



Dave Yost • Auditor of State

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Dave Yost • Auditor of State

To the residents, elected officials, management, and stakeholders of the City of Martins Ferry,

At the request of the Mayor and City Council, the Auditor of State's Ohio Performance Team conducted a performance audit of the City to provide an independent assessment of operations. Functional areas selected for operational review were identified with input from City management and were selected due to strategic and financial importance to the City. Where warranted, and supported by detailed analysis, this performance audit report contains recommendations to enhance the City's overall efficiency and effectiveness. This report has been provided to the City and its contents have been discussed with the appropriate elected officials and City management.

The City has been encouraged to use the management information and recommendations contained in the performance audit report. However, the City is also encouraged to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report. The Auditor of State has developed additional resources to help Ohio governments share ideas and practical approaches to improve accountability, efficiency, and effectiveness.

SkinnyOhio.org: This website, accessible at <http://www.skinnyohio.org/>, is a resource for smarter streamlined government. Included are links to previous performance audit reports, information on leading practice approaches, news on recent shared services examples, the Shared Services Idea Center, and other useful resources such as the Local Government Toolkit. The Shared Services Idea Center is a searchable database that allows users to quickly sort through shared services examples across the State. The Local Government Toolkit provides templates, checklists, sample agreements, and other resources that will help local governments more efficiently develop and implement their own strategies to achieve more accountable, efficient, and effective government.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
June 23, 2015

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Executive Summary

Purpose and Scope of the Audit

The City of Martins Ferry (Martins Ferry or the City) requested the Auditor of State's (AOS) Ohio Performance Team (OPT) conduct a performance audit in order to provide an objective assessment of the economy, efficiency, and effectiveness of the Water Department and public safety function.

The following scope areas were selected for detailed review and analysis in consultation with the City, including the Police Department, emergency medical services (EMS) function, water treatment, and utility billing. See **Appendix: Scope and Objectives** for detailed objectives developed to assess operations and management in each scope area.

Performance Audit Overview

The United States Government Accountability Office develops and promulgates Government Auditing Standards that provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards are commonly referred to as generally accepted government auditing standards (GAGAS).

OPT conducted this performance audit in accordance with GAGAS. These standards require that OPT plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. OPT believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

This performance audit provides objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the various divisions internally and externally, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources including; peer comparison, industry standards, leading practices, statutory authority, and applicable policies and procedures.

In consultation with the City, three sets of peer groups were selected for comparisons contained in this report. A peer set was selected for the Water Department, the Utility Billing Department,

and the Police Department. The following table contains the Ohio municipalities included in these peer groups.

Peer Group Definitions

Water Department Operations
<ul style="list-style-type: none"> • City of Orrville (Wayne County) • City of Wapakoneta (Auglaize County)
Water Department Compensation
<ul style="list-style-type: none"> • City of Dover (Tuscarawas County) • City of St. Clairsville (Belmont County) • City of Steubenville (Jefferson County)
Utility Billing Department
<ul style="list-style-type: none"> • City of Bellefontaine (Logan County) • City of Dover (Tuscarawas County) • City of St. Clairsville (Belmont County) • City of Urbana (Champaign County)
Police Department
<ul style="list-style-type: none"> • City of St. Clairsville (Belmont County) • Village of Barnesville (Belmont County) • Village of Bellaire (Belmont County) • Village of Bridgeport (Belmont County) • Village of Powhatan Point (Belmont County) • Village of Shadyside (Belmont County)

Where reasonable and appropriate, peer cities were used for comparison. However, in some operational areas industry standards or leading practices were used for primary comparison. Sources of industry standards or leading practices used in this audit include: the Ohio Administrative Code (OAC), the Ohio Revised Code (ORC), the Government Finance Officers Association, the United States Environmental Protection Agency (EPA), and the American Water Works Association (AWWA).

The performance audit involved information sharing with the City, including drafts of findings and recommendations related to the identified audit areas. Periodic status meetings throughout the engagement informed the City of key issues impacting selected areas, and shared proposed recommendations to improve operations. The City provided verbal and written comments in response to various recommendations, which were taken into consideration during the reporting process.

AOS and OPT express their appreciation to the elected officials, management, and employees of the City of Martins Ferry for their cooperation and assistance throughout this audit.

Issues for Further Study

Issues are sometimes identified by AOS that are not related to the objectives of the audit but could yield economy and efficiency if examined in more detail. The following issues for further study were identified during the course of this audit.

- Determine appropriateness of EMS hours:** EMS man hours are driven by an internal guideline that the EMS function has a minimum of two ALS-capable ambulances staffed at all times. Furthermore, ORC § 4765.43(D) requires that each ambulance must be staffed with a minimum of two certified EMS personnel while transporting a patient. Pursuant to this requirement, the City must maintain staffing of at least 34,944 hours per year. The following table shows actual hours worked by the City’s EMS certified employees in 2013.

Table 5: EMS Actual Hours Worked

Staff Type ¹	Regular Hours	Premium Hours ²	Total Hours
Administration	4,034	0.0	4,034
Ambulance:			
Full-Time	8,067	1,709	9,776
Part-Time	26,264	3,575	29,839
Subtotal Ambulance	34,331	5,284	39,615
Total	38,365	5,284	43,649

Source: Martins Ferry

¹The City employed 39 part-time and 8 full-time certified EMS providers during all or part of 2013.

²Premium hours include overtime and holidays worked paid at premium rates.

As shown in the table above, the City’s ambulance staff capacity was 34,331 regular hours in 2013. Compared to the minimum required staffing level of 34,944 hours, the City did not have a sufficient volume of regular hours to fully staff two ambulances. Despite being only 613 hours short of the minimum requirement however, the City incurred an additional 5,284 premium hours. Martin’s Ferry should assess its scheduling process and mutual aid agreements to determine if the excess hours incurred are appropriate for the service level provided.

- Review EMS service levels:** Emergency medical services and staff certifications necessary to provide these services are set forth in Ohio Revised Code and Ohio Administrative Code. Emergency medical services can be broadly categorized as Basic Life Support (BLS), Advanced Life Support (ALS), and Specialty Care Transport (SCT) service levels.¹ BLS services can be provided by emergency medical technician (EMT) certified personnel. ALS services must be provided by an AEMT or paramedic certified personnel. SCT services are beyond the scope of services of paramedic personnel. The City currently operates two ALS-capable ambulances requiring a paramedic/AEMT. The city should consider the cost benefit of providing BLS-capable ambulances which do not require a paramedic/AEMT and are less costly to operate.

¹ ORC § 4765.011 states that the following terms for EMS certification levels can be used interchangeably: EMR and first responder, EMT and EMT-basic, AEMT and EMT-intermediate. The authorized services for each certification level can be found in ORC § 4765. The scopes of practice can be found in OAC 4765-12-04 (EMR), OAC 4765-15-04 (EMT), OAC 4765-16-04 (AEMT), and OAC 4765-17-03 (paramedic). OAC 5160-15-01(A) defines ALS, BLS, and SCT services.

- **Regionalize Water Service:** The City owns and operates a water plant that has a total maximum capacity of 6 million gallons daily (MGD)², however, it is currently using only 33 percent of the plant capacity. Pursuant to ORC § 6119, the City should consider forming a regional water service to provide water to surrounding entities to maximize use of the plant or consider joining the Belmont County Sanitary District, which provides water to several communities in the western portion of Belmont County.

² Million gallons daily (MGD) is a common industry measure of water production and represents the volume of water that is used, delivered or passed through a point during a 24 hour period.

Summary of Recommendations

The following table summarizes performance audit recommendations and financial implications, where applicable.

Summary of Recommendations

	Recommendations	Savings
R.1	Eliminate 9.0 FTE Water Department positions	\$493,800
R.2	Maintain accurate operational and maintenance records	N/A
R.3	Monitor sick leave	N/A
R.4	Improve Water Department overtime efficiency	N/A
R.5	Eliminate 1.0 FTE utility billing position	\$46,800
R.6	Update utility billing job descriptions	N/A
R.7	Improve customer access to utility billing services	N/A
R.8	Develop and implement formal utility billing policies and procedures	N/A
R.9	Reduce overtime through the use of additional part-time staff	\$24,700
R.10	Collect and analyze EMS operational data	N/A
R.11	Reduce Police Department auxiliary staffing level	\$87,700
R.12	Reduce comp time accrual and usage	N/A
R.13	Study alternative staffing options for public safety dispatching service	N/A
R.14	Develop and fund a formal police fleet replacement plan	N/A
Total Cost Savings from Performance Audit Recommendations		\$653,000

Background

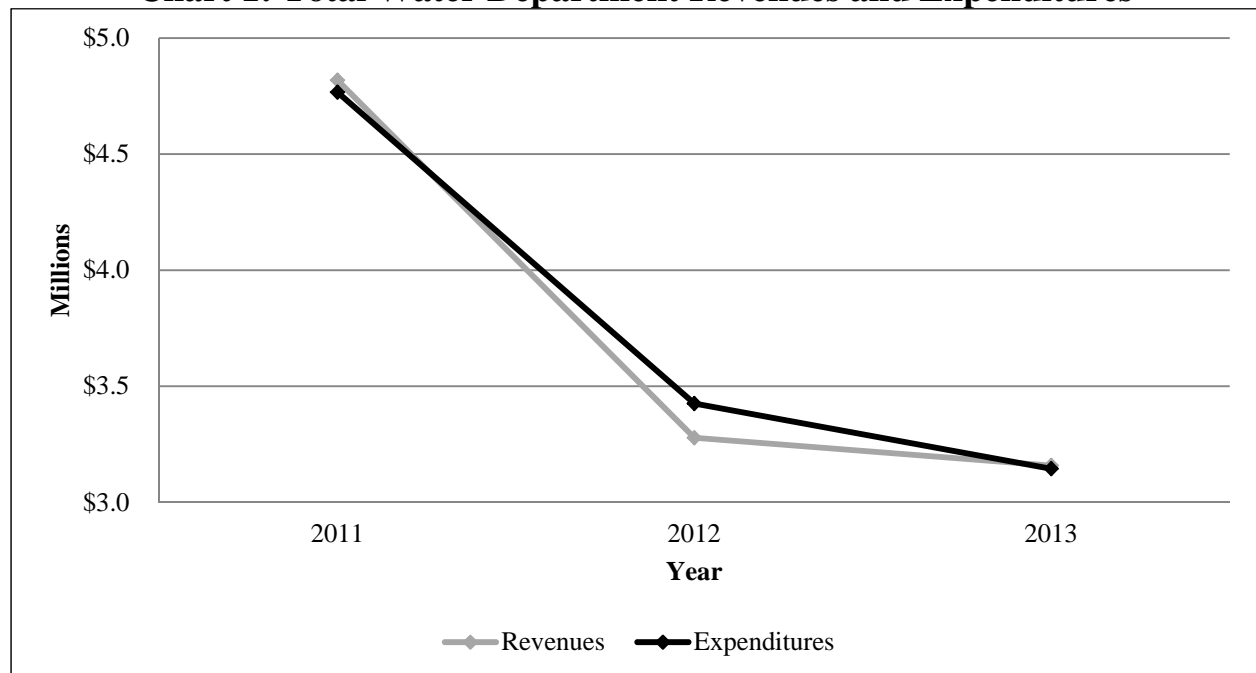
The City of Martins Ferry is a municipal corporation established under the laws of the State of Ohio. The City operates under a Mayor/Council form of government. Legislative power is vested in an eight-member Council, each elected for two year terms, and other elected officials that include a Mayor, Auditor, Treasurer, and Law Director. The Mayor appoints the department directors and public members of various boards and commissions.

