



**CITY OF LAREDO, TEXAS
INTERNAL AUDIT DIVISION**

To: Honorable Mayor & Members of the City Council

CC: Rosario C. Cabello, Co - Interim City Manager
Robert A. Eads, Co – Interim City Manager
Kristina L. Hale, City Attorney

From: Veronica Urbano-Baeza, Internal Auditor

Date: May 17, 2019

Subject: Friday Packet: Internal Audit Items Update

Enclosed we are providing the following notification(s) and / or report(s) for your review and approval:

1. Elite Employment Services Contract Compliance Audit Report; and
2. Compiled Weekly Check Register report with authorizations for the week ending May 10, 2019.

If you should have any questions regarding the enclosed notifications and / or reports submitted, please feel free to contact me at my office at (956) 790-1808. Thank you.

City of Laredo, Texas

Internal Audit Division



Special Assignment: Elite Employment Services
Contract Compliance Audit Report

May 13, 2019

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EXECUTIVE SUMMARY

On January 22, 2019, the City Council requested an audit be conducted on the temporary staffing agency services contract between the City of Laredo (City) and Elite (Elite) Employment Services, LLC. At the time of the assignment, City Council expressed concerns with a memorandum issued by City Management (at the time) to all Department Directors which provided notification that, effective January 9, 2019, temporary staffing agency employees were no longer allowed to drive City vehicles and/or motorized equipment (i.e. riding mowers, ATVs, UTVs, bulldozers, forklifts and other heavy equipment). As a result of the audit assignment received from City Council, we initiated a special audit in order to verify, first and foremost, whether the contracted staffing agency was in compliance with the insurance requirements as outlined in the Temporary Personnel Agreement (Agreement) between the City and Elite, effective August 24, 2015.

In addition to the verification for compliance with the insurance requirements, as outlined in the agreement between the City and Elite, the scope of this audit also included a review for the following items:

- A review of any pending liability claims not covered by Elite Employment Services;
- A review of the length of time temporary staffing agency employees have been assigned to City Departments;
- A review of the historical payments made by the City to Elite Employment Services; and
- A cost / benefit analysis of utilizing temporary staffing agency employees versus City employees.

This report contains a total of six (6) findings and two (2) observations along with recommendations pertinent to our review regarding compliance with insurance requirements as noted in the Agreement between the City and Elite, duration of temporary staffing assignments and cost / benefit analysis of utilizing temporary staffing agency personnel versus hiring City personnel.

Based upon the documentation obtained, audit test work performed, and interviews conducted, we concluded the following with the findings, observations and recommendations noted below.

A. A review for contract compliance with the insurance requirements as noted in the Temporary Personnel Agreement between the City and Elite effective August 24, 2015.

Our review for contract compliance was specific to the language in Article X (Insurance) of the Agreement between the City and Elite, and it is stipulated that “*the Contractor shall provide and maintain in full force and effect during the entire term of this Temporary Employment Contract Agreement, and any renewals or amendments thereto, the insurance and available limits of liability provided herein.*” Furthermore, the Agreement goes on to require that each policy must include an endorsement naming the City of Laredo as additional insured. Each policy must contain an endorsement to the effect that issuer waives any claim or right in nature of subrogation to recover against the City of Laredo. The coverage limits noted below are the minimum acceptable as per the Agreement and do not infer or place a limit on the liability of the Contractor.

- A. *“Commercial General Liability Insurance at minimum combined single limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate for bodily injury and property damage, which coverage shall include products / completed operations (\$1,000,000 products / completed operations aggregate), and XCU (Explosion, General Liability Insurance, with bodily injury and property damage limits of \$1,000,000 for each occurrence with a \$2,000,000 general aggregate and \$2,000,000 products and completed operations aggregate.*
- B. *Workers Compensation Insurance, at statutory limits, including Employers Liability coverage a minimum limits of \$1,000,000 each occurrence each accident / \$1,000,000 by disease each occurrence / \$1,000,000 by disease aggregate. (It is understood by both parties that City is not required to obtain Worker’s Compensation Insurance on behalf of the Contractor or the employees of the Contractor.)*
- C. *Automobile Liability Insurance for any **owned, hired and non-owned** vehicles, with bodily injury limits of \$1,000,000 for each person and \$1,000,000 for each accident, and with property damage limits of \$1,000,000 for each accident; or \$1,000,000 Combined Single Limits, including bodily injury and property damage.”*

Additionally, a review of the file documentation found at the Purchasing and Risk Management Divisions was conducted for compliance.

Finding #s 1-3

Elite is not in compliance with the automobile liability insurance requirement that requires that **non-owned** autos be covered in addition to owned and hired autos. Additionally, it was determined that Elite was not in compliance with maintaining the following requirements: (a) each required policy must include an endorsement naming the City of Laredo as additional insured; and (b) each policy must contain an endorsement to the effect that issuer waives any claim or right in nature of subrogation to recover against the City of Laredo at one point during the term of this Agreement. Furthermore, as part of our review for submittal of required insurance documentation, it was noted that standard information was missing from Certificates of Insurance (COI) submitted by Elite’s Insurance Agent / Broker, which required Risk Management to have to request corrected COI’s on several occasions.

Finding #4

As part of our review of the file documentation provided by Purchasing and Risk for compliance with submittal and verification of Certificates of Obligation (COI) for Elite, it was determined that no verified COI was on file prior to the third and final renewal of the contract for Temporary Personnel Services.

Recommendation(s)

Non-compliance with non-hired auto coverage, not reflecting the City as an Additional Insured or maintaining a Waiver of Subrogation.

We would recommend that all temporary staffing positions requiring operation of City vehicle and/or City mobile equipment as a job responsibility be recruited through the City’s Human Resources (HR) Department as City temporary employees. It should also be noted that as City temporary employees, these positions would be time specific in accordance with the City’s Code of Ordinances which dictates the following (through Chapter 2 (Administration), Division 6 (Pay Administration), Section 2-87.7 (Policy) Subsection 11) that *“the City Manager shall be*

*authorized to create and fill a temporary position during an emergency or critical situation, provided that there is a position vacancy or that funding is available within the requested department's budget. The temporary position created under this provision shall terminate within one hundred eighty (180) days of being filled, unless extended by Council action. The City Manager shall inform the Council of any temporary positions that are created.” Additionally, we would recommend that any temporary staffing positions requiring cash handling as part of their job responsibilities also be recruited through the City’s HR Department as City temporary employees. In an opinion provided by the Legal Department back in March 2018, it was noted that staffing agency employees assigned to the City should not be allowed to handle cash because the City’s public dishonesty insurance policy specifically excludes the acts of independent contractors. So, the City’s policy “*would not cover any loss of money, securities, or other property, arising from the theft or dishonesty of these independent contractors.*”*

Finally, since there was non-compliance with specific insurance requirements of the agreement between the City and Elite, we would recommend that City Management, with guidance from the Legal Department, develop an action plan to commence termination of agreement with Elite. Additionally, it is recommended that a review of the agreement language pertinent to insurance requirements be reviewed and amended accordingly for future contracts.

Non-Compliance with Insurance Renewal Reminders

In reviewing the insurance renewal reminder mechanisms in place at Purchasing during this time period, it appears that a manual Excel spreadsheet with effective / expiration dates on insurance certificates was being utilized. In discussions with Purchasing, we reviewed the Cit-E-Bid system, which has a contract management module that can provide email reminders for important contractual deadlines, including insurance renewals. We would recommend a full implementation of the contract management module and that Risk Management and the respective contract managing department(s) have access to Cit-E-Bid to utilize the contract management module.

B. A review of any pending liability claims not covered by Elite Employment Services.

Finding #5

As part of the audit conducted, a review for any pending liability claims not covered by Elite Employment Services, from 2017 to the present, was conducted with assistance from the Risk Management Division and the City’s Fleet Department. Currently, there are three (3) open cases (with incident dates from December 2018 through January 2019) pending reimbursement of damages to the City by Elite totaling \$4,121.61 in estimated repair costs.

Recommendation(s)

As per Risk Management staff, the protocol followed when damage is caused to City property (i.e. vehicles, mobile equipment, etc.) is to submit a claim to either the City’s insurance or the other party’s insurance depending on who is found to be responsible for the damages. We were informed by Risk that after a review of their records, they could not find a record of an attempt made to collect on the December 11, 2018 and January 23, 2019 incidents. For the December 12, 2018 incident, Risk Management received a Retention Notice and Preservation of Evidence

Demand on December 18, 2018, so the cost estimate and repairs on unit # 13466 were delayed pending the clearance for repairs which was received on March 25, 2019. Subsequently, a cost estimate was received on April 2, 2019 and repairs were completed on April 23, 2019. We were informed that currently the Legal Department is working on the collection of open claims with Elite. We concur with the action already taken to obtain reimbursement from Elite and would recommend that Risk Management continue to work with the Legal Department to follow-up on any pending reimbursements to the City.

C. Length of Time Temporary Staffing have been Assigned to City Departments

Finding #6

From our review of the duration of temporary staffing assignments as of January 26, 2019, the total number of temporary staffing assigned to the City with a longevity time frame of one (1) year or more reflected a total of thirty-seven (37%) percent out of a total of one hundred (100) temporary staffers assigned to the City at that time.

Recommendation(s)

In a legal opinion provided by the City Attorney's Office back in March 2018, it was indicated that "employing temporary staff for indefinite periods of time weigh in favor of finding that the City of Laredo is a joint employer for purposes of the Fair Labor Standards Act (FLSA)." Specifically, "vertical joint employment" exists where "*the employee has an employment relationship with one employer (typically a staffing agency, subcontractor, labor provider or other intermediary employer) and the economic realities show that he/she is economically dependent on, and thus employed by, another entity involved in the work.*" As per the Department of Labor, there are seven factors utilized when testing to determine if an employee is economically dependent on and employed by the other employer (entity) involved in the work, which consists of:

1. Directing, controlling or supervising the work performed;
2. Controlling employment conditions;
3. The permanency and duration of the relationship;
4. The repetitive and rote nature of the work;
5. Whether the work is integral to the business;
6. Whether the work was performed on the premises; and
7. Whether the work was administrative functions commonly performed by the employers.

