A Financial Status Report for the City of Las Vegas Building and Safety Enterprise Fund.

A BRIEF HISTORICAL PERSPECTIVE

In January of 2008 the City of Las Vegas Director of Building and Safety retired. The Deputy Director of the Department was appointed to "fill in" while a search for a new Director was conducted. During the search for a new Director the Deputy Director unexpectedly retired as well at the end of May 2008 leaving the Department without experienced leadership. . In December of 2008, the temporary Director was appointed by Council as a permanent replacement of the Director who departed in January.

In Fiscal Year 2008 there were 123 employees in the City of Las Vegas Building and Safety Department. The Department had a negative revenue/cost differential of -$3,259,866 million dollars at the end of that Fiscal Year. In March of 2008, B&S implemented the first reduction in force of 31 positions from the department. This reduction in force resulted in several employees taking reductions in salary through re-assignment and "bumping" through the provisions of the collective bargaining agreement into other positions in the Department and other City Department, 17 employees left unemployed and several employees left through retirement. Those positions vacated by retirement were not filled.

A second reduction in force was necessary and conducted in January-March of 2009 that resulted in a further reduction of 33 employees. The end of the 2008/2009 fiscal year (June of 2009) the Enterprise Fund had a positive revenue/cost differential of $ 123,491. A third reduction in force occurred in March-April of 2010 of 9 employees. The total reduction in force for the Building and Safety Enterprise Fund was 64% of the Enterprise funded position in two years from 123 employees to 43 employees in December of 2010.

The Department embarked on a study to look at its fees which constitute its only revenue source as an Enterprise fund in the fall of 2008. The study was completed and presented to Council in September of 2010 with a finding that the fees charged under the then current fee schedule were 65% deficient toward the Enterprise Fund having full cost recovery. The economic conditions were such that a single increase of 65% would be too damaging to the construction industry conducting business in the City of Las Vegas. A graduated schedule to increase fees by 50% was agreed upon and approved by Council to increase fees by 25% as soon as possible and to have two additional fee increases in the years 2012 and 2013 of 15% and 10% respectively. Assuming the fees could be implemented quickly there would be a one year period between the initial 25% increase and the second 15% increase. Because the Department was transitioning from a Valuation Based fee schedule to a Cost Based fee schedule implementation of the new schedule into the Department's automated fees through the City's Hansen software took almost a full year to completely implement. The fees were finally fully implemented in June of 2011. A condition of approval by Council in September of 2010 was that the Director was to provide a financial performance update to the Council and review the budget performance with the Enterprise Fund oversight Committee prior to the second increase in fees. This report is to provide that update to the Council and Enterprise Fund Committee. Previously meetings were held with the Enterprise Fund Committee in May and September of 2012 at which reports the fiscal performance of

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Date 12/13/12 Item 5

out of the Internal Fund used to finance retirement payouts, vacation and sick leave. A decision was made by City Management to begin to assess those full costs to the all of the Departments including the Enterprise Fund. The Enterprise Fund was assessed an additional $281,000 in May of 2012 that was not a part of the adopted budget. In addition to that cost the charges for Government and Administration to pay for City support services charged to the Fund was also increased in January 2012 from 10% of the salaries & benefits to 21% of the salaries which impacted the budget by an additional $46,000. This has resulted in an increase to the cost of employees that was **not** included in the cost-based fee schedule conducted two years prior. The impact of this information results in an hourly cost increase from $160 per hour for an employee used in the fee study to $175 per hour. This cost differential dramatically changes the results of the original fee study and diminishes the anticipated impact of the yet to be implemented fee increases, potentially leaving a short fall to the full cost recovery goal for the Enterprise Fund. It is anticipated that the full annual cost of this decision to the Enterprise Fund will be in the neighborhood of $680,000 (increase in benefits over FY12 budget is $477,760 and the increase in G&A from FY12 is $202,178).

Funds that had been paid in to the Internal Service Fund for replacement of the mobile highway tablets previously mentioned were reallocated so that when the need arose in the FY 2011/2012 to replace those units the replacement funding was not available and an additional non-budgeted cost of $73,800 was incurred by the Fund to replace those devices. The impact of this issue is that the Fund paid for a single replacement of the units twice. The Enterprise Fund also paid in to the cost recovery fund for replacement of these units $43,481.