The City is located in Belmont County, in Eastern Ohio, on the Ohio River and is the largest city in Belmont County. Martins Ferry has a land area of 6.8 square miles and a 2012 estimated population of 6,831. The City initiated this performance audit, citing a negative balance in the Water Fund and the projection of a negative balance for the General Fund that needed corrective action.

Water Department

The Water Department employs 16.0 full time equivalent (FTE) employees who are responsible for producing and delivering water to approximately 3,400 customers. **Chart 1** shows Water Department revenues and expenditures for 2011 through 2013.

Chart 1: Total Water Department Revenues and Expenditures



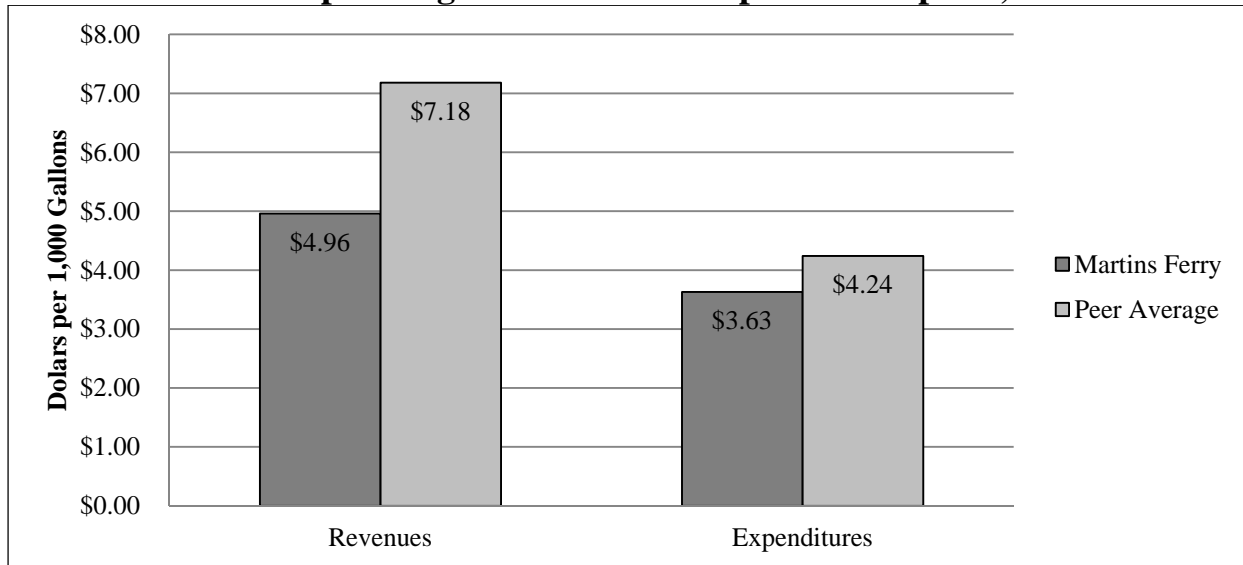
Source: Martins Ferry

Chart 1 shows that, with the exception of 2012, Water Department expenditures closely tracked revenues. Large declines evident in 2012 are the result of the normalization of operations from elevated revenues and expenditures of the previous year due to a loan from the Ohio Water

Development Authority and the resulting expenditures to install radio-read water meters Citywide. This loan is a 30-year note that was issued for approximately \$1.3 million with proceeds and a majority of the accompanying capital asset acquisition expenditures included in the total revenues and expenditures for 2011. Additionally, the City introduced a tiered rate structure in 2012 along with the new meters replacing the flat rate system previously in place.

Chart 2 shows a peer comparison of the City’s revenues and expenditures for water treatment and distribution per 1,000 gallons of water produced.³

Chart 2: 2013 Operating Revenues and Expenditures per 1,000 Gallons



Sources: Martins Ferry and peers

As shown in **Chart 2**, Martins Ferry expends approximately 14 percent less per 1,000 gallons produced than the peer average; however, it collects almost 31 percent less in revenue. As a result, the Water Department’s operating margin is significantly lower than the peer average. Additional peer comparisons are included in **Table B-2** of the appendix.

Police Department

The Police Department is staffed by 14.0 FTE police officers, 4.0 FTE dispatchers, and a variable number of part-time auxiliary officers and dispatchers. Police officers are assigned to perform a variety of duties, including:

- Patrol;
- Traffic enforcement;
- Canine unit;
- Grant writing;

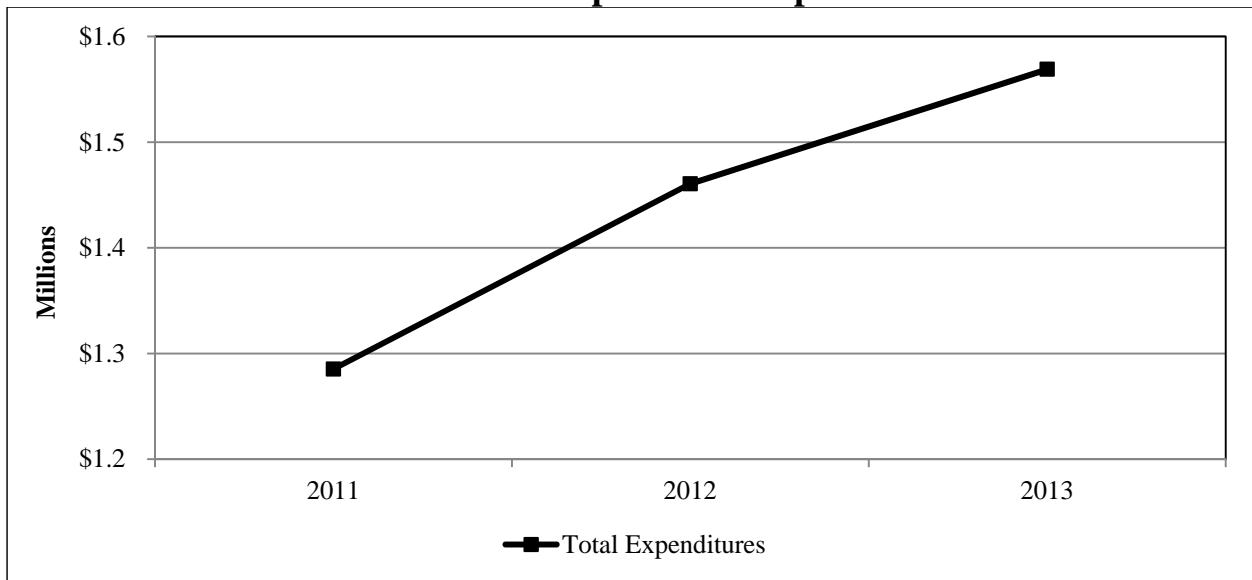
³ Martins Ferry water production data are estimates provided by the City. Actual water production could not be determined due to a lack of accurate records. Water production includes water that has been billed to customers, as well as water for which no revenue is collected. See **R.2** for additional discussion of these topics.

- Sexual Predator Internet Initiative Task Force;
- Belmont County Drug Task Force;
- School Resource Officer; and
- Community relations.

One police officer is assigned to the Drug Task Force on a full-time basis. The part-time auxiliary officers are generally assigned to traffic enforcement and regular patrol.

Chart 3 shows Police Department expenditures for 2011 through 2013.

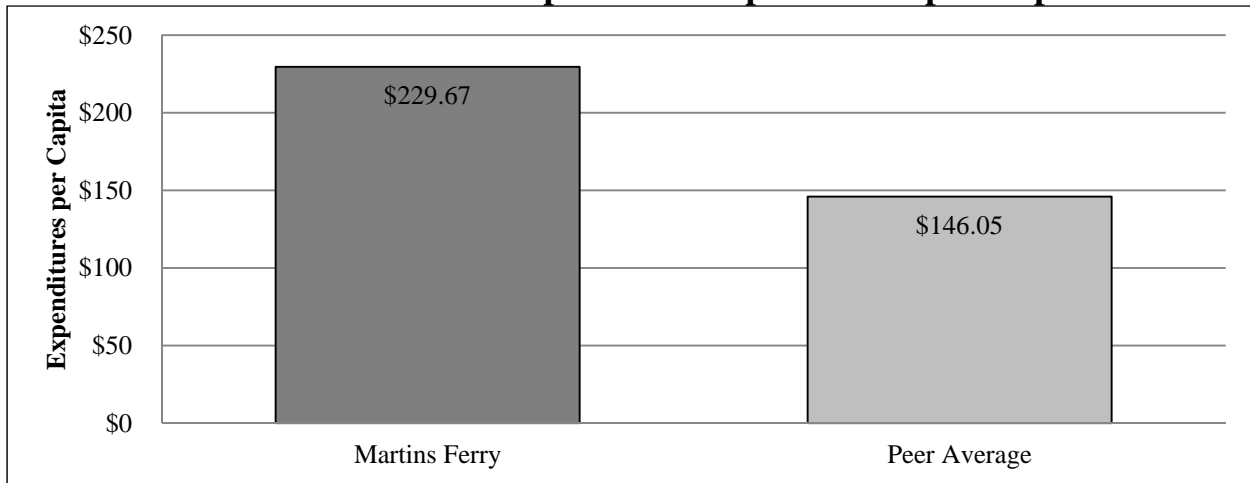
Chart 3: Police Department Expenditures



Source: Martins Ferry

As shown in **Chart 3**, Police Department expenditures increased 22 percent in the three-year period shown. This significant increase was driven by increases in personal services and fringe benefits. **Chart 4** breaks these total expenditures down on a per capita basis and compares this metric to the peer average.

Chart 4: 2013 Police Department Expenditures per Capita



Source: Martins Ferry and peer municipalities of Barnesville, Bridgeport, Powhatan Point, Shadyside, and St. Clairsville

As shown in **Chart 4**, the City incurred per capita expenditures for police services that were \$83.62, or 57 percent, higher than the peer average. Martins Ferry, Barnesville, Bridgeport, and St. Clairsville maintain local public safety dispatching functions that results in increased expenditures per capita. Additional Police Department expenditure detail is included in **Table B-4** of the appendix.

Emergency Medical Service

Table 1 shows Emergency Medical Service (EMS) Fund operations from 2011 through 2013.