Additionally, the City Attorney's Office noted that "*permanency or indefiniteness in the worker's relationship with the employer suggests that the worker is an employee as opposed to an independent contractor. The use of staffing agencies to supply labor that provides services for an indefinite or lengthy period of time weighs in favor of finding that the workers are economically dependent on the City.*"

Therefore, it is recommended that a policy addressing the utilization and duration of temporary employee assignments either hired by the City, utilizing staffing agencies and/or hiring contract employees be developed and implemented by City Management, Human Resources and Legal Departments. Additionally, it is recommended that a conversion plan to address those current

temporary staffing assignments that have exceeded a one (1) year assignment period through staffing agencies be developed and implemented as soon as possible.

D. A review of the historical payments made by the City to Elite Employment Services.

Observation #1

As part of our audit, a review of the historical payments made by the City to Elite Employment Services (primary vendor), as well as At Work Personnel Services (secondary vendor) was conducted in order to determine if total annual contract expenses stayed within the estimated annual contract amounts. The table below reflects the annual contract amounts expended by contract year and by vendor.

Historical Payments Per Contract Year Per Vendor					
Contract Year	Annual Est. Contract Amount	Elite	At Work	Total Expenses	(Over) / Under Est. Contract Amount
Aug 2015 – July 2016 (Initial Award)	\$3,800,000.00	\$2,381,922.20	\$29,565.57	\$2,411,487.77	\$1,388,512.23
Aug 2016 – July 2017 (1 st Renewal)	\$2,500,000.00	\$2,746,842.39	\$8,963.78	\$2,755,806.17	(\$255,806.17)
Aug 2017 – July 2018 (2 nd Renewal)	\$2,600,000.00	\$2,782,027.61	\$2,110.23	\$2,784,137.84	(\$184,137.84)
Aug 2018 – July 2019 (3 rd & Final Renewal)*	\$2,780,000.00	\$1,592,020.94	\$0.00	\$1,592,020.94	\$1,187,979.06

* Annual Amount Expensed in 3rd & Final Renewal Year only reflective of expenses from August 2018 through February 2019.

Recommendation(s)

While the annual estimated contract amount budgeted for in the third and final renewal year was brought up to \$2,780,000.00, which is in line with the actual amounts expended in the previous two years, it is recommended that the contract managing department conduct annual analysis of historical staffing needs and trends in order to adequately budget for annual contract expenses.

E. A cost / benefit analysis of utilizing temporary staffing agency employees versus City employees.

Observation #2

As part of the audit, a cost / benefit analysis of utilizing temporary staffing agency employees versus hiring City employees was conducted in order to weigh out the advantages and disadvantages. The table below reflects a summary of the estimated costs to the City of utilizing staffing agency employees versus hiring City employees for the staffing agency employees assigned to the City as of the week ending January 26, 2019. The analysis conducted below is reflective of the one hundred (100) positions filled through temporary staffing (as of January 26, 2019) for a period of one year but does not include any potential overtime expenses.

Cost / Benefit Analysis of Contracting Temporary Staffing vs. Hiring City Employees				
		Scenarios if Hired by City**		
	Total Estimated Annual Cost of Temporary Staffing Employees	Total Estimated Annual Cost if Hired by City (Employee Only Medical)	Total Estimated Annual Cost if Hired by City (Average Cost Medical)	Total Estimated Annual Cost if Hired by City (Employee + Family Medical)
100 Employees*	\$2,435,235.50	\$3,497,364.01	\$3,766,452.05	\$4,035,540.09
Variance in Total Annual Cost between Temp. Staffing vs City Emp.		+\$1,062,128.51	+\$1,331,216.55	+\$1,600,304.59

*Total Temporary Staffing Assigned to City as of January 26, 2019.

**Since it would be difficult to pre-determine what medical plan options the 100 employees would select, three scenarios were applied with estimated costs: employee only medical, average cost medical and employee + family medical.

While it is obvious that the total estimated cost of funding one hundred (100) temporary staffing employees annually versus funding the same amount of positions as City employees is significantly less, it is important to breakdown what each estimated cost consists of. Part of the reason that the total cost is significantly less for temporary staffing employees is due in large part to (1) the current hourly wage rate paid to temporary staffing agency employees comes from the City's wage schedule effective October 5, 2008, and (2) the City pays no benefits for temporary staffing employees; only a staffing agency markup of thirty (30%) to thirty-two (32%) percent is charged depending on the type of position requested. Conversely, the estimated cost reflective of hiring those same one hundred (100) employees through the City consists of (1) the current hourly wage rate paid to City employees comes from the City's current wage schedule effective October 1, 2018 and (2) all required payroll taxes and applicable benefits, including estimated medical plan and retirement contributions, which could range anywhere from fifty-five (55%) percent to eighty (80%) percent, were applied. Another area to keep in mind when it comes to utilizing temporary staffing is the potential long-term liability costs associated with vertical joint employment, and if it is determined that a temporary staffer is economically dependent on the City. While the cost savings may appear appealing, the possible liability exposures to the City of lengthy staffing assignments could quickly close the gap on that cost savings.

Recommendation(s)

Utilizing staffing agencies to supply temporary staff is a good resource for the City to have on a temporary basis and should not become a long-term staffing solution. Along with utilizing staffing agencies for some temporary staffing, another possible recommendation to consider in regards to short-term cost savings would be to have the City's Human Resources Department recruit to hire temporary positions needed; however, it should be noted that these temporary positions would need to follow the time requirements noted in the City's Code of Ordinances addressing temporary employees. Additionally, management of the hours worked by these temporary City positions would be critical in order to not surpass the 1,560-hour threshold before medical benefits have to be offered to the City temporary employee as per the Affordable Care

Act. As mentioned previously, it is recommended that a policy addressing the utilization and duration of temporary employee assignments either hired by the City, utilizing staffing agencies and/or hiring contract employees be developed and implemented by City Management, Human Resources and Legal Departments. Additionally, it is recommended that a conversion plan to address those current temporary staffing assignments that have exceeded a one (1) year assignment period through staffing agencies be developed and implemented as soon as possible.

Please keep in mind that the conclusions and recommendations noted above are only a summary, and more detailed results and recommendations can be found in the ensuing audit report.

INTRODUCTION

On January 22, 2019, the City Council requested an audit be conducted on the temporary staffing agency services contract between the City of Laredo (City) and Elite (Elite) Employment Services, LLC. At the time of the assignment, City Council expressed concerns with a memorandum issued by City Management (at the time) to all Department Directors which provided notification that, effective January 9, 2019, temporary staffing agency employees were no longer allowed to drive City vehicles and/or motorized equipment (i.e. riding mowers, ATVs, UTVs, bulldozers, forklifts and other heavy equipment). As a result of the audit assignment received from City Council, we initiated a special audit in order to verify, first and foremost, whether the contracted staffing agency was in compliance with the insurance requirements as outlined in the Temporary Personnel Agreement (Agreement) between the City and Elite, effective August 24, 2015.

Back on July 20, 2015, a motion (no. 22) was presented to City Council by City staff for consideration to award contract number FY 15-037 to provide temporary contract employees to the following bidders: (1) AT Work Personnel Services, Knoxville, TN, as the primary vendor; and (2) Elite Employment Services, Laredo, TX, as the secondary vendor. At the time, the council communication item explained that “all bids were evaluated utilizing a **best value** evaluation grading system.” The council communication went on further to explain that “in determining the **best value** for the City of Laredo, the following factors were considered by the Purchasing Department, in accordance with corresponding weights, in the evaluation of bids:

- The reputation of the bidder, overview of company, business strategy (20%);
- An evaluation of pricing to the City of Laredo (50%);
- The extent to which services meet the City of Laredo’s need and financial ability to process payroll requirements of this contract (20%); and
- The bidder’s past relationship with the City of Laredo (10%).”

The table below reflects the bid tabulation corresponding to contract number FY 15-037 for temporary staffing services.

Bid Tabulation FY 15-037 Temporary Contract Personnel					
		At Work Personnel Services		Elite Employment Services	
Best Value Criteria	Weighted Percentage	0-10 Points	Points X Weight	0-10 Points	Points X Weight
Reputation of the Bidder	0.20	8	1.60	10	2.00
Pricing	0.50	10	5.00	6	3.00
Extent to Which Services Meet the City’s Need	0.20	9	1.80	8	1.60
Bidder’s Past Relationship w/ City of Laredo	0.10	7	0.70	9	0.90
Total Raw Points			9.10		7.50
Evaluation Score (x 10)			91		75

In reviewing the criteria evaluated for best value, the criteria pertaining to “pricing” reflected the largest weighted percentage amongst the criteria categories. The table below reflects the proposed pricing submitted by both vendors for the various contract services requested.

Proposed Pricing for Services Listed (Bid Proposals for Contract No. FY 15-037)			
Job Description	Hourly Wage to be Paid to Temporary Personnel	Contractor Percentage Mark-Up	
		AT Work Personnel Services*	Elite Employment Services
Manual Trades	\$8.00 to \$10.00	25.5%	32%
Manual Trades	\$10.01 to \$12.00	25.5%	32%
Manual Trades	\$12.01 to \$14.00	25.5%	32%
Manual Trades	\$14.01 to \$16.00	25.5%	32%
Clerical	\$8.00 to \$9.00	22.5%	30%
Clerical	\$8.01 to \$10.00	22.5%	30%
Clerical	\$10.01 to \$11.00	22.5%	30%
Clerical Technical	\$9.01 to \$10.00	22.5%	30%
Clerical Technical	\$10.01 to \$11.00	22.5%	30%
Administrative Professional	\$10.01 to \$11.00	22.5%	30%
Administrative Professional	\$11.01 to \$12.00	22.5%	30%
Administrative Professional	\$12.01 to \$13.00	22.5%	30%
Administrative Professional	\$13.01 to \$14.00	22.5%	30%
Administrative Professional	\$14.01 to \$20.00	22.5%	30%

**On the Bid Proposal submitted by AT Work Personnel Services, it indicated that the above rates included a 1.5% ACA Charge; Refer to “Staffing Firm Health Coverage Offered in Behalf of Client.”*

Prior to the approval of this item, a motion was made “to approve and switch the primary to the secondary vendor and the secondary vendor to the primary vendor” citing the requested switch due to local vendor preference. [It should be noted in a review of the bid documentation submitted by both the primary and secondary vendors that both vendors listed local office addresses in Laredo.] Subsequently, the item was approved by a majority of the City Council, with an estimated annual contract amount of approximately \$3,800,000.00 on an as needed basis. The term of the contract was for a period of one (1) year beginning as of the date of its execution with an option to be extended for three additional one (1) year periods upon the mutual agreement of the parties.

