Suborg at the Org level, or (2) Use a program budgeting title such as “General Administration”, “Public Safety”, and “Development Services” to group the suborgs.
- Case #2 – Our agency is large and has multiple organizational levels. In this case, I would try to incorporate the various levels by abbreviations into one level such as “Gen.Serv.-Public Wks-Streets” as the Org level.

To make the entry of the Org. Level, highlight the fund in which it is found and press the “+” symbol, etc.

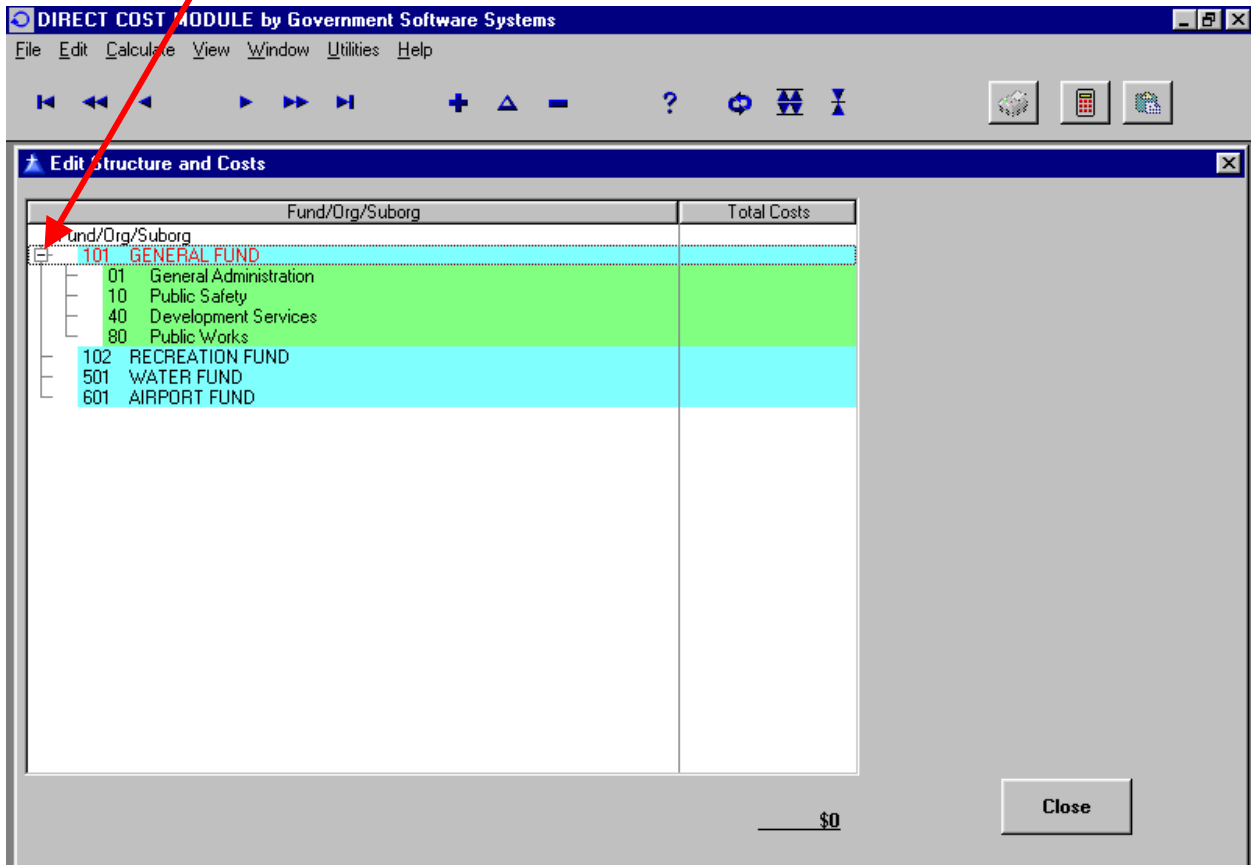
You will see the following screen. Proceed to enter the Org Level.



Whatever description you enter for an Org # will be used if you assign that Org # to another Fund – There is only one description per Org # for the entire agency. If your agency uses the same Org # with different descriptions in different Funds, you will have

to change the Org # after the first fund – maybe use a sequential number or put a letter on the end.

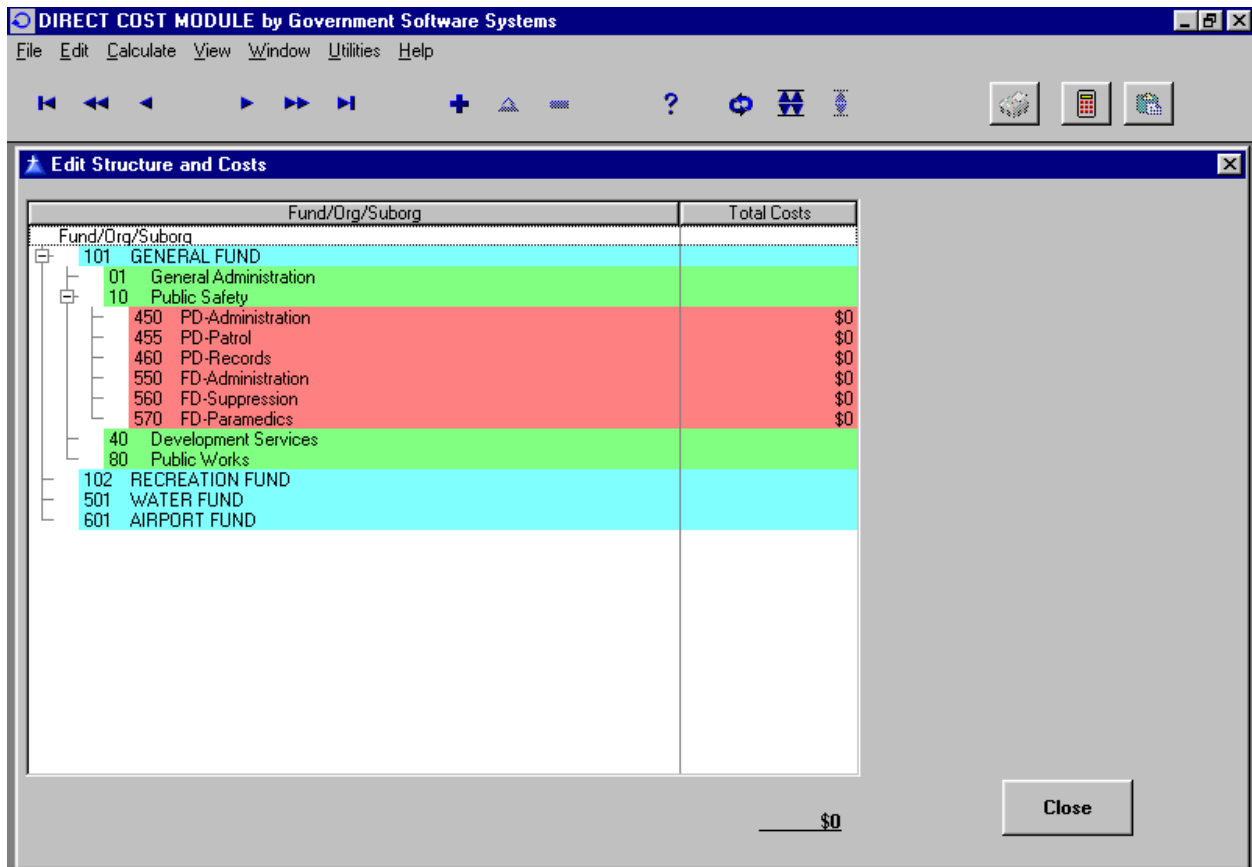
After you have made entries, you may want to see what you have done. There will be a small box with a “+” in it to the left of the fund. Click on the “+” symbol in the box and it will open the “tree” with the data that you entered. (See additional discussion in **Lesson 5.**)



The Third Level is the Suborg Level. Repeating, this is the lowest level that your agency budgets. The entry of this level is similar to the entry of the Org. Level. In this case, you highlight the Org and press the “+” symbol on the toolbar, etc. to bring up the “Edit a Suborg” window.

**IMPORTANT:** This level must be added if you want to be able to allocate costs or determine service costs. This is the level on which positions and indirect cost subpools are created.

One of the techniques that has been helpful to me, is to use an abbreviation of the Org Level at the beginning of the Suborg description. This gives a visual clue that the suborgs belong together and also eliminates confusion with identical titles such as “Administration” which would become “PD-Administration” and “PW-Administration.”



Notice that in the above window, I have used yet another way of labeling the Suborg Level. Here I have both departments (Fire & Police) and divisions (Administration, Suppression & Patrol) on the Suborg Level.

There are many ways to use the Org and Suborg Levels to display your agency's organizational structure.

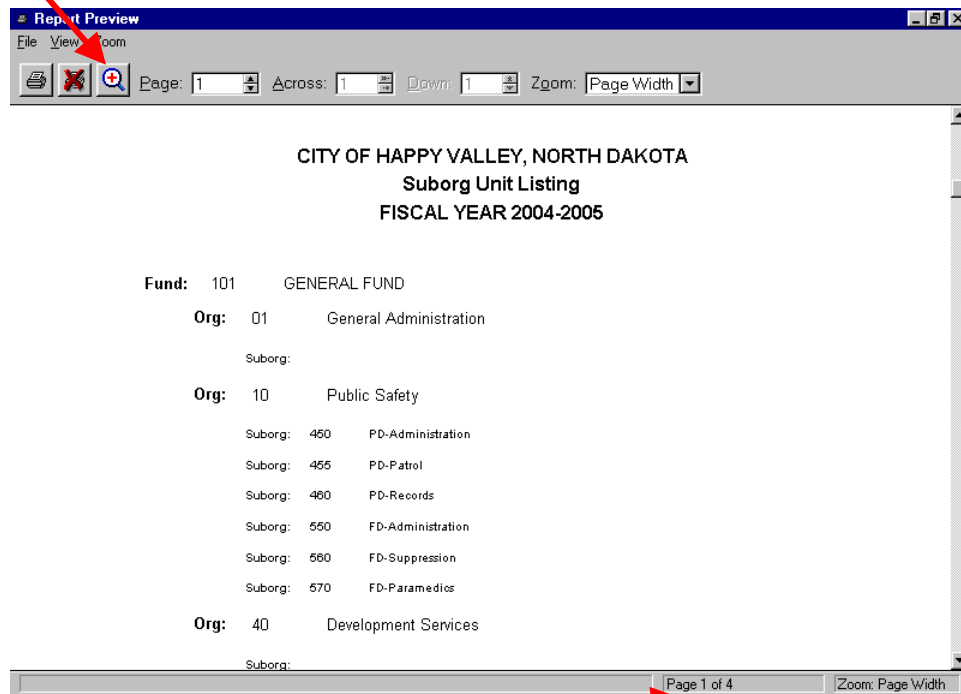
Final Thoughts on Structure. Each reference number (Fund, Org & Suborg) can be five (5) characters long. All alphanumeric characters are allowed. Each description (Fund, Org & Suborg) can be thirty-five (35) characters long. HOWEVER, what is practically available for display is less on many reports due to the limited amount of space. The best advise is to err on the “short” side as long as it is clear and/or don't put critical information at the end of the description.

## LESSON 4: Introduction to the Report Preview

In order to check our spelling and to have a “hard copy” of what we have entered, go to the File Menu, select “Print ... Org Unit Listing”. The screen will then display a preview of the report. For many people, the preview will eliminate the need to actually print the report as errors, if any, can usually be seen on the screen.

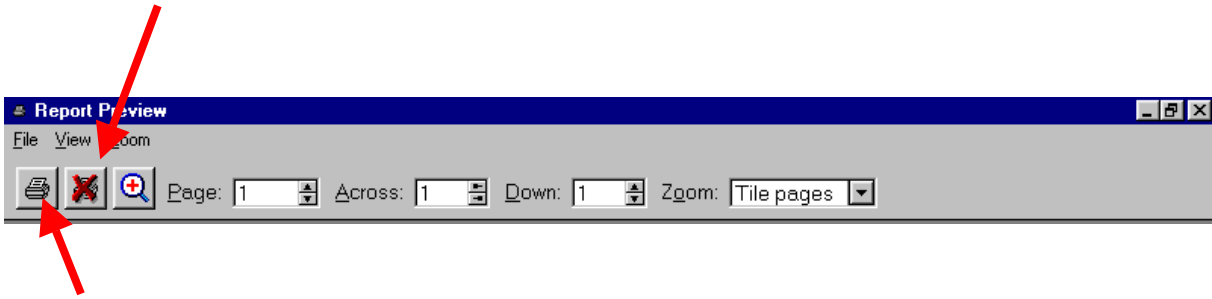
Features of the Report Preview screen:

Magnifying glass cursor (not shown) with a “+” symbol on it is a toggle to magnify the preview. Hold the cursor over the report and left-click your mouse. The report will enlarge. Left-click again and it will return to its original size. If you click on the button that looks like the cursor, you can select a magnification level.



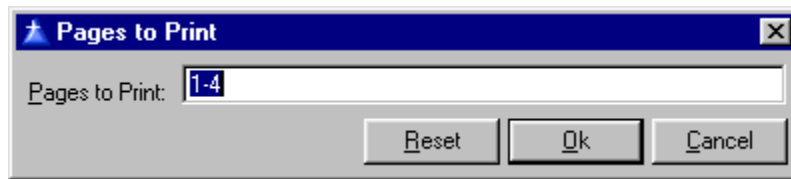
The page of the report that you are viewing and the number of pages in the total report.

To cancel a report without printing, press the button that looks like a printer with a red "X" over it.



To print the report, press the button that looks like a printer.

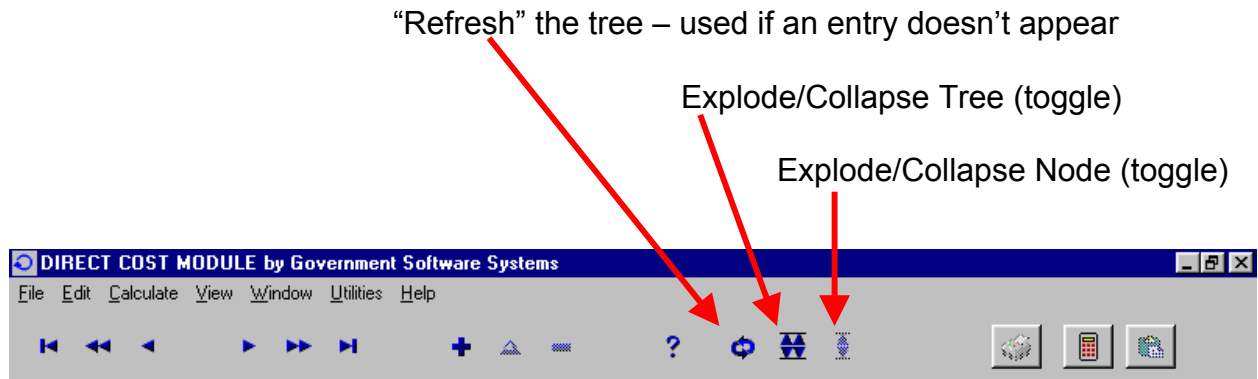
If you don't want to print the complete report, view the report to identify the pages that you do want to print. Then select from the menu: "File ... Pages to Print" and the following window will be displayed. Enter the page or range of pages into the input area and press the "Ok" button. Then press the Printer button discussed in the prior paragraph.



## LESSON 5: Using the Toolbar

Return to the window that we were discussing when we entered the Fund/Org/Suborg information – on the menu, select “Edit ... Structure & Costs”.

**Tree Symbols.** Now open the “tree.” To do this, we are going to learn about the “tree” symbols on the toolbar.

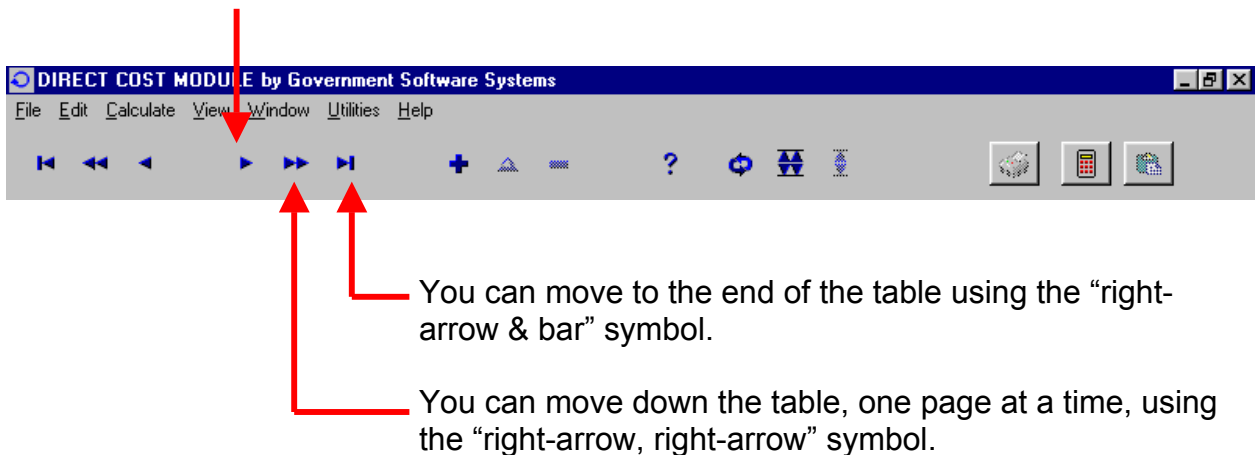


The “Node” is a part of the tree and is only available if you have highlighted a “node.”

Try exploding and collapsing the tree. Then, select various nodes and explode and collapse them.

The term, “toggle,” means that after you “explode,” the arrows in the symbol change direction and the button can be used to “collapse.”

**Cursor Movement Symbols.** Now, with the “tree exploded”, select “City Council” with the cursor. You can move down the list one row at a time using the “right-arrow” symbol.



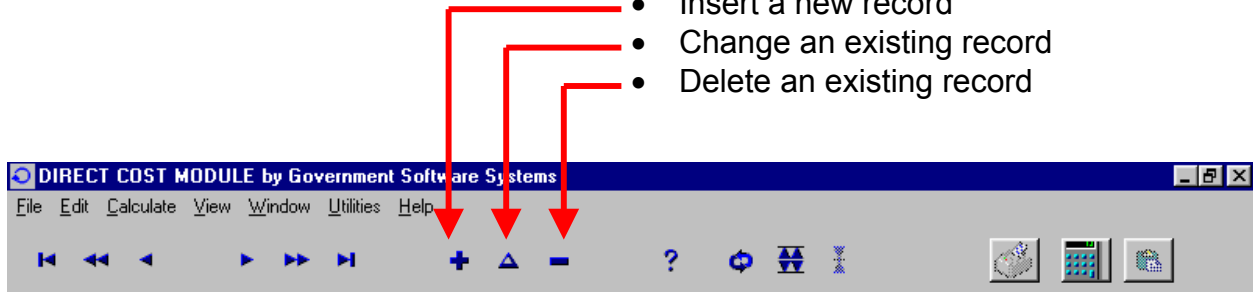
You can move to the end of the table using the “right-arrow & bar” symbol.

You can move down the table, one page at a time, using the “right-arrow, right-arrow” symbol.

The three symbols to the left are the mirror image of the three we just discussed. Going from left to right, they move: Home, Page Up, Row Up.

**Record Action Symbols.** There are three "action" symbols on the Toolbar. They are the symbols for:

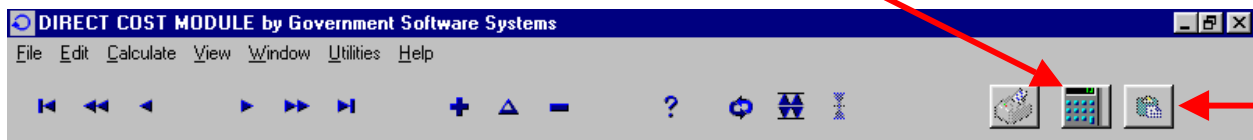
- Insert a new record
- Change an existing record
- Delete an existing record



The "Insert" and "Delete" symbols have corresponding keys on the keyboard. Also, "right-clicking" on an entry will display a drop-down menu with the same three options.

**Help Symbol.** The question mark is the help symbol on the Toolbar. This is discussed in **Lesson 9**.

**Calculator & Paste Symbols.** When the "keys" on the calculator are green, the calculator is available for use by clicking on the symbol.



"paste"

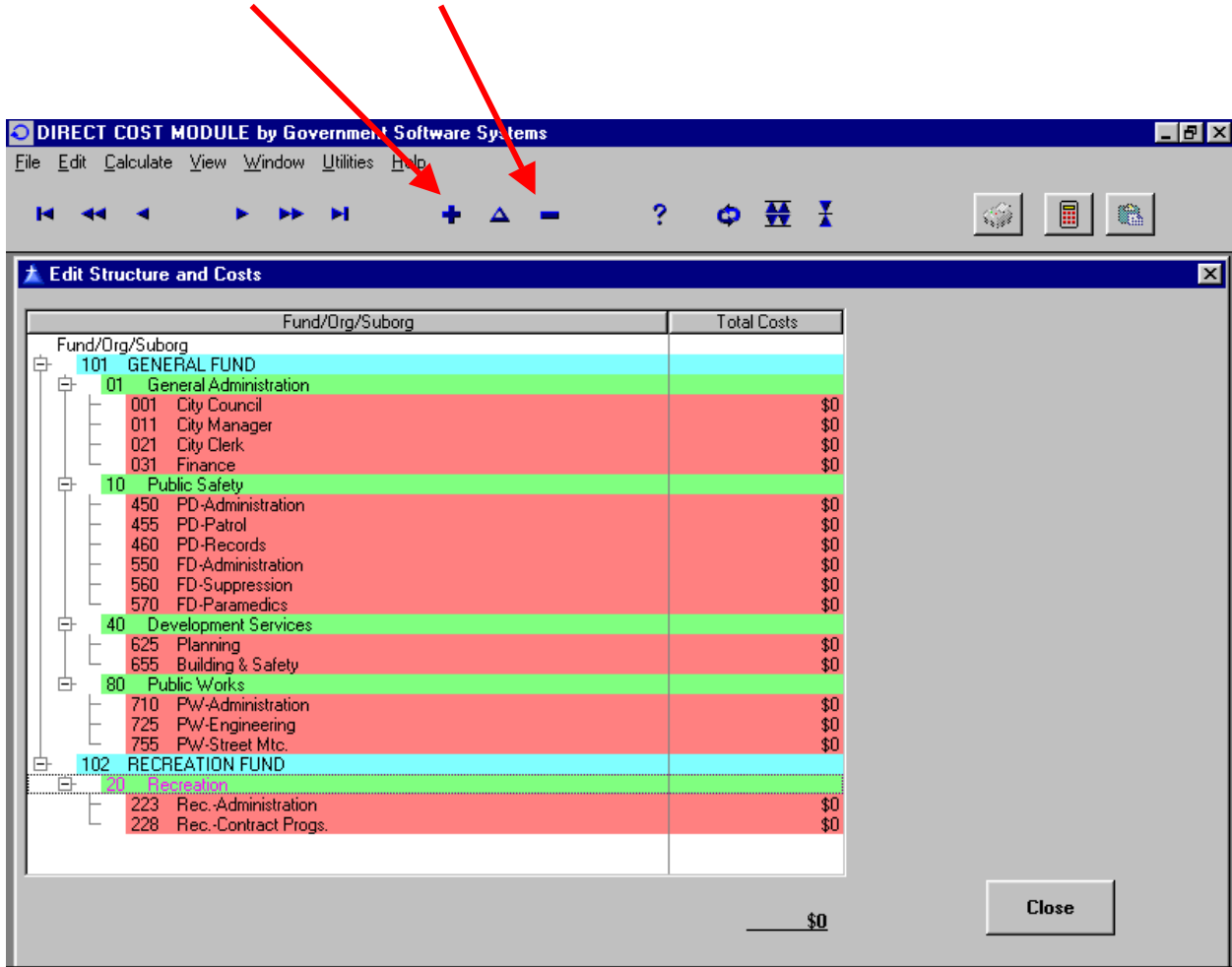
This brings up the following:



The calculator works like a typical engineering calculator. You press the keys with the mouse cursor. When you are done, the calculator can be removed from the screen either by pressing the "Off" button or the "X" in the top right corner. The "neat" part about this calculator is that you can press the "CLIP" button when you have an answer and then insert the answer into a data field on the screen by pressing the paste button next to the calculator

## LESSON 6: Complete Entry of Organizational Structure

Use the Insert and Delete Buttons until you match the following structure:



Notice that I have deleted two funds and added more to the structure of Happy Valley.

## LESSON 7: Entering Costs for Suborgs

To continue, explode the tree and select (click on = highlight) a suborg. Numeric input fields are now available on the right side of the window.

The screenshot shows the 'DIRECT COST MODULE by Government Software Systems' window. The title bar includes 'File Edit Calculate View Window Utilities Help'. Below the title bar is a toolbar with navigation icons. The main window is titled 'Edit Structure and Costs' and is divided into two main sections. On the left is a tree view showing the organizational structure with 'Fund/Org/Suborg' and 'Total Costs' columns. The tree is expanded to show the following structure:

Fund/Org/Suborg	Total Costs
101 GENERAL FUND	
01 General Administration	
10 Public Safety	
450 PD-Administration	\$0
455 PD-Patrol	\$0
460 PD-Records	\$0
550 FD-Administration	\$0
560 FD-Suppression	\$0
570 FD-Paramedics	\$0
40 Development Services	
80 Public Works	
102 RECREATION FUND	
501 WATER FUND	
601 AIRPORT FUND	

On the right side of the window, there are several input fields for cost categories, each with a '\$0' value:

- Salaries & Wages: \$0
- Other Personnel Services: \$0
- Operations & Maintenance: \$0
- Debt Service & Deprec.: \$0
- Transfers & Admin. Chges: \$0
- Capital Expenditures: \$0
- Opn. & Maint. Deduction: \$0

A red arrow points to the 'Salaries & Wages' input field. At the bottom right of the window is a 'Close' button. The total cost at the bottom of the window is \$0.

Before entering numbers, I want to tell you what the program does with the numbers:

**Salaries & Wages.** The program does NOT use this number as you will enter the salary for each position title later. However, if you want to enter this number, the program will give you a report comparing this number to the salaries that you add later. This may be helpful in identifying a missing position or an amount for overtime/part-time employees that has not been processed. Also, the program will be able to give you a grand total that can be compared to a budget or expenditure total for balancing. But...it's your choice!

**Other Personnel Services.** The program does NOT use this number either! Fringe benefits for positions will be independently calculated. However, you can enter the number for balancing to a total as discussed above.

**Question:** My budget has a subtotal for “Salaries & Benefits.” Should I calculate the salary portion and enter it in the box for “Salaries & Wages” and then calculate the fringe portion and enter it in the box for “Other Personnel Services?”

**Discussion:** It depends on why you are entering the amounts in the first place. If your purpose is only to get a Suborg total and grand total to compare to your data source, then I would just enter the subtotal in the box for “Salaries & Wages.”

On the other hand, if you want to confirm that the budgeted salaries matches the program’s total for “Salaries & Wages,” then you need to split Salaries from Benefits. Again, it’s basically your call.

**Operations & Maintenance.** This amount represents the expenditures for the support of the staff or services of the suborg. Some agencies refer to this as “supplies & services” or “M & O” or “Operating Expenditures.” This is an important amount for the program and so I will discuss it in detail along with the box called “Opn. & Maint.Deduction.”

**Q:** Does it include internal service charges? **A:** Yes, if you are “happy” with them. No, if you want the internal service charges to be recalculated by the Indirect Cost Module or the Internal Service Support Module. If your answer is “No,” then include the internal service charges in the “Transfers & Admin. Chges” box.

**Q:** Should I use budget or actual numbers? **A:** The answer depends on your agency and the purposes for using this software. If your budget is pretty accurate and the purpose is to compute fees and charges effective with the beginning of the next fiscal year, I would use the proposed/adopted budget for the next fiscal year – otherwise the fees are out-of-date before they are even used. If your budget has a poor record for accuracy, I might use proposed salaries especially if they are based on a multi-year contract and actual or estimated actual O&M from the current fiscal year. The only reason that I can think of to use prior year actuals would be if you were using the data to prepare an A-87 Cost Allocation Plan using the costs from the Direct Cost Module.