Table 1: EMS Fund Operations

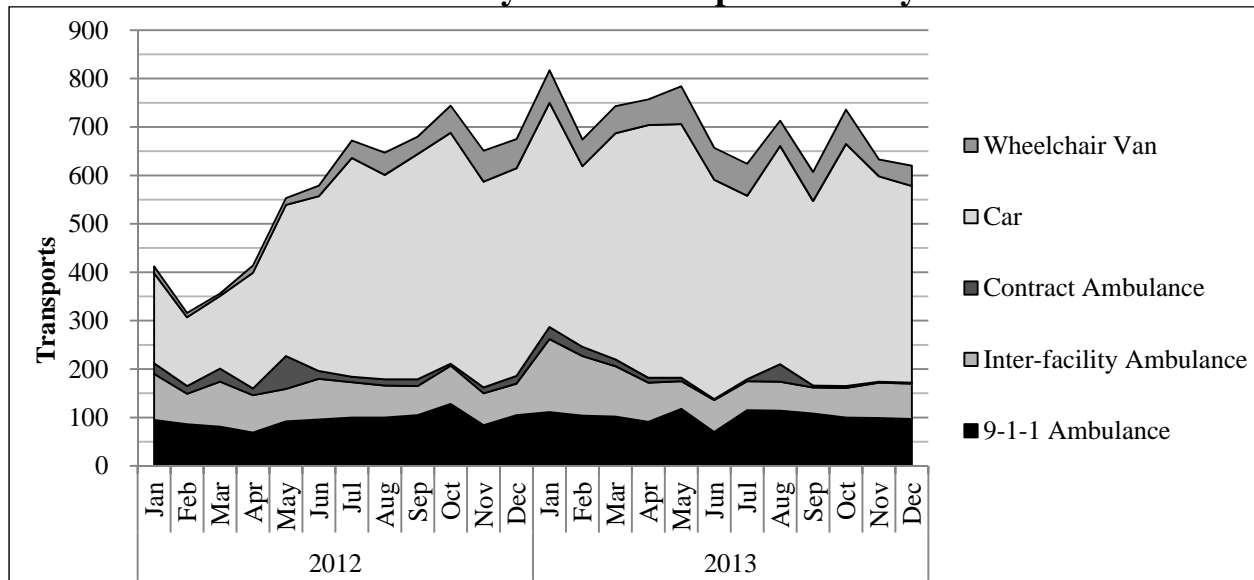
	2011	2012	2013
Beginning Balance	\$178,716	\$100,383	\$223,154
Net Cash From Activities	(\$78,333)	\$122,771	\$46,108
Unexpended Cash Balance	\$100,383	\$223,154	\$269,262
Outstanding Encumbrance	\$1,102	\$12,851	\$7,276
Ending Balance	\$99,281	\$210,303	\$261,986
Margin	(6.4%)	10.0%	3.8%
Days of Operating Cash	39.8	76.1	80.9

Source: Martins Ferry

Table 1 indicates that the EMS Fund has maintained a positive balance through charges for service for the past three years. The EMS Fund is self-sufficient and the balance has increased overall, despite a deficit in 2011.

The City collects EMS information on its activities in the form of individual run reports that contain personal information about patients. This data is collected and maintained for billing purposes and to satisfy State reporting requirements. City management manually records monthly tallies of the number of ambulatory and non-ambulatory transport activities. **Chart 5** illustrates the trend for each of the monthly tallies.

Chart 5: Monthly EMS Transport Activity Trend



Source: Martins Ferry

Note: The chart shows the cumulative totals of each transport type for each month.

Chart 5 shows that the number of 9-1-1 ambulance transports is relatively consistent from month to month. The most significant monthly variations can be witnessed in the other transport activities.

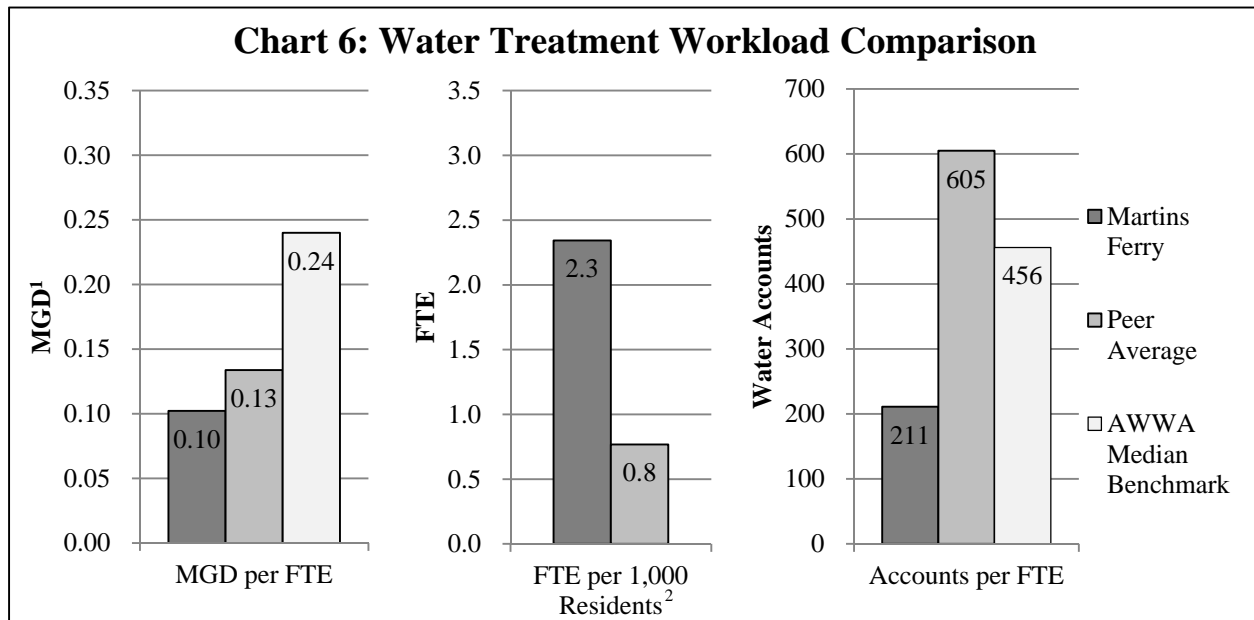
Recommendations

Water Treatment

R.1 Eliminate 9.0 FTE Water Department positions

Water Department staff includes: 4.0 FTE pump operators, 2.0 FTE truck drivers, 2.0 FTE pipe fitters, 2.0 FTE maintenance workers, 2.0 FTE heavy equipment operators, 1.0 FTE lab technician, 1.0 FTE pump operator/laborer, 1.0 FTE meter reader, and 1.0 FTE supervisor.

Chart 6 shows the City’s water treatment staffing levels and workload in comparison to the peer average and to AWWA industry benchmarks from *Benchmarking Performance Indicators for Water and Wastewater Utilities: 2007 Annual Survey Data and Analyses Report* (AWWA, 2008).



Source: Martins Ferry; the peer jurisdictions of Orrville and Wapakoneta; and the AWWA

¹ Million gallons daily (MGD) is a common industry measure of water production and represents the volume of water that was used, delivered or passed through a point during a 24 hour period.

² AWWA does not publish a benchmark FTE per 1,000 residents.

Chart 6 shows the City compares unfavorably to the peer average for all three metrics used. Specifically, Martins Ferry employees treated 24 percent fewer MGD than the peer average. In addition, when comparing operating structure ratios, it can be seen that Martins Ferry had more than double the number of employees per 1,000 residents and less than half the accounts per FTE.

Compared to the AWWA median benchmark, the Water Department is staffed inefficiently based on the volume of water production and the number of accounts served. In order to reach the benchmark, the City would need to eliminate 9.0 FTE water treatment positions.

Financial Implication: Eliminating 9.0 FTE water treatment positions would result in a savings of **\$493,800** in salaries and benefits.⁴

R.2 Maintain accurate operational and maintenance records

The Water Department does not track the volume of water that is treated and distributed, but not accounted for on customer bills, otherwise known as non-revenue water⁵ production. The Water Department is unable to measure the water output at the plant due to faulty flow meters at the water plant. Additionally, the City was historically unable to meter the water usage of each customer. To correct this, it obtained an Ohio Water Development Authority loan to pay for the installation of water meters that allow it to record the water usage of individual customers. This project was completed during 2012, and 2013 was the first full year that water customers were metered.

According to *Control and Mitigation of Drinking Water Losses in Distribution Systems* (US EPA, 2010), the Ohio Public Utility Commission and the Ohio Environmental Protection Agency define a standard for acceptable water loss as up to 15 percent of water produced. A water audit quantifies the amount of water that is being lost and is the first step in controlling water loss. The EPA identifies the following steps to conduct a preliminary water audit:

- Determine the amount of water added to the distribution system, adjusted to correct for errors at source/production meters;
- Determine authorized consumption (billed + unbilled); and
- Calculate water losses (water losses = system input – authorized consumption);
 - Estimate apparent losses (unauthorized use + customer metering inaccuracies + systematic data handling errors);
 - Calculate real losses (real losses = water losses – apparent losses).

An additional component of managing water loss is pipeline and asset management. This concept involves documenting and evaluating a water system as a tool to aid in decisions regarding repair or replacement of pipelines and other components of a water system.

The City should document and maintain accurate operational and maintenance records in order to track non-revenue water production and water loss. While customer usage can be tracked, the volume of water added to the water system cannot be determined due to faulty flow meters at the

⁴ Calculated using the lowest salaries of water department staff including a 14.0 percent employer contribution to the Ohio Public Employees Retirement System and 62.1 percent rate for employer-paid insurance, Medicare, unemployment, and worker's compensation.

⁵ Calculated as the sum of unbilled authorized consumption (water for firefighting, flushing, etc.) plus apparent losses (customer meter inaccuracies, unauthorized consumption and systematic data handling errors) plus real losses (system leakage and storage tank overflows) (*Water Loss Control Terms Defined*, American Water Works Association, 2012).

water plant. The lack of maintenance records deprives the City of information that is necessary to implement a pipeline and asset management program. Without accurate records it is impossible to begin calculating and managing water loss.

R.3 Monitor sick leave

In 2013, Water Department employees used 1,920 hours of sick leave. **Table 2** compares this usage level to that of State employee members of the American Federation of State, County and Municipal Employees (AFSCME) documented by the Ohio Department of Administrative Services (DAS).

Table 2: Water Department Sick Leave

Sick Leave per Employee	120.0
DAS Sick Leave Hours per Employee	69.1
Difference	50.9

Source: Martins Ferry and DAS

As shown in **Table 2**, Water Department employees used significantly more hours of sick leave per employee than the DAS benchmark.

Sick Leave Abuse: a Chronic Workplace Ill? (International Public Management Association (IPMA), 2003) explores the high cost of absenteeism. Indirect costs of absenteeism such as overtime pay for other employees, hiring temps, missed deadlines, lost sales, sinking morale and lower productivity can add up to 25 percent to the direct costs for absent employees. As a result, it is important to determine if and why an employee exploits leave policies. Finding the root causes of the problem helps address core issues. The IPMA recommends some common guidelines employers can follow to effectively manage sick leave including:

- Recognizing the problem and intervening early before it escalates. Managers need to enforce leave policies and take appropriate action;
- Find out why the employee is abusing leave. Talk to employees who are abusing leave and see if their behavior stems from personal problems;
- Learn to say “No.” Employers should not let employees get away with abusing leave policies;
- Use procedures, regulations, practices, and knowledge to benefit management as well as the employee; and
- Document everything to learn from past mistakes.

Monitoring sick leave usage and ensuring that policies and procedures are properly enforced will assist in deterring sick leave abuse. Reducing sick leave use will increase the number of work hours available and help improve employee morale.

R.4 Improve Water Department overtime efficiency

Table 3 shows Water Department overtime data for 2013 compared to data published in *Employer Costs for Employee Compensation – December 2013* (United States Bureau of Labor Statistics (BLS), 2013).

Table 3: Water Department Overtime

Total Compensation ¹	\$661,741
Overtime Hours	2,673.8
Overtime Cost	\$66,710
OT as % of Total Compensation	10.1%
BLS Benchmark Level	1.2%
Difference	8.9%

Source: Martins Ferry and the BLS

¹Includes salaries and wages, fringe benefits, payroll taxes, unemployment, and workers compensation.