In January 2009 the Building Department transferred the stewardship of Department records to the City Clerk's Office. This was done as a part of the reduction in force for the Department and resulted in 4 positions being transferred from the Enterprise Fund to the Clerk's General Fund Budget. In the fall of 2011 the Clerk's Office informed the Building Department that a back-up copy of the Building Department Micro-fiche records did not exist and needed to be created to protect against any permanent loss of those records. As these are Enterprise Fund records $150,000 was transferred from the Enterprise Fund to an Internal Service fund for the Clerk's Office to use to finance the creation of a back-up Micro-fiche record. This expense was also a non-budgeted expense.

In June of 2012 an additional $18,000 was transferred to the Information Technologies internal service fund for on-going initiatives for on-line applications, Hansen and Mobile highway modifications as part of the Development Services Program initiative portion for the Building and Safety Department. This is another non-budgeted expense.

Up to this point these non budgeted expenditures are considered to be non-discretionary expenditures based upon City Management decision points and the necessity to maintain records and to participate in the on-going process of streamlining our development review process. Some of these expenditures were one-time expenditures such as the purchase of the mobile highway units, back-up Micro-fiche records and IT charges. The G&A charges and charges for the employee benefits are re-occurring annual charges that may continue to increase over time. The total of these non-budgeted non-discretionary charges to the Enterprise Annual budget is $568,800. The annual impact of the G&A and employee

In summary of the inspections and plan review, which are the primary revenue sources of revenue for the Enterprise Fund are short for actual time in review and inspection by a total of 55%. FY 13 Budgeted Labor costs for the Department in total are $5,996,840. The total budgeted revenue for the Department is $6,563,516. Labor accounts for 91% of the Departments budget. The combined revenues from plan review and building permits from January 1, 2012 to November 30, 2012 was $1, 470385. The Department has other inspection fees such as same day or express inspections, certification inspections and special inspections. Total inspection fees are $2,550,327. The plans review function also has other plan reviews such as express plan reviews, expedited plan reviews and administrative fees. The total revenue from all plan reviews is $2,111,844. Combined plan review fees and inspection fees total $4,662,171 or 90% of the fees collected year to date through November 30, 3012. Therefore the performance of our plan review fees and inspection fees is critical to stabilizing the Enterprise Fund. With the scheduled fee increases and greater efficiencies in plan reviews and inspections and smaller fee increases using the CPI formula, the Department's revenues may be stabilized long term.

Department Performance on Services Provided and Staffing Levels

It is critically important to discuss performance of the Enterprise fund in delivering services when considering budgetary matters. It is the revenues versus the costs in management of an Enterprise Fund that drives the fees and ability to justify the need for the level of fees. The industry has been very clear in its willingness to pay fees if service is provided. However, paying higher fees for the same or less service is totally unacceptable. Thus consideration of fees and budget cannot be done in a vacuum minus performance.

In the Calendar year of 2012 there has been an increase of 13% in permit activity through the month of November as compared to permits issued in 2011. New single family home construction primarily in the area of tract subdivisions has been the largest increase with 30% more permits January through November in 2012 than in 2011. The valuation of Residential permits from January to November has increased in 2012 from 2011 by 33.6%. Commercial permits have only shown a 4% increase from January to November in 2012 over 2011. New construction of commercial buildings is actually less in 2012 from 2011 the increase in commercial permits has been in additions and tenant improvement projects. Commercial valuation of permits from 2011 to 2012 through November has decreased in 2012 by 10.3%. However, with these modest increases in permitting we are not meeting performance measures in the two main areas of the Department services, inspections and plans examination.

Building Inspections

For the fiscal years of 08/09 and 09/10 the yearly holdover averages per day were 4.2 and 4.6 respectively while the fiscal performance of the Department was stable, our revenues were sufficient to cover our costs. FY 10/11 the average holdovers per day were 15.4 and for FY 11/12 the average rose to 25.9. A comparison of Inspection hold over's shows that in calendar year 2011 the department was averaging for the year 24 holdovers per day. In 2012 from January through the end of November that amount has doubled to 52. Hold over averages from July of 2012 to the end of November the Enterprise function is experiencing 85 hold over's per day with three of the last 5 months exceeding an average

Total plan reviews conducted in January through December of 2011 were 2,867 with an average monthly total of 238 and an average # of days to complete a plan review of 6.1 days. In January through November of 2012 total plans reviewed is 2,128 with and average monthly total of 193 and an average number of days to complete a plan review of 6.1 days. Despite the declining number of plans reviewed the real story lies in the size of the projects that we have received in the past four months.