**Q:** I’m using budget numbers and a department head has just told me that she will need an additional \$100,000 O&M for \_\_\_\_\_ (insert excuse here). **A:** This represents an increase to the O&M amount. This can be accomplished by inserting a minus \$100,000 in the “Opn. & Maint.Deduction” box. As a corollary, if the department head doesn’t need monies in the O&M budget, enter this amount in the same box (without the minus).

A “heads-Up” for later in this booklet: The O&M amount is spread proportionately to the salaries in the Suborg so that each position’s fully-burdened hourly rate includes some of the O&M. However, there are amounts in the O&M such as contractual and

Professional services that don't belong in the hourly rates. We will assign these costs to services later in **Lesson 27**. However, for the present, include these costs in the O&M amount that you enter. But, remember which ones they are!

**Debt Service & Deprec.** This amount only needs to be entered for (1) balancing purposes, or for (2) later assignment to a specific service.

**Transfers & Admin. Charges.** This amount only needs to be entered for balancing purposes.

**Capital Expenditures.** This amount only needs to be entered for balancing purposes.

Now that we have gone through the various input boxes, I want you to enter the following budget amounts into the system:

Suborg	Salaries & Wages	Fringe Benefits	Opns. & Maint.	Debt Service	Capital Outlay	Total
City Council	12,000	15,000	65,000			92,000
City Manager	245,000	80,850	75,000			400,850
City Clerk	110,000	36,300	32,000			178,300
Finance	195,000	64,350	95,000		120,000	474,350
PD-Admin.	143,000	47,190	500,000			690,190
PD-Patrol	2,719,000	1,087,600	375,000		300,000	4,481,600
PD-Records	410,000	135,300	67,000			612,300
FD-Admin.	132,000	43,560	48,000			223,560
FD-Suppression	1,365,000	546,000	325,000	175,000		2,411,000
Planning	348,500	115,005	165,000			628,505
Bldg & Safety	268,500	96,660	212,000			577,160
PW-Admin.	148,500	49,005	37,000			234,505
PW-Engineering	205,000	73,800	53,000		10,000	341,800
PW-Streets	708,500	255,060	1,585,000			2,548,560
Non-Dept'l	54,000	17,820	375,000	250,000	35,000	731,820
Rec-Admin.	286,250	100,500	162,000			548,750
Rec-Contractual			312,000			312,000
TOTALS	10,119,250	2,764,000	4,483,000	425,000	465,000	15,487,250

The pattern of keystrokes is as follows:

1. Highlight Suborg with click on left mouse button
2. Press the Tab key to move to the salary field or highlight the salary amount with a “sweep” of mouse holding down the left mouse button.
3. Enter the amount and press Tab key on keyboard with left hand.
4. When all amounts have been added, go to the next Suborg with the mouse.
5. Repeat from #1 and occasionally press the Refresh Tree button on the toolbar to check entries to date.

**IMPORTANT:** If you enter a cost (budget or actual) that has decimal digits, the program will ignore your entry. The program will not round your entry to the nearest whole number!

The window should look like the following when you are done:

The screenshot shows the 'DIRECT COST MODULE' window with a menu bar (File, Edit, Calculate, View, Window, Utilities, Help) and a toolbar. The main window is titled 'Edit Structure and Costs' and contains a tree view of the organizational structure and a table of total costs. The tree view is expanded to show the following structure:

- 101 GENERAL FUND
  - 01 General Administration
    - 001 City Council: \$90,000
    - 011 City Manager: \$400,850
    - 021 City Clerk: \$178,300
    - 031 Finance: \$474,350
  - 10 Public Safety
    - 450 PD-Administration: \$690,190
    - 455 PD-Patrol: \$4,481,600
    - 460 PD-Records: \$612,300
    - 550 FD-Administration: \$223,560
    - 560 FD-Suppression: \$6,287,600
  - 40 Development Services
    - 625 Planning: \$628,505
    - 655 Building & Safety: \$577,160
  - 80 Public Works
    - 710 PW-Administration: \$234,505
    - 725 PW-Engineering: \$341,800
    - 755 PW-Street Mtc.: \$2,548,560
  - 90 Non-Departmental
    - 910 Non-Departmental: \$731,820
- 102 RECREATION FUND
  - 20 Recreation
    - 223 Rec.-Administration: \$548,750
    - 228 Rec.-Contract Progs.: \$312,000

The total cost for the selected items is \$19,361,850. On the right side of the window, there are several input fields for various cost categories:

- Salaries & Wages: \$0
- Other Personnel Services: \$0
- Operations & Maintenance: \$312,000
- Debt Service & Deprec.: \$0
- Transfers & Admin. Chges: \$0
- Capital Expenditures: \$0
- Opn. & Maint.Deduction: \$0

A 'Close' button is located at the bottom right of the window.

Notice that the "Total Cost" column did not show your entries until you pressed the "Refresh Tree" button. This is to speed up the entry process as each refresh action takes time.

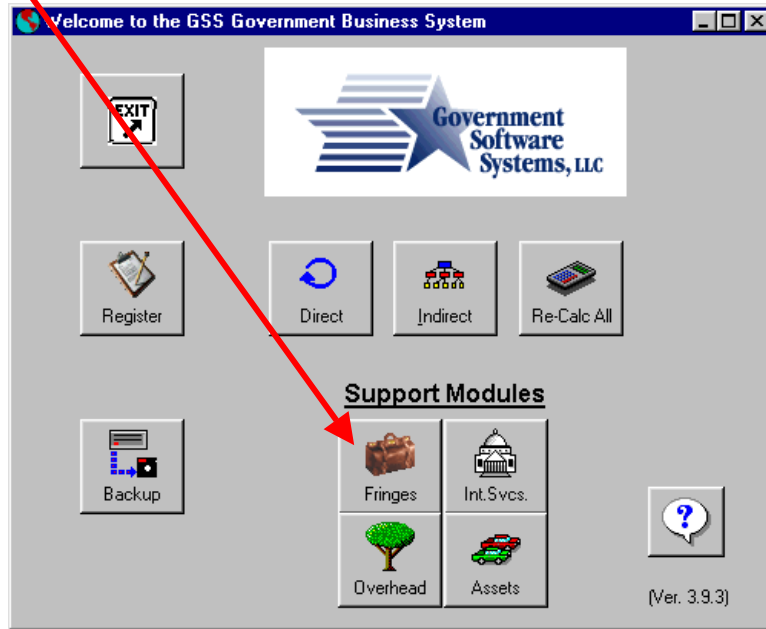
**TIP:** When you are entering your own data, the following three costs must be carefully placed: Overtime, Part-Time and Contractual employees. Placing the cost for these three in "Salaries & Wages" gives you more control than burying them in "Other Personnel Costs" or "Operations & Maint." costs. This will be seen later as we allocate positions to services.

Now you can go to the menu and print the budget: "File ... Print ... Budget Cost Spread Information ... Budget Detail"

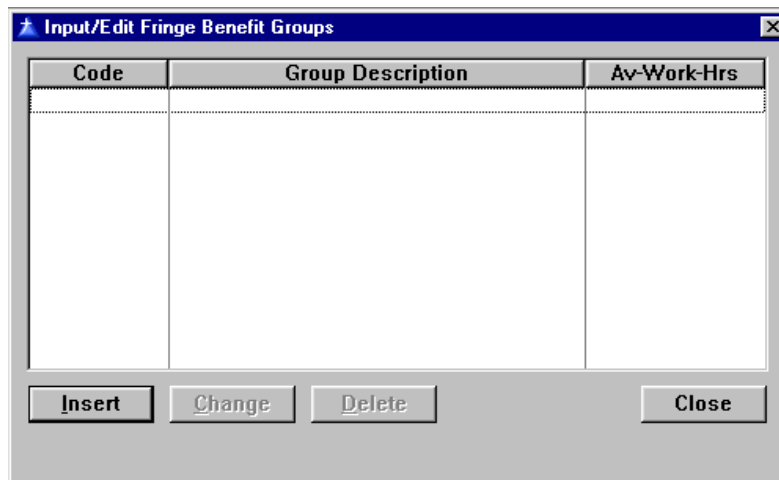
When you are satisfied that the data is correct, close the Direct Cost Module.

## **LESSON 8: Entering Fringe Benefit Groups & Components**

Press the “Fringes” button on the Main Menu.



Then from the Fringe Benefit Module Menu, select “Edit ...(then)... Edit Fringe Benefit Groups” and you will get the following window:



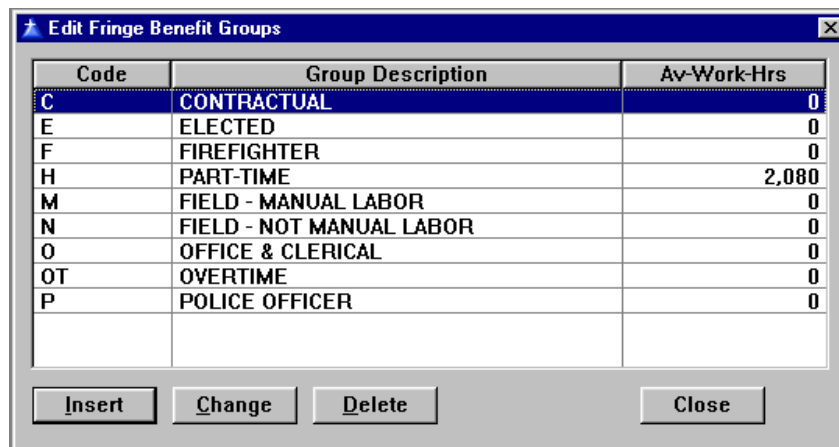
We now want to create fringe benefit groupings of employees. The groups should be fairly homogeneous in their cost to the agency. The following are the two most common ways of grouping employees:

- The MOU or Memorandum of Understanding or Union Contract Groupings are based on having a specific group that have negotiated a specific set of benefits.
- Workers' Comp. Insurance and Retirement Insurance Groups are based on the rates for these two being significantly different for different groups of employees.

We are going to use the second type and will be creating the following groups:

- Office & Clerical
- Field – not manual labor
- Field – manual labor
- Police Officer
- Firefighter
- Elected
- Part-Time
- Contractual
- Overtime

Please enter the data so that your results match the following:



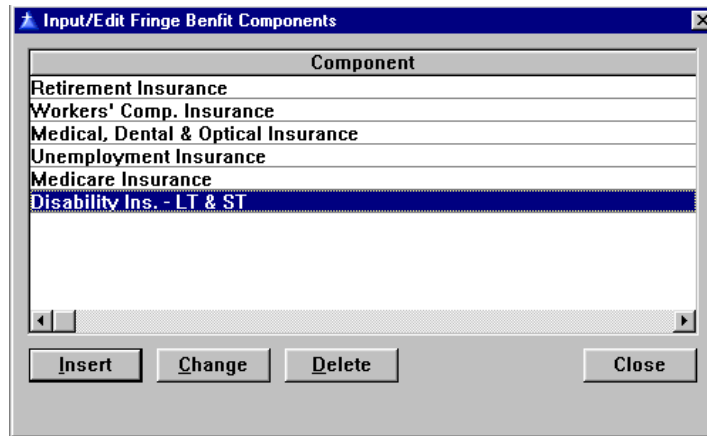
Code	Group Description	Av-Work-Hrs
C	CONTRACTUAL	0
E	ELECTED	0
F	FIREFIGHTER	0
H	PART-TIME	2,080
M	FIELD - MANUAL LABOR	0
N	FIELD - NOT MANUAL LABOR	0
O	OFFICE & CLERICAL	0
OT	OVERTIME	0
P	POLICE OFFICER	0

**TIP:** The "Code" field is ten (10) alphanumeric characters long but only the first character will be important to us when we are entering positions. Therefore, if you want to use more than one character, you might want to make the first character unique to avoid scrolling through all of the codes with the same first character.

And, in addition,

**COMMENT:** If you plan to independently calculate the fringe benefit rates for the different benefit groups and their available work-hours, you can enter the information into the Direct Cost Module on the screen: "Edit ... Fringe Benefits."

To continue, close this window and from the Fringes Menu select "Edit ... Input Fringe Benefit Components." Then enter the following data until your window matches the following:



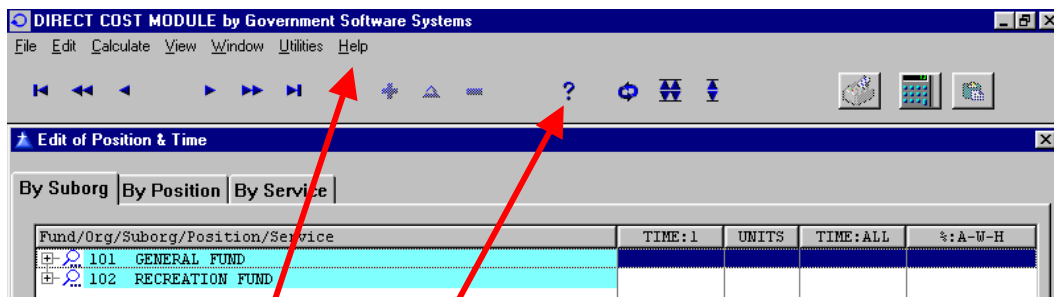
And finally,

**TIP:** Some Benefit components will be based on a percent of salaries – this group is easy. The others will be based on some dollar amount per employee that may vary by number of dependents or job title. We suggest averaging this latter Benefit Component over the Benefit Groups that you have created assuming you can obtain the premium by Group. Otherwise we suggest averaging the cost over all employees.

This is all that we are going to do in the Fringe Benefit Module at this time. Close the Benefit Components window and exit the Module so that you are back to the Main Menu.

## LESSON 9: Using the Help Screens

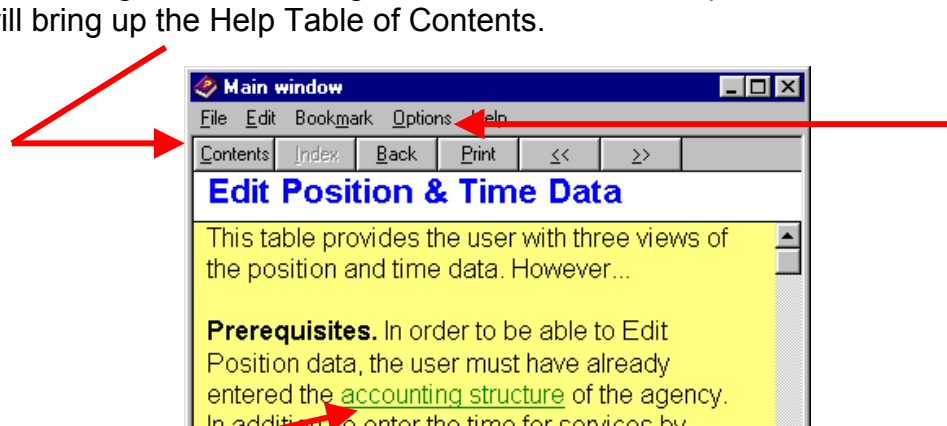
Enter the Direct Cost Module by pressing the "Direct" button on the Main Menu. From the Direct Cost Module Menu, select "Edit ... Position & Time Data". You will see the following screen.



To get help with the "Edit of Position & Time" window and most other windows in the program, you have three options:

1. Press the F1 key on the keyboard. This will bring up a help screen specific for this window if there is one.
2. Press the "?" symbol on the Toolbar for a help screen specific for this window if there is one.
3. Select "Help ... Contents" from the Direct Cost Module Menu where you can go to "Commands ... Edit Menu ... Edit Position & Time Data".

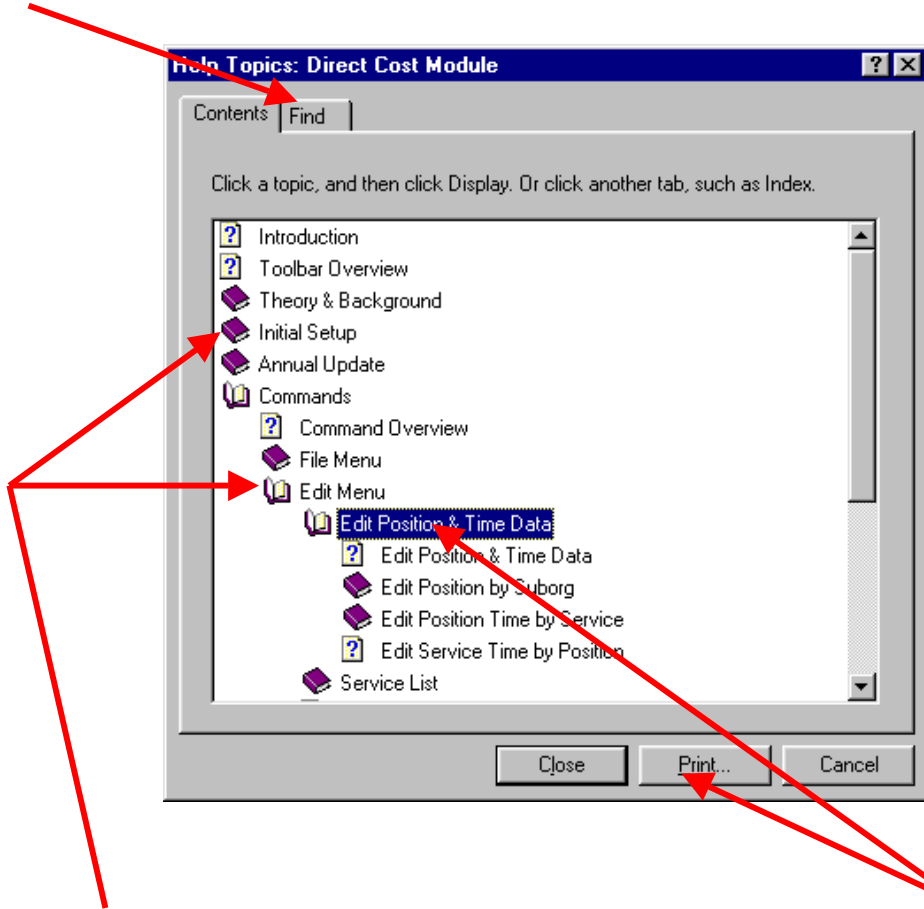
The "context sensitive help" that is available from option #1 and #2 will display a window similar to the following. You can change the font size on the "Options" menu. Pressing "Contents" will bring up the Help Table of Contents.



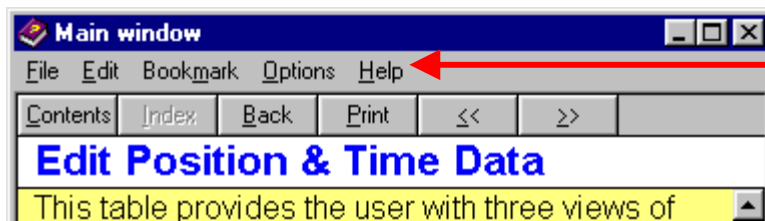
The underlined text links to another help screen when you click on it.

If you select option #3 and go to “Help ... Contents” or if you press the “Contents” button on the Help Screen, you will see the following table of contents for the Help System for the Direct Cost Module. (Note: all other Modules work identically.)

“Find” leads you to a search screen.



Double-clicking on a “book” opens the contents of the book. The “Print...” button will print every help screen below that spot (“highlighted topic”) on the menu (each topic is a separate print job so it is a pain to cancel once started).



The printed Help Manual is just a complete printout of all the Help Screens. You can determine if you have the most current manual by comparing the version on “Help... Version” with the version number of the Help Manual.

## LESSON 10: Entering Positions

Explode the "Tree" using the "Explode Tree" button on the Toolbar and select the first Suborg which is the City Council. With this Suborg highlighted, press the "+" symbol on the Toolbar and you should see the following window:

The screenshot shows the 'DIRECT COST MODULE by Government Software Systems' application. The main window is titled 'Edit Position (By Suborg)' and is for '101-01-001 City Council'. On the left, a tree view shows the organizational structure with '101-01-001' selected. The main area contains the following fields:

- Position Code:
- Position Title:
- Total Annual Salary:  Step Range:
- # of Employees:  Type:
- Fringe Benefit Group:
- Memo:

At the bottom are 'OK' and 'Cancel' buttons.

Before making any entries, I want to go over the input boxes with you so that you know what they are used for.

**Position Code.** This is a unique, 20 alphanumeric character field. If your agency already has a position control system, then this should be the reference number from that system. If you have no system, the most straight-forward approach is to use an abbreviation of the position title so that you might remember it if it reoccurs. Again the shortest code is the best from a report perspective.

**TIP:** If you give the same code to all agency positions with the same title, you will have two advantages: (1) each time you enter the code, the position title will be automatically entered, and, (2) you will be able to print out a list of average hourly rates for each position title.

**Position Title.** This is a 35 character alphanumeric field. But, the shorter you make it, the more likely it will not be truncated on a report. I will often put a “-PT” after the title if it is a part-time position.

**Total Annual Salary.** This is the total annual salary for all of the employees in this Suborg with this position title. This number should be consistent with the number in “# of Employees” below.

**Step Range.** This field is not being used at present. It will eventually tie the position to a salary range/step table for calculating the salary when the Budget Module is completed.

**# of Employees.** This is the number that relates to the “Total Annual Salary” above.

**TIP:** The number of employees is straight-forward for full-time positions but can be very confusing when trying to develop an FTE for a part-time position. If the budget already identifies an FTE for a position, find out how many annual hours it is based on and use that number when we input the “Available Work-Hours” for the the Part-Time Employee Group. Otherwise, base the FTE # on the number of hours divided by 2,080. If “they” don’t identify the number of hours, calculate it based on the budget divided by the hourly rate.

**Type.** There are no calculations performed on this field by the program. I use it to remind me whether the position is full-time (FT) or part-time (PT) or some other category. It does print on some reports.

**Fringe Benefit Group.** So that the data is consistent, this field receives its input from the drop-down list that you see when clicking on the down arrow to the right of the field. As you become familiar with the fringe groups, you merely enter the first letter of the group. If there is more than one fringe group with the same first letter, press the key with that letter repeatedly to cycle through the groups with that first letter.

**Memo.** This field is displayed on various position reports. If there is something unusual about the position or some information that would be helpful to document, this is a good place to enter it.

On the next page is a copy of the window with the data for a position filled in.

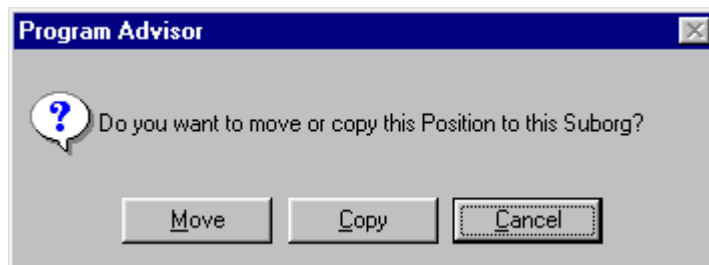
Now, enter the salaries from the following table:

Suborg #	Pos. Code	Position Title	Annual Salary	# of Empl.	Fringe Grp.
101-01-001	CCM	Council Member	12,000	5	E
101-01-011	CM	City Manager	120,000	1	O
	ACM	Asst. City Manager	80,000	1	O
	AS	Admin. Secretary	45,000	1	O
101-01-021	CC	City Clerk	55,000	1	O
	DCC	Deputy City Clerk	45,000	1	O
101-01-031	FD	Finance Director	75,000	1	O
	AC	Account Clerk	120,000	3	O
101-10-450	PC	Police Chief	100,000	1	P
	DS	Dept. Secretary	43,000	1	O
101-10-455	LT	Police Lieutenant	210,000	3	P
	SGT	Police Sergeant	495,000	9	P
	PO	Police Officer	1,764,000	36	P
101-10-460	DIS	Dispatcher	240,000	6	O
	RC	Records Clerk	140,000	4	O
101-10-550	FC	Fire Chief	90,000	1	F
	DS	Dept. Secretary	42,000	1	O
101-10-560	BC	Fire Batt. Chief	195,000	3	F
	FCAP	Fire Captain	324,000	6	F
	FENG	Fire Engineer	294,000	6	F
	FF	Fire Fighter	252,000	6	F
101-40-625	CP	City Planner	90,000	1	O

Suborg #	Pos. Code	Position Title	Annual Salary	# of Empl.	Fringe Grp.
101-40-625	AP	Assoc. Planner	70,000	1	O
	ASTP	Assist. Planner	110,000	2	O
	DS	Dept. Secretary	42,500	1	O
	C	Clerical	28,000	1	O
101-40-655	CBO	Chief Bldg. Official	65,000	1	N
	C	Clerical	28,500	1	O
	BI	Bldg. Inspector	120,000	2	N
	PCK	Plan Checker	55,000	1	O
101-80-710	PWD	Pub. Wks. Director	105,000	1	O
	DS	Dept. Secretary	43,500	1	O
101-80-725	CE	City Engineer	95,000	1	N
	ACE	Assoc. Civil Eng.	80,000	1	N
	C	Clerical	30,000	1	O
101-80-755	STS	St. Superintendent	63,000	1	N
	C	Clerical	30,500	1	O
	SMW3	St. Mtc. Worker III	88,000	2	M
	SMW2	St. Mtc. Worker II	152,000	4	M
	SMW1	St. Mtc. Worker I	360,000	12	M
101-90-910	C	Clerical	54,000	2	O
102-20-223	RD	Recreation Dir.	70,000	1	O
	DS	Dept. Secretary	42,250	1	O
	SRL	Sr. Rec. Leader	144,000	3	N
<b>TOTAL</b>			6,707,250	140	

Did you remember to put “FT” in the “Type” box? This isn’t required but it is a “good practice.”

Did you wonder if there was a way to copy positions that are repeated such as “Dept. Secretary” and “Clerical?” Yes there is!! If you hold the cursor over an existing position and press the left mouse button, you will get a heavy black down arrow. Holding down the left mouse button, drag the arrow to the Suborg that you want to copy the position to. Then release the mouse button. You will see the following message:



If you select “Copy”, the position will be copied to the new Suborg. Then by double-clicking on the position in the new Suborg, you can change the salary amount if necessary.

When you are done entering positions, close the “Edit Position & Time Data” window and on the menu, select “Calculate ... Hourly Rates.” When the program is done

calculating, select "File ... Print ... Position Listing Reports ... Salary Budget and Detail Comparison."