As shown in **Table 3**, the percentage of total compensation allocated for overtime payments at the Water Department was 10.1 percent, a level significantly higher than the BLS benchmark. Higher than average expenditures for overtime suggest an inefficient allocation of staff hours. The Water Department's staffing (see **R.1**) and sick leave usage (see **R.3**) may be contributing to high overtime expenditures. As a result, the City is required to pay premium rates for the additional work that is performed beyond regular work schedules of the Water Department staff.

According to *Using Overtime Efficiently* (Society for Human Resource Management, 2011) the use of temporary or part-time employees is recommended to defray the costs of overtime. Operations requiring continuous coverage, such as staff on hand seven days a week benefit from such an arrangement. Such a strategy would help prevent overtime dependency, increased absenteeism due to overwork, and would increase productivity without substantially raising labor costs. In addition, technology improvements that would make the plant more automated would assist in reducing the amount of overtime by lowering the staffing requirements pursuant to EPA guidelines.

The City should use temporary or part-time employees in the water treatment plant in order to decrease the need for overtime. Current staffing methods are causing increased expenditures for the Water Department in overtime costs, labor costs and sick leave.

Utility Billing Department

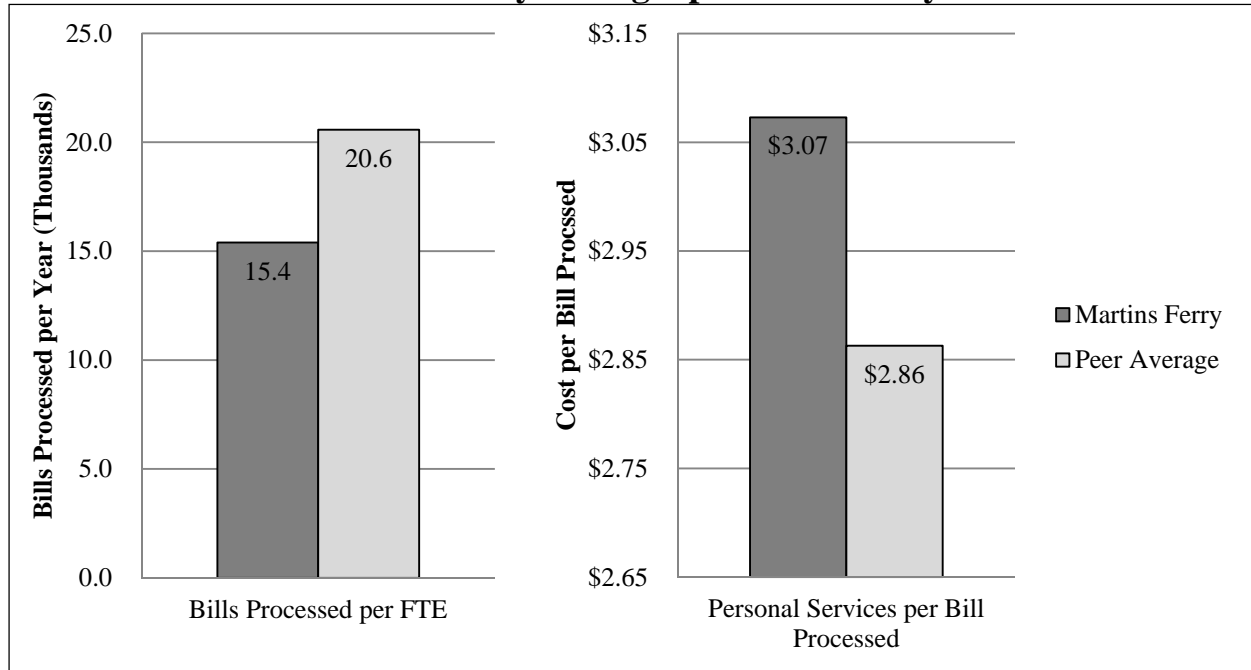
R.5 Eliminate 1.0 FTE utility billing position

Martins Ferry employed 2.7 FTE personnel in the Utility Billing Department: 1.0 FTE supervisor, and 1.7 FTE clerks. The City processed 42,181 utility bills in 2013.⁶

⁶ The number of bills processed is estimated as the sum of water accounts billed each month in 2013. Customers receive one bill for all City services; each customer is billed for multiple accounts on a single bill.

Chart 7 shows a 2013 utility billing workload comparison and cost comparison between Martins Ferry and the peer average.

Chart 7: Utility Billing Operations Analysis



Source: Martins Ferry and the peer cities of Bellefontaine, Dover, and Urbana

Note: The peer averages are derived from 2012 data.

As shown in **Chart 7**, the Utility Billing Department experienced lower billing volume per employee while incurring a higher cost per bill. Specifically, Martins Ferry utility billing employees processed approximately 25 percent fewer bills per FTE with expenditures that were 7.3 percent higher than the peer average. In order to achieve a ratio of bills processed per FTE that is similar to the peers, the City should eliminate 1.0 FTE utility billing position. This would result in an estimated work load ratio of approximately 21,100 bills per FTE, a level slightly above the peer average.

Financial Implication: Eliminating 1.0 FTE utility billing position would save approximately **\$46,800** in salaries and benefits.⁷

R.6 Update utility billing job descriptions

The City’s utility billing job descriptions do not accurately reflect current job duties. In 2012, a new utility billing process was implemented simultaneous to the installation of radio meters in every residence and business in the City. A review of employee job descriptions compared to job duties resulting from the new billing process showed that the descriptions were not updated.

⁷ The financial implication is calculated using the 2013 annual wages for a utility clerk. Benefits include a 14.0 percent employer contribution to the Ohio Public Employees Retirement System and a combined average 37.9 percent rate for employer-paid insurance, Medicare, unemployment, and worker’s compensation.

Job Worth Doing: Update Descriptions (Society for Human Resource Management, 2014) states that an organization can protect itself from processing grievances, ensure compliance, and set standards in terms of efficient operations of business when job descriptions are up-to-date. Job descriptions should be reviewed annually and updates to job descriptions should be sufficiently detailed to communicate the requirements of each job and provide a foundation for annual performance evaluations. Up-to-date job descriptions should explain each position's required skills, knowledge, and education in order to develop a more effective training and professional development plan for employees. Potential and new employees also benefit from enhanced job descriptions by better understanding the work, education, and skill sets required by the job prior to applying.

Updating job descriptions could allow the City to reduce performance inefficiencies, ensure employees are adequately informed of job expectations, provide a basis for performance reviews, identify training needs, and minimize the possibility of grievances from employees.

R.7 Improve customer access to utility billing services

The City's website has limited functionality for customers. For example, utility rate information and the department's contact information are not readily available. In addition, the City offers an Automated Clearing House option for electronic utility bill payments; however, customers cannot pay bills online. In comparison, the City of St. Clairsville has robust online functionality. In addition to posting rates and contact information, St. Clairsville lists the following services on its utility billing website:

- 24/7 online account availability;
- E-Billing (email notification of monthly bill);
- Direct payment;
- Budget billing;
- Priority medical list;
- Pool meters - available April 1st to September;
- Owner notification for property owners;
- Online service request; and
- Night drop box for after-hours payments.

Martins Ferry should update its website to include utility billing customer service functions similar to those offered by St. Clairsville. Offering these functions would expand service offerings to allow customers to utilize online account billing and direct payments while helping to reduce the workload of the utility billing staff.

R.8 Develop and implement formal utility billing policies and procedures

The City does not have documented policies and procedures for its utility billing process. Subsequently, the Utility Billing Manager performs the majority of the daily tasks. *Documenting Accounting Policies and Procedures* (GFOA, 2007) recommends that every government should document its policies and procedures. Documentation can take the form of a policies and

procedures manual; however other more technologically advanced methods may be available for this purpose. According to the GFOA, the documentation of policies and procedures should:

- Be readily available to all employees who need it;
- Delineate the authority and responsibility of all employees;
- Indicate which employees are to perform which procedures; and
- Describe procedures as they are actually intended to be performed.

The lack of policies and procedures has resulted in disproportionate job duties amongst the utility billing staff. The City should develop a set of written policies and procedures to help effectively manage the utility billing operation and ensure that standard policies and procedures are communicated to the staff.

Emergency Medical Services

R.9 Reduce overtime through the use of additional part-time staff

The City provides 24-hour emergency medical response to its residents and other municipalities through mutual aid. In addition to emergency medical response, the City is licensed through the Ohio Department of Public Safety to provide paramedic and ambulance transport which are offered on a fee-for-service basis. The City employs a combination of full- and part-time emergency medical service (EMS) staff to manage the operation, staff ambulances, and provide non-ambulatory transportation services. Full-time positions consist of the Captain (1.0 FTE), the Supervisor (1.0 FTE), and 4.0 FTE advanced emergency medical technicians (AEMTs) and paramedics. The Captain and Supervisor, though EMS certified, are primarily administrative and are not generally scheduled to work on ambulance crews. The remainder of the staff is employed on a part-time basis with hours of work that vary significantly.

Table 4 shows a comparison of the expenditures by compensation type for EMS staff and the industry benchmark as published in *Employer Costs for Employee Compensation – December 2013* (BLS, 2013).

Table 4: 2013 EMS Percentage of Total Compensation

	Martins Ferry	Benchmark	Difference
Overtime	10.2%	1.2%	9.0%
Sick Leave	0.3%	1.8%	(1.5%)
Vacation	0.8%	3.7%	(2.9%)
Total	11.3%	6.7%	4.6%

Source: Martins Ferry and the BLS

Table 4 shows that the City's EMS employees accrued overtime compensation far in excess of the BLS benchmark. Based on the comparison, overtime usage is not driven by the need to cover absences from sick leave and vacation. Only full-time employees are eligible to receive paid leave time. As a result, employees as a whole do not use more sick leave and vacation than the benchmark.

If there is no change in service levels, the City should reduce the percentage of total compensation that is directed toward overtime to 1.2 percent. In order to do so, the City should consider increasing the number of part-time employees that are available to work regular hours. **Table 5** shows the potential savings in overtime costs based on 2013 data.

Table 5: Potential Overtime Cost Savings

2013 EMS Staff Overtime	\$83,600
1.2 % Benchmark	\$9,500
Overtime Costs in Excess of the Benchmark	\$74,100
Base Salary Portion of Overtime Cost	\$49,400
Premium Overtime Cost Savings	\$24,700

Source: Martins Ferry payroll reports

Note: The base salary portion of overtime cost is the regular salary paid for hours worked and would be paid to the part-time staff reassigned to cover these hours. The premium portion of the overtime (the half time of time and a half) would be a savings for the City.

Financial Implication: Adjusting staffing levels to decrease overtime could save approximately **\$24,700** based on 2013 data.

R.10 Collect and analyze EMS operational data

The City's EMS function is funded entirely through charges for service; no transfers from the General Fund were required in the time period analyzed (2011 through 2013). All cash receipts and operating expenditures flow through the EMS Fund. The City does not segregate revenue streams and the associated costs for services provided by EMS. It records all receipts from emergency and transport runs as a single line item and there is no differentiation between each revenue stream in the revenue account structure. Similarly, expenditures are not attributed to specific revenue-generating activities.

GFOA Best Practice: Measuring the Full Cost of Government Service (Government Finance Officers Association (GFOA), 2002) discusses the importance of measuring the cost of government services. The GFOA recommends as a best practice that governments calculate the full cost of the services that are offered. Cost measurements can be used for a variety of purposes, including: performance measurement and benchmarking, setting user fees and charges, and activity based costing and activity based management.