Subsequently, contract no. FY 15-037 was renewed during the following City Council meetings:

- July 18, 2016: First Renewal approved with an estimated annual contract amount of approximately \$2,500,000.00 on an as needed basis;
- July 17, 2017: Second Renewal approved with an estimated annual contract amount of approximately \$2,600,000.00; and
- June 18, 2018: Third and Final Renewal approved with an estimated annual contract amount of approximately \$2,780,000.00.

AUDIT SCOPE

In addition to the verification for compliance with the insurance requirements, as outlined in the agreement between the City and Elite, the scope of this audit also included a review for the following items:

- A review of any pending liability claims not covered by Elite Employment Services;
- A review of the length of time temporary staffing agency employees have been assigned to City Departments;
- A review of the historical payments made by the City to Elite Employment Services; and
- A cost / benefit analysis of utilizing temporary staffing agency employees versus City employees.

AUDIT METHODOLOGY

The objective of this audit was to test for compliance with the insurance requirements as noted in the Temporary Personnel Agreement between the City and Elite, as well as review for any pending reimbursements for property damages owed to the City by Elite. Any and all file documentation pertinent to insurance requirements (i.e. certificates of insurance, policy endorsements, declarations, etc.) were tested against the Temporary Personnel Agreement. Additionally, since the use of temporary staffing agencies has seen an increase in recent years, a more thorough review of staffing assignment durations and joint employer relationships was conducted. Interviews with pertinent staff from Departments utilizing Temporary Staffing, Risk Management and Purchasing were conducted. Finally, a cost / benefit analysis of utilizing temporary staffing agency employees versus City employees was conducted in order to determine the advantages and disadvantages of each. As part of our review, we requested and obtained the following documentation for review:

- City of Laredo Formal Invitation for Bids on Contract No. FY15-037.
- City Council Agenda Items for Awarding Contract No. FY15-037 (July 20, 2015 (Motion No. 22), July 18, 2016 (Motion No. 51), July 17, 2017 (Motion No. 35) and June 18, 2018 (Motion No. 37)).
- Executed Temporary Personnel Agreements for Elite Employment Services, LLC and At Work Personnel Services.
- City of Laredo's Code of Ordinances (Chapter 2 – Administration, Division 6 – Pay Administration, Section 2-87.7 (Policy), Subsection 11).
- City of Laredo Cash Handling Policy.
- Department of Labor guidance on Joint Employment.
- Required certificates of insurance and policy endorsements for both temporary staffing contractors.
- City of Laredo Email Correspondence on Insurance Verification provided by Risk Management.
- Review of insurance expiration notification mechanisms used by the City.
- Report of Active Elite Employees assigned to the City as of January 26, 2019.
- Review of corresponding purchase order information for each Elite Staffing Position requested.

- I-Series Annual Vendor Activity Listings for analysis of historical payments.
- City of Laredo Wage Schedules (for effective dates of October 2008 and October 2018).

AUDIT RESULTS & RECOMMENDATIONS

What follows below are any findings and/or observations noted as a result of our audit testing of the following areas and the pertinent recommendations made for each item noted.

A. A review for contract compliance with the insurance requirements as noted in the Temporary Personnel Agreement between the City and Elite effective August 24, 2015.

Our review for contract compliance was specific to the language in Article X (Insurance) of the Agreement between the City and Elite, and it is stipulated that “*the Contractor shall provide and maintain in full force and effect during the entire term of this Temporary Employment Contract Agreement, and any renewals or amendments thereto, the insurance and available limits of liability provided herein.*” Furthermore, the Agreement goes on to require that each policy must include an endorsement naming the City of Laredo as additional insured. Each policy must contain an endorsement to the effect that issuer waives any claim or right in nature of subrogation to recover against the City of Laredo. The coverage limits noted below are the minimum acceptable as per the Agreement and do not infer or place a limit on the liability of the Contractor.

- A. “*Commercial General Liability Insurance at minimum combined single limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate for bodily injury and property damage, which coverage shall include products / completed operations (\$1,000,000 products / completed operations aggregate), and XCU (Explosion, General Liability Insurance, with bodily injury and property damage limits of \$1,000,000 for each occurrence with a \$2,000,000 general aggregate and \$2,000,000 products and completed operations aggregate.*
- B. *Workers Compensation Insurance, at statutory limits, including Employers Liability coverage a minimum limits of \$1,000,000 each occurrence each accident / \$1,000,000 by disease each occurrence / \$1,000,000 by disease aggregate. (It is understood by both parties that City is not required to obtain Worker’s Compensation Insurance on behalf of the Contractor or the employees of the Contractor.)*
- C. *Automobile Liability Insurance for any **owned, hired and non-owned** vehicles, with bodily injury limits of \$1,000,000 for each person and \$1,000,000 for each accident, and with property damage limits of \$1,000,000 for each accident; or \$1,000,000 Combined Single Limits, including bodily injury and property damage.”*

Additionally, a review of the file documentation found at the Purchasing and Risk Management Divisions was conducted for compliance.

Finding #1

From our review of the file documentation and email correspondence provided by Risk Management, it was confirmed that Elite is currently not in compliance with the insurance requirements as per the terms of the Agreement. Specifically, Elite is not in compliance with the automobile liability insurance requirement that requires that **non-owned** autos be covered in addition to owned and hired autos. As per the International Risk Management Institute (IRMI), a

non-owned auto is “used in connection with the named insured’s business but that is not owned, leased, hired, rented or borrowed by the named insured.” Back on August 15, 2017, an Elite employee assigned to the City’s Airport Department was involved in a motor vehicle accident in a City unit (no. 8200) (TML Claim No. AU90253); and as a result, on December 12, 2017, York (York) Risk Services Group, the Third-Party Claims Administrator for Elite’s Commercial General Liability Policy, paid the claim for property damage to the City’s unit in the amount of \$2,082.00. Additionally, York paid the claim on any damage to the third-party claimant. Subsequently, on October 24, 2018, York notified the City’s Risk Management Division that the above-mentioned claim should not have been paid. According to York, the Commercial General Liability Policy did not have a non-owned auto endorsement and there was no coverage under this policy. At the time of this notification, York also included a letter sent to Elite’s Automobile Liability Insurance Carrier back on May 7, 2018 tendering the claim to them, as well as a letter to Elite on May 9, 2018 informing them that the claim had been denied and that they needed to make arrangements at their own expense to take care of these claims. On December 12, 2018, another Elite employee assigned to the Utilities Department was involved in a motor vehicle accident in a City unit (no. 13466) (TML Claim No. AU92503). Finally, on December 31, 2018, Texas Municipal League (TML) notified Risk Management that Elite’s Automobile Insurance Carrier would not be the “primary or otherwise” for handling this claim or any other. Therefore, TML requested that Elite provide an acknowledgment that they would handle the claim(s) and provide a signed and notarized indemnification letter as well. As a result of the sequence of events noted above, on January 9, 2019, a memorandum was sent from the City Manager at the time that provided a directive that “temporary staffing agency (i.e. Elite, At Work) employees assigned to City Departments are not permitted to drive City owned vehicles and/or motorized equipment (i.e. ATVs, UTVs, bulldozers, forklifts and other heavy equipment) under any circumstances.” Subsequently, the Legal Department and Risk Management Division received signed and notarized indemnification agreements and acknowledgments of handling claim numbers AU90253 and AU92503 on February 1, 2019 and February 14, 2019, respectively. As of the date of this audit report, the City has since been served regarding a lawsuit filed, in the 341st District Court, Webb County, pertaining to the claim no. AU90253 (date of incident: August 15, 2017).

Finding #2

Additionally, in reviewing the file documentation and email correspondence from Risk Management to determine compliance with the insurance requirements noted in the Agreement between the City and Elite, it was determined that Elite was not in compliance with maintaining the following requirements: (a) each required policy must include an endorsement naming the City of Laredo as additional insured; and (b) each policy must contain an endorsement to the effect that issuer waives any claim or right in nature of subrogation to recover against the City of Laredo at one point during the term of this Agreement. In our review of the insurance documentation on file at Risk Management, we obtained a Commercial Auto Insurance Coverage Summary for Elite dated May 30, 2018 (with a policy period of May 25, 2018 to May 25, 2019), which did not reflect the City of Laredo as an additional insured. Subsequently, in email correspondence forwarded to the Risk Management Division (dated December 7, 2018), Elite’s Insurance Agent / Broker notified Elite of a one-time fee of \$25.00 on their next Commercial Auto payment for the waiver requested for the City in order to be in compliance, which indicated that this requirement had not been maintained by Elite.

Finding #3

Standard information missing from Certificates of Insurance (COI) submitted by Elite's Insurance Agent / Broker. After the October 24, 2018 notification from York to the City's Risk Management Division, in which York notified the City's Risk Management Division that claim no. AU90253 should not have been paid, Risk Management requested that the most current COI be submitted for review from Elite's Insurance Agent / Broker. The COI received from the Insurance Agent / Broker was dated (printed) October 26, 2018 with effective / expiration dates of May 26, 2018 to May 26, 2019. Upon review, Risk raised concerns with the COI submitted, which included (1) the general liability section of the COI was blank where normally a per occurrence or claims should have been noted, (2) the automobile liability section of the COI was marked "Auto" in every area where it should have read "owned", "hired" and "non-owned, (3) the column normally titled "waiver of subrogation" was missing altogether, and (4) the National Association of Insurance Commissioners (NAIC) number was missing for each of the Insurers listed on the COI. From the documentation reviewed, Risk Management notified Elite's Insurance Agent / Broker of missing information on COI for correction, and subsequently requested policy endorsements for all lines of coverage that require the City of Laredo as an additional insured and with a waiver of subrogation provided.