You should get a report with the following differences:

<b>Suborg #</b>	<b>Description</b>	<b>Budgeted Salaries</b>	<b>Detail Salaries</b>	<b>Difference</b>
101-01-001	City Council	\$12,000.00	\$12,000.00	\$0.00
101-01-011	City Manager	\$245,000.00	\$245,000.00	\$0.00
101-01-021	City Clerk	\$110,000.00	\$100,000.00	\$10,000.00
101-01-031	Finance	\$195,000.00	\$195,000.00	\$0.00
101-10-450	PD-Administration	\$143,000.00	\$143,000.00	\$0.00
101-10-455	PD-Patrol	\$2,719,000.00	\$2,469,000.00	\$250,000.00
101-10-460	PD-Records	\$410,000.00	\$380,000.00	\$30,000.00
101-10-550	FD-Administration	\$132,000.00	\$132,000.00	\$0.00
101-10-560	FD-Suppression	\$1,365,000.00	\$1,065,000.00	\$300,000.00
101-40-625	Planning	\$348,500.00	\$340,500.00	\$8,000.00
101-40-655	Building & Safety	\$268,500.00	\$268,500.00	\$0.00
101-80-710	PW-Administration	\$148,500.00	\$148,500.00	\$0.00
101-80-725	PW-Engineering	\$205,000.00	\$205,000.00	\$0.00
101-80-755	PW-Street Mtc.	\$708,500.00	\$693,500.00	\$15,000.00
101-90-910	Non-Departmental	\$54,000.00	\$54,000.00	\$0.00
102-20-223	Rec.-Administration	\$286,250.00	\$256,250.00	\$30,000.00
102-20-228	Rec.-Contract Progs.	\$0.00	\$0.00	\$0.00
		<b>\$7,350,250.00</b>	<b>\$6,707,250.00</b>	<b>\$643,000.00</b>

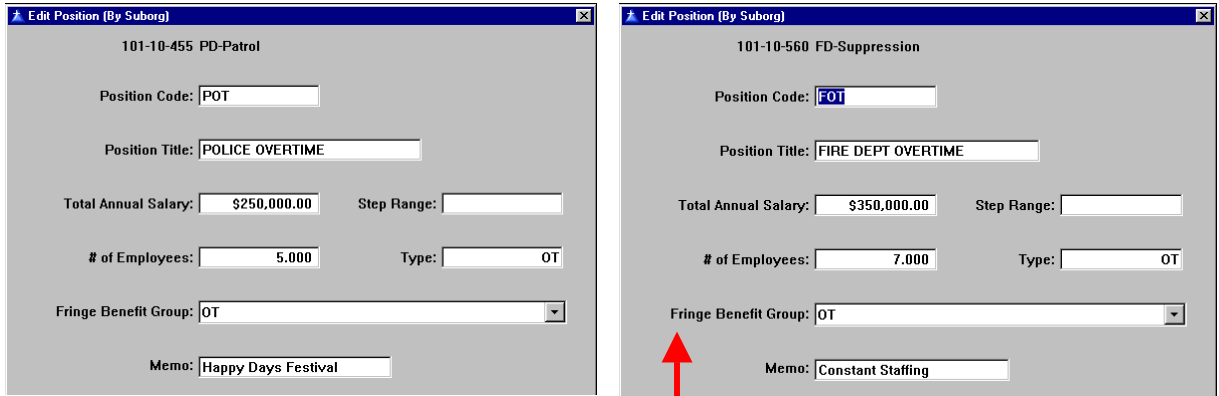
The detail of the difference is as follows:

- \$250,000 Overtime for Police to handle riots at the annual "Happy Days" Festival held every summer. (101-10-455)
- \$350,000 Overtime for fire personnel (captains, engineers and fire fighters) to provide adequate shift personnel. (101-10-560)
- \$30,000 Summer recreation leaders @ \$10 per hour (102-20-223)

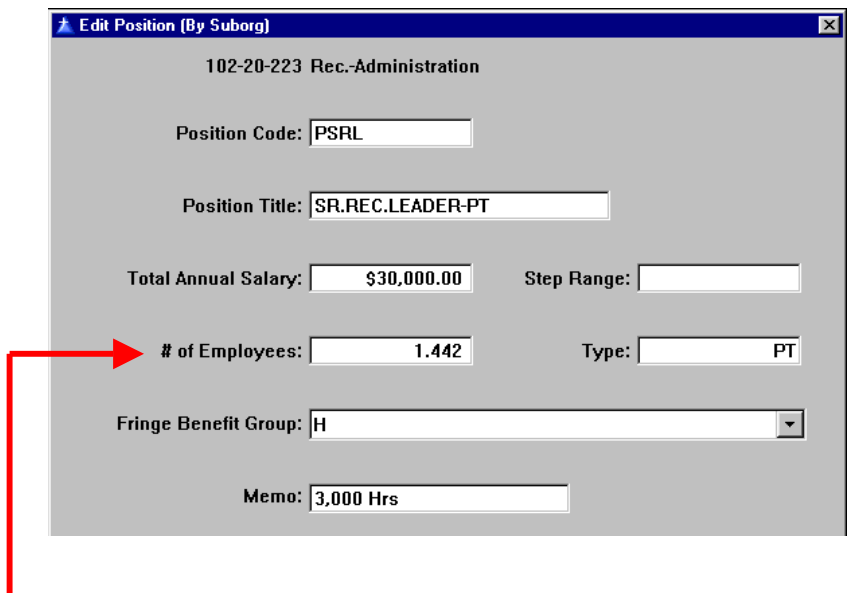
The balance is part-time clerical and maintenance help at \$10 per hour.

In addition, \$250,000 in the M&O budget for 102-20-228 represents contract instructors.

On the following pages are some "Edit by Position" screens that demonstrate one way of entering this data.



Notice that when you “tabbed” to the “Fringe Benefit Group” field that pressing the “O” key repeatedly, cycled the field between the “Office & Clerical” and “Overtime” group. I have assigned “# of Employees” based on an arbitrary \$50,000 per employee so that the calculated hourly rate for this position doesn’t look ridiculous.



Notice the “# of Employees” in the above example! This was calculated by first determining the number of hours (\$30,000 divided by \$10/hour = 3,000 hours) and then by dividing the number of hours by 2,080 which we already set up as the number of “Available Work Hours” for the Part-Time Fringe Group.

The next few screens show the results of entering the rest of the part-time salaries.

101-01-021 City Clerk

Position Code: C-PT

Position Title: CLERICAL-PT

Total Annual Salary: \$10,000.00 Step Range:

# of Employees: 0.480 Type: PT

Fringe Benefit Group: H

Memo: 1,000 Hrs

101-10-460 PD-Records

Position Code: C-PT

Position Title: CLERICAL-PT

Total Annual Salary: \$30,000.00 Step Range:

# of Employees: 1.442 Type: PT

Fringe Benefit Group: H

Memo: 3,000 Hrs

101-40-625 Planning

Position Code: C-PT

Position Title: CLERICAL-PT

Total Annual Salary: \$8,000.00 Step Range:

# of Employees: 0.385 Type: PT

Fringe Benefit Group: H

Memo: 800 Hrs.

101-80-755 PW-Street Mtc.

Position Code: W-PT

Position Title: ST.MAINT.WORKER-PT

Total Annual Salary: \$15,000.00 Step Range:

# of Employees: 0.721 Type: PT

Fringe Benefit Group: H

Memo: 1,500 Hrs.

Next, we want to set up the contract instructors as employees so that we can more easily charge them to individual recreation services:

**First**, in the “Edit Structure & Costs” screen, move \$250,000 from “O&M” to “Salaries & Wages” or enter \$250,000 in the “Op’n & Maint. Deduction” field. Either approach “corrects” the “O&M” amount (**which is IMPORTANT**) while the first approach brings the budgeted salaries and detail salaries into agreement. Since the “agreement” only affects esthetics, it is optional and I will post the \$250,000 in the “Deduction” field as shown below.

**DIRECT COST MODULE by Government Software Systems**

File Edit Calculate View Window Utilities Help

**Edit Structure and Costs**

Fund/Org/Suborg	Total Costs
<b>101 GENERAL FUND</b>	
01 General Administration	
001 City Council	\$92,000
011 City Manager	\$400,850
021 City Clerk	\$178,300
031 Finance	\$474,350
<b>10 Public Safety</b>	
450 PD-Administration	\$690,190
455 PD-Patrol	\$4,481,600
460 PD-Records	\$612,300
550 FD-Administration	\$223,560
560 FD-Suppression	\$2,411,000
<b>40 Development Services</b>	
625 Planning	\$628,505
655 Building & Safety	\$577,160
<b>80 Public Works</b>	
710 PW-Administration	\$234,505
725 PW-Engineering	\$341,800
755 PW-Street Mtc.	\$2,548,560
<b>90 Non-Departmental</b>	
910 Non-Departmental	\$731,820
<b>102 RECREATION FUND</b>	
20 Recreation	
223 Rec.-Administration	\$548,750
228 Rec.-Contract Progs.	\$312,000
	<b>\$15,487,250</b>

Salaries & Wages: \$0  
 Other Personnel Services: \$0  
 Operations & Maintenance: \$312,000  
 Debt Service & Deprec.: \$0  
 Transfers & Admin. Chges: \$0  
 Capital Expenditures: \$0  
 Opr. & Maint. Deduction: \$250,000

Close

Next, we create the position:

**Edit Position (By Suborg)**

102-20-228 Rec.-Contract Progs.

Position Code: RCI

Position Title: REC.CONTRACT INSTR.

Total Annual Salary: \$250,000.00 Step Range:

# of Employees: 5.000 Type: CONT

Fringe Benefit Group: C

Memo: 60-40 Split

I'm not concerned with "# of employees" and again used the same approach as I did above for overtime.

All of the positions have now been entered. Close any windows that are open in the Direct Cost Module and from the Menu select "Calculate ... Hourly Rates".

This would be a good time to review several reports to check the accuracy of the input.

The first report verifies that the positions are in the correct Suborg and that the salaries are correct: "File ... Print ... Position Listing Reports ... Positions by Suborg Unit ... All".

The second report verifies that the positions are in the correct Fringe Benefit Group: "File ... Print ... Position Listing Reports ... Positions by Benefit Group". As an exercise, see if you can get only the "Part-Time" group to print. (Hint: the technique is discussed in Part III – Introduction to the Report Preview.)

## LESSON 11: Entering Services -- Overview

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We can assign positions to four different types of services. Each of these services is created in a different Module.

**Public Services:** These are “end-user” services or, in other words, these are services provided to the public. Tax services are “Community-Supported Public Services” and fee services are “Personal Choice Public Services.” The only real distinction between the two is whether the legislative body has decided to support the service with tax dollars. If so, we shall refer to it as a tax service. If the legislative body has decided to merely subsidize the service with tax dollars or has decided that the service will be self-supporting, then we shall refer to it as a fee service. These services are entered through the **Direct Cost Module**.

**Internal Support Services:** These are services that support the providers of tax & fee services. Occasionally a department will provide both Internal and tax/fee services such as a City Clerk who is primarily there to support the City Council but might sell fishing permits to the public. We have created three ways to enter internal support services:

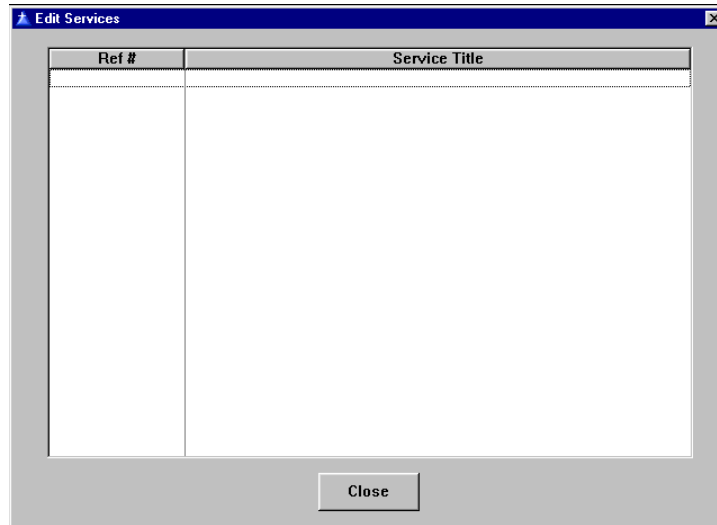
- First, for the allocation of general agency and departmental overhead where there is a more precise allocation factor, use a cost allocation plan which we refer to as our **Indirect Cost Module**.
- Second, for the simple percentage allocation of general agency and departmental overhead, use the **Overhead Module**.
- Third, for services that you do not want in the overhead cost of a position, use the **Internal Services Module**. This is for services which could have been allocated through the traditional use of an Internal Services Fund, such as insurance, vehicle maintenance, building maintenance, postage & mailing, reproduction & printing, data processing, etc.

All three of these internal services can be used simultaneously except that the General Agency Overhead percentage in the Overhead Module is not available if the Indirect Cost Module is also being used.

For purposes of this manual, the Indirect Cost Module will be integrated with the rest of the modules rather than being used as a “stand alone” module.

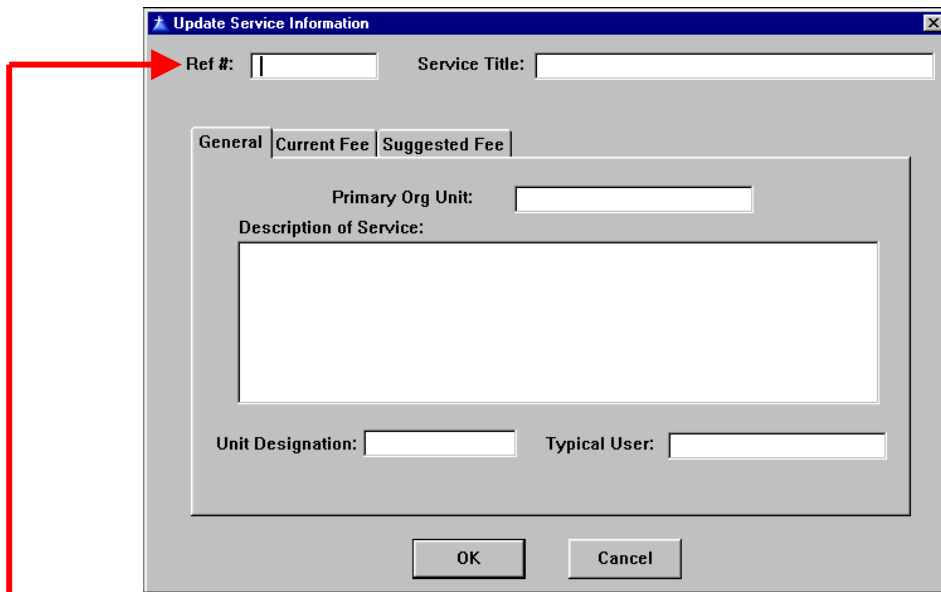
## LESSON 12: Entering Services Using the Direct Cost Module

From the Direct Cost Module Menu, select "Edit ... Service List." You will see the following blank screen:



The screenshot shows a window titled "Edit Services" with a table. The table has two columns: "Ref #" and "Service Title". The table is currently empty. Below the table is a "Close" button.

Use one of the three ways to insert a service. (Hint: If you forgot any of the three ways, refer to the text on page 8.) This will bring up the following screen:



The screenshot shows a window titled "Update Service Information" with several input fields and tabs. A red arrow points to the "Ref #" field. The fields include "Ref #:", "Service Title:", "Primary Org Unit:", "Description of Service:", "Unit Designation:", and "Typical User:". There are also "OK" and "Cancel" buttons at the bottom.

**Ref #.** The first field is the service reference number. This is a ten character, alphanumeric field, which must be unique and not start with one of the reserved character sets.

The character sets which cannot be used in the Direct Cost Module to start a service are: CAP, ISF, O/H.

- CAP is reserved for use by the Indirect Cost Module
- ISF is reserved for use by the Internal Services Module
- O/H is reserved for use by the Overhead Module

Each of these other services will be discussed in the following three sections.

There is no perfect numbering system for services. Here are examples of systems that we have seen or used:

- An “S-“ plus a five digit number for fee, or potential fee, services and a “TAX-“ plus a three digit number for tax services.
- The revenue account number with a two-digit decimal for accounts covering more than one service (e.g. 4103.36)
- A two character department or program designator plus a four digit unique number (e.g. a development service might be “DS-2044” and a public safety service might be “PS-6010”)
- Any current numbering system that your agency uses.

**Service Title.** This is a 35 character alphanumeric field which, if you use all of the characters, might be truncated on some reports. I suggest that you enter the title in capital letters using abbreviations as much as possible.

**Three Tabs.** We will discuss the “Current Fee” and “Suggested Fee” Tabs later. Continuing with the “Current” Tab....

**Primary Org Unit.** This is a 20 character alphanumeric field for you to enter the department (or your agency equivalent to department) that collects the money for this service. If the service is currently without charge, this would be the department most likely to charge for it were a fee to be established. The program generates a report of services by Primary Org Unit where it uses this field to sort on ... this is the only use the program makes of this information except for listing it on service center sheets.

**Description of Service.** This field is about 250 characters long but it is not as large as the box implies. A description that is understandable to the public should be entered here.

**Unit Designation.** This is the name of what the fee is determined by, such as permit, application, customer, lot, participant, etc. This information is provided on summary reports by unit.

**Typical User.** This field was added because some legislative bodies were asking who used the service. I recommend limiting the input to the following: Resident, Non-Resident, Business, Developer. If it is multiple users, you will have to abbreviate.

At this time, please enter the following table:

<b>Ref #</b>	<b>Service Title</b>	<b>Unit</b>	<b>Primary Org Unit</b>
S-00100	BUILDING PLAN CHECK	PLAN	BUILDING & SAFETY
S-00200	BUILDING INSPECTION	PERMIT	BUILDING & SAFETY
S-01000	VARIANCE	APPLICATION	PLANNING
S-01005	MINOR ZONING EXCEPTION	APPLICATION	PLANNING
S-01021	USE PERMIT-MAJOR	APPLICATION	PLANNING
S-01022	USE PERMIT-MINOR	APPLICATION	PLANNING
S-01070	TENTATIVE PARCEL MAP	APPLICATION	PLANNING
S-01080	FINAL PARCEL MAP	APPLICATION	PLANNING
S-01160	LOT LINE ADJUSTMENT/MERGER	APPLICATION	PLANNING
S-01260	INITIAL STUDY (ENVIRONMENTAL)	APPLICATION	PLANNING
S-01319	ADDRESS CHANGE	APPLICATION	PLANNING
S-01430	FLOOD DETERMINATION	LETTER	PLANNING
S-01440	ZONING PERMIT (T.U.P.)	APPLICATION	PLANNING
S-03300	SPECIAL EVENT PERMIT-MINOR	PERMIT	PD-PATROL
S-03400	SPECIAL EVENT PERMIT-MAJOR	PERMIT	PD-PATROL
S-03600	POLICE FALSE ALARM RESPONSE	FALSE ALARM	PD-PATROL
S-04600	CRIME STATISTICS REPORT	REPORT	PD-RECORDS
S-04700	FIRE COMPANY INSPECTIONS	BUSINESS	FD-SUPPRESSION
S-04750	FIRE SECOND REINSPECTION	INSPECTION	FD-SUPPRESSION
S-04850	PUBLIC ASSISTANCE CALL	CALL	FD-SUPPRESSION
S-05070	UFC-COMBUSTIBLE MAT'LS STORAGE	ANNUAL PERMIT	FD-SUPPRESSION
S-05080	UFC-DAY CARE-COMMERCIAL	ANNUAL PERMIT	FD-SUPPRESSION
S-05090	UFC-DAY CARE-RESIDENTIAL	ANNUAL PERMIT	FD-SUPPRESSION
S-05120	UFC-DRY CLEANING PLANT	ANNUAL PERMIT	FD-SUPPRESSION
S-05130	UFC-DUST PRODUCING OPNS.	ANNUAL PERMIT	FD-SUPPRESSION
S-07175	SPECIAL EVENT-PARADES	NA	PD-PATROL
S-07200	ADULT SPORTS	PARTICIPANT	REC-ADMIN.
S-07250	YOUTH SPORTS	PARTICIPANT	REC-ADMIN.
S-07300	RECREATION/CONTRACT PROGRAMS	CLASS	REC-CONTRACTUAL
S-10300	CODE UPDATE SERVICE	SUBSCRIPTION	CITY CLERK
S-10400	BUSINESS LICENSE-NEW/MOVED/CHGD	BUSINESS	FINANCE
S-10500	BUSINESS LICENSE RENEWAL	BUSINESS	FINANCE
TAX-010	POLICE SERVICES	PARCELS	POLICE
TAX-020	FIRE SUPPRESSION	PARCELS	FD-SUPPRESSION
TAX-040	TRANSPORTATION	PARCELS	PW-STREETS
TAX-048	GENERAL PLANNING	PARCELS	PLANNING
TAX-052	GENERAL RECREATION	PARCELS	REC-ADMIN.

For extra credit, you may enter the descriptions on the following page.

Ref #	Description
S-00100	To review construction plans to insure that they meet the standards of the various Uniform construction codes and the City standards. Planning also reviews the plans for conformance with zoning codes.
S-00200	To inspect construction to insure that it is according to approved plans, the various uniform construction codes, and City standards.
S-01000	Planning Commission review of a request for a major exception from existing code requirements, typically greater than a 10% deviation from code standards.
S-01005	Staff review of a request for a minor exception from existing code requirements, typically less than a 10% deviation from code standards.
S-01021	To process a request for a new use for a particular site which is allowable with a Use Permit.
S-01022	To process a request for a continuation of a use that was abandoned or where the use is minor in nature, such as a "granny flat." This permit does not require a public hearing.
S-01070	Administrative review of a tentative parcel map, generally 4 or fewer lots.
S-01080	Reviewing a final parcel map comprised of one to four parcels for compliance with City conditions and State Map Act requirements.
S-01160	Reviewing proposed changes to the property boundary between properties and issuing a certificate of compliance. (Review of legal description not included - charged separately.)
S-01260	Preparing an initial study to determine the environmental impact a project may have on the environment pursuant to the EQA (Environmental Quality Act). Includes, if appropriate, a negative declaration and the filing of the Notice of Determination
S-01319	To process an address change at the request of a private party. Includes the notification of all applicable agencies and any effort to update City records.
S-01430	To write a letter at the request of a developer or realtor giving the flood plain status of a particular parcel.
S-01440	To process a request for a temporary waiver from the Zoning Ordinance.
S-03300	To administratively process a request for a minor special event permit. A commercial request might be for a parking lot sale or special activity at the business. A residential request might be to block off a residential street for a block party.
S-03400	To process a request for a major special event which requires Council approval. It generally includes the closure of an arterial street for a parade. Includes: Butter & Egg Day, Veteran's Day, River Day, Antique Fair.
S-03600	To respond to a silent or audible alarm that is determined to be false.
S-04600	To provide a crime statistics report for an ATM machine location or for a neighborhood by researching crime reports and preparing a custom report.
S-04700	To inspect a business to insure that there are no fire code violations and to plan for fighting a fire should one occur.
S-04750	To inspect a business to determine that it has corrected a fire code violation after it has been advised of a violation by a fire company and has failed to clear the violation when the fire company made a first reinspection.
S-04850	To respond to a call for assistance where there is no medical or safety issue. Typical calls are to "pick up" an elderly person and "put them back" into their bed.
S-05070	Issuing a required Uniform Fire Code Permit and performing the required field inspection for the storage of more than 2,500 cubic feet (70.8 cubic meters) gross volume of combustible empty packing cases, boxes, barrels or similar containers.
S-05080	Issuing a required Uniform Fire Code Permit and performing the required annual field inspection of a commercial day care center.
S-05090	Issuing a required Uniform Fire Code Permit and performing the required annual field inspection of a day care center operated out of a home.
S-05120	Issuing a required Uniform Fire Code Permit and performing the required field inspection for engaging in the operation of a dry cleaning plant or changing to a more hazardous cleaning solvent.
S-05130	Issuing a required Uniform Fire Code Permit and performing the required field inspection of a grain elevator, flour starch mill, feed mill, or plant pulverizing aluminum, coal, cocoa, magnesium, spices or sugar, or other combustible dust producing opns.
S-07175	To provide crowd and traffic control for parades such as the Butter & Eggs Day Parade, the Santa Parade and the Veterans' Day Parade.
S-07200	To provide facilities and structure for an adult sports program.
S-07250	To provide facilities and structure for an youth sports program.
S-07300	To provide recreational classes using contract instructors in City facilities.
S-10300	To provide non-governmental subscribers with updates to the City's Municipal Code when available.
S-10400	To process a request for a new business license or to process a change to an existing license because the business has moved or changed owners.
S-10500	To process business license tax renewals.

After entry, the "Update Service Information" screen looks as follows:

Update Service Information

Ref #: S-00100 Service Title: BUILDING PLAN CHECK

General Current Fee Suggested Fee

Primary Org Unit: BUILDING & SAFETY

Description of Service:  
To review construction plans to insure that they meet the standards of the various uniform construction codes and the City standards. Planning also reviews the plans for conformance with zoning codes.

Unit Designation: PLAN Typical User:

OK Cancel

After you have completed your entries (or while, if you feel insecure), you can print the following reports:

For just the service reference # and title: "Print ... Service Information ... Service List".

For an individual page for each service giving all the information currently added: "File ... Print ... Revenue & Cost Summary Worksheet ... Top Sheets ... All".

After you have completed the review of your entries, close this Module and return to the Main Menu.

## LESSON 13: Entering Services Using the Indirect Cost Module

This Module allows us to enter one or more “Subpools” for a specific administrative Suborg. The Subpool represents a pool of costs in the Suborg which are allocated to other Suborgs based on some allocation factor. An example would be the splitting of the Finance Suborg into three Subpools:

- (1) “Payroll Services” allocated to the rest of the organization based on employee counts;
- (2) “Accounts Payable Services” allocated by O&M budget amount; and,
- (3) “General Ledger Services” allocated based on a Suborg’s total budget.

**RULES:**

1. A Subpool must get its costs from just one Suborg. In other words, there **CANNOT** be a “General Overhead” Suborg that the City Council, City Manager, City Clerk and Finance are all assigned to.
2. A Suborg with one or more Subpools will not also have an Overhead service.

At this time, enter the Indirect Cost Module if you have not already done so. Select “Edit ... Structure & Costs” from the Module Menu. Open the tree structure with the “Explode Tree” button on the Toolbar. Notice that the appearance of this screen is very similar to the same screen in the Direct Cost Module and that all of our data is already there. Highlight the “City Council” Suborg and select Insert (remember the “three ways”?). This action is similar to how we entered positions earlier. Only now, this is the screen that we see:

Subpool Costs	%	\$
Salaries & Wages:	0.0000%	\$0
Other Personnel Services:	0.0000%	\$0
Non-Personnel Services:	0.0000%	\$0
Debt Service:	0.0000%	\$0
Capital Expenditures:	0.0000%	\$0
<b>Total Costs:</b>		<b>\$0</b>
Adjustments:	0.0000%	\$0
<b>Total Allocated Costs:</b>		<b>\$0</b>

Since we selected the option of getting our Subpool costs from the Direct Cost Module, the "%" and "\$" fields are "grayed out" meaning that we can see their values but we cannot change them. At the same time, our work on this screen is now much easier as all we need to do is enter the "Ref #" the "Desc." and check whether this is a disallowed Subpool for A-87 purposes. The completed version follows:

Ref #: CAP-01 Desc: LEGISLATIVE SERVICES

Percent of CSA: 0.0000% [Pct. from Cost System]

A87 Issue:  Admin?  Disallow this Subpool

Subpool Costs	%	\$
Salaries & Wages:	0.0000%	\$0
Other Personnel Services:	0.0000%	\$0
Non-Personnel Services:	0.0000%	\$0
Debt Service:	0.0000%	\$0
Capital Expenditures:	0.0000%	\$0
<b>Total Costs:</b>		<b>\$0</b>
Adjustments:	0.0000%	\$0
<b>Total Allocated Costs:</b>		<b>\$0</b>

OK Cancel

After pressing the "OK" button, the "Edit Structure & Costs" screen reappears. Again press the "Explode Tree" button on the Toolbar and the screen should appear as follows:

INDIRECT COST SYSTEM by Government Software Systems

File Edit Calculator Window Utilities Help

← → + - ? ↺ ↻

**Edit Structure and Costs**

Fund/Org/Suborg/Subpool	Total Costs	Allocated Costs
101 GENERAL FUND		
01 General Administration		
001 City Council	\$92,000	\$92,000
✗ CAP-01 LEGISLATIVE SERVICES		\$0
011 City Manager	\$400,850	\$400,850
021 City Clerk	\$178,300	\$178,300
031 Finance	\$474,350	\$354,350
10 Public Safety		
450 PD-Administration	\$690,190	\$690,190
455 PD-Patrol	\$4,481,600	\$4,181,600
460 PD-Records	\$612,300	\$612,300
550 FD-Administration	\$223,560	\$223,560
560 FD-Suppression	\$2,411,000	\$2,411,000
40 Development Services		
625 Planning	\$628,505	\$628,505
655 Building & Safety	\$577,160	\$577,160
80 Public Works		
710 PW-Administration	\$234,505	\$234,505
725 PW-Engineering	\$341,800	\$331,800
755 PW-Street Mtc.	\$2,548,560	\$2,548,560
90 Non-Departmental		
910 Non-Departmental	\$731,820	\$696,820
102 RECREATION FUND		
	<b>\$15,487,250</b>	<b>\$15,022,250</b>

Salaries & Wages: \$12,000

Other Personnel Services: \$15,000

Non-Personnel Expenses: \$65,000

Debt Service & Deprec.: \$0

Transfers & Admin. Chges: \$0

Capital Expenditures: \$0

**Total Costs:** \$0

Adjustments: \$0

Other Unallocated Costs: \$0

**Allocated Costs:** \$0

A87 Issues: This Subpool is disallowed: ✗

Show this Suborg as "Other": O

Show This Suborg as "Dept Other": D

Close

Notice that our first “CAP” service has been marked by a red “X” indicating that it is disallowed for A-87 purposes.