In addition to not separating revenue streams, the City does not track key EMS performance indicators for the purpose of performance measurement or comparison to benchmarks. The City keeps monthly tallies that provide only a general sense of EMS activity levels and personal information about patients is collected for billing purposes and to satisfy State reporting requirements.⁸

The National Emergency Medical Service Information System (NEMSIS) is a repository of data regarding the delivery of EMS services. Data is submitted at the state level and the information

⁸ See **Exhibit 1** in **Appendix C** for an example of a generic EMS run report.

in NEMSIS is publicly available on the internet. The following are examples of some of the data measures that are available through NEMSIS:

- Dispatch time;
- Chute time;⁹
- Scene response time;
- System response time;
- Scene to patient time;
- Scene time;
- Transport time; and
- Total call time.

Reports obtained from read-only access to NEMSIS may be used as a source for benchmarks to evaluate the performance of the City against EMS operations in other areas of the nation. The State of Ohio does not currently submit data to NEMSIS, so any effort to analyze the performance of Martins Ferry would require an effort to collect and organize data at the local level.

The lack of readily accessible performance measurement data and associated costs specific to each function has resulted in the inability of the City to conduct meaningful and detailed performance analysis. As a result, it is unable to determine the cost-effectiveness of providing each revenue-generating service. It is essential that management is able to analyze the cost to deliver each revenue-generating service so that the City can avoid deficit spending and maintain a positive fund balance in the EMS Fund.

Police

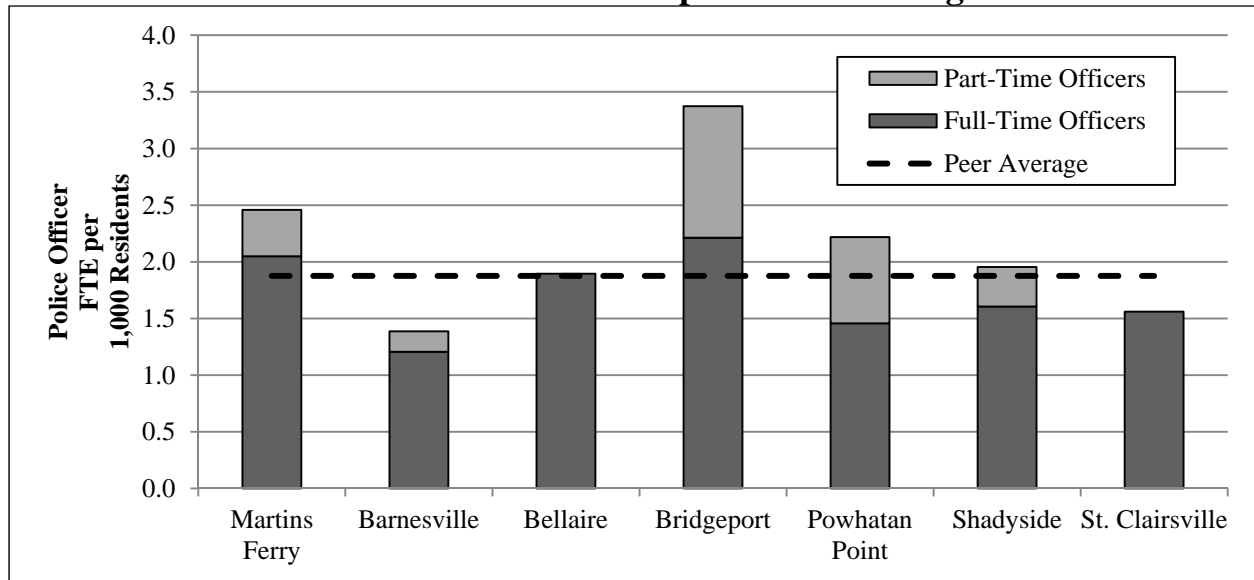
R.11 Reduce Police Department auxiliary staffing level

The Police Department employed a full-time staff of 14.0 FTE police officers and 4.0 FTE dispatchers in 2013. The Police Department also employed part-time staff consisting of 11 auxiliary officers (2.8 FTE) and 16 auxiliary dispatchers (1.3 FTE) during 2013. The standard workday is divided into three eight-hour shifts. The collective bargaining agreement between the City and the Fraternal Order of Police requires a minimum of two officers and a dispatcher to be on duty at all times.

Chart 8 shows a comparison of the City's police staffing levels per 1,000 residents to the average of all Belmont County municipalities that employ full-time police officers.

⁹ Chute time is measured from the time when a call is dispatched, until the time when an emergency vehicle begins continuous travel to a call.

Chart 8: 2013 Police Department Staffing

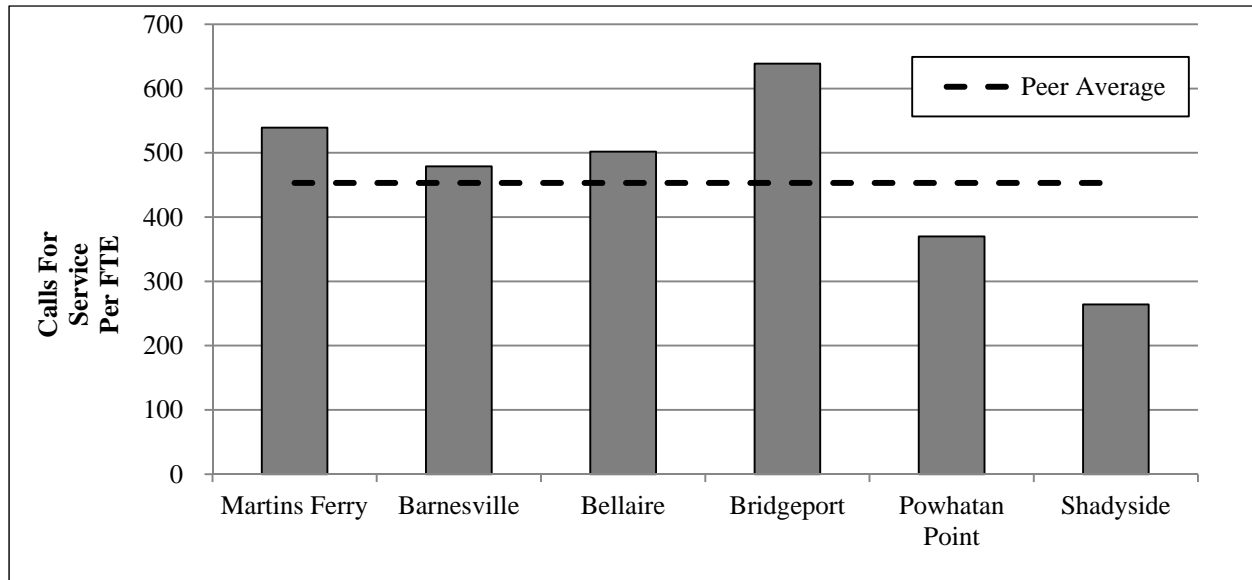


Sources: Martins Ferry; Ohio Police and Fire Pension System; and the peer municipalities of Barnesville, Bellaire, Bridgeport, Powhatan Point, Shadyside, and St. Clairsville

As presented in **Chart 8**, the number of full-time police officers employed by Martins Ferry (2.0 per 1,000 residents) exceeds the peer average (1.9 FTE per 1,000 residents). Martins Ferry employs both full-time and part-time auxiliary officers, as do several other Belmont County municipal police departments. However, with the exception of Bridgeport, the other police departments utilize part-time officers to supplement a below average number of full-time officers.

In addition to staffing levels, Police Department workload is evaluated by comparing calls for service per police officer FTE in comparison to other Belmont County municipalities. The comparison shown in **Chart 9** includes municipalities that are part of the Belmont County 9-1-1 system and employ full-time police officers. Calls for service include both officer-initiated calls and those that are dispatched based on requests from citizens.

Chart 9: 2013 Police Calls for Service



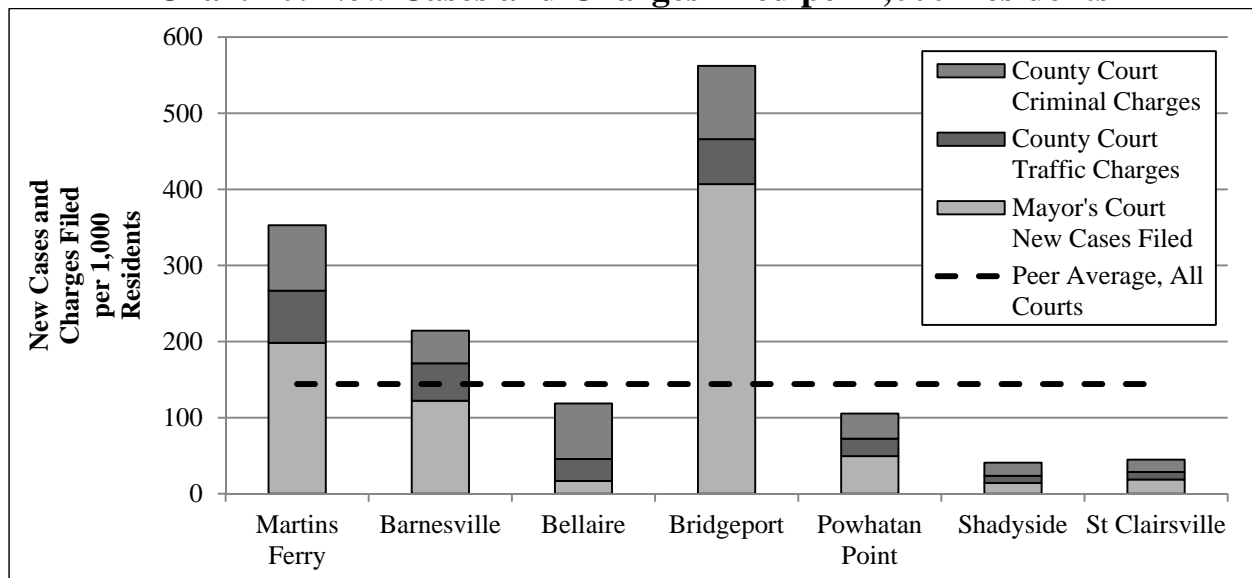
Source: Belmont County

Note: St. Clairsville is excluded as it does not report calls for service through Belmont County 9-1-1.

Chart 9 shows that Martins Ferry responds to more calls for service per FTE than the peer average. Martins Ferry responds to 539.3 calls per FTE, 19.0 percent more than the peer average of 453.1 calls per FTE.

The results of police activity, expressed in terms of new cases filed in Mayor’s Court and in charges filed by police departments in Belmont County Courts for 2013, are shown in **Chart 10**.