Finding #4

As part of our review of the file documentation provided by Purchasing and Risk for compliance with submittal and verification of Certificates of Obligation (COI) for Elite, it was determined that no verified COI was on file prior to the third and final renewal of the contract for Temporary Personnel Services. The last Elite Certificate of Insurance, (dated) printed August 17, 2017, with policy effective / expiration dates of May 26, 2017 through May 26, 2018, was submitted for verification by Purchasing and approved by the Risk Management Division on August 22, 2017. When the third and final renewal of this contract was taken to City Council for approval back on June 18, 2018, the previous approved COI had already expired. In reviewing the insurance renewal reminder mechanisms in place at Purchasing during this time period, it appears that a manual Excel spreadsheet with effective / expiration dates on insurance certificates was being utilized.

Recommendation(s) to Finding #s 1-4

Non-compliance with non-hired auto coverage, not reflecting the City as an Additional Insured or maintaining a Waiver of Subrogation

As mentioned previously, the Agreement between the City and Elite requires that the "Contractor shall provide and maintain in full force and effect during the entire term of this Temporary Employment Contract Agreement, and any renewals or amendments thereto, the insurance and available limits of liability provided herein." Since the specific insurance requirements regarding coverage of non-owned autos was not maintained by Elite, we initially considered recommending that those temporary positions requiring driving and/or operating machinery and equipment be transitioned over to At Work (At Work) Personnel Services, the secondary vendor under the contract for Temporary Personnel Services; however, with the assistance of Risk Management, we conducted a verification for compliance with insurance requirements for At Work even though they were not included in the scope of our audit. In reviewing the "Hired and/or Non-owned Auto Coverage Declarations" on file for At Work (dated April 20, 2018 for the policy period of April 21, 2018 through April 21, 2019), it was determined that while At

Work does have “hired and borrowed covered auto and non-ownership liability coverage”; upon further review, the policy does not contain physical damage coverage for non-owned vehicles as per At Work’s Insurance Agent / Broker. The example was noted that in the event of a claim involving damage to a city-owned vehicle, the claims adjuster would determine whether damages to the city-owned vehicle are rightfully the legal liability of At Work based on the specific circumstances of the loss. Ultimately, there is no guarantee of physical damage coverage on City owned vehicles, unless the contractor would commit to take on that expense out-of-pocket. Additionally, guidance was sought from the City’s independent insurance consultant regarding the use of City vehicles and/or City mobile equipment by staffing agency employees assigned to the City. In their recommendation, it was noted that it is not in the City’s best interest to allow staffing employees the use of City vehicles and/or City mobile equipment because the staffing employee would be considered a permissive user by the City. Furthermore, it was noted that even if the staffing agency has non-owned physical damage coverage, it might not apply to a City-owned vehicle.

Taking all the above information into consideration, we would recommend that all temporary staffing positions requiring operation of City vehicle and/or City mobile equipment as a job responsibility be recruited through the City’s Human Resources (HR) Department as City temporary employees. It should also be noted that as City temporary employees, these positions would be time specific in accordance with the City’s Code of Ordinances which dictates the following (through Chapter 2 (Administration), Division 6 (Pay Administration), Section 2-87.7 (Policy) Subsection 11) that *“the City Manager shall be authorized to create and fill a temporary position during an emergency or critical situation, provided that there is a position vacancy or that funding is available within the requested department’s budget. The temporary position created under this provision shall terminate within one hundred eighty (180) days of being filled, unless extended by Council action. The City Manager shall inform the Council of any temporary positions that are created.”* Additionally, we would recommend that any temporary staffing positions requiring cash handling as part of their job responsibilities also be recruited through the City’s HR Department as City temporary employees. In an opinion provided by the Legal Department back in March 2018, it was noted that staffing agency employees assigned to the City should not be allowed to handle cash because the City’s public dishonesty insurance policy specifically excludes the acts of independent contractors. So, the City’s policy *“would not cover any loss of money, securities, or other property, arising from the theft or dishonesty of these independent contractors.”*

Finally, since there was non-compliance with specific insurance requirements of the agreement between the City and Elite, we would recommend that City Management, with guidance from the Legal Department, develop an action plan to commence termination of agreement with Elite. Additionally, it is recommended that a review of the agreement language pertinent to insurance requirements be reviewed and amended accordingly for future contracts.

Non-Compliance with Insurance Renewal Reminders

In reviewing the insurance renewal reminder mechanisms in place at Purchasing during this time period, it appears that a manual Excel spreadsheet with effective / expiration dates on insurance certificates was being utilized. In discussions with Purchasing, we reviewed the Cit-E-Bid

system, which has a contract management module that can provide email reminders for important contractual deadlines, including insurance renewals. We would recommend a full implementation of the contract management module and that Risk Management and the respective contract managing department have access to Cit-E-Bid to utilize the contract management module.

B. A review of any pending liability claims not covered by Elite Employment Services.

Finding #5

As part of the audit conducted, a review for any pending liability claims not covered by Elite Employment Services, from 2017 to the present, was conducted with assistance from the Risk Management Division and the City’s Fleet Department. The table below reflects any open cases pending reimbursement of damages to the City by Elite.

Claims Pending Reimbursement of Damages to City Property				
Date of Incident	City Unit No.	Damage Caused By	Estimated Repair Costs*	Description of Damage
12/11/2018	2497	Elite Employee	\$165.00	Broken Window; Rock Thrown from Riding Lawn Mower
12/12/2018	13466	Elite Employee	\$3,789.61	Damage to Front Right Bumper
01/23/2019	2498	Elite Employee	\$167.00	Broken Window; Rock Thrown from Weed Eater

**Estimated repair costs noted above are estimates provided by Fleet Department.*

Recommendation(s)

As per Risk Management staff, the protocol followed when damage is caused to City property (i.e. vehicles, mobile equipment, etc.) is to submit a claim to either the City’s insurance or the other party’s insurance depending on who is found to be responsible for the damages. We were informed by Risk that after a review of their records, they could not find a record of an attempt made to collect on the December 11, 2018 and January 23, 2019 incidents. For the December 12, 2018 incident, Risk Management received a Retention Notice and Preservation of Evidence Demand on December 18, 2018, so the cost estimate and repairs on unit # 13466 were delayed pending the clearance for repairs which was received on March 25, 2019. Subsequently, a cost estimate was received on April 2, 2019 and repairs were completed on April 23, 2019. We were informed that currently the Legal Department is working on the collection of open claims with Elite. We concur with the action already taken to obtain reimbursement from Elite and would recommend that Risk Management continue to work with the Legal Department to follow-up on any pending reimbursements to the City.

C. Length of Time Temporary Staffing have been Assigned to City Departments

As part of the audit conducted, a review on the length of time temporary staffing agency employees have been assigned to City Departments was conducted. A listing of Active “Elite” Employees was requested as of the week ending January 26, 2019, which reflected dates assigned to the City. A review of the assignment dates was conducted, and anything over a year or quickly approaching a year was noted. The table below represents a summary of temporary staffing agency employees assigned to the City as of the week ending January 26, 2019 with the length of time assigned to the City. A complete listing can be found at the end of this audit report under Appendix B.

Duration of Temporary Staffing Assignments (as of the week ending January 26, 2019)		
Length of Time Assigned to City (Based on “Dates Assigned”)	Number of Staffing in this Category	Percentage of Overall Number of Temporary Staffing Assigned
Four (4) Years & Over	1	1%
Three (3) Years & Over	18	18%
Two (2) Years & Over	6	6%
One (1) Year & Over	12	12%
Six (6) Months to One (1) Year	19	19%
Under Six (6) Months	44	44%
	100	100%

Finding #6

From our review of the duration of temporary staffing assignments as of January 26, 2019, the total number of temporary staffing assigned to the City with a longevity time frame of one (1) year or more reflected a total of thirty-seven (37%) percent of the total number of temporary staffers assigned to the City at that time. Subsequently, the applicable departments were provided their corresponding departmental listings and were asked to review the listing for accuracy and to provide an explanation as to why their pertinent staffing assignment(s) exceeded a year time period without bringing those temporary staffers on-board with the City as permanent, full-time employees. In many instances, the affected departments explained that the duration of the temporary staffing assignment was attributable to (1) requests for additional staffing not approved previously through the budget process, (2) new projects and/or responsibilities assigned to the affected departments that would require additional staffing, (3) hiring freezes and (4) unfunded vacancies, just to name a few.

Recommendation(s)

By definition, an employee with a “temporary” employment classification is employed to accomplish specific, short-term or seasonal assignments. Temporary employees may work part-time or full-time hours and may be hired through a staffing agency or directly by the employer. Consequently, as a result of the short-term nature of their employment, temporary employees generally do not receive any benefits other than those required by law. Currently, in regards to

creating and filling “temporary positions” through the City, the Code of Ordinances dictates the following (through Chapter 2 (Administration), Division 6 (Pay Administration), Section 2-87.7 (Policy) Subsection 11) that “*the City Manager shall be authorized to create and fill a temporary position during an emergency or critical situation, provided that there is a position vacancy or that funding is available within the requested department’s budget. The temporary position created under this provision shall terminate within one hundred eighty (180) days of being filled, unless extended by Council action. The City Manager shall inform the Council of any temporary positions that are created.*” In regards to temporary positions filled through a staffing agency, we could not find applicable provisions that provide time limit or duration parameters for these types of positions.

In a legal opinion provided by the City Attorney’s Office back in March 2018, it was indicated that “employing temporary staff for indefinite periods of time weigh in favor of finding that the City of Laredo is a joint employer for purposes of the Fair Labor Standards Act (FLSA).” Specifically, “vertical joint employment” exists where “*the employee has an employment relationship with one employer (typically a staffing agency, subcontractor, labor provider or other intermediary employer) and the economic realities show that he/she is economically dependent on, and thus employed by, another entity involved in the work.*” As per the Department of Labor, there are seven factors utilized when testing to determine if an employee is economically dependent on and employed by the other employer (entity) involved in the work, which consists of:

1. Directing, controlling or supervising the work performed;
2. Controlling employment conditions;
3. The permanency and duration of the relationship;
4. The repetitive and rote nature of the work;
5. Whether the work is integral to the business;
6. Whether the work was performed on the premises; and
7. Whether the work was administrative functions commonly performed by the employers.