COMMENT: Since our orientation has always been the cost of services, we pioneered the concept of doing two cost allocation plans. One, that met the A-87 regulations and could be used for federal grant purposes. And a second one, that included all costs for determining the full cost of services.

Please enter the following additional CAP services at this time:

Suborg #	Ref #	Description
101-01-011	CAP-10	CITY ADMINISTRATION
101-01-021	CAP-20	COUNCIL SUPPORT
101-01-031	CAP-31	PAYROLL SERVICE
101-01-031	CAP-32	ACCOUNTING SERVICE
101-90-910	CAP-53	ANNUAL AUDIT

When you are done, the “Edit Structure & Costs” screen should appear as follows:

The screenshot shows the 'Edit Structure and Costs' window with the following data:

Fund/Org/Suborg/Subpool	Total Costs	Allocated Costs
101 GENERAL FUND		
01 General Administration		
001 City Council	\$92,000	\$92,000
X CAP-01 LEGISLATIVE SERVICES		\$0
011 City Manager	\$400,850	\$400,850
CAP-10 CITY ADMINISTRATION		\$0
021 City Clerk	\$178,300	\$178,300
CAP-20 COUNCIL SUPPORT		\$0
031 Finance	\$474,350	\$354,350
CAP-31 PAYROLL SERVICE		\$0
CAP-32 ACCOUNTING SERVICE		\$0
10 Public Safety		
40 Development Services		
80 Public Works		
90 Non-Departmental		
910 Non-Departmental	\$731,820	\$696,820
CAP-53 ANNUAL AUDIT		\$0
102 RECREATION FUND		
20 Recreation		
223 Rec.-Administration	\$548,750	\$548,750
228 Rec.-Contract Progs.	\$312,000	\$312,000
<b>Total</b>	<b>\$15,487,250</b>	<b>\$15,022,250</b>

Summary and Input Fields:

- Salaries & Wages: \$54,000
- Other Personnel Services: \$17,820
- Non-Personnel Expenses: \$375,000
- Debt Service & Deprec.: \$250,000
- Transfers & Admin. Chges: \$0
- Capital Expenditures: \$35,000
- Total Costs:** \$731,820
- Adjustments: \$(35,000)
- Other Unallocated Costs: \$0
- Allocated Costs:** \$696,820

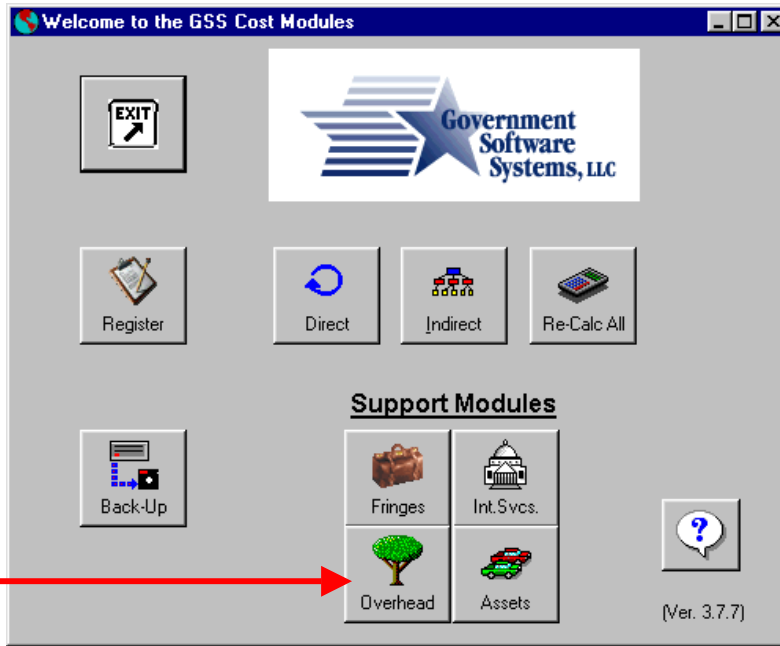
A87 Issues: This Subpool is disallowed: X  
 Show this Suborg as "Other": O  
 Show This Suborg as "Dept Other": D

Once your window looks like the above, “Close” this window and exit this Module.

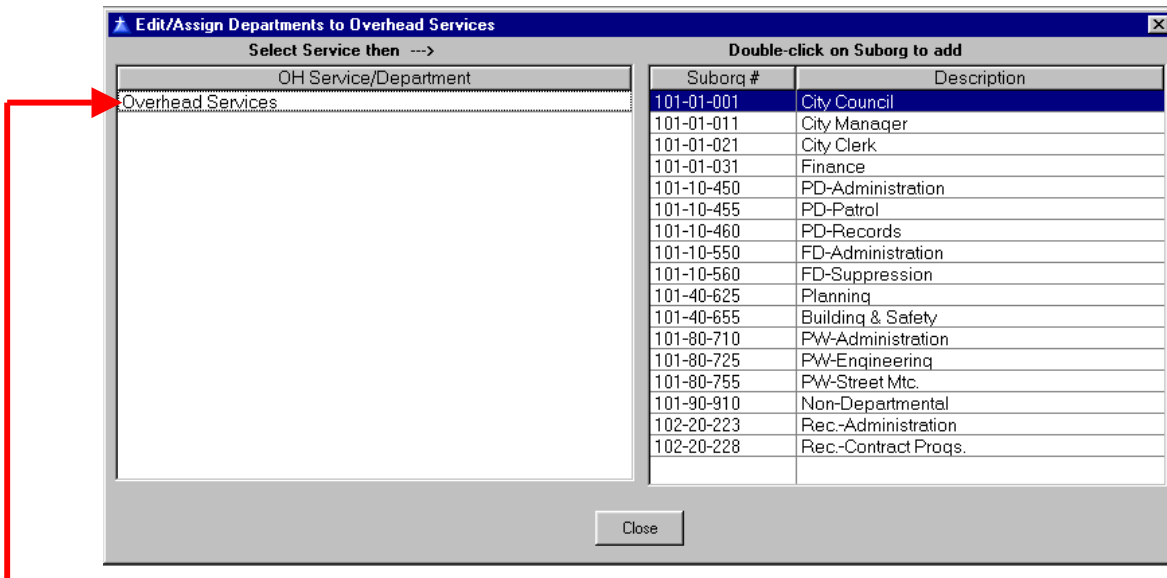
**COMMENT:** If you have a separate Cost Allocation Plan, you can enter the results (i.e. just the Suborg allocation charge) into the Direct Cost Module on the screen: "Edit ... Suborg Defaults" in the Overhead field.

## LESSON 14: Entering Services Using the Overhead Module

From the Main Menu select the Overhead Module



From the Overhead Module Menu, select “Edit” to get the following screen:



“Click” the mouse on the “Overhead Services” line in the left window. You will know that it is selected when the background turns blue like the line for the City Council in the right window. Now, select Insert using one of the three ways.

You will now get the following screen which you should fill in as shown:

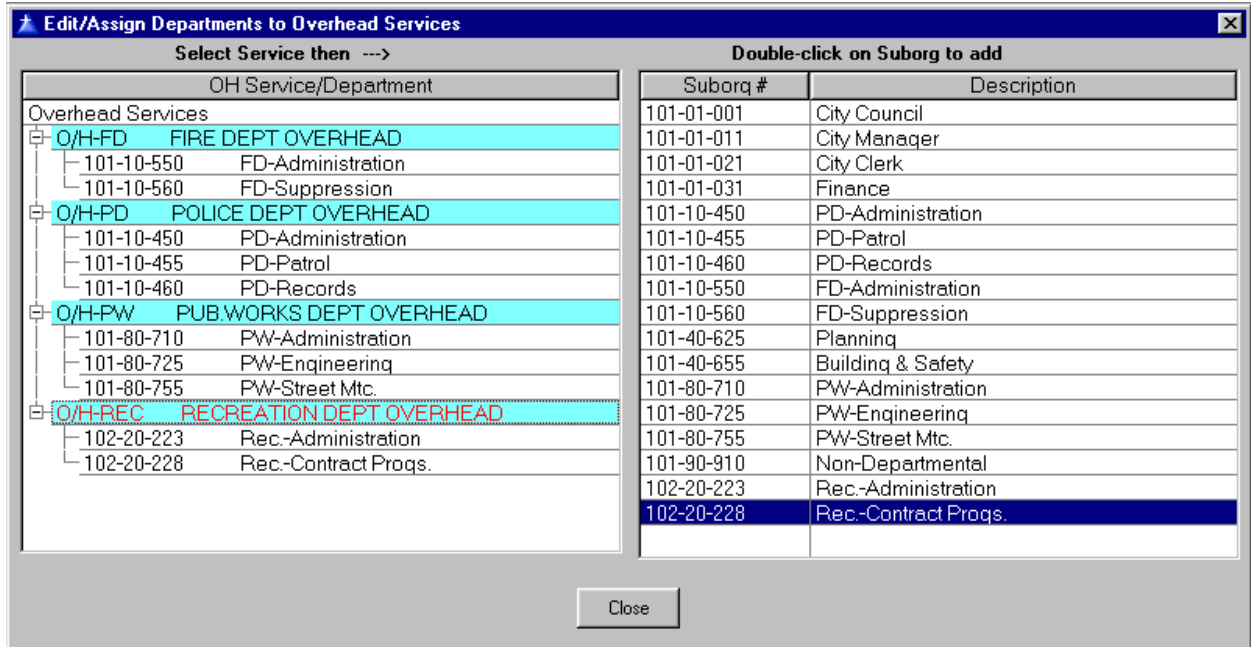
The "O/H" beginning of a service is reserved for use by this module. Save this service by pressing the "OK" button. Now, reselect the "Overhead Services" line in the left window and enter the following overheads"

Ref #	Title
O/H-FD	FIRE DEPT OVERHEAD
O/H-PW	PUB.WORKS DEPT OVERHEAD
O/H-REC	RECREATION DEPT OVERHEAD

When you are done, the screen should look like this:

Now, highlight the first overhead service in the list. You will know that it is highlighted when the text turns a different color ( red, on my screen). Then, double-click on the two fire department suborgs in the right window. You should see a "+" in a box to the left of the first overhead service indicating that there is a "tree" to open. Open the tree (explode tree) to see that the two suborgs are there.

Then do the same actions for the remaining overhead services. When you are done, your screen should look like the following:



You can delete a suborg assigned to an overhead service by highlighting it and deleting it (using one of the three ways).

When you are satisfied that your screen looks like the above, you can print a report that documents the relationships, "File ... Print ... Overhead Structure".

When you are done, exit this module.

## LESSON 15: Entering Services Using the Internal Services Module

From the Main Menu, select the Internal Services (Int. Svcs.) Module – you should know how to do this by now. From the Module Menu, select "Edit ...(then)... Internal Service" to get to the following screen:

Ref	Description

Action for Highlighted Service

Factors      Costs      Close

Select "Insert" using one of the three ways to display the following screen.

Type Ref:

Type Description:

Factor Description:

Source of Costs

Enter Dollar Amounts in this Module

Link to Service Costs in Direct Module

Service Ref #: ISF-

OK      Cancel

The following describes the entry fields:

**Type Ref:** This is a four character alphanumeric field for uniquely describing your internal service. The characters that you use will be appended to "ISF-" to create the service reference number.

**Type Description:** This is a thirty-five character field for describing the central service. Note that brevity is a virtue.

**Factor Description:** This is a twenty character field to describe what factor is being used to allocate the internal service to user departments.

**Source of Costs:** The two radio buttons in this box allow you to decide where the costs of the internal service will come from. Since this exercise is using the Direct Cost Module, we will click on that button which will append the “Type Ref” onto the reserved prefix of “ISF-“ to create the “Service Ref #”.

Enter the following on the screen:

Update Internal Service...

Type Ref: PHON

Type Description: CENTRAL SWITCHBOARD

Factor Description: CALL VOLUME

Source of Costs

Enter Dollar Amounts in this Module

Link to Service Costs in Direct Module

Service Ref #: ISF-PHON

OK Cancel

When your screen looks like the above, press the “OK” button. I want one more internal service, so again select “insert” while on the “Setup/Revise Internal Service” screen and enter the following:

Update Internal Service...

Type Ref: MAIL

Type Description: MAIL DISTRIBUTION

Factor Description: POSTAGE

Source of Costs

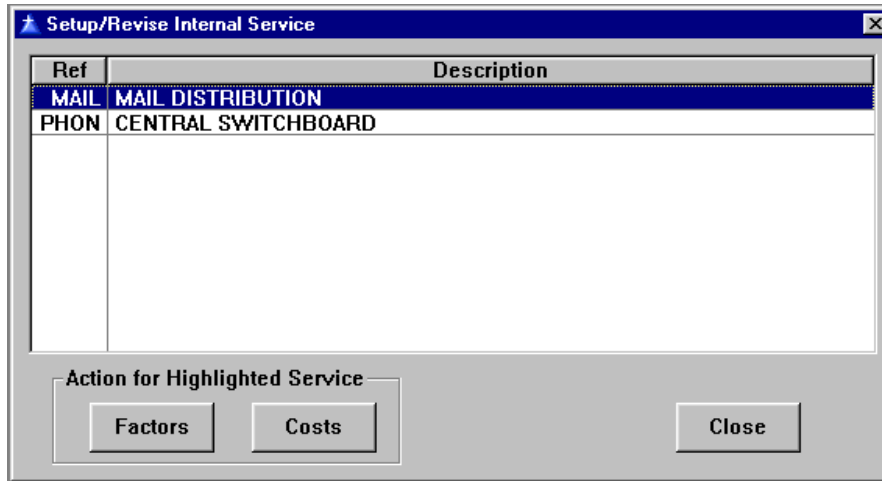
Enter Dollar Amounts in this Module

Link to Service Costs in Direct Module

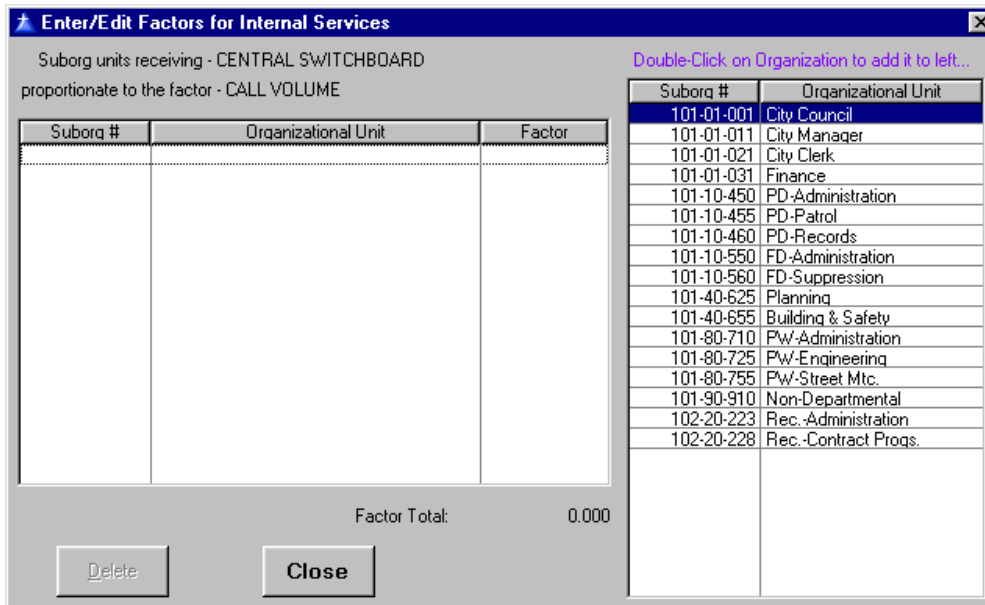
Service Ref #: ISF-MAIL

OK Cancel

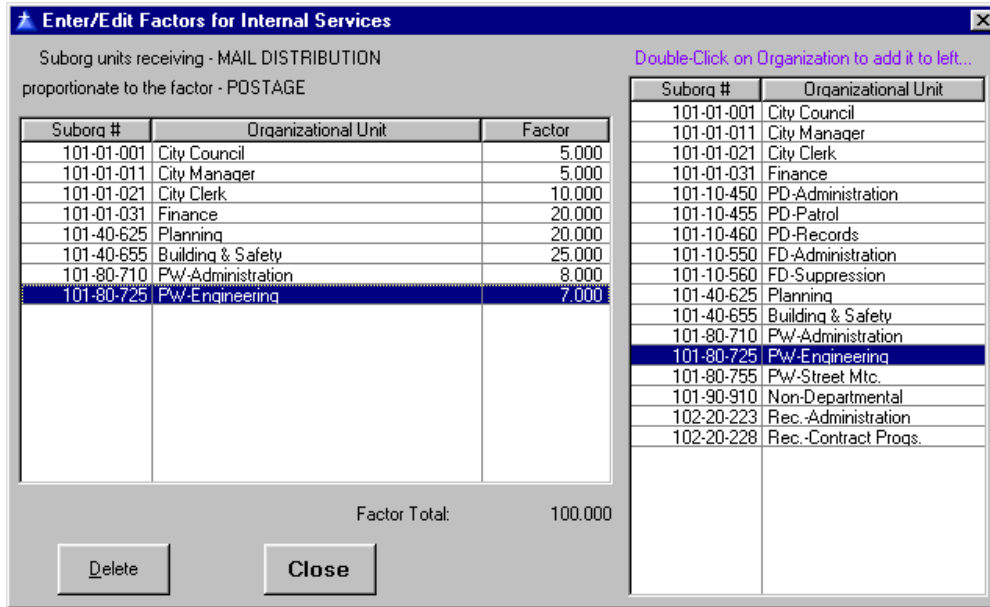
After pressing the "OK" button on the "Update Internal Service..." screen, the window should display the following:



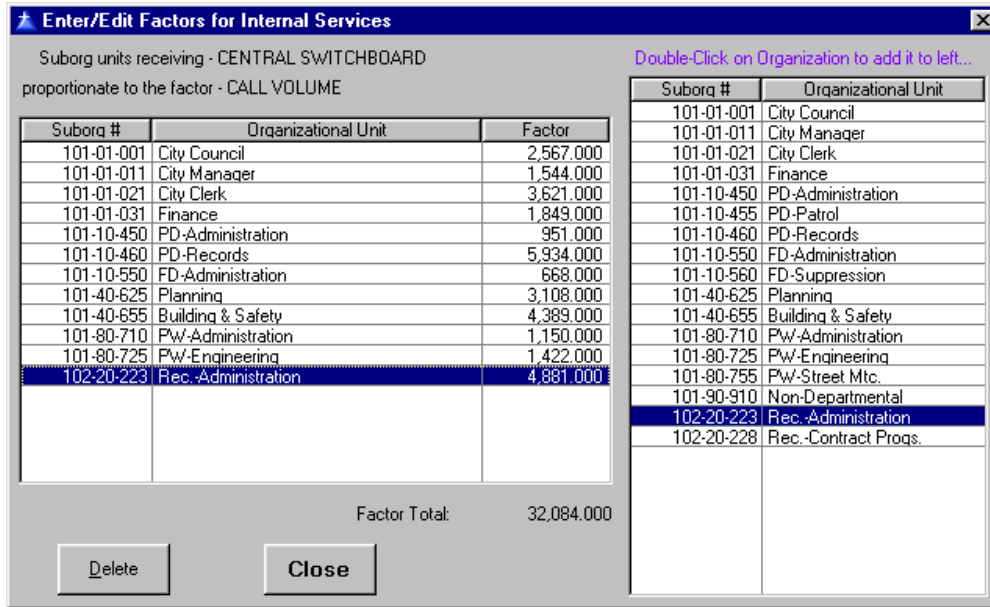
At this point, if you should press the "Costs" button, you will be advised that the costs are coming from the Direct Cost Module. If you press the "Factors" button, you will get the following screen:



By "double-clicking" on a Suborg Unit in the right window, it adds the Unit to the window on the left. Once all of the applicable Suborg Units have been added to the left, double-click on the factor column and you can enter the factors. Please make entries so that your screen looks like the following:



After closing this screen, highlight the “Central Switchboard” Internal Service and press the “Factors” button. Now, make the following entries to your screen:



Several observations:

- When moving down the “Factor” column, you could use either the down arrow on the keyboard or the Tab key.
- The “Factor Total” does not update until you press the “Enter” key.

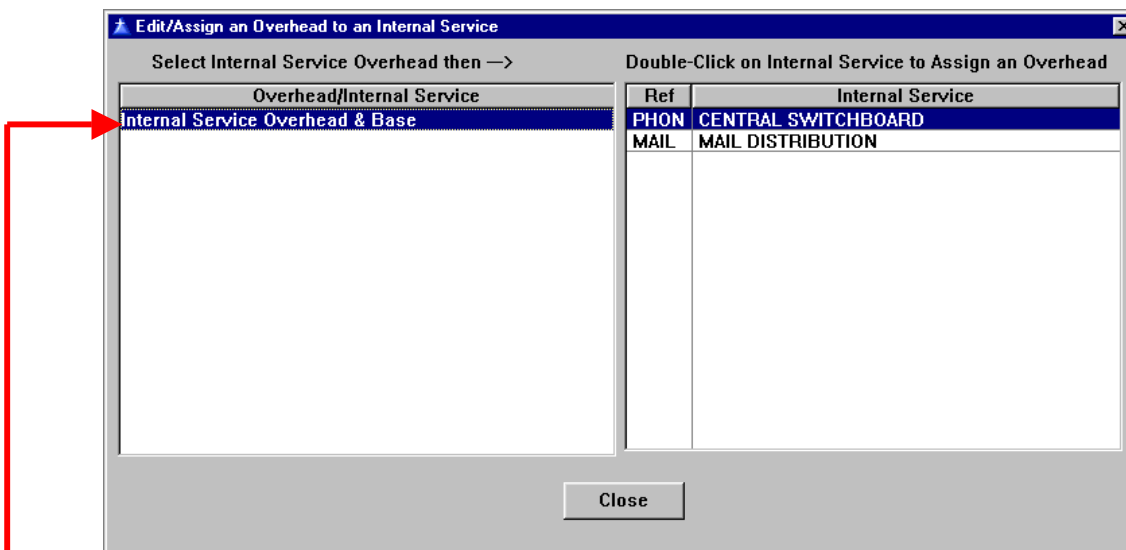
- The source of the factor can be anything that makes sense. The factors are similar to the Cost Allocation Plan factors which we will be discussing later.

**Cost Allocation Plan vs. Internal Service.** Where the program can allocate costs between Cost Allocation Plan (CAP) Subpools, the Internal Services are allocated to Suborgs first and do not receive costs from CAPs or other Internal Services. Typically, there are two cases where it makes sense to use Internal Services:

- When the service can be purchased/contracted from an “outside” vendor.
- When there is a desire to make the overhead lower – as internal services are not included on the overhead line in the fully-burdened hourly rates.

**Overhead on Internal Services.** Most of the time, an Internal Service will not require an overhead as a supervisor can be charged directly to the Internal Service. However, there are occasions where there are multiple Internal Services supervised by multiple staff. For this reason, we created the process for charging an overhead on Internal Services.

Close any open windows and select “Edit ... Int.Svc. Overhead” from the Module menu. You will be presented with the following screen:



Highlight the top line in the left window and select “insert”. You will be presented with the following screen:

The following is a description of the fields for this screen:

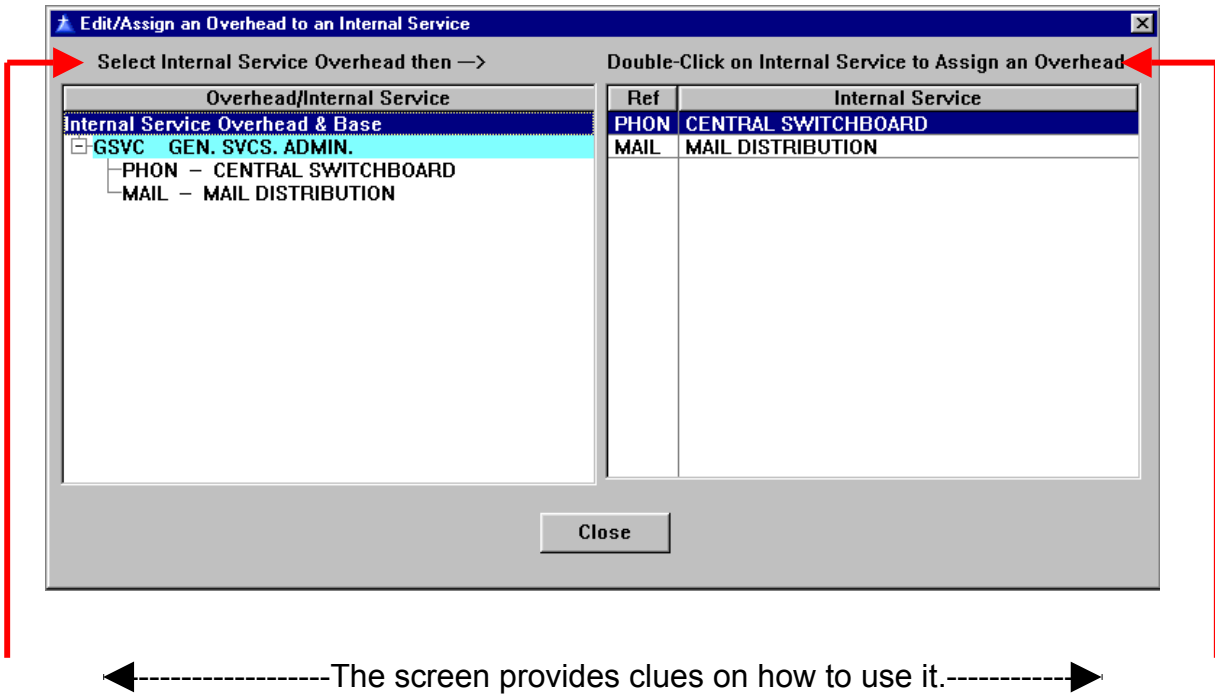
**Overhead Ref:** This is a four character field for an abbreviated reference.

**Overhead Description:** This is a thirty-five character field for a general description of the overhead – remember brevity!

**Distribution of Overhead.** The program provides for two ways to distribute overhead. The first way is for you to enter a percentage allocation of the overhead -- Note that you are responsible for making sure that the percentages add to 100%. The second way is for the overhead to be spread proportionate to the costs of the Internal Services – the program does this allocation for you.

**Source of Costs.** The costs can either be entered in this module or obtained from the Direct Cost Module. If the first option is selected, an “Overhead Cost” button appears to the right of the selection for entering another screen. If the second option is selected, the service reference appears. This is the service that costs will be assigned to in the Direct Cost Module.

When your screen looks like the above screen, save the information by pressing the “OK” button which returns you to the “Edit/Assign an Overhead to an Internal Service” screen. Now, with the “Gen. Svcs. Admin.” overhead highlighted in the left window, double-click on the two internal services in the right-hand window. After “exploding the tree”, your screen should look like the following:



We are now done with the Internal Services Module. You may print out some of the reports but costs are not yet available. When you are done printing, close this module and return to the Main Menu.

## LESSON 16: Entering & Copying Allocation Factors

The last four lessons dealt with creating services. In the last lesson on Internal Services, we also entered the factors for allocating each internal service to the suborgs that it served. In this lesson, we return to the Indirect Cost Module (the Cost Allocation Plan) and enter the factors for the “CAP” services that we created.

**Deciding on an Allocation Factor.** There are two factors that are often used because they are so easy to obtain. The first is the budget of each suborg (or, sometimes, a subset of the budget such as only supplies & services accounts). The second is the FTE’s (full time equivalent employees) for each suborg. We will be using these two. If your agency has collected data that is more accurate for allocating a particular cost, use it! The federal regulations for cost allocation plans also provide different factors which can be used.