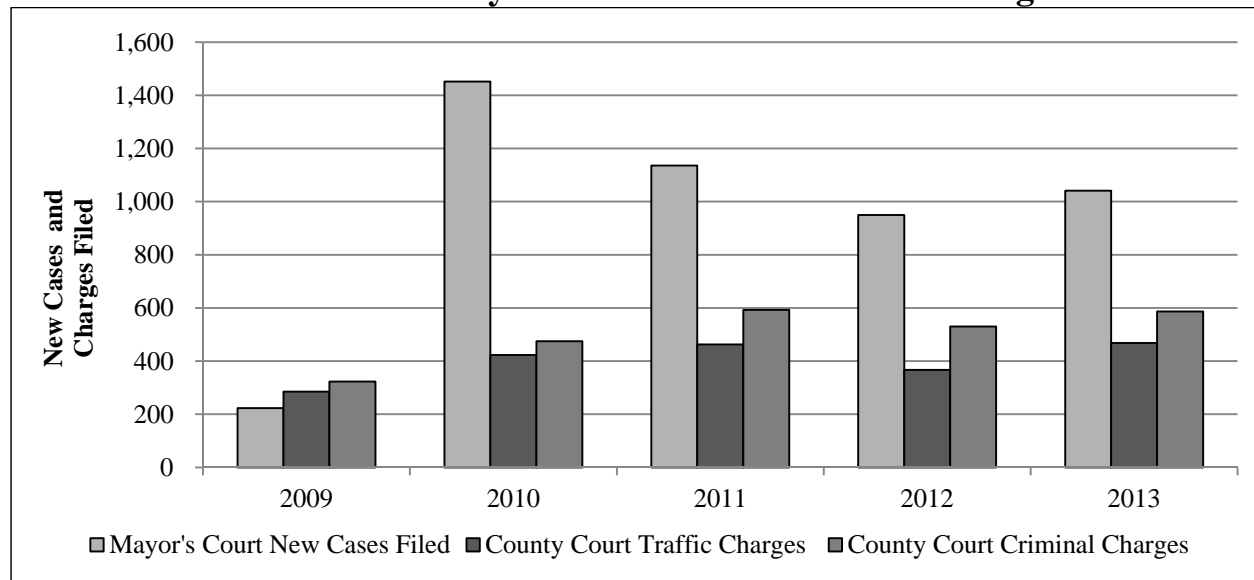
Chart 10: New Cases and Charges Filed per 1,000 Residents



Source: Supreme Court of Ohio and Belmont County Courts

Chart 10 shows that police activity in Martins Ferry resulted in a higher rate of new cases and charges filed (352.8 per 1,000 residents) than the peer average (144.0 per 1,000 residents). The new cases filed in Martins Ferry Mayor’s Court are all the result of traffic violations, as the vast majority of the police activities in Martins Ferry are caused by traffic violations. **Chart 11** shows a five-year trend of new cases filed in Martins Ferry Mayor’s Court and charges filed by the City in Belmont County Courts.

Chart 11: Martins Ferry Historical New Cases and Charges Filed



Source: Supreme Court of Ohio and Belmont County Courts

Chart 11 shows that the number of new cases and charges filed as a result of Police Department activities increased dramatically in 2010 and remain relatively high. The largest increase in activities is the result of new traffic violation cases filed in Mayor’s Court.

The Police Department employs a sufficient number of full-time police officers. As a result, the part-time auxiliary police officers have a supplemental role. The City should eliminate the 2.8 FTE part-time auxiliary police officers based on peer staffing per 1,000 residents, which would be to bring the Police Department’s staffing level in line with peers. The reduction in part-time auxiliary police may require adjustment to the City’s traffic effort.

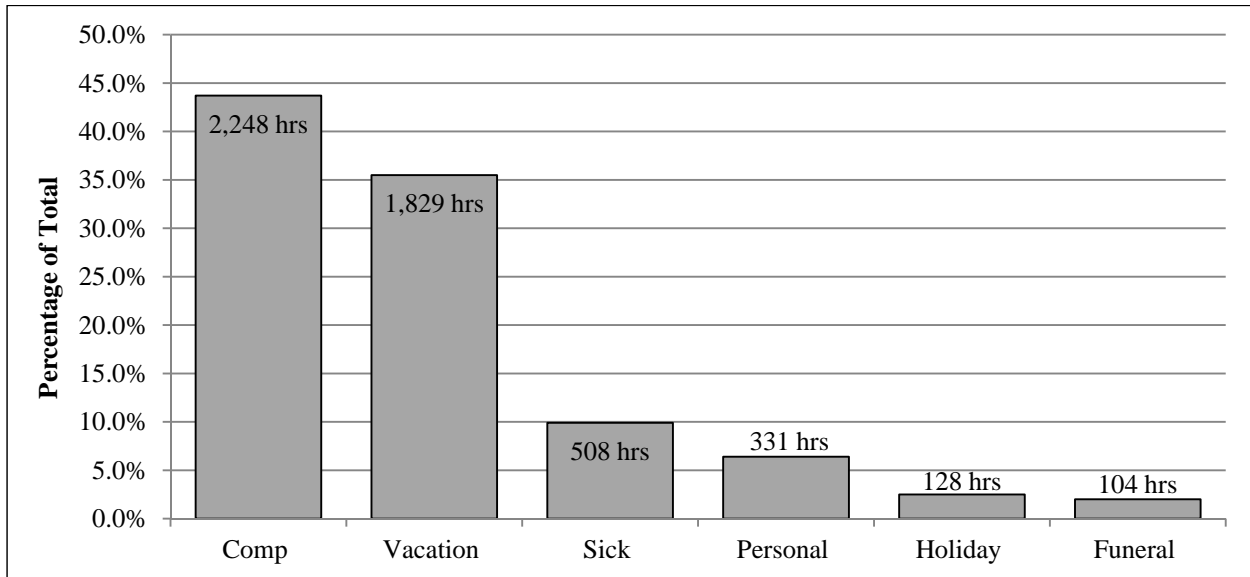
Financial Implication: Eliminating the auxiliary police staffing would save approximately **\$87,700** in wages and benefits based on 2013 data.¹⁰

¹⁰ Calculated using wages paid to auxiliary police officers for 2013 in addition to an 18.1 percent employer contribution to the Ohio Public Employees Retirement System and a combined average 6.8 percent rate for employer-paid Medicare, unemployment, and worker’s compensation.

R.12 Reduce comp time accrual and usage

The City’s full-time police officers receive vacation, sick, personal, and holiday leave. In addition to those benefits, officers can accrue additional leave time in the form of compensatory (comp) time; defined as paid time off in lieu of an immediate cash payment for working overtime hours. **Chart 12** displays a breakdown of leave hours paid to Martins Ferry police officers in 2013.

Chart 12: 2013 Full-Time Police Officer Leave Time



Source: Martins Ferry

As shown in **Chart 12**, comp time accounts for the largest share of paid leave hours used. In addition to the comp hours used (paid), an additional 224 comp hours were accrued by police officers for future use.

The Fair Labor Standards Act governs minimum standards for overtime compensation, stating in Section 7(k) that employees engaged in law enforcement may be paid overtime on a work period basis. A work period may be from 7 consecutive days to 28 consecutive days in length. For work periods of at least 7 but less than 28 days, overtime pay is required when the number of hours worked exceeds the number of hours that bears the same relationship to 171 as the number of days in the work period bears to 28. For example, law enforcement personnel must receive overtime after 86 hours worked during a 14-day work period. A state or local government agency may give comp time at a rate of not less than one and one-half hours for each overtime hour worked, in lieu of cash overtime compensation. Employees engaged in law enforcement may accrue up to 480 hours of compensatory time.

The collective bargaining agreement (CBA) between the City and the Fraternal Order of Police, governing the employment of patrolmen and sergeants, states, "An employee working in excess of their scheduled workday in any day shall be compensated at the rate of one and one-half times his base rate for all such excess time worked." Additionally the CBA states, "Any employee working in excess of forty (40) hours in any seven (7) day period in a workweek shall

be compensated at the rate of one and one-half times his base rate for excess time worked." Based on the CBA, the City considers personal time and comp time taken as hours worked. Employees are given the option to be paid overtime as a cash payment or to accrue comp time. As a result of the CBA provisions regarding overtime, the City awards comp time to employees in a manner for which it can be earned and used within the same calendar week. As a result, employees can accrue comp hours at premium rates despite working less than 40 hours per week.

The City schedules an average of 2.8 FTE police officers per shift. Depending on the day of the week and time of day, the scheduled regular staffing may be two officers. During such periods, any leave time used by a scheduled officer would require either calling back a full-time officer to work the shift or scheduling part-time officers. Per the CBA, part-time officers are permitted to fill shifts when comp time leave is used by a full-time officer. Either option creates a situation where the City must pay both the comp time leave hours as well as additional wages for the officer who works the shift. To remedy this costly situation, the City should negotiate to change the period which overtime can be calculated and cease considering personal time and comp time taken as hours worked. The 2013 compensatory hours shown in **Chart 12** are valued at the 2013 pay rate (\$18.88 per hour) at \$42,442.24.

R.13 Study alternative staffing options for public safety dispatching service

The Police Department operates a 24-hour dispatching operation and has structured staffing levels. During peak shift, 1.0 FTE dispatcher is on duty to answer calls and dispatch public safety responses for police, fire, and EMS within the City. In total, the City’s 5.3 FTEs dispatched 10,691 calls in 2013.

Public Safety PSAP Survey (Stratus Technology, 2013) is an annual survey conducted of public safety answering points¹¹ (PSAP) in the United States. **Table 6** shows staffing level data by population and call volume in relation to public safety answering points from this survey.

Table 6: Peak Dispatching Staffing

Dispatchers On Duty	Percent of Public Safety Answering Points	
	Population Range: 5,001 to 10,000	Yearly Call Volume: Under 20,000
1	24.8%	35.6%
2	56.4%	58.3%
3-5	15.8%	5.3%
6-10	2.0%	0.8%
11-25	1.0%	0.0%
Total	100.0%	100.0%

Source: *Public Safety PSAP Survey* (Stratus Technology, 2013)

Table 6 shows that staffing only a single dispatcher at peak times is not uncommon; however, over 75 percent of respondents in the population range reported staffing two or more dispatchers. Similar results were also reported for call volume.

¹¹ A public safety answering point is a call center responsible for answering calls to an emergency telephone number for police, firefighting and ambulance services.

Final Report on City Services for Fiscal Year 2011-2012 (University of North Carolina, 2013) is an annual study conducted to benchmark services offered in select cities in North Carolina. **Table 7** compares Martins Ferry to these additional benchmarks.

Table 7: Dispatching Ratios

Comparison	Martins Ferry	Benchmark		Difference	Percentage Difference
		Range	Mid-Range		
Calls Dispatched Per FTE	2,017	3,217 - 7,335	5,161	(3,144)	(60.9%)
Calls Dispatched Per 1,000 Population	1,565	842 - 1,717	1,060	505	47.6%
Dispatching FTE Per 1,000 Population	0.78	0.15 - 0.30	0.21	.57	271.4%

Source: Belmont 9-1-1, *Final Report on City Services for Fiscal Year 2011-2012* (University of North Carolina, 2013)

Table 7 shows that the City had a lower workload per FTE and a higher FTE rate per 1,000 population for 2013 than the associated benchmarks despite incurring more calls per 1,000 population than the benchmark. These comparison results indicate that the total workload for the dispatching operation is high. However, the Department variance in workload per 1,000 population and per FTE indicates that the dispatching function is not staffed optimally. As the City can only staff a single dispatcher on each shift, it currently lacks the flexibility to match dispatching staffing levels to the workload, signifying that its call load may not justify operating an in-house dispatch function.

In periods of high activity, there is a high risk that the workload will exceed the capacity of the local dispatching staff to handle calls. Conversely, during periods of low activity management, the City cannot reduce staffing. Occasionally, Belmont 9-1-1, which operates dispatching service for the majority of Belmont County, provides dispatching support to Martins Ferry in the event that the volume or nature of calls requires additional support.