Additionally, the City Attorney’s Office noted that “*permanency or indefiniteness in the worker’s relationship with the employer suggests that the worker is an employee as opposed to an independent contractor. The use of staffing agencies to supply labor that provides services for an indefinite or lengthy period of time weighs in favor of finding that the workers are economically dependent on the City.*”

Therefore, it is recommended that a policy addressing the utilization and duration of temporary employee assignments either hired by the City, utilizing staffing agencies and/or hiring contract employees be developed and implemented by City Management, Human Resources and Legal Departments. Additionally, it is recommended that a conversion plan to address those current temporary staffing assignments that have exceeded a one (1) year assignment period through staffing agencies be developed and implemented as soon as possible.

D. A review of the historical payments made by the City to Elite Employment Services.

Observation #1

As part of our audit, a review of the historical payments made by the City to Elite Employment Services (primary vendor), as well as At Work Personnel Services (secondary vendor) was conducted in order to determine if total annual contract expenses stayed within the estimated annual contract amounts. The table below reflects the annual contract amounts expensed by contract year and by vendor.

Historical Payments Per Contract Year Per Vendor					
Contract Year	Annual Est. Contract Amount	Elite	At Work	Total Expenses	(Over) / Under Est. Contract Amount
Aug 2015 – July 2016 (Initial Award)	\$3,800,000.00	\$2,381,922.20	\$29,565.57	\$2,411,487.77	\$1,388,512.23
Aug 2016 – July 2017 (1 st Renewal)	\$2,500,000.00	\$2,746,842.39	\$8,963.78	\$2,755,806.17	(\$255,806.17)
Aug 2017 – July 2018 (2 nd Renewal)	\$2,600,000.00	\$2,782,027.61	\$2,110.23	\$2,784,137.84	(\$184,137.84)
Aug 2018 – July 2019 (3 rd & Final Renewal)*	\$2,780,000.00	\$1,592,020.94	\$0.00	\$1,592,020.94	\$1,187,979.06

* Annual Amount Expensed in 3rd & Final Renewal Year only reflective of expenses from August 2018 through February 2019.

From the analysis of the data on the table above, the initial contract year reflected that total expenses came in \$1,388,512.23 under the estimated contract amount budgeted. The following contract year, after the first renewal, reflected an increase in total expenses paid of fourteen (14%) percent in comparison to the previous contract year; however, the contract amount budgeted for decreased so that the total in expenses came in \$255,806.17 over budget. During the second contract year renewal, the total expenses paid only increased by one (1%) percent from the previous year; however, the total in expenses paid came in over budget by \$184,137.84.

Recommendation(s)

While the annual estimated contract amount budgeted for in the third and final renewal year was brought up to \$2,780,000.00, which is in line with the actual amounts expensed in the previous two years, it is recommended that the contract managing department conduct annual analysis of historical staffing needs and trends in order to adequately budget for annual contract expenses.

E. A cost / benefit analysis of utilizing temporary staffing agency employees versus City employees.

Observation #2

As part of the audit, a cost / benefit analysis of utilizing temporary staffing agency employees versus hiring City employees was conducted in order to weigh out the advantages and disadvantages. The table below reflects a summary of the estimated costs to the City of utilizing staffing agency employees versus hiring City employees for the staffing agency employees assigned to the City as of the week ending January 26, 2019. The analysis conducted below is reflective of the one hundred (100) positions filled through temporary staffing (as of January 26, 2019) for a period of one year but does not include any potential overtime expenses. Detailed estimated expenses for each of the scenarios noted in the table below can be found under Appendices C, D, E and F.

Cost / Benefit Analysis of Contracting Temporary Staffing vs. Hiring City Employees				
		Scenarios if Hired by City**		
	Total Estimated Annual Cost of Temporary Staffing Employees	Total Estimated Annual Cost if Hired by City (<u>Employee Only Medical</u>)	Total Estimated Annual Cost if Hired by City (<u>Average Cost Medical</u>)	Total Estimated Annual Cost if Hired by City (<u>Employee + Family Medical</u>)
100 Employees*	\$2,435,235.50	\$3,497,364.01	\$3,766,452.05	\$4,035,540.09
Variance in Total Annual Cost between Temp. Staffing vs City Emp.		+\$1,062,128.51	+\$1,331,216.55	+\$1,600,304.59

*Total Temporary Staffing Assigned to City as of January 26, 2019.

**Since it would be difficult to pre-determine what medical plan options the 100 employees would select, three scenarios were applied with estimated costs: employee only medical, average cost medical and employee + family medical.

While it is clearly obvious that the total estimated cost of funding one hundred (100) temporary staffing employees annually versus funding the same amount of positions as City employees is significantly less, it is important to breakdown what each estimated cost consists of. Part of the reason that the total cost is significantly less for temporary staffing employees is due in large part to the following:

- (1) The current hourly wage rate paid to temporary staffing agency employees comes from the City's wage schedule effective October 5, 2008.
- (2) City pays no benefits for temporary staffing employees; only a staffing agency markup of thirty (30%) to thirty-two (32%) percent is charged depending on the type of position requested. As per the Temporary Personnel Agreement between the City and Elite, the percentage markup charged per employee consists of costs associated with the performance of the Contractor's obligations under the Agreement and the Invitation for Bid (FY15-037), which includes the total costs associated with obtaining motor vehicle

reports, half of the total costs associated with drug and alcohol screening and nationwide background checks for which the Contractor and temporary employee equally share the costs.

On the estimated cost reflective of hiring those same one hundred (100) employees through the City, the total cost is reflective of the following:

- (1) The current hourly wage rate paid to City employees comes from the City's current wage schedule effective October 1, 2018. When comparing to the wage schedule utilized for the temporary staffing agency employees, the October 1, 2018 wage schedule is reflective of ten (10) years of cost of living increases.
- (2) All required payroll taxes and applicable benefits, including estimated medical plan and retirement contributions, were applied to obtain estimated costs. Three different medical plan scenarios were calculated to provide estimated costs since it would be difficult to pre-determine what medical plan options City employees might select. From the analysis conducted the percentage of benefits, including medical and retirement contribution, applied to the various scenarios provided ranged from about fifty-five (55%) percent to eighty (80%) percent.

Additionally, while temporary staffing presents a cost savings as reflected in the table above, "vertical joint employment" should be kept in mind. As noted previously, under the recommendation to Finding #6, "vertical joint employment" exists where "*the employee has an employment relationship with one employer (typically a staffing agency, subcontractor, labor provider or other intermediary employer) and the economic realities show that he/she is economically dependent on, and thus employed by, another entity involved in the work.*" As per the Department of Labor, there are seven factors utilized when testing to determine if an employee is economically dependent on and employed by the other employer (entity) involved in the work, which consists of:

1. Directing, controlling or supervising the work performed;
2. Controlling employment conditions;
3. The permanency and duration of the relationship;
4. The repetitive and rote nature of the work;
5. Whether the work is integral to the business;
6. Whether the work was performed on the premises; and
7. Whether the work was administrative functions commonly performed by the employers.

Additionally, in an opinion provided by the City Attorney's Office it noted that "*permanency or indefiniteness in the worker's relationship with the employer suggests that the worker is an employee as opposed to an independent contractor. The use of staffing agencies to supply labor that provides services for an indefinite or lengthy period of time weighs in favor of finding that the workers are economically dependent on the City.*" While the cost savings may appear appealing, the possible liability exposures to the City of lengthy staffing assignments could quickly close the gap on that cost savings.

Recommendation(s)

Utilizing staffing agencies to supply temporary staff is a good resource for the City to have on a temporary basis and should not become a long-term staffing solution. Along with utilizing staffing agencies for some temporary staffing, another possible recommendation to consider in

regards to short-term cost savings would be to have the City's Human Resources Department recruit to hire temporary positions needed; however, it should be noted that these temporary positions would need to follow the time requirements noted in the City's Code of Ordinances addressing temporary employees. Additionally, management of the hours worked by these temporary City positions would be critical in order to not surpass the 1,560 hour threshold before medical benefits have to be offered to the City temporary employee as per the Affordable Care Act. As mentioned previously, it is recommended that a policy addressing the utilization and duration of temporary employee assignments either hired by the City, utilizing staffing agencies and/or hiring contract employees be developed and implemented by City Management, Human Resources and Legal Departments. Additionally, it is recommended that a conversion plan to address those current temporary staffing assignments that have exceeded a one (1) year assignment period through staffing agencies be developed and implemented as soon as possible.