**Incentive for Using “Better” Factors.** If the CAP costs are allocated to the operating (“line”) departments and made a part of their budget, they will be critical of any allocation factor that doesn’t make sense to them. “Sense” is defined as charging them more than they feel they should be charged. This should generate a lively discussion among staff over what the factor “should be”.

At this time, re-enter the Indirect Cost Module and select “Edit ... Allocation Factors.” Your screen should look like the following:

Ref #	SubOrg Name	Subpool	Suborg #	Description	Alloc Factor
CAP-01	City Council	LEGISLATIVE SERVICES	101-01-001	City Council	0.00
CAP-10	City Manager	CITY ADMINISTRATION	101-01-011	City Manager	0.00
CAP-20	City Clerk	COUNCIL SUPPORT	101-01-021	City Clerk	0.00
CAP-31	Finance	PAYROLL SERVICE	101-01-031	Finance	0.00
CAP-32	Finance	ACCOUNTING SERVICE	101-10-450	PD-Administration	0.00
CAP-53	Non-Departmental	ANNUAL AUDIT	101-10-455	PD-Patrol	0.00
			101-10-460	PD-Records	0.00
			101-10-550	FD-Administration	0.00
			101-10-560	FD-Suppression	0.00
			101-40-625	Planning	0.00
			101-40-655	Building & Safety	0.00
			101-80-710	PW-Administration	0.00
			101-80-725	PW-Engineering	0.00
			101-80-755	PW-Street Mtc.	0.00
			101-90-910	Non-Departmental	0.00
			102-20-223	Rec.-Administration	0.00
			102-20-228	Rec.-Contract Proqs.	0.00
<b>TOTAL:</b>					<b>0.00</b>

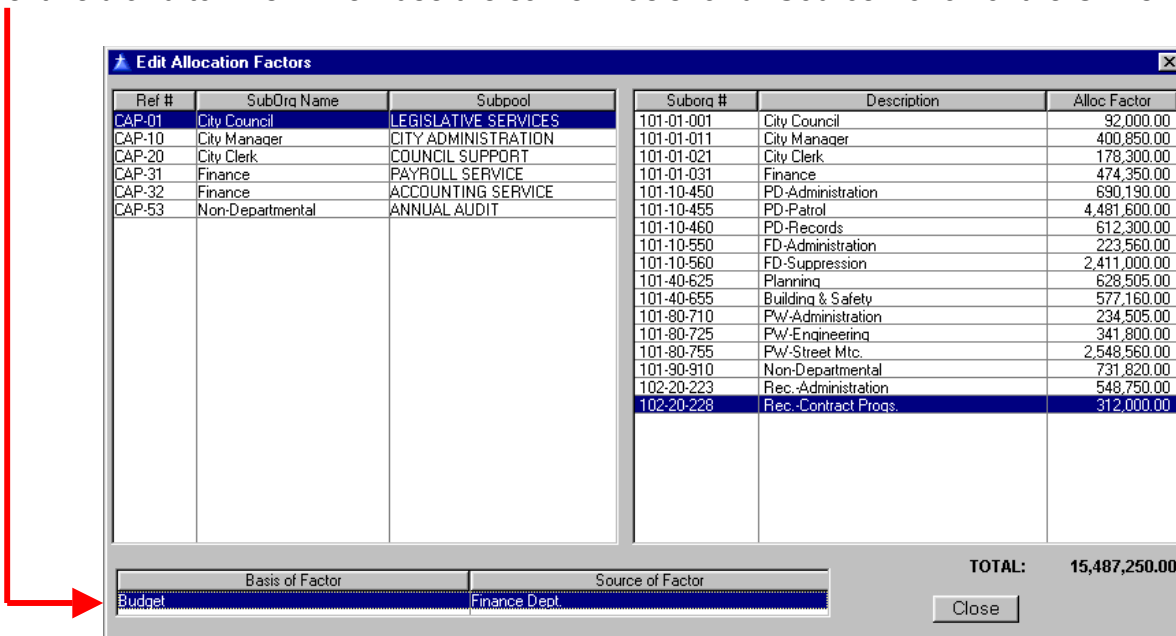
Close

**Adding Factors.** Highlight the subpool in the left window in order to enter factors for it. Then double-click on the factors column in the right window. This will place the right window in the “edit mode”.

**Factors for this Exercise.** Please enter the following factors for the following subpools:

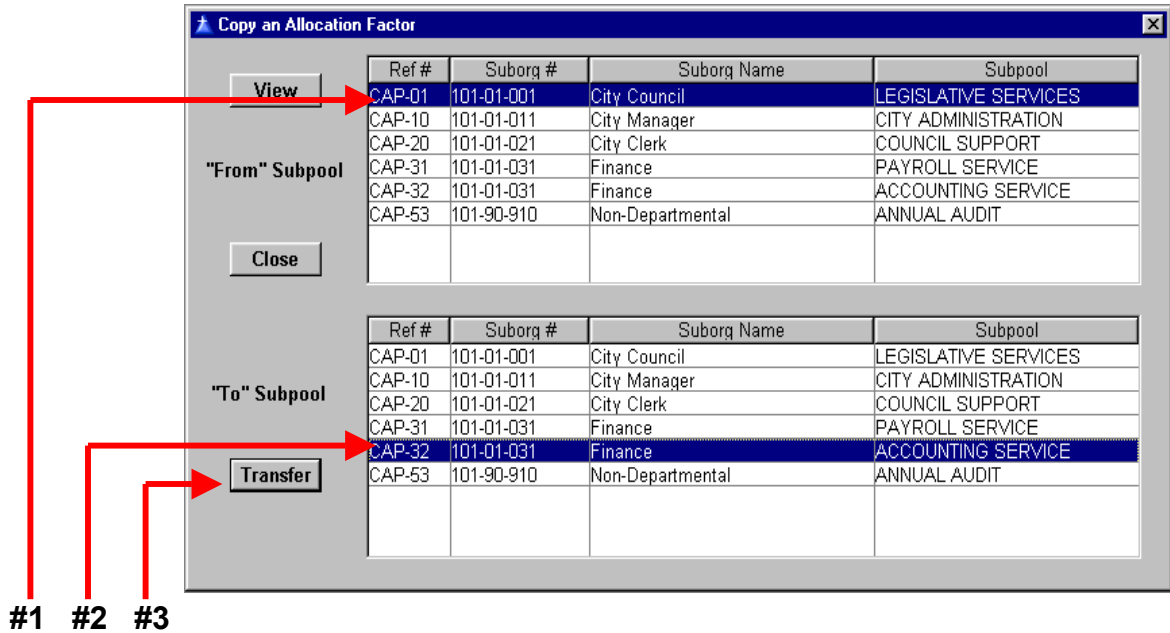
Subpool	Factor
CAP-01	Use the total budget from Lesson VII
CAP-20	Allocate 100% to City Council
CAP-31	Use the Number of Employees per Subpool from Lesson X (we will ignore PT people to simplify exercise)
CAP-32	Use same factor as CAP-01
CAP-53	Allocate 100% to City Council

After you have entered the factors for the first CAP, your screen should resemble the following. Note that I have also entered the “Basis” and “Source” at the bottom of the screen – this was done by double-clicking on the left field and tabbing to the right for the next field and to finish. We’ll use the same “Basis” and “Source” for all of the CAPs.



**IMPORTANT:** If you enter an allocation factor that is more than two digits, the program will ignore your entry. The program will not round your entry to the two digits!

Copying Allocation Factors. Since CAP-32 uses the same factor as the CAP we just entered, we are going to use the “Copy” feature of the program to save some work. Close this screen and select “Edit ... Copy Allocation Factors” from the menu. You will now see the following screen:



The “Copy” process involves the following steps:

- **#1**, highlight the Subpool that you are copying the factors from in the top window
- **#2**, highlight the Subpool that you are copying the factors to in the bottom window
- **#3**, press the “Transfer” button

If you have a lot of Subpools, you can refresh your memory about what the factor is by pressing the “View” button which displays the “Basis” and “Source” information for the Subpool highlighted in the top window.

At this time, enter the factors for the remaining CAPs and use the “Copy” feature for CAP-53 for practice.

Once you have completed your entries, exit the Indirect Cost Module.

## **LESSON 17: Calculating & Entering Available Work-Hours**

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This feature has not yet been programmed. Consequently, we will rely on a spreadsheet for the calculation. The goal is to identify a number of hours that employees can be expected to perform work. When computers first became available there were finance directors who made this calculation specific for each employee. In my opinion, that is too much work and will cause the cost of services to wildly fluctuate as staffing changes. Therefore, I recommend one number for the whole organization unless there are extenuating circumstances such as fire personnel being on 24 hour shifts and/or police working 4-10 plans. Since the calculations are similar, we will simplify the exercise by assuming that everyone works an 8-hour day.

	<u>HOURS</u>	<u>DAYS</u>
Total Annual	2,080	260
Less, Holidays	-96	-12
Less, Vacation Earned	-80	-10
Less, Sick Leave Taken	-40	-5
Less, Training	-16	-2
<u>Total at Work</u>	<u>1,848</u>	<u>231</u>
Less, Break Time	-115	
Less, Start Up/Down Time	-57	
<u>Available Work-Hours</u>	<u>1,676</u>	

The following is a discussion of the above table:

**Total Annual Hours.** This number is based on what is applicable for your agency. The number "2,080" is typically used for 8-hour day, 40-hour week staff.

**Holidays.** This is the actual for the year.

**Vacation Earned.** This should be an average accrued over the agency.

**Sick Leave Used.** This should be the average actually used in a fiscal year.

**Training.** This should be an average over the agency.

**Break Time.** This is based on 15 minutes in the morning and 15 minutes in the afternoon over the days at work.

**Start Up/Down Time.** This is for the time spent getting ready to work in the morning and all the time surrounding breaks and lunch that is unproductive, plus the time spent getting ready to leave in the evening. I use a total of 15 minutes for each day at work.

Comment: In our consulting work, we will evaluate hour benefits in conjunction with dollar benefits to determine what employee groups should be created. It is not unusual for there to be multiple “available work-hour” numbers for an agency. Even if the total annual hours are the same, often departments will significantly vary on average vacation accrued, average sick leave taken and/or training time.

Now that we have an available work-hours number, enter the Fringes Module and select “Edit ... Fringe Benefit Groups” from the menu. Double-click on the Available Work-Hours column and enter the amounts so that your screen matches the following:

Code	Group Description	Av-Work-Hrs
C	CONTRACTUAL	2,080
E	ELECTED	500
F	FIREFIGHTER	1,876
H	PART-TIME	2,080
M	FIELD - MANUAL LABOR	1,876
N	FIELD - NOT MANUAL LABOR	1,876
O	OFFICE & CLERICAL	1,876
OT	OVERTIME	2,080
P	POLICE OFFICER	1,876

Buttons: Insert, Change, Delete, Close

Note the different numbers that I gave to Contractual, Elected , Part-Time and Overtime. The “Elected” number is purely arbitrary and solely for the purpose of keeping their hourly rate from being non-sensical. The use of 2,080 hours for the other three “dummy” positions lets us compute a FTE for each one.

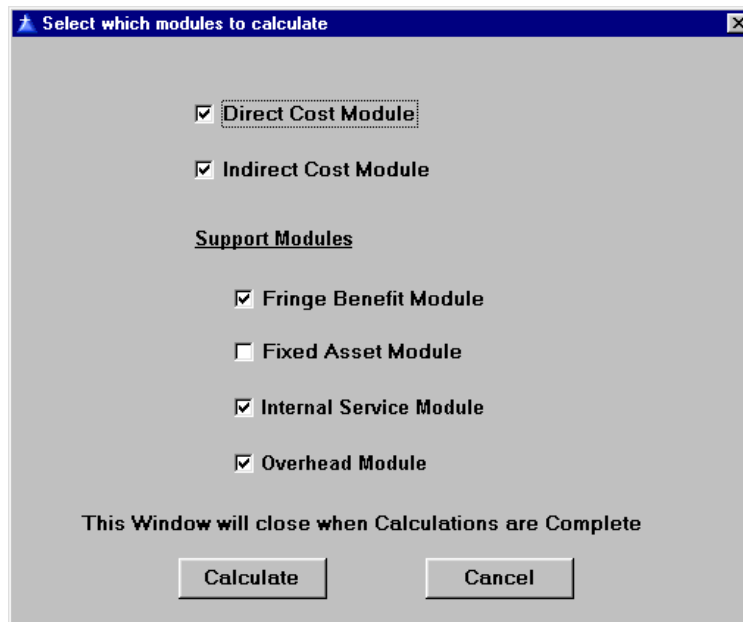
When you are done, close this screen and exit the Fringe Benefit Module.

## LESSON 18: Using Recalc All

On the Main Menu, press the Recalc All Button:



You will then get the following screen:



Please check the boxes as shown above and press the "Calculate" button.

Each Module has a Calculate option on its menu which is valuable if, and only if, the Module is being used independently of all of the other Modules. When the modules are used as part of a whole system, as we are doing, the “Recalc All” button on the Main Menu is the only practical way to update all of the modules together.

Only modules that you are currently using need to be “checked.” Since we have entered data into all of the modules except for the Fixed Asset Module, we checked all of the boxes except for the Fixed Asset Module.

**Warning:** When you press the “Calculate” button, the program starts through a series of mini-programs to recalculate the data. Even if you press the “Cancel” button, the program will only cancel that particular mini-program. There is no simple way to stop the calculation process once it has started except for Alt-Control-Delete.

## LESSON 19: Entering Dollar & Percentage Fringe Benefits

Reenter the Fringes Module. To recap the work on fringes to date:

- Lesson 8: We created the employee groups for benefit tracking and we created the benefit components for which we would enter costs.
- Lesson 10: We created the positions including salaries and benefit code.
- Lesson 17: We calculated the Available Work-Hours for the employee groups.

Now, we are going to enter the costs for the benefit components that we created in Lesson 8.

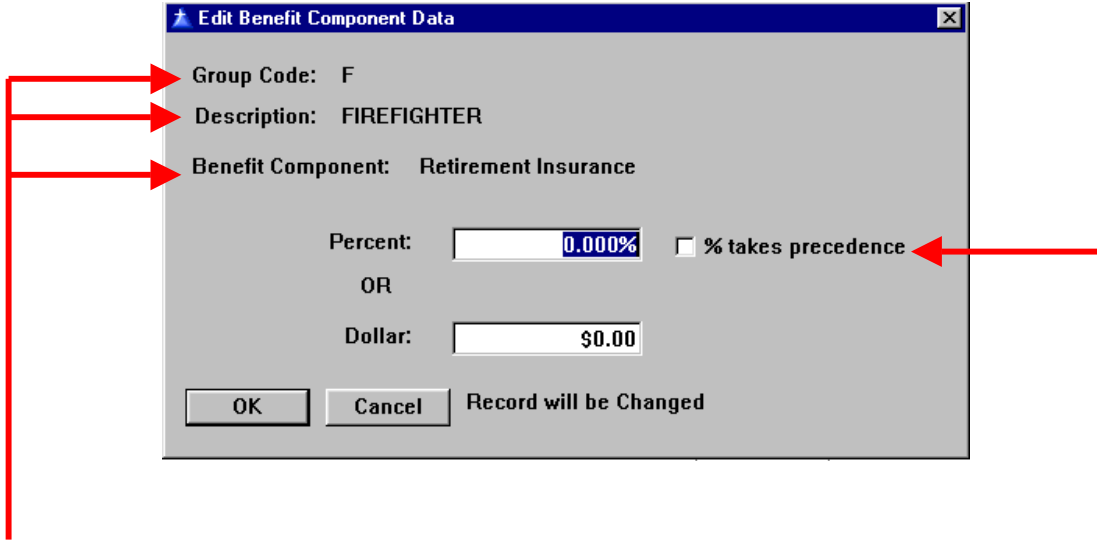
On the menu, select “Edit ... Fringe Benefit Data” and you will see the following screen:

Code	Benefit Group	Total Pct	A-W-Hr	Total Salary
C	CONTRACTUAL	0.000%	2,080	\$250,000.00
E	ELECTED	0.000%	500	\$12,000.00
F	FIREFIGHTER	0.000%	1,876	\$1,155,000.00
H	PART-TIME	0.000%	2,080	\$93,000.00
M	FIELD - MANUAL LABOR	0.000%	1,876	\$600,000.00
N	FIELD - NOT MANUAL LABOR	0.000%	1,876	\$567,000.00
O	OFFICE & CLERICAL	0.000%	1,876	\$1,804,250.00
OT	OVERTIME	0.000%	0	\$600,000.00

Component	Percent	Dollar
Retirement Insurance	0.000%	\$0.00
Workers' Comp. Insurance	0.000%	\$0.00
Medical, Dental & Optical Insurance	0.000%	\$0.00
Unemployment Insurance	0.000%	\$0.00
Medicare Insurance	0.000%	\$0.00
Disability Ins. - LT & ST	0.000%	\$0.00

Select Firefighter in the top window (highlight it by “clicking” on it with the left mouse button) and select “Retirement Insurance” in the bottom window. Now, either press the “Change” button or double-click on “Retirement Insurance” and you will see the following screen:



Notice that the screen repeats the group and component so that you can verify that you are entering information for the right combination.

You can enter either a percentage or a dollar amount for the benefit component. If you want the percentage to “control” then check the box “% takes precedence.”

**Percentage Benefits.** If you enter a dollar amount in the above window, the program converts it to a percentage by dividing it by the total salaries of that particular group. More will be said about dollar benefits below. But now, please enter the percentage benefit data from the following table into the program:

BENEFIT	E	F	H	M	N	O	OT	P
Retirement	--	15.0%	--	10.0%	10.0%	10.0%	--	17.5%
Workers' Comp. Ins.	--	12.6%	3.0%	16.3%	8.2%	3.2%	3.0%	10.8%
Unemployment Ins.	--	2.0%	2.0%	2.0%	2.0%	2.0%	--	2.0%
Medicare	--	2.5%	2.5%	2.5%	2.5%	2.5%	--	2.5%
Disability Ins. – LT/ST	--	6.0%	--	4.5%	2.8%	1.5%	--	8.0%

Did you remember to check the box for “% takes precedence?”

**Dollar Benefits.** Typically, there are several ways that this data might be available to you:

- If you have the premium by the employee groups that you have established, all you have to do is enter the data and your done.
- If you only have the total premium amount for your agency, you can divide it by the number of employees covered and then multiply that amount by the number of employees in each "covered" group.
- If there is a flat benefit amount that the agency covers for each employee, you can multiply that amount by the number of employees in each "covered" group.

The City of Happy Valley has a cafeteria plan for medical, dental and optical insurance in which the City contributes \$300 per month per full-time employee and elected official. Hourly employees get this benefit in proportion to their position being a full-time employee. Calculate the amount for each employee group and enter it at this time.

**HINT:** You can get the number of employees by group from the "second report" discussed at the end of Lesson 10. As a check, the total amount for "firefighters" is \$79,200.

When you are done, you should have the total benefit percentages in the top window of the following screen:

Code	Benefit Group	Total Pct	A-W-Hr	Total Salary
E	ELECTED	150.000%	500	\$12,000.00
F	FIREFIGHTER	44.957%	1,876	\$1,155,000.00
H	PART-TIME	24.803%	2,080	\$93,000.00
M	FIELD - MANUAL LABOR	46.100%	1,876	\$600,000.00
N	FIELD - NOT MANUAL LABOR	31.214%	1,876	\$567,000.00
O	OFFICE & CLERICAL	26.583%	1,876	\$1,804,250.00
OT	OVERTIME	3.000%	0	\$600,000.00
P	POLICE OFFICER	47.666%	1,876	\$2,569,000.00

Component	Percent	Dollar
Retirement Insurance	15.000%	\$173,250.00
Workers' Comp. Insurance	12.600%	\$145,530.00
Medical, Dental & Optical Insurance	6.857%	\$79,198.35
Unemployment Insurance	2.000%	\$23,100.00
Medicare Insurance	2.500%	\$28,875.00
Disability Ins. - LT & ST	6.000%	\$69,300.00

Note that the program converted the \$79,200 medical benefit for firefighters to the nearest three decimal percentage and changed the dollar amount.

In Lesson 2, we set one of the program options for the Direct Cost Module that affects the above fringe benefit rates. We checked the "Calculation Option" that rounds fringe percents to whole percentages. In our experience, the rounded percentage is much easier to work with and less subject to major changes affecting all services from minor changes in a benefit.

We are now done with the Fringe Benefit Module. Please close this module and return to the Main Menu.

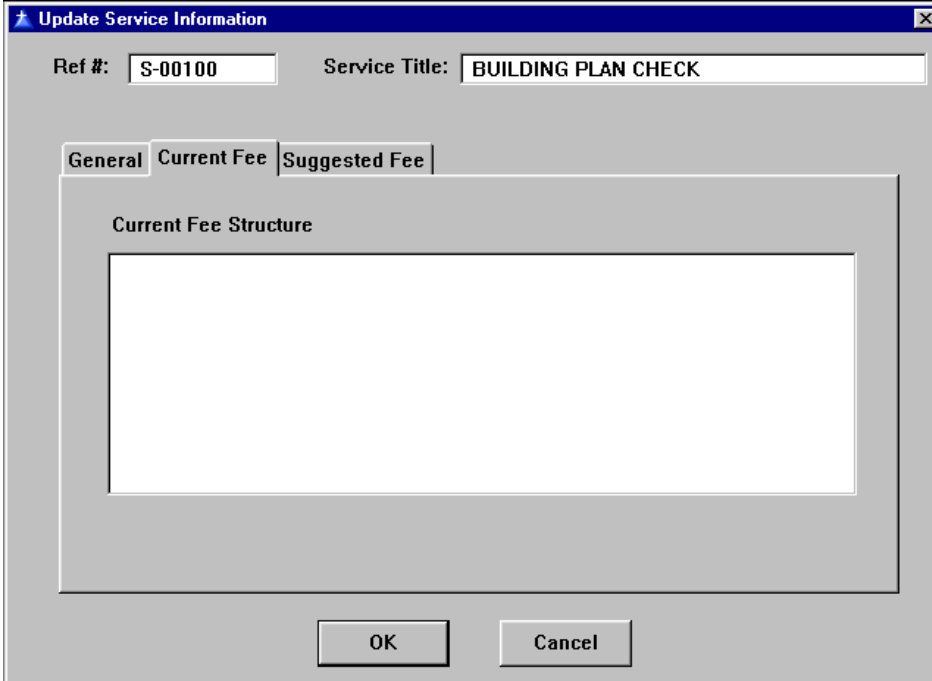
## LESSON 20: Entering Current Fee, Units & Revenue for Services

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In Lesson 12, we entered fee services in the Direct Cost Module. Our first step in this lesson will be to revisit that process and now enter the current fee schedule for the fee services.

Enter the Direct Cost Module and select "Edit ... Service List." Select the first service in the list. Remember that there are three ways to select it: (1) double-click on the service; (2) highlight the service and click the delta symbol on the toolbar; or (3) right-click on the service and select "change" from the drop down menu. Now, click on the "Current Fee" tab and you will see the following screen:



The screenshot shows a dialog box titled "Update Service Information". At the top, there are two input fields: "Ref #" with the value "S-00100" and "Service Title" with the value "BUILDING PLAN CHECK". Below these fields are three tabs: "General", "Current Fee", and "Suggested Fee". The "Current Fee" tab is currently selected. Underneath the tabs is a large text box labeled "Current Fee Structure". At the bottom of the dialog box are two buttons: "OK" and "Cancel".

The input area is a text box. The "Description of Service" box on the General Tab and the "Suggested New Fee" box on the Suggested Fee Tab are also text boxes. One advantage of a text box is that you can select (i.e. highlight) text and right click the mouse to cut, copy or paste.

As mentioned before, brevity is recommended in the fee schedule description.

At this time, enter the following “current fees” to the services already entered.

Ref #	Service Title	Current Fee
S-00100	BUILDING PLAN CHECK	65% of Permit Fee
S-00200	BUILDING INSPECTION	Various Adopted Building Codes
S-01000	VARIANCE	\$420
S-01005	MINOR ZONING EXCEPTION	\$420
S-01021	USE PERMIT-MAJOR	\$665
S-01022	USE PERMIT-MINOR	\$270
S-01070	TENTATIVE PARCEL MAP	\$605 plus \$21/lot
S-01080	FINAL PARCEL MAP	\$1,335
S-01160	LOT LINE ADJUSTMENT/MERGER	\$270 per line
S-01260	INITIAL STUDY (ENVIRONMENTAL)	\$470
S-01319	ADDRESS CHANGE	\$25
S-01430	FLOOD DETERMINATION	\$25
S-01440	ZONING PERMIT (T.U.P.)	\$15
S-03300	SPECIAL EVENT PERMIT-MINOR	None
S-03400	SPECIAL EVENT PERMIT-MAJOR	None
S-03600	POLICE FALSE ALARM RESPONSE	\$0 – residential or school or first six in 12 mo. for com'l \$50 – 7 <sup>th</sup> in 12 months \$100 – 8 <sup>th</sup> in 12 months \$150 – 9 <sup>th</sup> in 12 months
S-04600	CRIME STATISTICS REPORT	None
S-04700	FIRE COMPANY INSPECTIONS	None
S-04750	FIRE SECOND REINSPECTION	\$50 – second reinspection (not being collected)
S-04850	PUBLIC ASSISTANCE CALL	None
S-05070	UFC-COMBUSTIBLE MAT'LS STORAGE	\$90
S-05080	UFC-DAY CARE-COMMERCIAL	\$90
S-05090	UFC-DAY CARE-RESIDENTIAL	\$45
S-05120	UFC-DRY CLEANING PLANT	\$90
S-05130	UFC-DUST PRODUCING OPNS.	\$90
S-07175	SPECIAL EVENT-PARADES	None
S-07200	ADULT SPORTS	Various
S-07250	YOUTH SPORTS	Various
S-07300	RECREATION/CONTRACT PROGRAMS	Various class fees of which the instructor gets 60%
S-10300	CODE UPDATE SERVICE	Actual code update cost
S-10400	BUSINESS LICENSE-NEW/MOVED/CHGD	None
S-10500	BUSINESS LICENSE RENEWAL	None

Next, we want to enter the total units and revenue for each service for the fiscal year.

- The best estimate of next years units of service are the most recent twelve months of activity modified by staff's judgement.
- Unfortunately, in my experience, the budgeted revenue is of no value as the estimated service revenue. This is because multiple services are usually

lumped into a revenue account and rarely are units of service considered when estimating the revenue.

**COMMENT:** Normally, my orientation is prospective in that I want to calculate a fee that can be used to recover costs when the fee is adopted. Consequently, I want to use next year's proposed/adopted budget and the estimated number of service units that will be performed next fiscal year so that when the new fiscal year starts, the new fees are available to recover full cost (or at least the percent of cost that the legislative body wishes).

From the Direct Cost Menu, select "Edit ... Service Units & Revenue" and you will see the following screen:

Ref #	Service Title	Total Rev.	Total Units
S-00100	BUILDING PLAN CHECK	\$0	1
S-00200	BUILDING INSPECTION	\$0	1
S-01000	VARIANCE	\$0	1
S-01005	MINOR ZONING EXCEPTION	\$0	1
S-01021	USE PERMIT-MAJOR	\$0	1
S-01022	USE PERMIT-MINOR	\$0	1
S-01070	TENTATIVE PARCEL MAP	\$0	1
S-01080	FINAL PARCEL MAP	\$0	1
S-01160	LOT LINE ADJUSTMENT/MERGER	\$0	1
S-01260	INITIAL STUDY (ENVIRONMENTAL)	\$0	1
S-01319	ADDRESS CHANGE	\$0	1
S-01430	FLOOD DETERMINATION	\$0	1
S-01440	ZONING PERMIT (T.U.P.)	\$0	1
S-03300	SPECIAL EVENT PERMIT-MINOR	\$0	1
S-03400	SPECIAL EVENT PERMIT-MAJOR	\$0	1
S-03600	POLICE FALSE ALARM RESPONSE	\$0	1
S-04600	CRIME STATISTICS REPORT	\$0	1
S-04700	FIRE COMPANY INSPECTIONS	\$0	1
S-04750	FIRE SECOND REINSPECTION	\$0	1
S-04850	PUBLIC ASSISTANCE CALL	\$0	1
S-05070	UFC-COMBUSTIBLE MAT'LS STORAGE	\$0	1
S-05080	UFC-DAY CARE-COMMERCIAL	\$0	1

The program uses a default unit of one when a service is created so that you could have entered time for the service before this step. Instead, we are saving the "time" for the next lesson.