Martins Ferry, St. Clairsville, Barnesville, and Bridgeport are the only remaining Belmont County municipalities that have local dispatching functions. Barnesville locally staffs two out of its three daily shifts while Bridgeport locally staffs one out of its three daily shifts with the non-locally manned shifts being covered by Belmont 9-1-1 dispatchers. The St. Clairsville Police Department maintains full-time dispatching. Belmont 9-1-1 has never charged participating municipalities for service, however, the decision to charge for service lies with the Belmont County Commissioners. Belmont 9-1-1 is not staffed to handle Martins Ferry's call volume; though there are a sufficient number of backup workstations if an additional dispatcher was required to be staffed on shift. Currently, Belmont 9-1-1 staffs three dispatchers on duty at all times, but has the equipment to operate a maximum of five dispatching workstations.

Martins Ferry should study the feasibility of shifting dispatching responsibilities to Belmont County on a part-time basis in a similar manner to Barnesville and Bridgeport. This situation would allow the City to maintain a local dispatching staff. Other potential advantages include a reduction in costs for personal services, increased ability to match staffing to workload demands, and increase in the number of staff that have received industry certification.

R.14 Develop and fund a formal police fleet replacement plan

The Police Department has purchased a variety of vehicle models for use as police cruisers. The fleet consists of seven patrol vehicles comprised of five unique models from three different manufacturers. The newest vehicles are used by supervisors and full-time officers with auxiliary officers assigned to use the older vehicles.

The Police Department does not consult a formal replacement plan when replacing its patrol vehicles. Consequently, the City does not have an effective method to manage and fund the replacement of its fleet. **Table 7** shows a comparison of the mileage of the City's patrol fleet to data published in *Municipal Benchmarks 3rd Edition* (Ammons, 2012).

Table 7: Patrol Vehicles In Excess Of 100,000 Miles

Patrol Vehicles	Martins Ferry	Ammons Benchmark	Difference
Vehicles in Excess of 100,000 Miles	4	1	3
% of Vehicles in Excess Of 100,00 Miles	57.1%	13.0%	44.1%

Source: Martins Ferry and *Municipal Benchmarks 3rd Edition* (Ammons, 2012)

Table 7 shows that a majority (57.1 percent) of the seven police cruisers have more than 100,000 miles, exceeding the benchmark of 13 percent. Funds for the future purchase of police cruisers are not planned or included in the Police Department's budget. The City's most recent vehicle purchase, authorized in 2013, was the result of a late-year budget appropriation from the Permanent Improvement Fund.

Establishing an Effective Fleet Management System (The Office of the State Comptroller of New York) recommends developing a standard for replacing vehicles based on a cost-benefit analysis of each vehicle. The analysis should use factors such as the vehicle's age, mileage, average fuel cost, and total maintenance costs to determine the average point when a vehicle is reasonably depreciated, but not yet incurring significant maintenance costs. The intent of the analysis is to remove a vehicle from service before maintenance costs rise and to sell the vehicle at an ideal resale value.

The Recession Need Not Cripple Fleet Replacement Programs (Government Fleet Magazine, 2010) recommends evaluating alternatives to ad hoc cash purchases such as a dedicated reserve fund, leasing, or loans. Reserve funds allow for easy budgeting by spreading the costs over several years. However, as has happened with the Permanent Improvement Fund, the funds can easily be taken and used elsewhere in poor economic situations. Leasing and loans are often avoided due to interest charges that increase vehicle acquisition costs, but leasing can also create budget savings. Leasing and loans allow organizations to pay the vehicles' costs as they are used, rather than paying for the full capital cost of the car upfront with cash. The incentives and drawbacks of each funding method should be evaluated to determine the most cost-effective plan.

The City does not have a police vehicle replacement plan that provides consistent funding for new patrol cars. Ad hoc appropriations from the Permanent Improvement Fund appear to be cost-effective; however, they do not have long term sustainability if Permanent Improvement

Fund expenditures exceed revenues. Additionally, ad-hoc cash purchases may result in a situation where emergency replacements are needed but are not financially viable, creating spikes in vehicle replacement costs rather than spreading the costs over the useful life of the vehicle.

Appendix A: Scope and Objectives

Generally accepted government auditing standards require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

This report contains the results of analyses and conclusions which were significant and material to the audit scope and objectives. However, not all analyses resulted in reportable conclusions. The results of these analyses and conclusions were shared with the City during the course of the audit, but are not included in this report.

In consultation with the City, OPT identified the following scope areas for detailed review: the Water Department and public safety. Based on the agreed upon scope, OPT developed objectives designed to identify improvements to economy, efficiency, and / or effectiveness. **Table A-1** illustrates the objectives assessed in this performance audit and references the corresponding recommendation when applicable. See **Appendix B** for additional information including comparisons and analyses that did not result in recommendations.

Table A-1: Audit Objectives and Recommendations

Objective	Recommendation
Water Department/Utility Billing Department	
Does the City have a water operation that meets best practices?	R.2, Table B-2
Is the City water treatment plant staffed efficiently?	R.1
Are salaries at the water treatment plant in line with peer averages?	Table B-1
Is leave usage/overtime a problem at the City's water treatment plant?	R.3, R.4
Are the City's CBA provisions in line with the peers or industry standards?	R.12
Does the utility billing department have a process that meets best practices?	R.6, R.8
Does the utility billing department utilize technology to its full extent?	R.7
Is the utility billing department adequately staffed for its workload?	R.5, Table B-3
Public Safety	
Is the Police Department operating efficiently?	R.12, R.13, R.14, Table B-4, Table B-5
How do the Police Department staffing levels compare to benchmarks and peer average?	R.11, Chart B-1
Is the EMS Department self-supporting?	R.10
Is the EMS Department staffed efficiently?	R.9
Is the EMS Department operating efficiently?	R.9, R.10

Appendix B: Additional Comparisons

Water Treatment

Water Department employee salaries and wages were compared to regional peer averages using negotiated salary schedules in effect for 2013. **Table B-1** represents the results within each of the comparisons. Total salary schedule cost is calculated by taking the sum of the yearly compensation for each step.

Table B-1: Water Department Wage Comparison

Position	Martins Ferry			Peer Average Total Salary Schedule Cost	Difference	% Difference
	Base Rate	Ending Rate	Total Salary Schedule Cost			
Maintenance	\$16.81	\$17.23	\$1,061,544	\$1,147,902	(\$86,358)	(7.5%)
Pump Operator	\$17.01	\$17.43	\$1,074,024	\$1,220,713	(\$146,689)	(12.0%)
Heavy Equipment	\$17.22	\$17.64	\$1,087,128	\$1,198,311	(\$111,183)	(9.3%)

Source: Martins Ferry and the peer cities of Dover, St. Clairsville, and Steubenville

Table B-1 shows that City Water Department employees earned lower wage levels than the peer average for all three classifications. In addition, the Water Treatment Superintendent's salary (\$55,250) was compared, and found to be lower, than those of Dover (\$64,730) and Steubenville (\$62,893). St. Clairsville did not report a salary for this position.

Table B-2 represents the receipts and expenditures of the Water Department in 2013 compared to the respective peer averages. Receipts and expenditures are expressed on a per resident basis.

Table B-2: 2013 Water Department Receipts and Expenditures per Resident

	Martins Ferry	Peer Average	Difference	% Difference
Operating				
Receipts	\$433.03	\$268.81	\$164.22	61.1%
Expenditures	\$317.12	\$158.78	\$158.34	99.7%
Net Cash	\$115.91	\$110.04	\$5.87	5.3%
Margin	26.8%	40.9%	N/a	(14.1%)
Non-Operating				
Receipts ¹	\$29.26	\$84.08	(\$54.82)	(65.2%)
Expenditures ²	\$142.71	\$136.65	\$6.06	4.4%
Net Cash From Activities	(\$113.45)	(\$52.56)	(\$60.89)	115.8%
Margin	(387.8%)	(62.5%)	N/a	(325.2%)
Total				
Receipts	\$462.29	\$352.90	\$109.39	31.0%
Expenditures	\$460.27	\$295.43	\$164.84	55.8%
Net Cash From Activities	\$2.01	\$57.47	(\$55.46)	(96.5%)
Margin	0.4%	16.3%	N/a	(15.9%)

Source: Martins Ferry and the peer cities of Orrville and Wapakoneta.

¹ Includes receipts from non-operating sources and the proceeds from debt issuance.

² Includes non-operating expenditures for capital outlay and debt service.

Table B-2 shows that in relation to the population served, Martins Ferry incurred a significantly greater level of Water Department expenditures than the peer average. This relatively high expenditure level resulted in the City only slightly covering operating costs with the total cash received. As a result, the City had a lower operating margin. See **R.1**.

Table B-3 represents a utility billing workload comparison and cost comparison between Martins Ferry in 2013 and the peer average.

Table B-3: 2013 Utility Billing Department Operational Ratios

	Martins Ferry	Peer Average	Difference	% Difference
Personal Services Expenditures ¹	\$129,618	\$191,448	(\$61,830)	(32.3%)
Bills Processed	42,181	66,872	(24,691)	(36.9%)
Total FTE	2.74	3.25	(0.51)	(15.7%)
Workload and Cost Ratios				
Personal Services per FTE	\$47,306	\$58,907	(\$11,601)	(19.7%)
Bills Processed per FTE	15,395	20,576	(5,181)	(25.2%)
Personal Services per Bill Processed	\$3.07	\$2.86	\$0.21	7.3%

Source: Martins Ferry and the peer cities of Bellefontaine, Dover, and Urbana

¹Personal services include salaries, wages, and benefits.

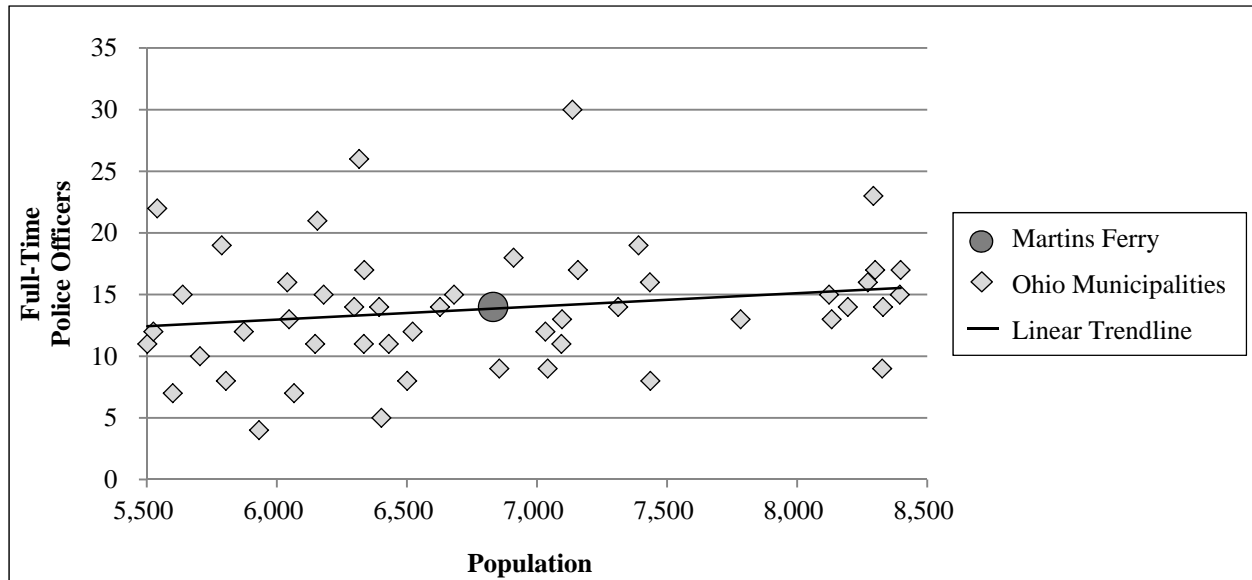
Note: Urbana contracts out for some utility billing services.