APPENDIX A
STAFF ACKNOWLEDGMENT

Veronica Urbano-Baeza, Internal Auditor

Appendix B
Elite Employees Assigned to the City
For Week Ending January 26, 2019

Purchase Order (PO) Authorization	Position	Department / Division	Date of Assignment to City	Length of Time Assigned to City	Category Total	% of Total Temporary Staffers
278230	Laborer	Public Works	10/8/2014	over 4 years	1	1.00%
278230	Laborer	Public Works	4/24/2015			
305487	Building Maintenance Worker (Part-Time)	Bridge	8/24/2015			
289130	Groundskeeper	Municipal Housing	8/24/2015			
304996	Building Maintenance Worker (Part-Time)	Public Access Channel (PAC)	8/24/2015			
305418	Utility System Mechanic	Utilities (Jefferson)	8/24/2015			
288732	Laborer	Solid Waste	8/24/2015			
306692	Custodian	Police	8/24/2015			
306692	Custodian (Part-Time)	Police	8/24/2015			
306327	Clerk III	Police	8/24/2015			
278230	Laborer	Public Works	8/24/2015			
308490	Cement Finisher	Utilities (Transmission & Distribution)	8/24/2015			
305487	Custodian	Bridge	9/15/2015			
278230	Laborer	Public Works	10/8/2015			
307943	Custodian DL	Parks / Aquatics	10/26/2015			
307943	Custodian DL	Parks / Aquatics	10/29/2015			
306327	Clerk III	Police	10/29/2015			
304843	Customer Service Representative	Airport (Security)	11/15/2015			
278230	Laborer	Public Works	1/13/2016	over 3 years	18	18.00%
288732	Refuse Collector	Solid Waste	4/12/2016			
278230	Laborer	Public Works	9/14/2016			
278230	Laborer	Public Works	10/10/2016			
278230	Laborer	Public Works	10/26/2016			
305549	Administration Assistant II (Part-Time)	City Manager's Office	12/5/2016			
307943	Groundskeeper DL	Parks / Aquatics	1/17/2017	over 2 years	6	6.00%
281419	Administrative Assistant I	Public Works	5/1/2017			
288732	Refuse Collector	Solid Waste	9/18/2017			
278230	Laborer	Public Works	9/21/2017			
278230	Laborer	Public Works	9/26/2017			
305808	Groundskeeper	Parks / Maintenance	11/14/2017			
305433	Groundskeeper	Parks / Forester	11/14/2017			
304927	Custodian (Part-Time)	Convention & Visitors' Bureau (CVB)	12/7/2017			
277222	Custodian	Environmental Svcs.	12/13/2017			
305418	Utility System Mechanic	Utilities (Jefferson)	12/15/2017			
307943	Groundskeeper DL	Parks / Aquatics	12/15/2017			
305312	Clerk I	Solid Waste	12/19/2017			
305808	Groundskeeper	Parks / Maintenance	12/21/2017	over 1 year	12	12.00%
305312	Refuse Collector	Solid Waste	2/2/2018			
298874	Custodian	Utilities (WWTP)	2/2/2018			
305808	Groundskeeper	Parks / Maintenance	2/7/2018			
307943	Groundskeeper DL	Parks / Aquatics	2/7/2018			
305033	Clerk IV (Part-time)	Finance / Accounts Payable	2/14/2018			
305808	Groundskeeper	Parks / Maintenance	2/21/2018			
305990	Clerk III	Police	2/21/2018			
278230	Laborer	Public Works	2/26/2018			
278230	Laborer	Public Works	3/12/2018			
308490	Cement Finisher	Utilities (Transmission & Distribution)	3/13/2018			
304844	Groundskeeper	Airport / Grounds	3/19/2018			
307613	Case Worker	Health	3/28/2018			
305808	Groundskeeper	Parks / Maintenance	4/4/2018			
304844	Groundskeeper	Airport	4/6/2018			
298874	Utility Main. Worker	Utilities (WWTP)	4/11/2018			
296406	Groundskeeper	Parks / UniTrade	4/25/2018			

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305808	Groundskeeper	Parks / Maintenance	4/27/2018			
288732	Refuse Collector	Solid Waste	6/18/2018			
305808	Groundskeeper	Parks / Maintenance	6/21/2018	6 months to 1 year	19	19.00%
307613	Health Educator I	Health	8/17/2018			
306886	Laborer	Traffic	8/17/2018			
292440	Medical Office Assistant	Health	8/21/2018			
307613	Case Worker	Health	9/7/2018			
307613	Case Worker	Health	9/7/2018			
305312	Refuse Collector	Solid Waste	9/7/2018			
302220	Pre. Main. Service Worker	Solid Waste	9/7/2018			
305808	Groundskeeper	Parks / Maintenance	9/11/2018			
302220	Pre. Main. Service Worker	Solid Waste	9/14/2018			
305312	Refuse Collector	Solid Waste	9/19/2018			
302765	Clerk III	Health	9/26/2018			
305918	Custodian (20 Hours)	Community Development	10/8/2018			
305312	Refuse Collector	Solid Waste	10/12/2018			
305312	Refuse Collector	Solid Waste	10/12/2018			
290097	Clerk II	Health	10/15/2018			
305312	Refuse Collector	Solid Waste	10/18/2018			
305808	Groundskeeper	Parks / Maintenance	10/18/2018			
304766	Medical Office Assistant	Human Resources / Employee Wellness	10/19/2018			
305312	Refuse Collector	Solid Waste	10/19/2018			
308254	Plant Operator I	Utilities (Jefferson)	10/26/2018			
305312	Refuse Collector	Solid Waste	10/29/2018			
304842	Teller	Airport (Clerk I)	10/30/2018			
304842	Teller	Airport	10/31/2018			
304842	Teller	Airport	11/14/2018			
278230	Laborer	Public	11/26/2018			
305013	Clerk II	Animal Care	11/29/2018			
278230	Laborer	Public Works	11/29/2018			
305433	Groundskeeper	Parks / Forester	12/5/2018			
305013	Clerk I	Animal Care	12/11/2018			
298874	Utility Main. Worker	Utilities (WWTP)	12/13/2018			
308490	Cement Finisher	Utilities (Transmission & Distribution)	12/14/2018			
302220	Pre. Main. Service Worker	Solid Waste	12/17/2018			
304842	Teller	Airport	12/26/2018			
302220	Pre. Main. Service Worker	Solid Waste	1/8/2019			
298874	Groundskeeper	Utilities - WWTP	1/8/2019			
306646	Clerk Typist	Building	1/10/2019			
288732	Laborer	Solid Waste	1/15/2019			
278230	Laborer	Public Works	1/15/2019			
306972	Clerk I	Convention & Visitors' Bureau (CVB)	1/24/2019			
308621	Audio Visual Technician II	Public Access Channel (PAC)	1/24/2019			
305953	Laborer	Environmental Svcs.	1/24/2019			
307613	Health Educator I	Health	1/24/2019			
306919	Medical Office Assistant	Health	1/24/2019			
308869	Clerk IV (Part-Time)	Health	1/24/2019	0 to 6 Months	44	44.00%
	100 Temporary Staffers (as of 1-26-2019)				100	100.00%

Appendix C
Estimated Annual Cost of Elite Temporary Staff Assigned to City
Based off of Temporary Staffing Positions with City as of 1-26-2019

	P.O.'s	Dept / Div	Position	Wage Schedule Grade	Hourly Rate Pd.*	Additional Rates Pd (i.e. Mileage)**	Staffing Agency Markup	Total Hourly Rate	Part-Time (1040) / Full-Time (2080)	Estimated Annual Cost
1	305033	Accounts Payable	Clerk IV (Part-Time)	R28	\$ 10.53		\$ 3.16	\$ 13.69	1040	\$ 14,236.56
2	305487	Bridge	Custodian	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
3	305487	Bridge	Building Maintenance Worker (Part-Time)	R24	\$ 8.50		\$ 2.72	\$ 11.22	1040	\$ 11,668.80
4	305549	City Manager's HR / Employeee	Administration Assistant II (Part-Time)	R35	\$ 24.27		\$ 7.28	\$ 31.55	1040	\$ 32,813.04
5	304766	Wellness	Medical Office Assistant	R28	\$ 10.53		\$ 3.16	\$ 13.69	2080	\$ 28,473.12
6	304927	CVB	Custodian (Part-Time)	R23	\$ 10.50		\$ 3.36	\$ 13.86	1040	\$ 14,414.40
7	306972	CVB	Clerk I	R23	\$ 8.10		\$ 2.43	\$ 10.53	2080	\$ 21,902.40
8	305918	CD	Custodian (20 Hours)	R23	\$ 8.10		\$ 2.59	\$ 10.69	1040	\$ 11,119.68
9	289130	Municipal Housing	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
10	306646	Building	Clerk Typist	R24	\$ 8.50		\$ 2.55	\$ 11.05	1040	\$ 11,492.00
11	304996	PAC	Building Maintenance Worker (Part-Time)	R24	\$ 8.50		\$ 2.72	\$ 11.22	1040	\$ 11,668.80
12	308621	PAC	Audio Visual Technician II	R30	\$ 11.82		\$ 3.55	\$ 15.37	1040	\$ 15,980.64
13	277222	Environmental	Custodian	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
14	305953	Environmental	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
15	307613	Health	Case Worker	R34	\$ 15.49	\$ 0.75	\$ 4.87	\$ 21.11	2080	\$ 43,912.96
16	307613	Health	Health Educator I	R29	\$ 11.15	\$ 0.75	\$ 3.57	\$ 15.47	2080	\$ 32,177.60
17	292440	Health	Medical Office Assistant	R28	\$ 10.53		\$ 3.16	\$ 13.69	2080	\$ 28,473.12
18	307613	Health	Case Worker	R34	\$ 15.49	\$ 0.75	\$ 4.87	\$ 21.11	2080	\$ 43,912.96
19	307613	Health	Case Worker	R34	\$ 15.49	\$ 0.75	\$ 4.87	\$ 21.11	2080	\$ 43,912.96
20	302765	Health	Clerk III	R27	\$ 9.93		\$ 2.98	\$ 12.91	2080	\$ 26,850.72
21	290097	Health	Clerk III	R27	\$ 9.93		\$ 2.98	\$ 12.91	2080	\$ 26,850.72
22	306919	Health	Medical Office Assistant	R28	\$ 10.53		\$ 3.16	\$ 13.69	2080	\$ 28,473.12
23	307613	Health	Health Educator I	R29	\$ 11.15	\$ 0.75	\$ 3.57	\$ 15.47	2080	\$ 32,177.60
24	308869	Health	Clerk IV (Part-Time)	R28	\$ 10.53		\$ 3.16	\$ 13.69	1040	\$ 14,236.56
25	305013	Animal Care Svcs	Clerk II	R25	\$ 8.92		\$ 2.68	\$ 11.60	2080	\$ 24,119.68
26	305013	Animal Care Svcs	Clerk I	R23	\$ 8.10		\$ 2.43	\$ 10.53	2080	\$ 21,902.40
27	305418	Jtilities (Jefferson)	Utility System Mechanic	R27	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
28	305418	Jtilities (Jefferson)	Utility System Mechanic	R27	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
29	308254	Jtilities (Jefferson)	Plant Operator I	R27	\$ 9.93		\$ 3.18	\$ 13.11	2080	\$ 27,263.81
30	288732	Solid Waste	Refuse Collector	R24	\$ 8.50		\$ 2.72	\$ 11.22	2080	\$ 23,337.60
31	288732	Solid Waste	Refuse Collector	R24	\$ 8.50		\$ 2.72	\$ 11.22	2080	\$ 23,337.60
32	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
33	288732	Solid Waste	Refuse Collector	R24	\$ 8.50		\$ 2.72	\$ 11.22	2080	\$ 23,337.60
34	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
35	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
36	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
37	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
38	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
39	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
40	305312	Solid Waste	Refuse Collector	R24	\$ 10.00		\$ 3.20	\$ 13.20	2080	\$ 27,456.00
41	305312	Solid Waste	Clerk I	R23	\$ 8.10		\$ 2.43	\$ 10.53	2080	\$ 21,902.40
42	288732	Solid Waste	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
43	288732	Solid Waste	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
44	302220	Solid Waste	Pre. Main. Service Worker	R27	\$ 9.93		\$ 3.18	\$ 13.11	2080	\$ 27,263.81
45	302220	Solid Waste	Pre. Main. Service Worker	R27	\$ 9.93		\$ 3.18	\$ 13.11	2080	\$ 27,263.81
46	302220	Solid Waste	Pre. Main. Service Worker	R27	\$ 9.93		\$ 3.18	\$ 13.11	2080	\$ 27,263.81
47	302220	Solid Waste	Pre. Main. Service Worker	R27	\$ 9.93		\$ 3.18	\$ 13.11	2080	\$ 27,263.81
48	304843	Airport	Customer Service Representative	R28	\$ 10.53		\$ 3.16	\$ 13.69	2080	\$ 28,473.12
49	304844	Airport	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
50	304844	Airport	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
51	304842	Airport	Teller	R27	\$ 9.93		\$ 2.98	\$ 12.91	2080	\$ 26,850.72