Please enter the revenue and units from the following table:

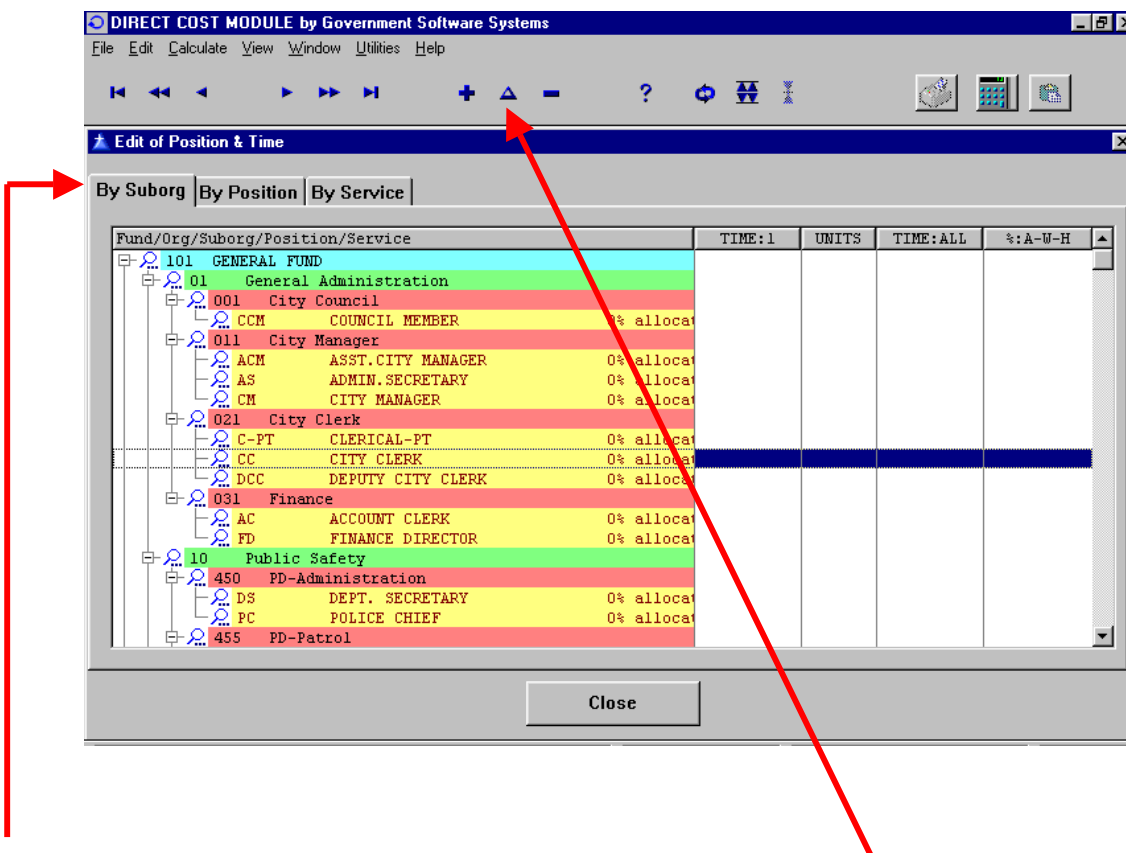
<b>Ref #</b>	<b>Service Title</b>	<b>Revenue</b>	<b>Units</b>
S-00100	BUILDING PLAN CHECK	\$100,000	350
S-00200	BUILDING INSPECTION	\$200,000	500
S-01000	VARIANCE	\$420	1
S-01005	MINOR ZONING EXCEPTION	\$1,260	3
S-01021	USE PERMIT-MAJOR	\$3,325	5
S-01022	USE PERMIT-MINOR	\$4,050	15
S-01070	TENTATIVE PARCEL MAP	\$3,025	5
S-01080	FINAL PARCEL MAP	\$2,250	5
S-01160	LOT LINE ADJUSTMENT/MERGER	\$1,890	7
S-01260	INITIAL STUDY (ENVIRONMENTAL)	\$16,920	36
S-01319	ADDRESS CHANGE	\$1,250	50
S-01430	FLOOD DETERMINATION	\$250	10
S-01440	ZONING PERMIT (T.U.P.)	\$540	36
S-03300	SPECIAL EVENT PERMIT-MINOR	\$0	26
S-03400	SPECIAL EVENT PERMIT-MAJOR	\$0	4
S-03600	POLICE FALSE ALARM RESPONSE	\$14,400	2400
S-04600	CRIME STATISTICS REPORT	\$0	39
S-04700	FIRE COMPANY INSPECTIONS	\$0	940
S-04750	FIRE SECOND REINSPECTION	\$0	300
S-04850	PUBLIC ASSISTANCE CALL	\$0	428
S-05070	UFC-COMBUSTIBLE MAT'LS STORAGE	\$90	1
S-05080	UFC-DAY CARE-COMMERCIAL	\$1,350	15
S-05090	UFC-DAY CARE-RESIDENTIAL	\$900	20
S-05120	UFC-DRY CLEANING PLANT	\$450	5
S-05130	UFC-DUST PRODUCING OPNS.	\$2,160	24
S-07175	SPECIAL EVENT-PARADES	\$0	1
S-07200	ADULT SPORTS	\$146,560	2,542
S-07250	YOUTH SPORTS	\$38,700	365
S-07300	RECREATION/CONTRACT PROGRAMS	\$182,000	90
S-10300	CODE UPDATE SERVICE	\$0	9
S-10400	BUSINESS LICENSE-NEW/MOVED/CHGD	\$0	100
S-10500	BUSINESS LICENSE RENEWAL	\$0	600

After you have entered the above revenue and units, close the window and it will go through a recalculation process. To check your entries, you can print the following report, "File ... Print ... Service Information ... Unit and Revenue List".

## LESSON 21: Entering Time for Services - Overview

At this time, we have our positions entered and we have the services that they perform entered so it is time to assign staff time to the various services.

From the Direct Cost Module menu, select “Edit ... Position & Time Data.” This screen should look familiar as we used it in **Lesson 10** when we entered the positions. Explode the tree and it should look like the following:



We are going to use the tab labeled “By Suborg” for our entry work and will discuss the other tabs and how they can be used later.

Notice that the Insert, Change and Delete tools are active on the Toolbar. The Change tool allows you to make changes on the same screen that we used in **Lesson 10**. The Delete tool gives you the option to delete the position. We will now use the Insert tool.

Click on the City Clerk position so that the screen looks like the above then “insert” (remember the three ways?). You will see a screen like the following:

There is a lot to learn on this screen and we are going to discuss it in the following sequence:

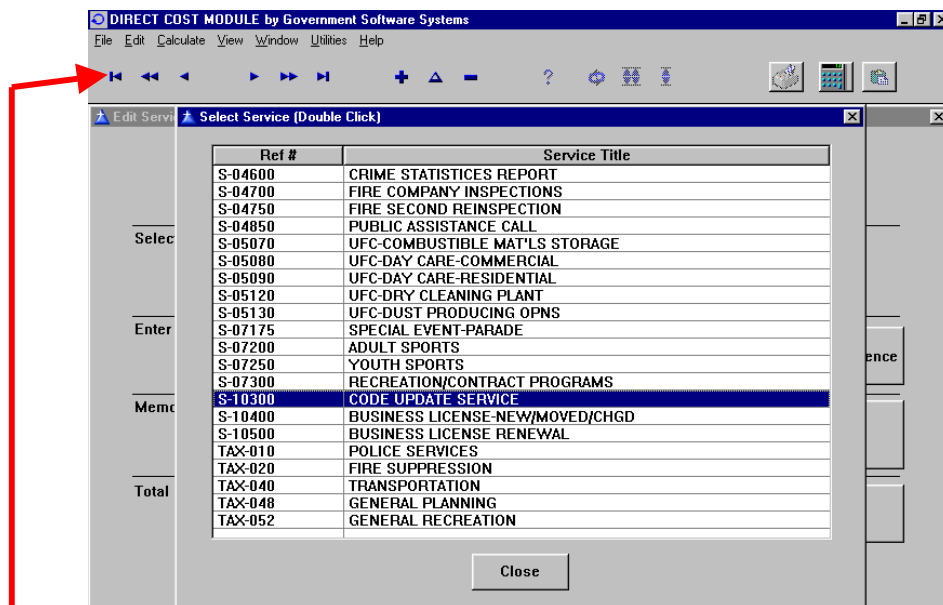
- Entering Unit Time – This is the most common and simplest form of entry. It is used when the units of service are few and discrete.
- Entering Time by Percentage of Annual Time – This is used when a position has a job that takes their total time or where their time can be broken into large components where the specific time for a single service is difficult to estimate.
- Entering Time by Subreference – In lieu of creating another service for something special (e.g. a “per lot” charge on a development fee), we have a feature for creating subreferences.
- Entering Balancing Time - Balancing position time to 100% of the available work-hours by creating “Balancing Centers”.

**IMPORTANT:** If you enter a unit time or percentage that is more than two digits, the program will ignore your entry. The program will not round your entry to the two digits!

## LESSON 22: Entering Unit Time

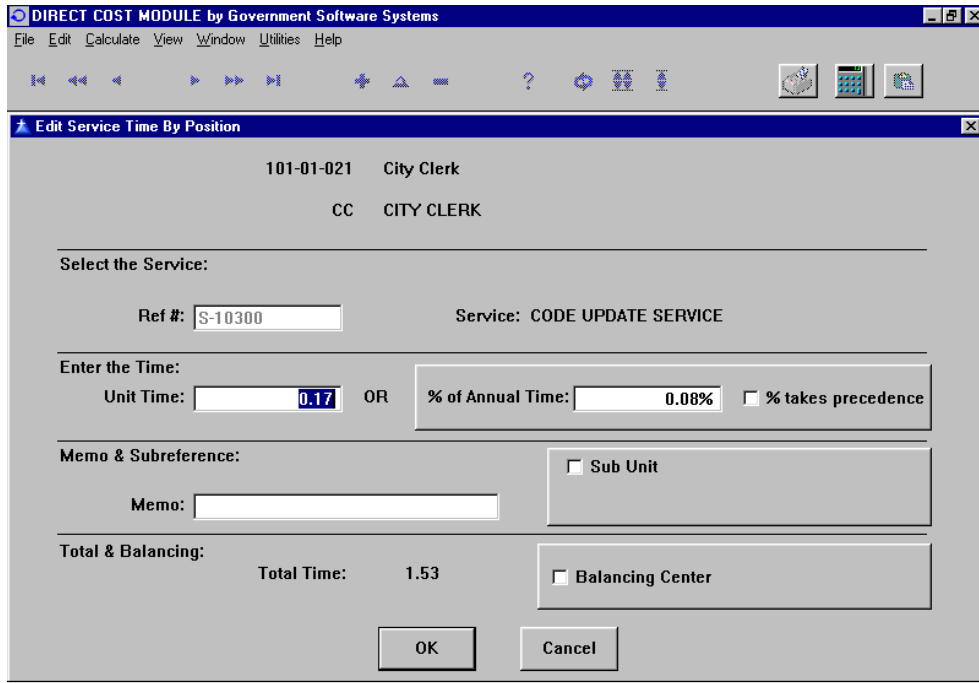
We are still on the “Edit Service time By Position” window from **Lesson 20**.

The first step is to enter a Service Reference # into the “Ref #” field. The easiest way to do this is to click on the ellipsis button (button with three dots to the right of the “Ref #” field). This brings up the following screen:

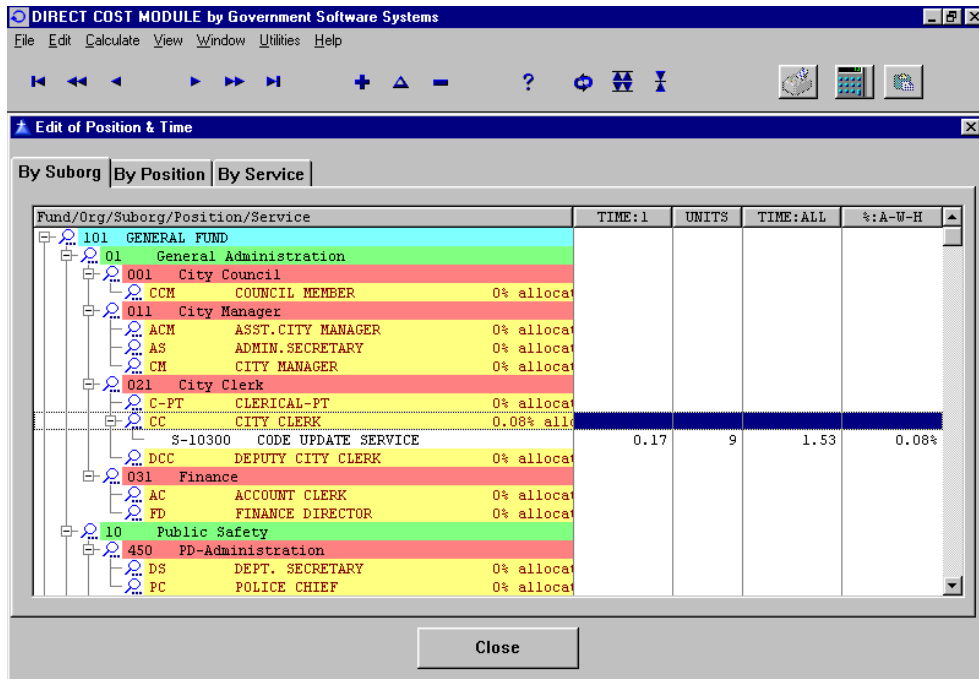


Move down the list using the arrow buttons on the Toolbar then double-click on S-10300 -- this will close the window and enter the service into our earlier screen.

Now tab to the “Unit Time” field and enter <.17> (ignore the brackets). This number is the two-digit decimal equivalent of 10 minutes and all of the unit times that we will enter on this screen are decimal equivalents. After you tab through this field, your screen should look like the screen on the next page. Note that the “Total Time” at the bottom of the form is 1.53 – this is because the total time spent on this service is .17 per unit multiplied by 9 units. Also, note that the “% of Annual Time” field has been filled with .08% -- this is the 1.53 total time for this service divided by 1,876 annual available work-hours from **Lesson 17**.

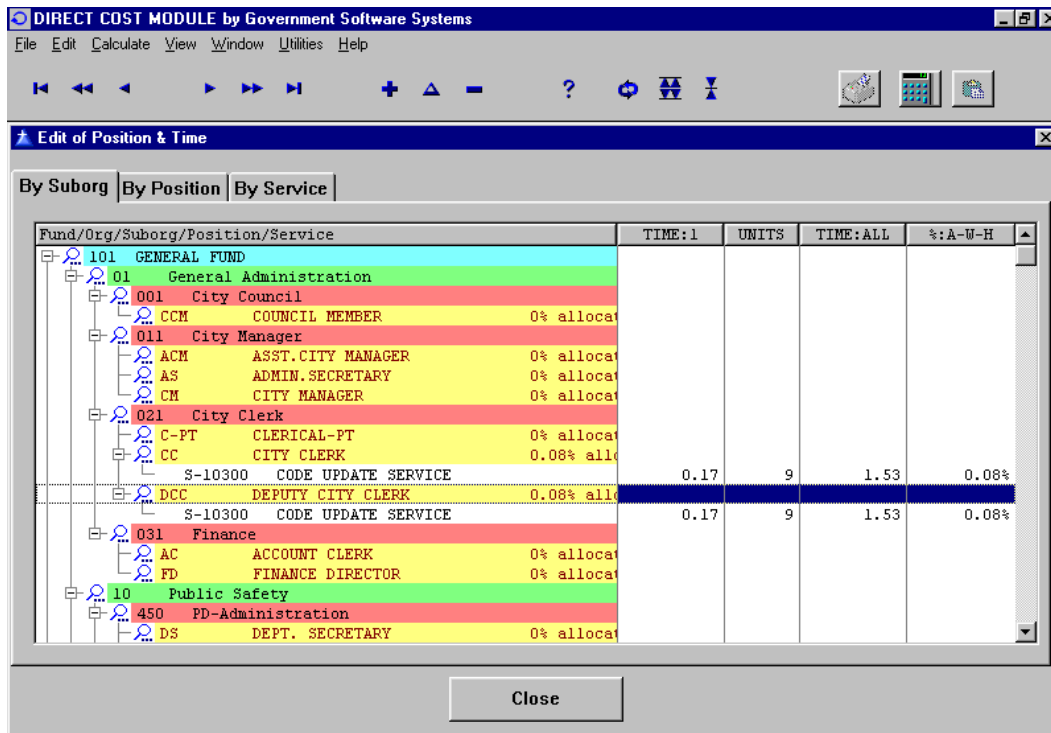


When your screen matches the above picture, press the “OK” button to save the information and the “Edit of Position & Time” screen will now appear as the following:



Now, enter the same time for the Deputy City Clerk for this service. What this means is that “on average” it takes a total of 20 minutes per annual subscription to process the code updates for a subscriber. This might be ten minutes for the two positions or it could be 20 minutes of just one with either one equally likely to do the work. After you have

entered the time for the Deputy, the “Position & time Data” screen should look as follows:



The following table lists the other “unit time” entries that follow the above pattern.

SUBORG	POSITION	SERVICE	UNIT TIME
Finance	Account Clerk	S-10400	0.50
Planning	City Planner	S-01000	4.75
Planning	Assoc. Planner	S-01000	3.75
Planning	Asst. Planner	S-01000	13.00
Planning	Clerical	S-01000	11.50
PW-Engineering	Assoc. Civil Eng.	S-01000	1.00
FD-Suppression	Fire Batt. Chief	S-01000	0.50
FD-Admin.	Dept. Secretary	S-01000	0.50
Planning	Assoc. Planner	S-01005	2.75
Planning	Asst. Planner	S-01005	3.50
Planning	Clerical	S-01005	2.50
PW-Engineering	Assoc. Civil Eng.	S-01005	1.00
Planning	City Planner	S-01021	6.75
Planning	Assoc. Planner	S-01021	3.75
Planning	Asst. Planner	S-01021	13.00
Planning	Clerical	S-01021	9.50
PW-Engineering	Assoc. Civil Eng.	S-01021	4.00
FD-Suppression	Fire Batt. Chief	S-01021	1.00
FD-Admin.	Dept. Secretary	S-01021	0.50
PD-Patrol	Police Sergeant	S-01021	1.75
Planning	City Planner	S-01022	1.75
Planning	Assoc. Planner	S-01022	0.75
Planning	Asst. Planner	S-01022	3.50

SUBORG	POSITION	SERVICE	UNIT TIME
Planning	Clerical	S-01022	2.50
PW-Engineering	Assoc.Civil Eng.	S-01022	1.00
FD-Suppression	Fire Batt. Chief	S-01022	0.75
FD-Admin.	Dept.Secretary	S-01022	0.50
Planning	City Planner	S-01080	1.75
Planning	Assoc. Planner	S-01080	0.50
Planning	Asst.Planner	S-01080	2.25
Planning	Clerical	S-01080	2.50
PW-Engineering	Assoc.Civil Eng.	S-01080	10.00
FD-Suppression	Fire Batt. Chief	S-01080	0.50
FD-Admin.	Dept.Secretary	S-01080	0.50
Planning	City Planner	S-01160	1.75
Planning	Assoc. Planner	S-01160	0.75
Planning	Asst.Planner	S-01160	2.25
Planning	Clerical	S-01160	2.50
PW-Engineering	Assoc.Civil Eng.	S-01160	12.00
FD-Suppression	Fire Batt. Chief	S-01160	0.75
FD-Admin.	Dept.Secretary	S-01160	0.50
Planning	City Planner	S-01260	3.00
Planning	Asst.Planner	S-01260	10.00
PW-Engineering	Assoc.Civil Eng.	S-01260	10.00
PD-Records	Dispatcher	S-01319	0.50
Planning	Dept.Secretary	S-01319	2.00
Planning	Asst.Planner	S-01430	1.00
Planning	City Planner	S-01440	0.25
Planning	Asst.Planner	S-01440	2.00
PD-Patrol	Sergeant	S-03400	3.00
FD-Suppression	Fire Captain	S-04700	0.50
FD-Suppression	Fire Engineer	S-04700	0.50
FD-Suppression	Fire Fighter	S-04700	0.50
FD-Suppression	Fire Batt. Chief	S-04750	0.75
FD-Suppression	Fire Captain	S-04850	0.50
FD-Suppression	Fire Engineer	S-04850	0.50
FD-Suppression	Fire Fighter	S-04850	0.50
FD-Suppression	Fire Batt. Chief	S-05070	2.00
FD-Admin.	Dept.Secretary	S-05070	0.25
FD-Suppression	Fire Batt. Chief	S-05080	2.25
FD-Admin.	Dept.Secretary	S-05080	0.25
FD-Suppression	Fire Batt. Chief	S-05090	2.00
FD-Admin.	Dept.Secretary	S-05090	0.25
FD-Suppression	Fire Batt. Chief	S-05120	2.00
FD-Admin.	Dept.Secretary	S-05120	0.25
FD-Suppression	Fire Batt. Chief	S-05130	2.25
FD-Admin.	Dept.Secretary	S-05130	0.25

Good for you! That was the bulk of the service time entry. In the next several lessons, we will learn about refinements to the process for special circumstances.

## LESSON 23: Entering Time by Percentage

You should still be on the "Edit of Position & Time" screen.

Now go to the "Bldg & Safety" suborg and select "Insert" on the Chief Bldg. Official. Enter S-00100 as the service and tab to the "% of Annual Time" field. Enter 75 (for 75%) and click on the "% takes precedence" box. As an extra measure, enter "75% of time" in the Memo field. Your screen should look like the following:

The screenshot shows a software window titled "DIRECT COST MODULE by Government Software Systems". The main window has a menu bar with "File", "Edit", "Calculate", "View", "Window", "Utilities", and "Help". Below the menu bar is a toolbar with various icons. The main content area displays the following information:

- 101-40-655 Building & Safety
- CBO CHIEF BLDG. OFFICIAL
- Select the Service:  
Ref #: S-00100 Service: BUILDING PLAN CHECK
- Enter the Time:  
Unit Time: 4.02 OR % of Annual Time: 75.00%  % takes precedence
- Memo & Subreference:  
Memo: 75% Of Time  Sub Unit
- Total & Balancing:  
Total Time: 1,407.00  Balancing Center

At the bottom of the dialog box are "OK" and "Cancel" buttons.

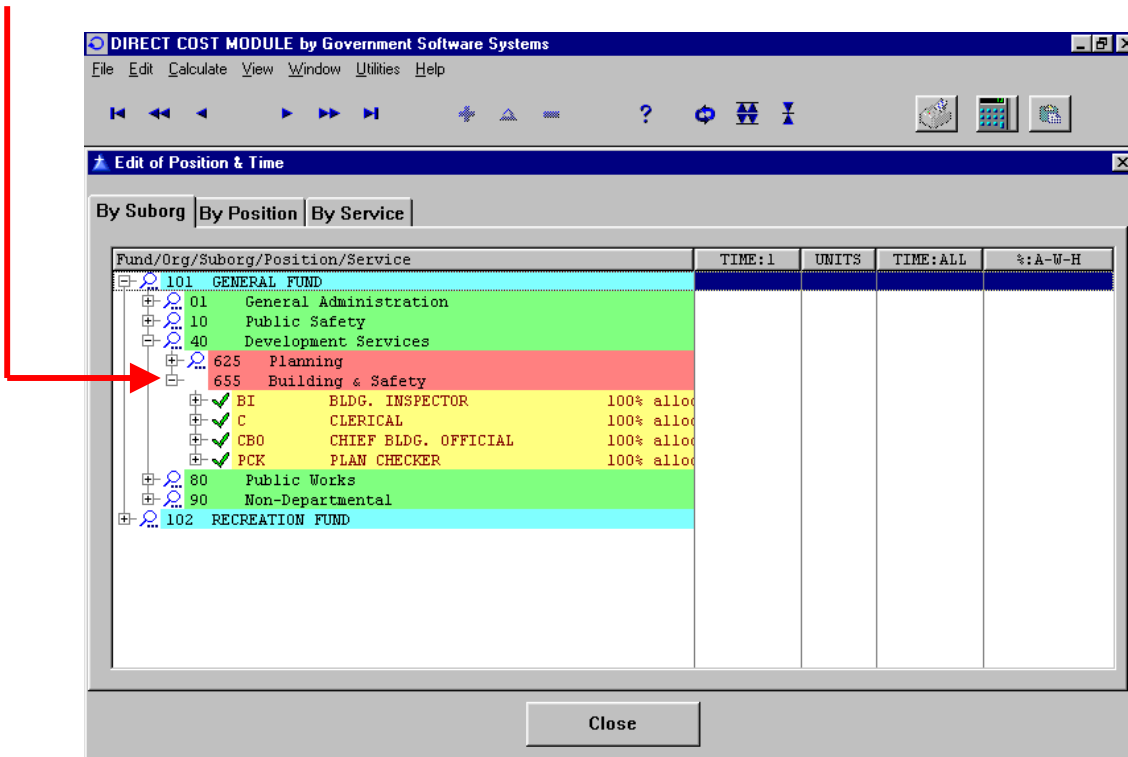
Notice that the program has also calculated the "Unit Time" of 4.02 hours. If we don't check the "% takes precedence" box, the "% of Annual Time" will change if (when) the number of units change. Checking the box locks the 75% so that it doesn't change. Since the 4.02 hours per unit will show on reports, adding the memo makes it clear where the unit time came from.

Now enter the data from the following list:

SUBORG	POSITION	SERVICE	PCT	MEMO
Bldg & Safety	Chief Bldg. Official	S-00100	75.00	75% Of Time
Bldg & Safety	Plan Checker	S-00100	100.00	100% Of Time
Bldg & Safety	Clerical	S-00100	50.00	50% Of Time
Bldg & Safety	Chief Bldg. Official	S-00200	25.00	25% Of Time
Bldg & Safety	Clerical	S-00200	50.00	50% Of Time
Bldg & Safety	Bldg Inspector	S-00200	100.00	100% Of Time
Rec- Admin.	Recreation Dir	S-07200	20.00	20% Of Time
Rec- Admin.	Dept. Secretary	S-07200	20.00	20% Of Time
Rec- Admin.	Sr. Rec. Leader	S-07200	83.00	2.5 Positions
Rec- Admin.	Sr. Rec. Leader-PT	S-07200	100.00	100% Of Time
Rec- Admin.	Recreation Dir	S-07250	5.00	5% Of Time
Rec- Admin.	Dept. Secretary	S-07250	5.00	5% Of Time
Rec- Admin.	Sr. Rec. Leader	S-07250	17.00	.5 Position
Rec- Admin.	Recreation Dir	S-07300	35.00	35% Of Time
Rec- Admin.	Dept. Secretary	S-07300	35.00	35% Of Time
Rec-Contractual	Rec.Contract Instr.	S-07300	100.00	100% Of Time
Finance	Account Clerk	S-10500	10.00	10% Of Time

Did you remember to “check” the “% takes precedence” box?

Also did you notice that when you completed each position in the Bldg. & Safety suborg that the “magnifying glass” icon to the left of the position changed to a green check. The check indicates that the position is 100% allocated to services. When all of the suborg positions have the green check, then the “magnifying glass” icon no longer appears for the suborg.



## LESSON 24: Entering Time by Subreference

This option is simple but obscure. The best way to learn it is by example.

S-01070: Tentative Parcel Map. The basic time for this service is as follows:

SUBORG	POSITION	UNIT TIME
FD-Suppression	Fire Batt. Chief	0.75
FD-Admin.	Dept.Secretary	0.50
Planning	City Planner	1.75
Planning	Assoc. Planner	0.67
Planning	Asst.Planner	2.75
Planning	Clerical	2.50
PW-Engineering	Assoc.Civil Eng.	12.00

This time covers all of the general costs of the tentative parcel map and is performed for each of the 5 units of service. However, in addition to this time, the Engineer spends an average of 20 minutes per lot additional and there are an average of two lots for each of the five tentative parcel maps.