To explain how the size of projects impacts our reviews and turnaround time it is necessary to understand the changes we have made in the last two year s to our review program. 3 years ago we had two review programs, an expedited review for large projects that was basically a "pay to play" approach that requires $550 to obtain an expedited review and $600 for each hour or review. This program brings all disciplines of the review process into a single simultaneous review. Fire, Planning, Electrical, Plumbing, Mechanical, Architectural and Structural reviews occur at the same time to achieve the customer's first review in a single day. The other plan review was the standard first-come-first served review process. Since the last reduction in force the Department has employed 5 plans examiner, 2 Architectural, 1 Plumbing and Mechanical, 1 Electrical and 1 Structural examiner. The same examiners that reviewed express plans reviews also reviewed the standard list. Each express review took time from the standard reviews. In 2011 the Department implemented and over-the –counter review for plans of 3 pages or less and 3 disciplines or less. A second review known as an expedited review was also added for projects of less than 4,000 square feet or less and all disciplines. This review guarantees a 3 day turnaround of plan reviews with an added $200 per hour charged for this expedited review. The over-the-counter reviews were performed by our Plans and Permits Manager. In July of 2012 an additional plans examiner was added to staff to perform over-the- counter plan reviews. Since its inception the over-the- counter plan review program has conducted 2346 same day reviews. The Department provided 1,008 over-the counter reviews in 2011 and 1,338 year to date in 2012, an increase of 33%. The expedited program has been staffed by our 5 plans examiners giving them 3 different review programs to be responsible for. In 2011 plan review staff conducted 302 expedited plan review and year to date they have provided 384 and increase of 27%. These two changes were made to adjust to the demand of our customers for the last four years that basically was comprised of smaller tenant improvement projects. As the plan review statistics for 2011 indicate these programs have been very successful in meeting demand. However, in the second quarter of 2012 the number of expedited plan reviews and express reviews increased dramatically from larger projects. Expedited plan reviews in October, November and thus far in December have increase by 27%. Express plan reviews for October through December have increase by 70%. Our customers are becoming more and more frustrated because the demand for expedited and express plans reviews has increase substantially to the point that these reviews are no longer expedited or express. This frustration is verified by our scheduling of plans reviews. Currently in order to obtain an Express plan review we are 5 weeks to be scheduled, Expedited (with a 3 day turnaround) is currently 2 weeks and Standard Plan Review requires 6 weeks to receive a review. To assist in meeting this demand, on December 3, 2012 Council approved a contract for a plan review consultant to utilized to conduct plan reviews during peak periods of demand and particularly for larger projects as described below in order to assist staff in meeting the customer's expectations and our performance goals.

City of Las Vegas - Building & Safety
FY2009 Actuals - FY2015 Projections
As of December 12, 2012