Appendix C
Estimated Annual Cost of Elite Temporary Staff Assigned to City
Based off of Temporary Staffing Positions with City as of 1-26-2019

	P.O's	Dept / Div	Position	Wage Schedule Grade	Hourly Rate Pd.*	Additional Rates Pd (i.e. Mileage)**	Staffing Agency Markup	Total Hourly Rate	Part-Time (1040) / Full-Time (2080)	Estimated Annual Cost
52	304842	Airport	Teller	R27	\$ 9.93		\$ 2.98	\$ 12.91	2080	\$ 26,850.72
53	304842	Airport	Teller	R27	\$ 9.93		\$ 2.98	\$ 12.91	2080	\$ 26,850.72
54	304842	Airport	Teller	R27	\$ 9.93		\$ 2.98	\$ 12.91	2080	\$ 26,850.72
55	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
56	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
57	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
58	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
59	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
60	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
61	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
62	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
63	305808	Parks - Maint	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
64	305433	Parks - Forester	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
65	305433	Parks - Forester	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
66	307943	Parks - Aquatics	Custodian DL	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
67	307943	Parks - Aquatics	Custodian DL	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
68	307943	Parks - Aquatics	Groundskeeper DL	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
69	307943	Parks - Aquatics	Groundskeeper DL	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
70	307943	Parks - Aquatics	Groundskeeper DL	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
71	296406	Parks - UniTrade	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
72	306692	Police	Custodian	R23	\$ 9.00		\$ 2.88	\$ 11.88	2080	\$ 24,710.40
73	306692	Police	Custodian (Part-Time)	R23	\$ 9.00		\$ 2.88	\$ 11.88	1040	\$ 12,355.20
74	306327	Police	Clerk III	R27	\$ 10.01		\$ 3.00	\$ 13.01	2080	\$ 27,067.04
75	306327	Police	Clerk III	R27	\$ 10.01		\$ 3.00	\$ 13.01	2080	\$ 27,067.04
76	305990	Police	Clerk III	R27	\$ 10.01		\$ 3.00	\$ 13.01	2080	\$ 27,067.04
77	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
78	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
79	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
80	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
81	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
82	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
83	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
84	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
85	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
86	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
87	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
88	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
89	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
90	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
91	278230	Public Works	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
92	281419	Public Works	Administrative Assistant I	R32	\$ 18.50		\$ 5.55	\$ 24.05	2080	\$ 50,024.00
93	298874	Utilities (WWTP)	Custodian	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
94	298874	Utilities (WWTP)	Utility Main. Worker	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
95	298874	Utilities (WWTP)	Utility Main. Worker	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
96	298874	Utilities (WWTP)	Groundskeeper	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36
97	308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 10.53		\$ 3.37	\$ 13.90	2080	\$ 28,911.17
98	308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 10.53		\$ 3.37	\$ 13.90	2080	\$ 28,911.17
99	308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 10.53		\$ 3.37	\$ 13.90	2080	\$ 28,911.17
100	306886	Traffic	Laborer	R23	\$ 8.10		\$ 2.59	\$ 10.69	2080	\$ 22,239.36

\$ 2,435,235.50

* Used City of Laredo Wage Schedule Effective 10-5-2008

**Health Dept.: Mileage reimbursement of \$0.75 added to hourly rate for travel to Health clinics.

Appendix D
Estimated Annual Payroll Cost with Benefits for 100 New City Positions
Scenario I: Employee Only Medical Insurance

PO No.	Dept / Div	Position	Grd	Hourly Rate	Annual Salary	SS 7.65%	TMRs 20.99%	Position WC Rate	WC Ben Rate	Workers Comp	1.80% TWC	Emp. Only Insurance	Estimated Benefits	Est. Benefit %	Estimated Cost
305033	Accounts Payable	Clerk IV (Part-Time)	R28	\$ 12.00	12,480.00	954.72	-	0.0376	70%	328.47	162.00	-	1,445.19	12%	13,925.93
305487	Bridge	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
305487	Bridge	Building Maint Worker (Part-Time)	R24	\$ 11.20	11,648.00	891.07	-	0.0376	70%	306.58	162.00	-	1,359.65	12%	13,008.38
305549	City Manager's HR / Employee	Administrative Assistant II (Part-Time)	R35	\$ 17.70	18,408.00	1,408.21	-	0.0376	70%	484.50	162.00	-	2,054.71	11%	20,463.45
304766	Wellness	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	5,205.20	13,172.69	53%	38,133.43
304927	CVB	Custodian (Part-Time)	R23	\$ 11.00	11,440.00	875.16	-	0.0376	70%	301.10	162.00	-	1,338.26	12%	12,779.00
306972	CVB	Clerk I	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
305918	CD	Custodian (20 Hours)	R23	\$ 11.00	11,440.00	875.16	-	0.0376	70%	301.10	162.00	-	1,338.26	12%	12,779.00
289130	Municipal Housing	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
306646	Building	Clerk - Typist	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
304996	PAC	Building Maint Worker (Part-Time)	R24	\$ 11.20	11,648.00	891.07	-	0.0376	70%	306.58	162.00	-	1,359.65	12%	13,008.38
308621	PAC	Audio Visual Technician	R30	\$ 12.68	26,374.40	2,017.64	5,535.99	0.0376	70%	694.17	162.00	5,205.20	13,615.00	52%	39,990.14
277222	Environmental	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
305953	Environmental	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	5,205.20	16,125.77	47%	50,529.71
307613	Health	Health Educator I	R29	\$ 12.20	25,376.00	1,941.26	5,326.42	0.0376	70%	667.90	162.00	5,205.20	13,302.78	52%	38,679.52
292440	Health	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	5,205.20	13,172.69	53%	38,133.43
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	5,205.20	16,125.77	47%	50,529.71
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	5,205.20	16,125.77	47%	50,529.71
302765	Health	Clerk III	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	5,205.20	13,042.60	53%	37,587.34
290097	Health	Clerk III	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	5,205.20	13,042.60	53%	37,587.34
306919	Health	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	5,205.20	13,172.69	53%	38,133.43
307613	Health	Health Educator I	R29	\$ 12.20	25,376.00	1,941.26	5,326.42	0.0376	70%	667.90	162.00	5,205.20	13,302.78	52%	38,679.52
308869	Health	Clerk IV (Part-Time)	R28	\$ 12.00	12,480.00	954.72	-	0.0376	70%	328.47	162.00	-	1,445.19	12%	13,925.93
305013	Animal Care Svcs	Clerk II	R25	\$ 11.40	23,712.00	1,813.97	4,977.15	0.0376	70%	624.10	162.00	5,205.20	12,782.42	54%	36,495.15
305013	Animal Care Svcs	Clerk I	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
305418	Utilities (Jefferson)	Utility System Mechanic	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	5,205.20	13,042.60	53%	37,587.34
305418	Utilities (Jefferson)	Utility System Mechanic	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	5,205.20	13,042.60	53%	37,587.34
308254	Utilities (Jefferson)	Plant Operator I	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	5,205.20	13,042.60	53%	37,587.34
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	5,205.20	12,652.33	54%	35,949.06
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%						

Appendix D
Estimated Annual Payroll Cost with Benefits for 100 New City Positions
Scenario I: Employee Only Medical Insurance

PO No.	Dept / Div	Position	Grd	Hourly Rate	Annual Salary	SS 7.65%	TMRS 20.99%	Position WC Rate	WC Ben Rate	Workers Comp	1.80% TWC	Emp. Only Insurance	Estimated Benefits	Est. Benefit %	Estimated Cost
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
281419	Public Works	Administrative Assistant I	R32	\$ 14.44	30,035.20	2,297.69	6,304.39	0.0376	70%	790.53	162.00	5,205.20	14,759.81	49%	44,795.75
298874	Utilities (WWTP)	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
298874	Utilities (WWTP)	Utility Maintenance Worker	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
298874	Utilities (WWTP)	Utility Maintenance Worker	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
298874	Utilities (WWTP)	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97
308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	5,205.20	13,172.69	53%	38,133.43
308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	5,205.20	13,172.69	53%	38,133.43
308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	5,205.20	13,172.69	53%	38,133.43
306886	Traffic	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	5,205.20	12,522.23	55%	35,402.97

3,497,364.01

Appendix E
Estimated Annual Payroll Cost with Benefits for 100 New City Positions
Scenario II: Average Cost Medical Insurance