For each of the seven positions in the above table, we are going to enter the basic information as we did in **Lesson 22** and, in addition, we are going to click on the "Sub Unit" box where we will enter a "Sub Ref" and the number of units to which it applies as follows:

**DIRECT COST MODULE** by Government Software Systems

File Edit Calculate View Window Utilities Help

**Edit Service Time By Position**

101-10-560 FD-Suppression  
BC FIRE BATT. CHIEF

Select the Service:

Ref #:  Service: TENTATIVE PARCEL MAP

Enter the Time:

Unit Time:  OR % of Annual Time:   % takes precedence

Memo & Subreference:

Memo:

Sub Unit Sub Ref:   
Sub Ref Units:

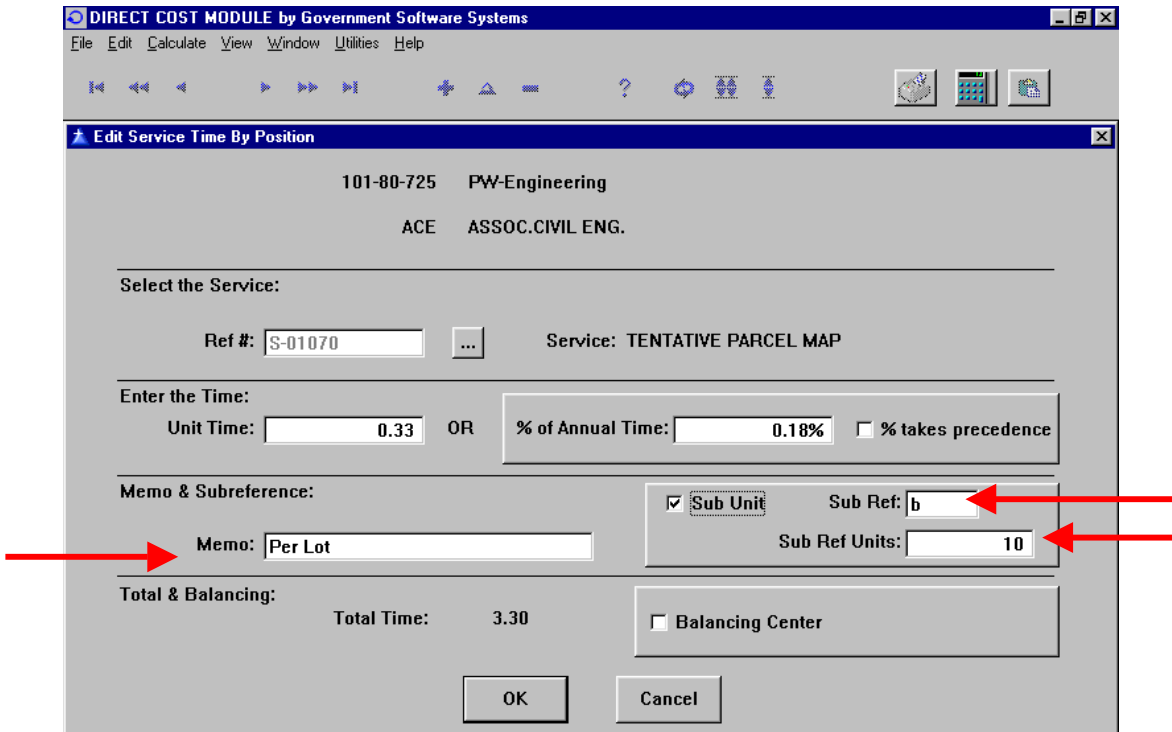
Total & Balancing:

Total Time: 3.75  Balancing Center

OK Cancel

Notice that we repeated the 5 units in the “Sub Unit” box because that is how many units the group in the table performed. The purpose of the “Sub Ref” is to distinguish between the various “Sub Units”. In my experience, the most “Sub Ref” that I have had for a single service is five. Since no one sees the “Sub Ref”, the simpler the better. Letters a, b, c, d, e or numbers 1, 2, 3, 4, 5 are sufficient.

Now the next screen shows the second entry for the Engineer:



Notice that the “Sub Ref” that I used is just the letter “b” – nothing complicated. The number of units are the 5 basic units multiplied by the average of 2 lots each. I’ve added a “Memo” to explain what is happening to the report reader.

A variation on the use of the subreference is the next service to be discussed: S-03300. There are a total of 26 units; however, 8 are Commercial and 18 are Residential. A Patrol Sergeant spends ½ hour on the Commercial permits and 10 minutes on the Residential permits.

See if you can figure out how to make the entries then turn to the next page to check yourself.

The two entries for S-03300 are:

DIRECT COST MODULE by Government Software Systems  
File Edit Calculate View Window Utilities Help

101-10-455 PD-Patrol  
SGT POLICE SERGEANT

Select the Service:  
Ref #: S-03300 Service: SPECIAL EVENT PERMIT-MINOR

Enter the Time:  
Unit Time: 0.50 OR % of Annual Time: 0.02% % takes precedence

Memo & Subreference:  
Memo: Commercial Sub Unit: [x] Sub Ref: a Sub Ref Units: 8

Total & Balancing:  
Total Time: 4.00 Balancing Center: [ ]

OK Cancel

And,

DIRECT COST MODULE by Government Software Systems  
File Edit Calculate View Window Utilities Help

101-10-455 PD-Patrol  
SGT POLICE SERGEANT

Select the Service:  
Ref #: S-03300 Service: SPECIAL EVENT PERMIT-MINOR

Enter the Time:  
Unit Time: 0.17 OR % of Annual Time: 0.02% % takes precedence

Memo & Subreference:  
Memo: Residential Sub Unit: [x] Sub Ref: b Sub Ref Units: 18

Total & Balancing:  
Total Time: 3.06 Balancing Center: [ ]

OK Cancel

Now, enter the next two services to confirm your understanding:

S-03600: Police False Alarm Response. A Dispatcher spends 15 minutes on all units. One Records Clerk spends 24 hours per month keeping track of false alarms. One Officer spends ½ hour responding to an audible alarm of which there are 2,000 in the year. Two Officers each spend ½ hour responding to a silent alarm of which there are 400 in the year.

**HINTS:**

- (1) There are three subreferences. Do you see why? The first is the basic work performed on all services by the clerical staff because there is no practical way to calculate the time of the Records Clerk for the two types of responses. The other two are for the Officers and are similar to the above example.
- (2) The Records Clerk should be entered as a percentage. How many hours spent in a year divided by the total number of hours for all four positions. Refer to **Lesson 17** for the number of available work-hours.

S-04600: Crime Statistics Report. A Records Clerk spends 45 minutes preparing each of four reports on ATMs requested by banks and 15 minutes preparing each of 35 reports on neighborhoods requested by realtors.

## LESSON 25: Entering Balancing Time

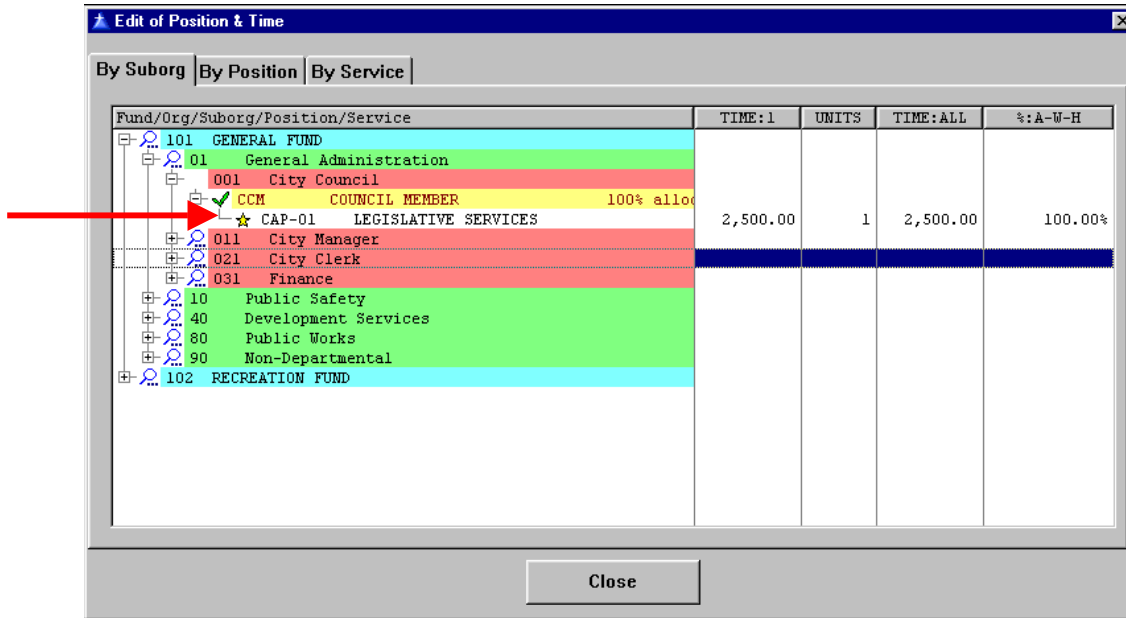
There are actually two ways to enter time by percentage. The first way was discussed in **Lesson 23** where we had to remember to check the “% takes precedence” box to insure that our percentage didn’t change. The second way is discussed in this lesson and makes use of our “balancing center” feature. Since our goal is to account for 100% of the time of 100% of the staff, we are going to start at the top of our list of positions on the “Edit ... Position & Time Data” screen – Council Member. After selecting (i.e. highlighting) the position, select “Insert” and the following screen shows how we could have posted the Council Members using the approach of **Lesson 23**:

The screenshot shows the 'Edit Service Time By Position' dialog box. At the top, it displays '101-01-001 City Council' and 'CCM COUNCIL MEMBER'. Under 'Select the Service:', 'Ref #' is 'CAP-01' and 'Service' is 'LEGISLATIVE SERVICES'. In the 'Enter the Time:' section, 'Unit Time' is '2,500.00' and '% of Annual Time' is '100.00%'. The checkbox for '% takes precedence' is checked. Below this, there are fields for 'Memo & Subreference:' with a 'Memo:' field and a 'Sub Unit' checkbox. At the bottom, the 'Total & Balancing:' section shows 'Total Time: 2,500.00' and a 'Balancing Center' checkbox which is unchecked. A red arrow points to the '% takes precedence' checkbox.

In this Lesson, we will use the following alternative approach.

The screenshot shows the 'Edit Service Time By Position' dialog box. It displays the same header information as the previous screenshot. Under 'Select the Service:', 'Ref #' is 'CAP-01' and 'Service' is 'LEGISLATIVE SERVICES'. In the 'Enter the Time:' section, 'Unit Time' is '0.00' and '% of Annual Time' is '0.00%'. The checkbox for '% takes precedence' is unchecked. Below this, there are fields for 'Memo & Subreference:' with a 'Memo:' field and a 'Sub Unit' checkbox. At the bottom, the 'Total & Balancing:' section shows 'Total Time: 0.00' and a 'Balancing Center' checkbox which is checked. Next to it is a '% Balance:' field with '100%'. A red arrow points to the '% Balance:' field.

When this second version is saved, the “Edit of Position & Time” screen looks as follows:



Notice that we get the same “green check” indicating that our position has been 100% allocated and we also get a "gold star" indicating that CAP-01 is the balancing center for the Council Member.

Balancing Centers. A position can have as many balancing centers as you want it to have given the following rules:

- A CAP service can only be used in one Suborg
- The percentages entered into the “% Balance” field must add to 100% for the position. The program does NOT test for this – it is your responsibility to make sure they add up to 100%.
- Since these are “balancing” centers, their interrelationships will remain proportionate if other unit time or percentage services exist or are added. If you want the percentage to always be 50%, you need to enter the percentage in the “% of Annual Time” field as discussed in **Lesson 23**.

Why Balancing Centers? When percentages are used to allocate a position, it is easy to account for 100% of a position’s available work-hours. When unit times are used, it is almost impossible to account for 100% of a position’s available work-hours. Since unit times allow us to cost the small, sometimes infrequent, services, it is important to have a service that “fills” the remaining time of a position – this is the role of the balancing

center. You can always use a “balancing center” in place of a “% of Annual Time center” but the reverse is not true. At this time, input the following as “balancing centers”:

SUBORG	POSITION	SERVICE	PCT
City Manager	Asst.City Manager	CAP-10	100%
City Manager	Admin. Secretary	CAP-10	100%
City Manager	Asst.City Manager	CAP-10	100%
City Clerk	Clerical-PT	CAP-20	100%
City Clerk	City Clerk	CAP-20	100%
City Clerk	Deputy City Clerk	CAP-20	100%
Finance	Account Clerk	CAP-31	30%
Finance	Account Clerk	CAP-32	70%
Finance	Finance Director	CAP-32	85%
Finance	Finance Director	ISFO-GSVC	15%
PD-Admin	Dept. Secretary	O/H-PD	100%
PD-Admin	Police Chief	O/H-PD	100%
PD-Patrol	Police Lieutenant	TAX-010	100%
PD-Patrol	Police Officer	TAX-010	100%
PD-Patrol	Police Overtime	TAX-010	100%
PD-Patrol	Police Sergeant	TAX-010	100%
PD-Records	Clerical-PT	TAX-010	100%
PD-Records	Dispatcher	TAX-010	100%
PD-Records	Records Clerk	TAX-010	100%
FD-Admin	Dept. Secretary	O/H-FD	100%
FD-Admin	Fire Chief	O/H-FD	100%
FD-Suppression	Fire Batt. Chief	TAX-020	100%
FD-Suppression	Fire Captain	TAX-020	100%
FD-Suppression	Fire Engineer	TAX-020	100%
FD-Suppression	Fire Fighter	TAX-020	100%
FD-Suppression	Fire Dept Overtime	TAX-020	100%
Planning	Assoc. Planner	TAX-048	100%
Planning	Assist. Planner	TAX-048	100%
Planning	Clerical	TAX-048	100%
Planning	Clerical-PT	TAX-048	100%
Planning	City Planner	TAX-048	100%
Planning	Dept. Secretary	TAX-048	100%
PW-Administration	Dept. Secretary	O/H-PW	100%
PW-Administration	Pub.Wks. Director	O/H-PW	100%
PW-Engineering	Assoc. Civil Eng.	TAX-040	100%
PW-Engineering	Clerical	TAX-040	100%
PW-Engineering	City Engineer	TAX-040	100%
PW-Street Mtc.	Clerical	TAX-040	100%
PW-Street Mtc.	St.Mtc.Worker I	TAX-040	100%
PW-Street Mtc.	St.Mtc.Worker II	TAX-040	100%
PW-Street Mtc.	St.Mtc.Worker III	TAX-040	100%
PW-Street Mtc.	St.Superintendent	TAX-040	100%
PW-Street Mtc.	St.Mtc.Worker-PT	TAX-040	100%
Non-Departmental	Clerical	ISF-MAIL	25%
Non-Departmental	Clerical	ISF-PHON	75%
Rec-Administration	Dept. Secretary	O/H-REC	100%
Rec-Administration	Recreation Dir.	O/H-REC	80%
Rec-Administration	Recreation Dir.	TAX-052	20%

All of the positions should now be balanced. If not, review your entries. If so, go on to the next lesson.

## LESSON 26: Viewing Hourly Rates

This is a good time to recalculate the data. If you are still in the Direct Cost Module, exit the module and in the Main Menu, select “Recalc All” then press calculate. Once the calculations are complete, re-enter the Direct Cost Module and select “View” from the menu.

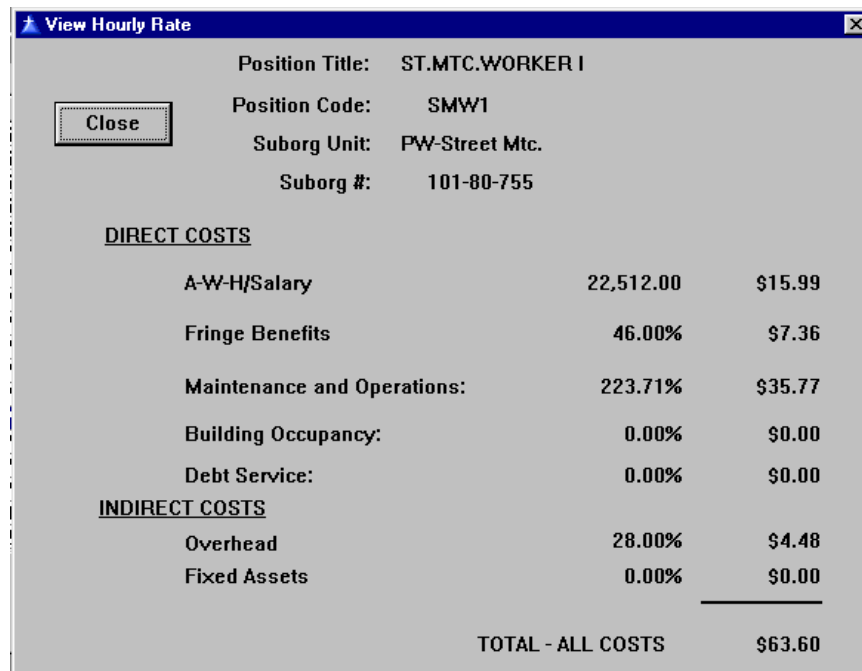
You should see the following screen:

Suborg #	Description	Pos #	Position Title	Hrly Rate
101-01-001	City Council	CCM	COUNCIL MEMBER	\$58.69
101-01-011	City Manager	AS	ADMIN.SECRETARY	\$41.20
101-01-011	City Manager	ACM	ASST.CITY MANAGER	\$73.23
101-01-011	City Manager	CM	CITY MANAGER	\$109.87
101-01-021	City Clerk	CC	CITY CLERK	\$66.61
101-01-021	City Clerk	C-PT	CLERICAL-PT	\$22.56
101-01-021	City Clerk	DCC	DEPUTY CITY CLERK	\$54.50
101-01-031	Finance	AC	ACCOUNT CLERK	\$44.74
101-01-031	Finance	FD	FINANCE DIRECTOR	\$83.88
101-10-450	PD-Administration	DS	DEPT. SECRETARY	\$117.06
101-10-450	PD-Administration	PC	POLICE CHIEF	\$283.41
101-10-455	PD-Patrol	LT	POLICE LIEUTENANT	\$68.95
101-10-455	PD-Patrol	PO	POLICE OFFICER	\$48.27
101-10-455	PD-Patrol	POT	POLICE OVERTIME	\$33.61
101-10-455	PD-Patrol	SGT	POLICE SERGEANT	\$54.17
101-10-460	PD-Records	C-PT	CLERICAL-PT	\$18.84
101-10-460	PD-Records	DIS	DISPATCHER	\$40.60
101-10-460	PD-Records	RC	RECORDS CLERK	\$35.54

As you go through the list of hourly rates, look for rates that seem disproportionate to similar positions. This is my list:

- The two positions in Police Administration
- The Public Works Street Maintenance positions
- The Non-Departmental Clerical positions

We can see why these positions are out of the ordinary by double-clicking on the position. Here’s the screen for the “St. Mtc. Worker I” position:



The screenshot shows a window titled "View Hourly Rate" with a "Close" button. It displays the following information:

Position Title: ST.MTC.WORKER I  
Position Code: SMW1  
Suborg Unit: PW-Street Mtc.  
Suborg #: 101-80-755

<u>DIRECT COSTS</u>		
A-W-H/Salary	22,512.00	\$15.99
Fringe Benefits	46.00%	\$7.36
Maintenance and Operations:	223.71%	\$35.77
Building Occupancy:	0.00%	\$0.00
Debt Service:	0.00%	\$0.00
<u>INDIRECT COSTS</u>		
Overhead	28.00%	\$4.48
Fixed Assets	0.00%	\$0.00
<b>TOTAL - ALL COSTS</b>		<b>\$63.60</b>

The percentages represent the percent of the hourly rate. For example, the 46% in the Fringe Benefit row means that \$7.36 is 46% of \$15.99. Each type of cost has a "normal" range:

- Fringe Benefits for regular positions can range from 20% to 60%
- Maint. & Operations can range from 10% to 50% - outside of that range there is either a special circumstance or a problem
- Internal Services should be less than the Maint. & Operation percentage
- Overhead that includes agency and departmental overhead can range from 15% to over 100% - when it gets too large, there may be internal services that are in the overhead and should be removed for public information purposes (Quote from taxpayer: "High overhead is bad!").
- Fixed Asset should be the lowest of the group

If Maint.& Operation or Fixed Asset percentages are high, it is likely that a major item should be allocated directly to a service rather than included in the position's hourly rate. This leads us to the topic of the next lesson....

## LESSON 27: Entering Actual Service Costs

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We recommend that you look at the operating costs of a Suborg with the goal of dividing the costs between those necessary for the general operation of a position and those costs that are specific to a service. The goal is that the hourly rate that you calculate can be used for all services performed by that position without charging some customers for supplies used only by customers of another, specific service.

**COMMENT:** A position in a water enterprise fund that is only involved in the basic service of water transmission and distribution could be in the same accounting activity as water purchases. Leaving the water purchases in the hourly rate will make the rate ridiculously high but should have no effect on the final cost of water service. Pulling water purchases out of the hourly rate is an esthetic issue if the position does not provide multiple services to the public.

We are going to state that the Maintenance & Operation costs in the following table are unique to a services:

SUBORG	SERVICE	AMOUNT	DESCRIPTION
PD-Admin.	TAX-010	\$250,000	County Booking Fees
PD-Admin	TAX-010	\$200,000	Membership State ID System
Bldg & Safety	S-00100	\$125,000	Outside Plan Check Services
PW-Streets	TAX-040	\$1,200,000	Street Reconstruction
Non-Dept'l	CAP-53	\$50,000	Annual Audit
Non-Dept'l	ISF-PHON	\$275,000	Phone Charges
Non-Dept'l	ISF-MAIL	\$50,000	Postage

Note that these are the contractual and professional services that we “reluctantly” included in our O&M amounts in **Lesson 7**. Now, when we enter these costs here, they will be deducted from the O&M amounts that we entered in **Lesson 7**.

In the Direct Cost Module, select "Edit ... Specific Service Costs". Then highlight the record for "PD-Administration" and select "Insert". You should see the following screen:

Update Records...

Ref #:  ...

Sub Ref #:  Memo:

Operating Expenses:

Building Occupancy:

Fixed Assets:

Cost Allocation Plan:

Overhead:

Debt Service:

OK Cancel Record will be Added

**Ref #:** This is the service reference number which you can easily get by clicking on the "ellipsis" button to the right of the entry field.

**Sub Ref #:** This is the same kind of subreference that we discussed in **Lesson 24**. The issue is the same: If the cost relates to a "subset" of the service then use this field.

**Memo:** This is a valuable field (we'll put our description in the above table in this field) but it is important to be brief.

The rest of the fields are where the dollar amounts go. After the first entry, your screen should look like this:

Update Records...

Ref #: TAX-010 ... POLICE SERVICES

Sub Ref #:  Memo: Co.Booking Fee

Operating Expenses:

Building Occupancy:

Fixed Assets:

Cost Allocation Plan:

Overhead:

Debt Service:

OK Cancel Record will be Added

Notice that I shortened the description. Now, save this record and the primary screen looks like the following (“explode the node”, if necessary):

Sub Org #	Description	M&O	B/O	F/A	O/H	CAP	Debt
101-01-001	City Council						
101-01-011	City Manager						
101-01-021	City Clerk						
101-01-031	Finance						
101-10-450	PD-Administration						
TAX-010	POLICE SERVICES	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-10-455	PD-Patrol						
101-10-460	PD-Records						

Now, enter the above table.

When we entered the cost information in Lesson 7, we were able to print a report to confirm that the amounts had been entered correctly. Likewise, at this point, we can print two additional budget reports after we recalculate (see **Lesson 18**):

The first report: “File...Print...Budget Cost Spread Information...Costs Applied to Positions...Summary” This is a good report to use to insure that the hourly rates don’t have a dollar amount that will distort the rates.

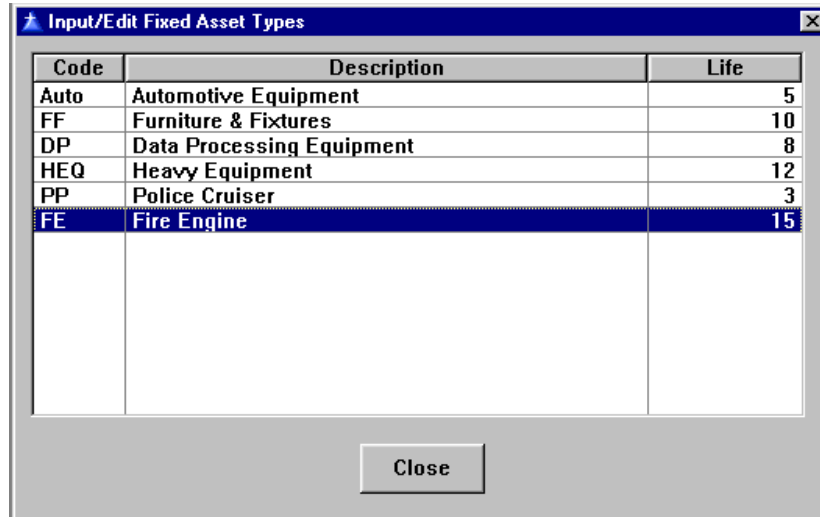
The second report: “File...Print...Budget Cost Spread Information...Costs Applied to Services...Summary” This report insures that the above entries will be included with the costs of their particular service.

When you are satisfied that the costs have been posted correctly, you may close the Direct Cost Module.

## LESSON 28: Entering Fixed Assets

From the Main Menu, select the Fixed Assets Module by pressing the “Assets” button.

From the Fixed Asset Module Menu, select “Edit ... Asset Types.” You will see the following screen which you should fill in like the following:

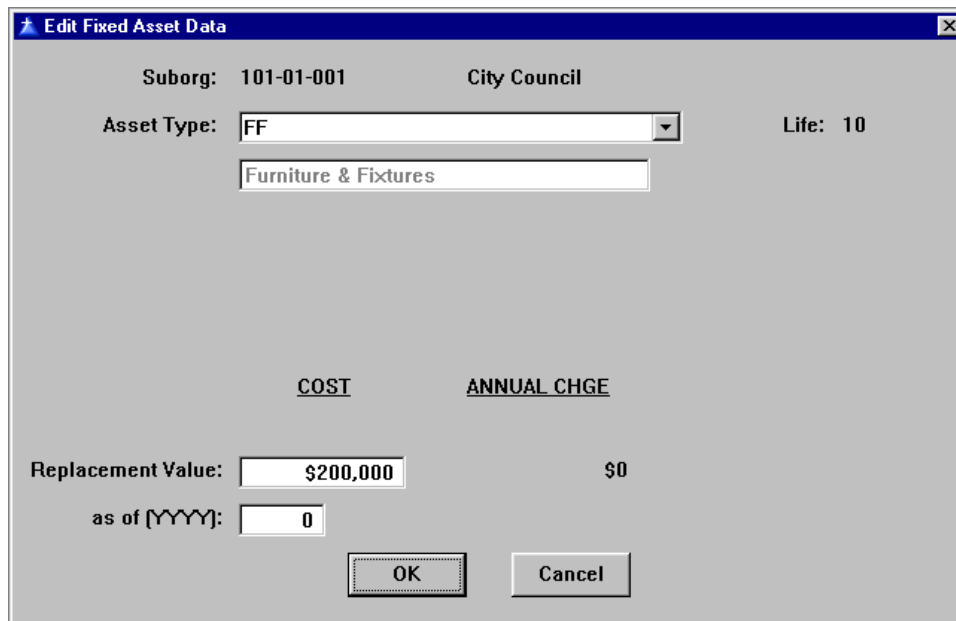


The screenshot shows a window titled "Input/Edit Fixed Asset Types" with a table containing the following data:

Code	Description	Life
Auto	Automotive Equipment	5
FF	Furniture & Fixtures	10
DP	Data Processing Equipment	8
HEQ	Heavy Equipment	12
PP	Police Cruiser	3
FE	Fire Engine	15

Below the table is a "Close" button.