Acct. Description	Year End FY09 Actuals	Year End FY10 Actuals	Year End FY11 Actuals	BUDGET FY12	Year End FY12 Actuals	BUDGET FY13 (with all positions & no fee increase)	Projection FY13 YTD (No fee increases at all)	Projection FY13 15% Fee Increase Feb '12	Projection FY14 No Fee Increases	Projection FY14 10% Fee Increase Included	Projection FY15 No Fee Increases	Projection FY15 With FY13 & FY14 Fee Increases
TOTAL REVENUES	10,384,023	7,783,422	7,405,094	6,563,516	5,177,207	6,563,516	7,356,285	7,638,702	6,568,775	7,376,742	6,568,775	7,376,742
Salaries and Wages (Budget FY13 includes CEA increases, weekend inspectors & 1 1/2 Plans	5,174,438	3,807,851	3,189,769	3,084,170	3,026,867	3,247,380	3,247,380	3,247,380	3,344,801	3,344,801	3,445,145	3,445,145
Hourly Wages					19,031		4,540	4,540				
Overtime	103,544	72,664	63,134	251,500	59,342	251,500	129,101	129,101	243,950	243,950	243,950	243,950
TILO Earned	35,727	9,220	6,686		10,432		1,906	1,906				
Holiday Overtime	156		203		497		542	542				
Callback Pay	1,014	647	3,448		1,672		480	480				
Bonus/Severence Pay			-		-		1,647	1,647				
			-		-							
Benefit Allocation	2,932,320	2,406,095	1,993,239	1,990,200	2,426,012	2,467,960	2,467,960	2,467,960	2,776,185	2,776,185	2,859,470	2,859,470
TOTAL LABOR	8,247,199	6,296,477	5,256,479	5,325,870	5,543,853	5,966,840	5,853,556	5,853,556	6,364,937	6,364,936	6,548,565	6,548,565
General Govt Cost Allocation (FY12 based on 10% total labor; FY13 rates of 21% of just salaries)	659,276	486,118	525,663	532,587	578,588	734,764	710,975	710,975	753,638	753,638	774,710	774,710
TOTAL NON LABOR	1,728,565	1,418,300	1,900,417	1,435,341	1,571,577	1,754,594	1,731,002	1,731,001	1,666,697	1,666,697	1,687,769	1,786,639
TOTAL EXPENSES	**10,260,532**	**7,714,777**	**7,156,896**	**6,761,211**	**$7,115,430**	**7,721,434**	**7,584,558**	**7,584,557**	**8,031,633**	**8,031,633**	**8,236,334**	**8,335,204**
RESERVES			*4,997,330*		*$3,059,107*	$1,901,189	$2,830,834	$3,113,252	$1,367,975	2,458,361	(299,585)	1,499,899
Ending Reserve Balance FY11					$ 4,997,330	25%	37%	41%	17%	31%	-4%	18%
FUND BALANCE Annual Limit (50% of Operating Expenses)					$3,557,715	3,860,717	3,792,279	3,792,279	4,015,817	4,015,816	4,118,167	4,167,602
Net Income as a % of Expenses (Exp/Rev)	*99%*	*99%*	*97%*	*103%*	*137%*	*118%*	*103%*	*99%*				
Net Income as a %	*1%*	*1%*	*3%*	*-3%*	*-27%*	*-15%*	*-3%*	*1%*				
Total budget						**14,284,950**		**15,223,260**	**14,600,408**	**15,408,374**	**14,805,109**	**15,711,947**
	FY09	FY10	FY11	FY12 Budget	FY12	FY13	FY13	FY13	FY14	FY14	FY15	FY15
NET INCOME (LOSS)	**123,491**	**68,645**	**248,199**	**(197,695)**	**(1,938,223)**	**(1,157,918)**	**(228,273)**	**54,145**	**(1,462,859)**	**(654,891)**	**(1,667,560)**	**(958,462)**

Notes: FY12 impacts - Deferred Revenue/Work in Progress Accounting begins on June 2012 with $1.2 M transferred for projects still under construction; Benefits increase from a budgeted $1,990,200 to $ 2,426,012 (+$435,812); G&A increases from budgeted $532,587 to $578,588 (+$46,000); and IT funding for microfiche & permitting software improvements of $150,000.

Notes: FY14 & FY15 projections include a **3% Salary increase** for CEA and the projected benefits increase - benefits at **83%**. Revenue is projected flat except in the case of fee increases. All other expenses stay flat at the current FY13 rates (actual and/or budgeted rates). No additional increases in personnel. FY13 is showing an additional of $1.1 M in Structural Permits due to a Hansen problem with SFD Tracts not properly recording revenue in situations with RCT credits from three fiscals - this revenue is a one time transfer for fees not correctly recorded.

G&A increase from FY12 to FY13 budget	**202,177**	**38%**		**Benefit increase from FY12 to FY13 budget**	**477,760**	**24%**
G&A increase from FY11 to FY12 actuals	**52,926**	**10%**		**Benefit increase from FY11 to FY12 actuals**	**432,773**	**22%**

City of Las Vegas - Building & Safety
FY2009 Actuals - FY2015 Projections
As of December 12, 2012

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Total budget						14,284,950		15,223,260	14,600,408	15,408,374	14,805,109	15,711,947
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City of Las Vegas - Building & Safety
FY2012 Budget - FY2015 Projections
As of December 12, 2012