PO No.	Dept / Div	Position	Grd	Hourly Rate	Annual Salary	SS 7.65%	TMRS 20.99%	Position WC Rate	WC Ben Rate	Workers Comp	1.80% TWC	Avg Cost Insurance	Estimated Benefits	Est. Benefit %	Estimated Cost
305033	Accounts Payable	Clerk IV (Part-Time)	R28	\$ 12.00	12,480.00	954.72	-	0.0376	70%	328.47	162.00	-	1,445.19	12%	13,925.93
305487	Bridge	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
305487	Bridge	Building Maint Worker (Part-Time)	R24	\$ 11.20	11,648.00	891.07	-	0.0376	70%	306.58	162.00	-	1,359.65	12%	13,008.38
305549	City Manager's HR / Employee	Administrative Assistant II (Part-Time)	R35	\$ 17.70	18,408.00	1,408.21	-	0.0376	70%	484.50	162.00	-	2,054.71	11%	20,463.45
304766	Wellness	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	8,130.07	16,097.56	64%	41,058.30
304927	CVB	Custodian (Part-Time)	R23	\$ 11.00	11,440.00	875.16	-	0.0376	70%	301.10	162.00	-	1,338.26	12%	12,779.00
306972	CVB	Clerk I	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
305918	CD	Custodian (20 Hours)	R23	\$ 11.00	11,440.00	875.16	-	0.0376	70%	301.10	162.00	-	1,338.26	12%	12,779.00
289130	Municipal Housing	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
306646	Building	Clerk - Typist	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
304996	PAC	Building Maint Worker (Part-Time)	R24	\$ 11.20	11,648.00	891.07	-	0.0376	70%	306.58	162.00	-	1,359.65	12%	13,008.38
308621	PAC	Audio Visual Technician	R30	\$ 12.68	26,374.40	2,017.64	5,535.99	0.0376	70%	694.17	162.00	8,130.07	16,539.87	63%	42,915.01
277222	Environmental	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
305953	Environmental	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	8,130.07	19,050.64	55%	53,454.58
307613	Health	Health Educator I	R29	\$ 12.20	25,376.00	1,941.26	5,326.42	0.0376	70%	667.90	162.00	8,130.07	16,227.65	64%	41,604.39
292440	Health	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	8,130.07	16,097.56	64%	41,058.30
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	8,130.07	19,050.64	55%	53,454.58
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	8,130.07	19,050.64	55%	53,454.58
302765	Health	Clerk III	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	8,130.07	15,967.47	65%	40,512.21
290097	Health	Clerk III	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	8,130.07	15,967.47	65%	40,512.21
306919	Health	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	8,130.07	16,097.56	64%	41,058.30
307613	Health	Health Educator I	R29	\$ 12.20	25,376.00	1,941.26	5,326.42	0.0376	70%	667.90	162.00	8,130.07	16,227.65	64%	41,604.39
308869	Health	Clerk IV (Part-Time)	R28	\$ 12.00	12,480.00	954.72	-	0.0376	70%	328.47	162.00	-	1,445.19	12%	13,925.93
305013	Animal Care Svcs	Clerk I	R25	\$ 11.40	23,712.00	1,813.97	4,977.15	0.0376	70%	624.10	162.00	8,130.07	15,707.29	66%	39,420.02
305013	Animal Care Svcs	Clerk I	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
305418	Utilities (Jefferson)	Utility System Mechanic	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	8,130.07	15,967.47	65%	40,512.21
305418	Utilities (Jefferson)	Utility System Mechanic	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	8,130.07	15,967.47	65%	40,512.21
308254	Utilities (Jefferson)	Plant Operator I	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	8,130.07	15,967.47	65%	40,512.21
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
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305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	8,130.07	15,577.20	67%	38,873.93
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305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%						

Appendix E
Estimated Annual Payroll Cost with Benefits for 100 New City Positions
Scenario II: Average Cost Medical Insurance

PO No.	Dept / Div	Position	Grd	Hourly Rate	Annual Salary	SS 7.65%	TMRS 20.99%	Position WC Rate	WC Ben Rate	Workers Comp	1.80% TWC	Avg Cost Insurance	Estimated Benefits	Est. Benefit %	Estimated Cost
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278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
281419	Public Works	Administrative Assistant I	R32	\$ 14.44	30,035.20	2,297.69	6,304.39	0.0376	70%	790.53	162.00	8,130.07	17,684.68	59%	47,720.62
298874	Utilities (WWTP)	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
298874	Utilities (WWTP)	Utility Maintenance Worker	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
298874	Utilities (WWTP)	Utility Maintenance Worker	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
298874	Utilities (WWTP)	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84
308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	8,130.07	16,097.56	64%	41,058.30
308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	8,130.07	16,097.56	64%	41,058.30
308490	Utilities Trans & Dist	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	8,130.07	16,097.56	64%	41,058.30
306886	Traffic	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	8,130.07	15,447.10	68%	38,327.84

3,766,452.05

Appendix F
Estimated Annual Payroll Cost with Benefits for 100 New City Positions
Scenario III: Employee & Family Medical Insurance

PO No.	Dept / Div	Position	Grd	Hourly Rate	Annual Salary	SS 7.65%	TMRS 20.99%	Position WC Rate	WC Ben Rate	Workers Comp	1.80% TWC	Emp + Family Insurance	Estimated Benefits	Est. Benefit %	Estimated Cost
305033	Accounts Payable	Clerk IV (Part-Time)	R28	\$ 12.00	12,480.00	954.72	-	0.0376	70%	328.47	162.00	-	1,445.19	12%	13,925.93
305487	Bridge	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305487	Bridge	Building Maint Worker (Part-Time)	R24	\$ 11.20	11,648.00	891.07	-	0.0376	70%	306.58	162.00	-	1,359.65	12%	13,008.38
305549	City Manager's HR / Employee	Administrative Assistant II (Part-Time)	R35	\$ 17.70	18,408.00	1,408.21	-	0.0376	70%	484.50	162.00	-	2,054.71	11%	20,463.45
304766	Wellness	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
304927	CVB	Custodian (Part-Time)	R23	\$ 11.00	11,440.00	875.16	-	0.0376	70%	301.10	162.00	-	1,338.26	12%	12,779.00
306972	CVB	Clerk I	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305918	CD	Custodian (20 Hours)	R23	\$ 11.00	11,440.00	875.16	-	0.0376	70%	301.10	162.00	-	1,338.26	12%	12,779.00
289130	Municipal Housing	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
306646	Building	Clerk - Typist Building Maint Worker (Part-Time)	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
304996	PAC	PAC	R24	\$ 11.20	11,648.00	891.07	-	0.0376	70%	306.58	162.00	-	1,359.65	12%	13,008.38
308621	PAC	Audio Visual Technician	R30	\$ 12.68	26,374.40	2,017.64	5,535.99	0.0376	70%	694.17	162.00	11,054.94	19,464.74	74%	45,839.88
277222	Environmental	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305953	Environmental	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	11,054.94	21,975.51	64%	56,379.45
307613	Health	Health Educator I	R29	\$ 12.20	25,376.00	1,941.26	5,326.42	0.0376	70%	667.90	162.00	11,054.94	19,152.52	75%	44,529.26
292440	Health	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	11,054.94	21,975.51	64%	56,379.45
307613	Health	Case Worker	R34	\$ 16.54	34,403.20	2,631.84	7,221.23	0.0376	70%	905.49	162.00	11,054.94	21,975.51	64%	56,379.45
302765	Health	Clerk III	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
290097	Health	Clerk III	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
306919	Health	Medical Office Assistant	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
307613	Health	Health Educator I	R29	\$ 12.20	25,376.00	1,941.26	5,326.42	0.0376	70%	667.90	162.00	11,054.94	19,152.52	75%	44,529.26
308869	Health	Clerk IV (Part-Time)	R28	\$ 12.00	12,480.00	954.72	-	0.0376	70%	328.47	162.00	-	1,445.19	12%	13,925.93
305013	Animal Care Svcs	Clerk II	R25	\$ 11.40	23,712.00	1,813.97	4,977.15	0.0376	70%	624.10	162.00	11,054.94	18,632.16	79%	42,344.89
305013	Animal Care Svcs	Clerk I	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305418	Utilities (Jefferson)	Utility System Mechanic	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
305418	Utilities (Jefferson)	Utility System Mechanic	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
308254	Utilities (Jefferson)	Plant Operator I	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
305312	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
288732	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
302220	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
302220	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
302220	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
302220	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
302220	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
302220	Solid Waste	Refuse Collector	R24	\$ 11.20	23,296.00	1,782.14	4,889.83	0.0376	70%	613.15	162.00	11,054.94	18,502.07	79%	41,798.80
304843	Airport	Customer Service Rep	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
304844	Airport	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
304844	Airport	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
304842	Airport	Teller	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
304842	Airport	Teller	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
304842	Airport	Teller	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
304842	Airport	Teller	R27	\$ 11.80	24,544.00	1,877.62	5,151.79	0.0376	70%	646.00	162.00	11,054.94	18,892.34	77%	43,437.08
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
305808	Parks - Maint	Groundskeeper	R23	\$ 11.00	22,88										

Appendix F
Estimated Annual Payroll Cost with Benefits for 100 New City Positions
Scenario III: Employee & Family Medical Insurance

PO No.	Dept / Div	Position	Grd	Hourly Rate	Annual Salary	SS 7.65%	TMRS 20.99%	Position WC Rate	WC Ben Rate	Workers Comp	1.80% TWC	Emp + Family Insurance	Estimated Benefits	Est. Benefit %	Estimated Cost
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
278230	Public Works	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
281419	Public Works	Administrative Assistant I	R32	\$ 14.44	30,035.20	2,297.69	6,304.39	0.0376	70%	790.53	162.00	11,054.94	20,609.55	69%	50,645.49
298874	Utilities (WWTP)	Custodian	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
298874	Utilities (WWTP)	Utility Maintenance Worker	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
298874	Utilities (WWTP)	Utility Maintenance Worker	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
298874	Utilities (WWTP)	Groundskeeper	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
308490	Dist Utilities Trans &	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
308490	Dist Utilities Trans &	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
308490	Dist Utilities Trans &	Cement Finisher	R28	\$ 12.00	24,960.00	1,909.44	5,239.10	0.0376	70%	656.95	162.00	11,054.94	19,022.43	76%	43,983.17
306886	Traffic	Laborer	R23	\$ 11.00	22,880.00	1,750.32	4,802.51	0.0376	70%	602.20	162.00	11,054.94	18,371.97	80%	41,252.71
															4,035,540.09