When you have completed entries to this window, close it and from the Fixed Asset Module menu select “Edit ... Asset Data.” You will see a window with all of the Suborgs listed. Highlight the City Council suborg and “insert” – you will see the following screen:



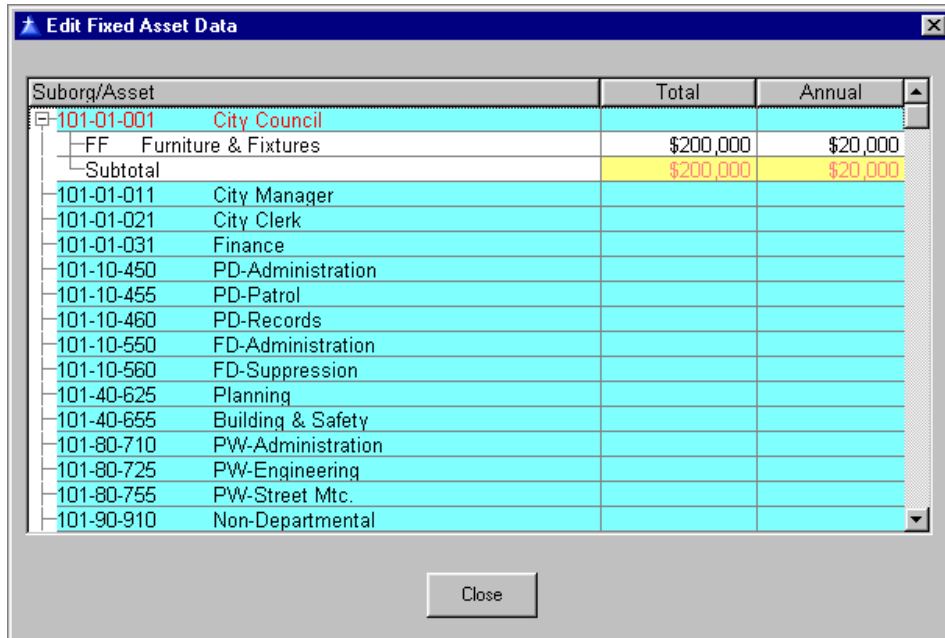
The screenshot shows a window titled "Edit Fixed Asset Data" with the following fields and values:

- Suborg: 101-01-001 City Council
- Asset Type: FF (dropdown menu)
- Life: 10
- Furniture & Fixtures (text field)
- COST: Replacement Value: \$200,000
- ANNUAL CHGE: \$0
- as of [YYYY]: 0

At the bottom are "OK" and "Cancel" buttons.

The only entries that you need to make on the above screen are the asset type and the replacement value. The asset type can be entered by either typing the first letter of the asset type or by clicking on the “down arrow” and selecting the asset type. You will have to use the second approach if you have multiple asset types with the same beginning letter.

After your entry of the above information for the City Council, close the screen by pressing the “OK” button and you will get the original screen with the data inserted. You will have to explode the node or tree to see the following:



Now enter the following data:

Suborg	Auto	FF	HEQ	PP	FE
City Council		200,000			
City Manager	15,000	20,000			
City Clerk		45,000			
Finance	12,000	80,000			
PD-Admin.	18,000	20,000			
PD-Patrol	45,000	65,000		255,000	
PD-Records		225,000			
FD-Admin.	16,000	16,000			
FD-Suppression	30,000	120,000			400,000
Planning	12,000	90,000			
Bldg & Safety	26,000	40,000			
PW-Admin.	15,000	15,000			
PW-Engineering	15,000	35,000			
PW-Streets	45,000	175,000	240,000		
Non-Dept'l					
Rec-Admin.	30,000	20,000			
Rec-Contractual		12,000			

After you have entered the above data, you can check your results by:

1. Closing any open screens and selecting "Calculate ... Annualized Expenses" from the menu.
2. Printing the following report by selecting "File ... Print ... Summary ... Asset Type".

CITY OF HAPPY VALLEY, NORTH DAKOTA			
Fixed Asset Summary by Asset Type			
FISCAL YEAR 2004-2005			
Description	Life	Total Repl. Cost	Ann. Repl. Cost
Automotive Equipment	5	\$279,000	\$55,800
Fire Engine	15	\$400,000	\$26,667
Furniture & Fixtures	10	\$1,178,000	\$117,800
Heavy Equipment	12	\$240,000	\$20,000
Police Cruiser	3	\$255,000	\$85,000
	TOTAL	\$2,352,000	\$305,267

When your entries are correct, close the Fixed Asset Module.

**COMMENT:** If you have a separate fixed asset system, you can enter the results (i.e. just the annual replacement charge) into the Direct Cost Module on the screen: "Edit ... Suborg Defaults."

Now that you have added fixed asset data, select "Recalc All" on the Main Menu and click on the "Fixed Asset Module" to add the fixed asset calculations to the "one button" calculation feature.

## LESSON 29: Entering Suggested Fee

The goal of all of this work is the identification of the cost of services and how they differ from what is currently charged.

You entered the current fee for services in **Lesson 20**. Now, re-enter the Direct Cost Module and select “Edit ... Service List.” Select the first service in the list, click on the “Suggested Fee” tab and you will see the following screen:

The screenshot shows a window titled "Update Service Information". At the top, there are two input fields: "Ref #: S-00100" and "Service Title: BUILDING PLAN CHECK". Below these are three tabs: "General", "Current Fee", and "Suggested Fee". The "Suggested Fee" tab is active. Inside this tab, there are two main sections. The first is "Suggested Percent of Cost Recovery:" with a text box containing "100%". A red arrow points to this text box. The second section is "Suggested New Fee:" with a large empty text box below it. At the bottom of the window are "OK" and "Cancel" buttons.

The field for “Suggested Percent of Cost Recovery” has a default of 100% - you should change the percentage to whatever your legislative body decides or has decided in the past.

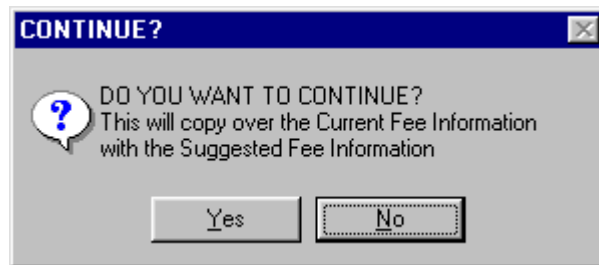
The input area for the “Suggested New Fee” is a text box. One advantage of a text box is that you can select (i.e. highlight) text and right click the mouse to cut, copy or paste.

As mentioned before, brevity is recommended in the suggested fee description.

In general, the structure of the suggested fee will be similar to the current fee. As such, the current fee can be copied to the clipboard and pasted into the suggested fee field.

**Updating.** If you are updating your files for a new year and your former suggested fees were adopted by your legislative body, you probably want to copy the suggested fee

data field to the current fee data field. To do this, close the current screens and return to the Direct Cost Module menu. From the menu, select "Utilities ... Transfer NewFee to CurrentFee" and you will get the following decision box:



If you click on the "Yes" button, all of your current fees will be overwritten by the suggested fees.

**TIP:** Since this feature can save a lot of work, it is important to avoid phrases in the "Suggested" field that don't make sense "out of context" in the "Current" field. The only exception to this "rule" is the use of the phrase "No Change" as the program will test for this phrase, and, if it exists, the "Suggested" field will NOT be copied.

**Initial Entry.** To get the information necessary to suggest a "new fee," I suggest printing the following detail report from the menu, "File ... Print ...Cost Detail Worksheet ... All." The first screen you will see is:



This screen and its companion "End with ..." screen can be used to select only the fee services and exclude the CAP, Overhead and Internal Services.

**TIP:** The reserved prefixes for the "other" services are: CAP, O/H, ISF and ISFO. Therefore, fee service prefixes that start with letters after "O" will allow you to select the entire group at one time. We routinely use an "S" prefix for fee services and a "TAX" prefix for tax services.

It is assumed for purposes of this "Guide" that the user knows what to do with the cost information. If you are confused, you are welcome to contact the author for ideas.

## LESSON 30: Reports for Public Information

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Having prepared public reports for over twenty years, the two pages following are the most popular. The left-hand page provides general information about a service and summarizes the revenue & cost information. This page can be printed from the Direct Cost Module by selecting “File ... Print ... Revenue & Cost Summary Worksheet ... Total ... All/One.” The right-hand page provides the detail cost and time by position. This page can also be printed from the Direct Cost Module by selecting “File ... Print ... Cost Detail Worksheet ... All/One.” A pair of facing pages like this can be printed for each service that you agency includes in the process.

In addition to an appendix with this information, there would be a text with information such as:

- Fringe benefit rates
- Schedule of Internal Service Charges
- Overhead Schedule
- Fixed Asset Schedule

Other schedules with the services summarized by total cost and unit cost can be printed from the Direct Cost Module by selecting “File ... Print ... Summary Reports ... Total/Unit.”

Another good report is the summary/total report in sequence by subsidy. This report can be generated using the export utility (**Lesson 32**) on the “servicelist” file. The rest is just manipulation in Excel.

Finally, I would include in another appendix the Fully-Burdened Hourly Rate detail for positions that were providing public services. This report is also printed from the Direct Cost Module by selecting “File ... Print ... Position Listing Reports ... Fully-Allocated Hourly Rate Detail ... All/One.” A copy of this report is on the third page following.

**CITY OF HAPPY VALLEY, NORTH DAKOTA  
REVENUE AND COST SUMMARY WORKSHEET  
FISCAL YEAR 2004-2005**

SERVICE <b>USE PERMIT-MAJOR</b>		REFERENCE NO. <b>S-01021</b>																
PRIMARY DEPARTMENT PLANNING	UNIT OF SERVICE APPLICATION	SERVICE RECIPIENT																
DESCRIPTION OF SERVICE  To process a request for a new use for a particular site which is allowable with a Use Permit.																		
CURRENT FEE STRUCTURE  \$665																		
<b>REVENUE AND COST COMPARISON</b>																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>UNIT REVENUE:</b></td> <td style="text-align: right; width: 20%;"><b>\$665.00</b></td> <td style="width: 30%;"><b>TOTAL REVENUE:</b></td> <td style="text-align: right; width: 20%;"><b>\$3,325</b></td> </tr> <tr> <td><b>UNIT COST:</b></td> <td style="text-align: right;"><b>\$2,496.60</b></td> <td><b>TOTAL COST:</b></td> <td style="text-align: right;"><b>\$12,483</b></td> </tr> <tr> <td><b>UNIT PROFIT (SUBSIDY):</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$(1,831.60)</b></td> <td><b>TOTAL PROFIT (SUBSIDY):</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$(9,158)</b></td> </tr> <tr> <td><b>TOTAL UNITS:</b></td> <td style="text-align: right;"><b>5</b></td> <td><b>PCT. COST RECOVERY:</b></td> <td style="text-align: right;"><b>26.64%</b></td> </tr> </table>	<b>UNIT REVENUE:</b>	<b>\$665.00</b>	<b>TOTAL REVENUE:</b>	<b>\$3,325</b>	<b>UNIT COST:</b>	<b>\$2,496.60</b>	<b>TOTAL COST:</b>	<b>\$12,483</b>	<b>UNIT PROFIT (SUBSIDY):</b>	<b>\$(1,831.60)</b>	<b>TOTAL PROFIT (SUBSIDY):</b>	<b>\$(9,158)</b>	<b>TOTAL UNITS:</b>	<b>5</b>	<b>PCT. COST RECOVERY:</b>	<b>26.64%</b>		
<b>UNIT REVENUE:</b>	<b>\$665.00</b>	<b>TOTAL REVENUE:</b>	<b>\$3,325</b>															
<b>UNIT COST:</b>	<b>\$2,496.60</b>	<b>TOTAL COST:</b>	<b>\$12,483</b>															
<b>UNIT PROFIT (SUBSIDY):</b>	<b>\$(1,831.60)</b>	<b>TOTAL PROFIT (SUBSIDY):</b>	<b>\$(9,158)</b>															
<b>TOTAL UNITS:</b>	<b>5</b>	<b>PCT. COST RECOVERY:</b>	<b>26.64%</b>															
SUGGESTED FEE FOR COST RECOVERY OF: 100%																		
\$2,495																		

**CITY OF HAPPY VALLEY, NORTH DAKOTA  
COST DETAIL WORKSHEET  
FISCAL YEAR 2004-2005**

SERVICE <b>USE PERMIT-MAJOR</b>				REFERENCE NO. <b>S-01021</b>		
NOTE Unit Costs are an Average of Total Units				TOTAL UNITS <b>5</b>		
<u>DEPARTMENT</u>	<u>POSITION</u>	<u>TYPE</u>	<u>UNIT TIME</u>	<u>UNIT COST</u>	<u>ANN. UNITS</u>	<u>TOTAL COST</u>
PD-Patrol	POLICE SERGEANT		1.7E	\$94.75	5	\$474
FD-Administration	DEPT. SECRETARY		0.5C	\$20.09	5	\$100
FD-Suppression	FIRE BATT. CHIEF		1.0C	\$68.27	5	\$341
Planning	ASSOC. PLANNER		3.7E	\$279.05	5	\$1,395
Planning	ASSIST. PLANNER		13.0C	\$760.24	5	\$3,801
Planning	CLERICAL		9.5C	\$282.91	5	\$1,415
Planning	CITY PLANNER		6.7E	\$645.76	5	\$3,229
PW-Engineering	ASSOC. CIVIL ENG.		4.0C	\$345.40	5	\$1,727
		TYPE SUBTOTAL	40.25	\$2,496.47		\$12,482
TOTALS			40.2E	\$2,496.40		\$12,482

**CITY OF HAPPY VALLEY, NORTH DAKOTA**  
**Fully Allocated Hourly Rate**  
**Position Detail**  
**FISCAL YEAR 2004-2005**

POSITION TITLE: POLICE SERGEANT  
 POSITION CODE: SGT  
 SUBORG UNIT: PD-Patrol  
 SUBORG UNIT CODE: 101-10-455  
 NO. OF FTE'S: 9.000  
 POSITION STATUS: FT  
 FRINGE GROUP: P

	<u>Total Avail-Wk-Hrs</u>	<u>% of Salary</u>	<u>Hourly Rate</u>
<b>DIRECT COSTS:</b>			
Avail. Work Hours/Salary	16,884		\$29.32
Fringe Benefits		48.00%	\$14.07
Maintenance & Operation Costs		13.79%	\$4.04
Building Occupancy Costs		0.00%	\$0.00
Debt Service Costs		0.00%	\$0.00
<b>INDIRECT COSTS:</b>			
Overhead Costs		23.00%	\$6.74
Fixed Asset Replacement Costs		0.00%	\$0.00
<b>TOTAL - All Costs</b>			\$54.17

## **LESSON 31: Reports for Management Information**

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The public reports (**Lesson 30**) also have their management information side. In our sample service “Use Permit-Major,” we might want to ask questions such as the following:

1. Is the service worth this much to the end user?
2. Are there different “Major” permits requiring different levels of staff time?
3. Are we reviewing everything that we should be reviewing?

In addition, there are reports that show the work load by position. An example is found in the Direct Cost Module by selecting “File ... Print ... Time Detail Reports ... Time by Position ... (all).” A sample of this report is found on the next page. This is a good report for trying to explain why you need more or fewer positions in a department.

**CITY OF HAPPY VALLEY, NORTH DAKOTA**  
**Time Detail by Position**  
**FISCAL YEAR 2004-2005**

**Position:** AP      ASSOC. PLANNER

**# of Employees:**      1.000

**Memo:**

**SubOrg:** 101-40-625      Planning

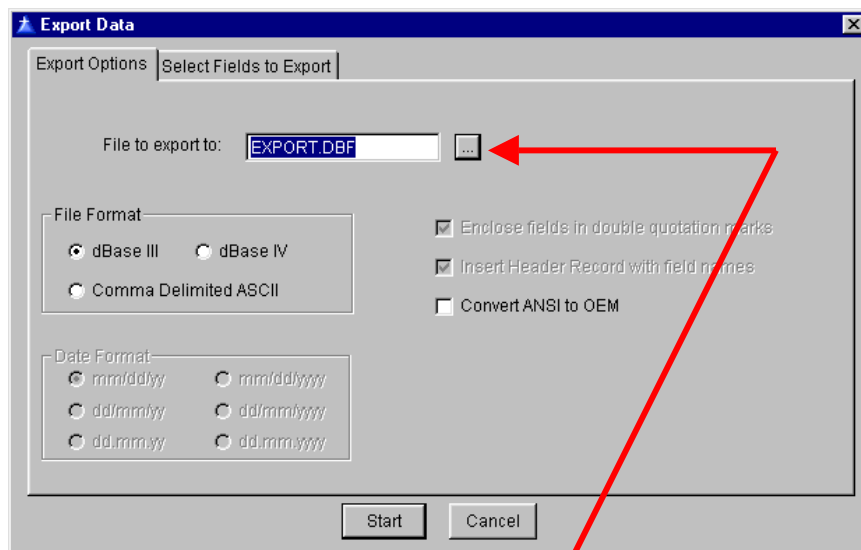
		UNIT TIME	UNITS	TOTAL	
				TIME	PERCENT
S-01000	VARIANCE	3.75	1	3.75	0.20%
S-01005	MINOR ZONING EXCEPTION	2.75	3	8.25	0.44%
S-01021	USE PERMIT-MAJOR	3.75	5	18.75	1.00%
S-01022	USE PERMIT-MINOR	0.75	15	11.25	0.60%
S-01070	TENTATIVE PARCEL MAP	0.67	5	3.35	0.18%
S-01080	FINAL PARCEL MAP	0.50	5	2.50	0.13%
S-01160	LOT LINE ADJUSTMENT/MERGER	0.75	7	5.25	0.28%
TAX-048	GENERAL PLANNING	1,822.90	1	1,822.90	97.17%
				1,876.00	100.00%

## LESSON 32: Exporting Data

Go to the menu in the Direct Cost Module and select “Utilities ... Export Data.” You will be offered a choice of exporting three files:

- Servicelist File
- Position File
- Budget Information

When you select any of the three, you will see a screen similar to the following screen for the “Servicelist” file:

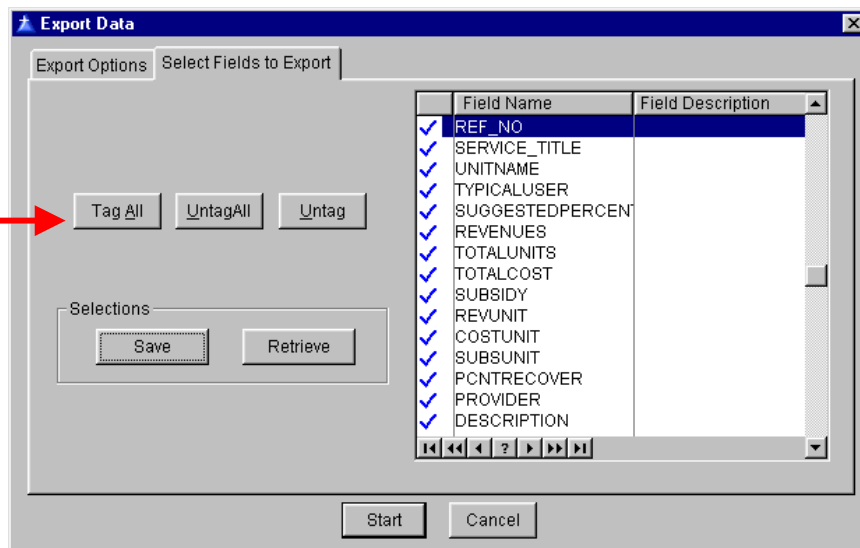


**File Format.** On this screen, you have the option of selecting the type of file format: dBase III, dBase IV, and comma delimited ASCII. If you know what you are doing, select the format that you want. Otherwise, I am assuming that you want a dBase III file that you can convert to an Excel spreadsheet.

**File Name/Location.** By clicking on the ellipsis button to the right of the “File to export to” field, you can determine the name of the exported file and where it will appear when you are done. The default name is “EXPORT.DBF” and the default directory is your program directory – these defaults are sufficient if you are just exporting one file, otherwise you will want to customize the names and locate them in a different directory.

By clicking on the “Select Fields to Export” tab, you will get the screen on the following page

:



This screen gives you the option to select specific fields, either by using the “tag” buttons or by “double-clicking” on the field. (Double-clicking will toggle the “check” mark on and off.) When you have a selection of fields that you want, you can press the “Save” button to save that particular selection and the “Retrieve” button will retrieve that particular selection. The field names are fairly descriptive and can be compared to reports to confirm their identity if there is any question.

**OBSERVATION:** The program will export all of the fields as columns but only include data in the columns that you have “tagged.”

After pressing the “Start” button at the bottom of the screen, the file will be created in the format and location that you have selected. If it is the default dBase III file, you can open it in Excel. Once you have it opened, save it to an Excel file format before you tinker with the data.

**Servicelist File.** This file will provide the information found on the “Revenue & Cost Summary Worksheet” which can be printed from the menu by “File ... Print ...Revenue & Cost Summary Worksheet ... All/One.”

**Position File.** This file will provide the information found on the screen for entering a position (**Lesson 10**).

**Budget Information.** This file will provide the information found on the Budget Detail Report which can be printed from the menu by “File ... Print ...Budget Cost Spread Information ... Budget Detail.”

## LESSON 33: Importing Data

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Go to the menu in the Direct Cost Module and select “Utilities ... Import Data.” You will be offered a choice of importing two types of data:

- Budget Data
- Position Data

In each case, you are given the option of importing it from a dBase or ASCII file. The process is very straight-forward and the screens are self-explanatory but this is should not be tried by amateurs. Therefore, we are not going to discuss it any further. If you need specific information, contact [support@gss-software.com](mailto:support@gss-software.com).

## **LESSON 34: Updating the Data**

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Now that you see everything involved in this program, you should have a better understanding of what you can do for an update. I would like to propose two levels of updating:

1. Finance updates "financial" numbers without department involvement.
2. Finance updates financial numbers and the departments update basic information.

**Level #1:** This update would involve the following:

- Update of organizational structure and budget amounts (**Lessons 3 & 6**)
- Update of Salary and Position information (**Lesson 10**)
- Update Fringe Costs (**Lesson 19**)
- Changes to Allocation Factors based on budget, salary and FTE's (**Lesson 16**)
- Updating the Suggested Fee (**Lesson 29**)

**Level #2:** This update would include all of the steps from Level #1 plus the following:

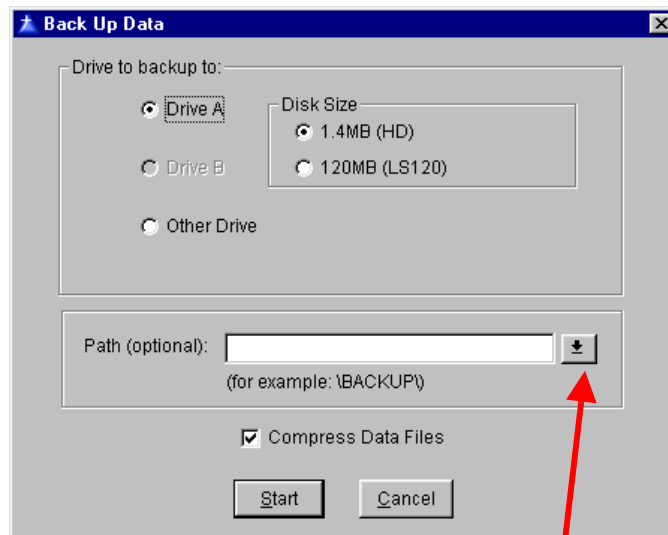
- Departments review service descriptions (**Lesson 12**)
- Departments review service times (**Lessons 22-25**)
- Departments identify service units and estimated revenue (**Lesson 20**)

## LESSON 35: Backing-Up and Restoring Data

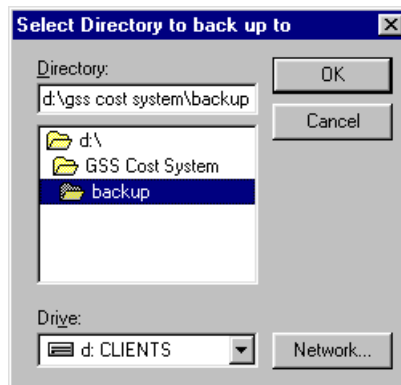
**Backing-Up Data.** On the Main Menu select the “Backup” button. You will get a screen with the following menu:



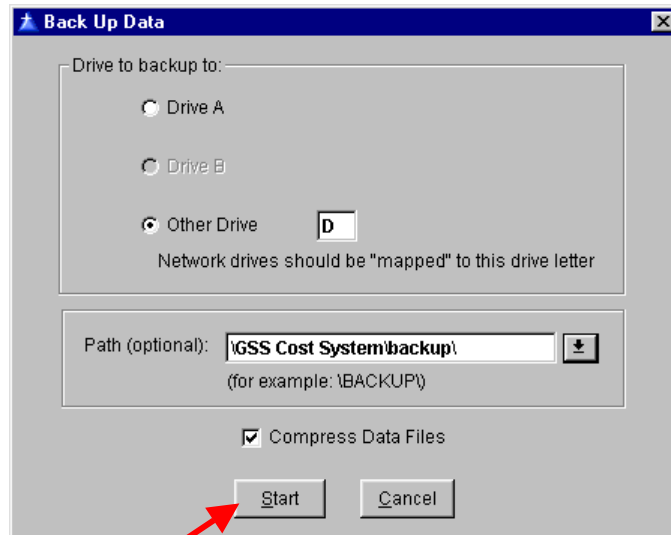
To backup, press the “BACKUP” button on this screen and you will see the following screen. The top box lets you select the drive that you are backing up to.



If you are just backing up to another subdirectory in your program directory (i.e. you have a “data” subdirectory and you create a “backup” subdirectory), then you will want to select “Other Drive.” Then make sure your program drive is the drive listed and press the “down arrow” to the right of the entry field in the bottom box to select the “backup” directory:



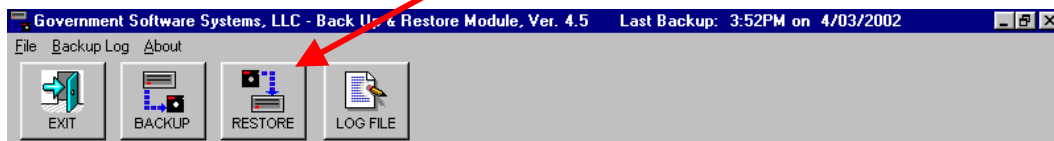
When you press the “OK” button on the “Select Directory to back up to” screen, you will see the following:



When you press the “Start” button, a backup file named “1.bkp” will be created in the “Backup” directory. Pressing the “LOG FILE” button will display a screen showing statistics about your backup file.

**TIP:** Unfortunately, each time the program backs up the data to a “backup” subdirectory, it uses the same file name (“1.bkp”). Therefore, to distinguish different backups, you should create backup folders with descriptive names such as “final\_data\_2002”. Then the file in that folder will mean something unique.

**Restoring Data.** On the Main Menu, press the “Backup” button. On the Back Up & Restore Module’s menu, press the “RESTORE” button.



A screen with two TABS (“Restore From” and “Restore To”) appears. Select where you saved the data on the “Restore From” Tab and where you want the data to go (especially important if it is not to the same directory that it was backed up from) and press the “Start” button.

## LESSON 36: Troubleshooting

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There are several sources for troubleshooting a problem:

**Help Screens.** From the menu in either the Direct Cost Module or the Indirect Cost Module, select “Help ... Contents” and then from the Main Window of the Help Screen, click on the “Contents” button and go to the “FAQs” (Frequently Asked Questions).

**Website.** Check the message board on the GSS website to see if the question has already been asked and answered:

<http://www.gss-software.com/wwwboard/wwwboard.html>

**Support.** If the above sources did not help, email us at [support@gss-software.com](mailto:support@gss-software.com). We make every effort to respond within 24-hours.

If you are really anxious, you may try calling us at 714/992-9023 (Rick) or 714/992-9027 (Eric).

If you believe that there is a problem with your data, zip all of the files in your “data” subdirectory and email the zip file to us with a description of the problem that you are having.

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