Acct. Description	Year-End Totals FY12 Actuals	BUDGET FY13 (with all positions & no fee increase)	Projection FY13 YTD (No fee increases at all)	Projection FY13 15% Fee Increase Feb '12	Projection FY14 No Fee Increases	Projection FY14 10% Fee Increase Included	Projection FY15 No Fee Increases	Projection FY15 With FY13 & FY14 Fee Increases
Structural Permits	1,184,702	1,284,447	3,208,396	3,334,096	2,481,396	2,838,385	2,481,396	2,838,385
Electrical Permits	236,161	452,611	221,434	235,616	221,434	261,712	221,434	261,712
Plumbing Permits	634,590	934,374	521,611	554,963	521,611	616,332	521,611	616,332
Sign Permits	47,865	30,955	77,906	82,776	77,906	91,736	77,906	91,736
Air Conditioning Permits	54,542	316,655	221,810	227,552	221,810	238,117	221,810	238,117
Zoning	-							
Plans Check Fee	868,186	1,342,854	925,080	987,256	925,080	1,101,659	925,080	1,101,659
Plans O/T Reimbursement	-	2,736	2,736	2,736	2,736	2,736	2,736	2,736
Express Admin Fee	52,000	76,950	67,200	67,200	67,200	67,200	67,200	67,200
Express Hourly PC Fee	274,154	289,839	324,979	324,979	324,979	324,979	324,979	324,979
Administrative Fees	969,504	1,002,267	918,358	922,202	918,358	922,202	918,358	922,202
Off-site Permit fee	-	972	-	-	-		-	
Manufactured Home tags	-		-		-		-	
Miscellaneous Permits	(1,291)	1,948	2,376	2,562	2,376	2,903	2,376	2,903
Charges For Labor/Material	280,130	246,154	160,506	160,506	99,996	99,996	99,996	99,996
On-Site Construction Inspection (express insp.)	280,661	260,473	339,206	361,413	339,206	402,273	339,206	402,273
Certification Inspections	88,731	84,229	111,240	111,240	111,240	124,212	111,240	124,212
Special Inspection Fees	23,075	21,399	41,160	43,663	41,160	48,269	41,160	48,269
Miscellaneous Fees	80,071	87,173	118,272	125,929	118,272	140,018	118,272	140,018
Interest On Investments	102,142	126,526	94,000	94,000	94,000	94,000	94,000	94,000
Jury Duty/Witness Fees	5,845	954	5	5	5	5	5	5
Additional Miscellaneous	(3,861)		10	10	10	10	10	10
Operating Transfers in	-		-	-				
TOTAL REVENUES	**5,177,207**	**6,563,516**	**7,356,285**	**7,638,702**	**6,568,775**	**7,376,742**	**6,568,775**	**7,376,742**
Salaries and Wages (Budget FY13 includes CEA increases, weekend inspectors & 1 1/2 Plans Examiner)	3,026,867	3,247,380	3,247,380	3,247,380	3,344,801	3,344,801	3,445,145	3,445,145
Hourly Wages	19,031		4,540	4,540				
Overtime	59,342	251,500	129,101	129,101	243,950	243,950	243,950	243,950
TILO Earned	10,432		1,906	1,906				
Holiday Overtime	497		542	542				
Callback Pay	1,672		480	480				
Bonus/Severence Pay	-		1,647	1,647				
	-							
Benefit Allocation	2,426,012	2,467,960	2,467,960	2,467,960	2,776,185	2,776,185	2,859,470	2,859,470
TOTAL LABOR	**5,543,853**	**5,966,840**	**5,853,556**	**5,853,556**	**6,364,937**	**6,364,936**	**6,548,565**	**6,548,565**
Banking Services	62,524	84,500	84,500	84,500	84,500	84,500	84,500	84,500
Other Professional Serv (includes proj specific Plans Exam outsourcing)	(4,181)	210,000	210,000	210,000	110,000	110,000	110,000	110,000
Telephone	15,085	13,111	22,975	22,975	22,975	22,975	22,975	22,975
Telephone - Long Distance	426	671	671	671	671	671	671	671
Telephone-Cellular	-							
Water	-							
Electricity	-							
Gas	-							
Waste Removal	50	100	100	100	100	100	100	100
Postage	2,946	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Travel	332	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Mileage Reimbursement	12	500	500	500	500	500	500	500
Training & Development	12,678	14,695	14,695	14,695	14,695	14,695	14,695	14,695
Printing & Reproduction	4,568	4,000	4,000	4,000	4,000	4,000	4,000	4,000