Table B-3 shows the City experienced lower utility billing volume per employee while incurring a significantly higher cost per bill. See **R.5**.

Public Safety

Chart B-1 shows a Statewide comparison of the number of full-time police officers employed by cities and villages in Ohio.

Chart B-1: 2013 Full-Time Police Officers



Source: Ohio Police and Fire Pension System

Note: Ohio municipalities with populations between 5,500 and 8,500 people that employ full-time police officers.

Chart B-1 shows that Martins Ferry employs a similar number of full-time police officers when compared to cities and villages in Ohio with similar populations.

Table B-4 shows a three-year historical trend of total Police Department General Fund revenues and expenditures.

Table B-4: Police Department General Fund Historical Financial Data

General Fund	2011	2012	2013
Police Expenditures:			
Personal Services	\$740,524	\$854,689	\$874,986
Fringe Benefits	\$343,481	\$393,221	\$461,745
Supplies & Materials	\$119,511	\$110,437	\$104,126
Purchased Services	\$42,754	\$49,005	\$41,702
Capital Outlay	\$2,037	\$0	\$275
Other	\$0	\$0	\$0
Total Police Expenditures	\$1,248,307	\$1,407,350	\$1,482,834
Total Revenue	\$2,214,450	\$2,633,904	\$2,125,503
% Police Expenditures/Revenues	56.4%	53.4%	69.8%

Source: Martins Ferry

Table B-4 shows that a majority of expenditures are for personal services and fringe benefits. The costs associated with personnel increased each year from 2011 to 2013. General Fund revenues do not display a consistent trend; however the revenues are lower in 2013 than in either of the preceding years. As a result, General Fund expenditures for police service consume a significantly higher percentage of General Fund revenue in 2013 than in preceding years.

Table B-5 represents detailed Police Department expenditures on a per capita basis.

Table B-5: 2013 Police Department Total Expenditures per Capita

	Martins Ferry	Peer Average	Difference	% Difference
Personal Services	\$130.95	\$91.55	\$39.40	43.0%
Fringe Benefits	\$75.11	\$37.13	\$37.98	102.3%
Supplies and Materials	\$16.63	\$8.58	\$8.05	93.8%
Purchased Services	\$6.34	\$6.78	(\$0.44)	(6.5%)
Capital Outlay	\$0.64	\$1.90	(\$1.26)	(66.3%)
Other	\$0.00	\$0.11	(\$0.11)	(100.0%)
Total	\$229.67	\$146.05	\$83.62	57.0%

Sources: Martins Ferry and the municipalities of Barnesville, Bridgeport, Powhatan Point, Shadyside, and St. Clairsville

Table B-5 shows that Martins Ferry spends significantly more per resident than the peer average for police service. Personal services and fringe benefits are the main drivers of the cost of police service for Martins Ferry and the peer group. The significant difference in expenditures for personal services and fringe benefits is due in part to the costs of providing emergency dispatching service (see **R.14**).

Appendix C: Exhibits

Exhibit C-1 is an example of a generic EMS run report that is provided by the Ohio Department of Public Safety. This exhibit demonstrates the information that is collected via EMS run reports.

Exhibit C-1: Generic EMS Run Report (Two pages)



GENERIC RUN REPORT
Prehospital Patient Care Chart

A Microsoft Word version of this form is available from the EMS Office of Research & Analysis

INCIDENT NUMBER		UNIT ID		INCIDENT DATE		
INCIDENT ADDRESS			INCIDENT CITY		INCIDENT STATE	
INCIDENT COUNTY		INCIDENT LOCATION TYPE <small>See Ref. Sheet</small>				
COMPLAINT REPORTED BY DISPATCH <small>See Ref. Sheet</small>		PRIMARY PAYMENT <small>See Ref. Sheet</small>	EMERGENCY MEDICAL DISPATCH PERFORMED <input type="checkbox"/> No <input type="checkbox"/> Yes w/pre-arrival instructions <input type="checkbox"/> Yes w/out pre-arrival instructions		LEVEL OF SERVICE <input type="checkbox"/> BLS, Emergency <input type="checkbox"/> ALS, Level 1 Emergency <input type="checkbox"/> ALS, Level 2 <input type="checkbox"/> Specialty Care Transport <input type="checkbox"/> Helicopter <input type="checkbox"/> Not Applicable	
INCIDENT/PATIENT DISPOSITION <input type="checkbox"/> Treated, Transport EMS <input type="checkbox"/> No Patient Found <input type="checkbox"/> Treated, Transferred care <input type="checkbox"/> Treated, Transported Law Enforcement <input type="checkbox"/> Cancelled <input type="checkbox"/> No Treatment Required <input type="checkbox"/> Pt Refused Care <input type="checkbox"/> Treated & Released <input type="checkbox"/> Dead at Scene <input type="checkbox"/> Treated, Transported Private Vehicle						
NUMBER OF PATIENTS ON SCENE <input type="checkbox"/> Single <input type="checkbox"/> None <input type="checkbox"/> Multiple		MASS CASUALTY <input type="checkbox"/> Yes <input type="checkbox"/> No	TYPE OF SERVICE REQUESTED <input type="checkbox"/> Scene Response <input type="checkbox"/> ED to ED Transfer <input type="checkbox"/> Mutual Aid <input type="checkbox"/> Intercept		PRIMARY ROLE OF THE UNIT <input type="checkbox"/> Transport <input type="checkbox"/> Non-transport <input type="checkbox"/> Supervisor <input type="checkbox"/> Rescue	
TYPE OF DELAY (S) DISPATCHER <input type="checkbox"/> None-N/A <input type="checkbox"/> Not known <input type="checkbox"/> Caller Uncooperative <input type="checkbox"/> High Call Volume <input type="checkbox"/> Language Barrier <input type="checkbox"/> Location (Inability to obtain) <input type="checkbox"/> No Unit Available <input type="checkbox"/> Safety Conditions <input type="checkbox"/> Technical Failure <input type="checkbox"/> Other RESPONSE <input type="checkbox"/> None-N/A <input type="checkbox"/> Crowd <input type="checkbox"/> Directions <input type="checkbox"/> Distance <input type="checkbox"/> Diversion <input type="checkbox"/> Hazmat <input type="checkbox"/> Safety Conditions <input type="checkbox"/> Staff Delay <input type="checkbox"/> Traffic <input type="checkbox"/> Ambulance Crash <input type="checkbox"/> Ambulance Failure <input type="checkbox"/> Weather <input type="checkbox"/> Other SCENE <input type="checkbox"/> None-N/A <input type="checkbox"/> Crowd <input type="checkbox"/> Directions <input type="checkbox"/> Distance <input type="checkbox"/> Diversion <input type="checkbox"/> Extrication>20 Min <input type="checkbox"/> Hazmat <input type="checkbox"/> Language Barrier <input type="checkbox"/> Safety Conditions <input type="checkbox"/> Staff Delay <input type="checkbox"/> Traffic <input type="checkbox"/> Ambulance Crash <input type="checkbox"/> Ambulance Failure <input type="checkbox"/> Weather <input type="checkbox"/> Other TRANSPORT <input type="checkbox"/> None-N/A <input type="checkbox"/> Directions <input type="checkbox"/> Distance <input type="checkbox"/> Diversion <input type="checkbox"/> Hazmat <input type="checkbox"/> Safety Conditions <input type="checkbox"/> Staff Delay <input type="checkbox"/> Traffic <input type="checkbox"/> Ambulance Crash <input type="checkbox"/> Ambulance Failure <input type="checkbox"/> Weather <input type="checkbox"/> Other RETURN <input type="checkbox"/> None-N/A <input type="checkbox"/> Clean up <input type="checkbox"/> Decontamination <input type="checkbox"/> Documentation <input type="checkbox"/> ED Overcrowding <input type="checkbox"/> Equipment Failure <input type="checkbox"/> Equipment Replenishment <input type="checkbox"/> Other <input type="checkbox"/> Staff Delay <input type="checkbox"/> Ambulance Failure						
PATIENT LAST NAME			PATIENT FIRST NAME		MI	
PATIENT ADDRESS <input type="checkbox"/> SAME AS INCIDENT			PATIENT CITY		PATIENT STATE	
PATIENT ZIP CODE						
AGE		DATE OF BIRTH	GENDER <input type="checkbox"/> Female <input type="checkbox"/> Male	RACE	ETHNICITY	
CURRENT MEDICATIONS		ALLERGIES		PERTINENT HISTORY		
INJURY PRESENT <input type="checkbox"/> Yes <input type="checkbox"/> No	CAUSE OF INJURY <small>See Ref. Sheet</small>		TYPE OF INJURY <input type="checkbox"/> Blunt <input type="checkbox"/> Penetrating <input type="checkbox"/> Burn <input type="checkbox"/> Not Known	ALCOHOL/DRUG USE INDICATORS <input type="checkbox"/> None <input type="checkbox"/> Pt admits to drug use <input type="checkbox"/> Smell of alcohol on breath <input type="checkbox"/> Pt admits to alcohol use <input type="checkbox"/> Alcohol and/or drug paraphernalia at scene		
CHIEF COMPLAINT					CONDITION CODE <small>See Ref. Sheet</small>	
CHIEF COMPLAINT ANATOMICAL LOCATION <input type="checkbox"/> Abdomen <input type="checkbox"/> Extremity Lower <input type="checkbox"/> Chest <input type="checkbox"/> Back <input type="checkbox"/> Head <input type="checkbox"/> Neck <input type="checkbox"/> General/Global <input type="checkbox"/> Extremity Upper <input type="checkbox"/> Genitalia			CHIEF COMPLAINT ORGAN SYSTEM <input type="checkbox"/> CNS/Neuro <input type="checkbox"/> OB/GYN <input type="checkbox"/> Pulmonary <input type="checkbox"/> Global <input type="checkbox"/> Renal <input type="checkbox"/> Cardiovascular <input type="checkbox"/> Psych <input type="checkbox"/> Skin <input type="checkbox"/> Musculoskeletal <input type="checkbox"/> Endocrine/Metabolic <input type="checkbox"/> Gastrointestinal			
CARDIAC ARREST <input type="checkbox"/> Yes, Prior to Arrival <input type="checkbox"/> Yes, After Arrival <input type="checkbox"/> No	RESUSCITATION <input type="checkbox"/> Defibrillation <input type="checkbox"/> Ventilation <input type="checkbox"/> Chest Compressions <input type="checkbox"/> None-DOA <input type="checkbox"/> None-DNR <input type="checkbox"/> None-Signs of life		CAUSE OF CARDIAC ARREST <input type="checkbox"/> Presumed Cardiac <input type="checkbox"/> Respiratory <input type="checkbox"/> Trauma <input type="checkbox"/> Electrocutation <input type="checkbox"/> Drowning <input type="checkbox"/> Other			
USE OF SAFETY EQUIPMENT <input type="checkbox"/> N/A <input type="checkbox"/> Lap Belt <input type="checkbox"/> Shoulder Belt <input type="checkbox"/> Not Known <input type="checkbox"/> Helmet Worn <input type="checkbox"/> Protective Non-Clothing Gear <input type="checkbox"/> Child Restraint <input type="checkbox"/> Eye Protection <input type="checkbox"/> Personal Floatation Device <input type="checkbox"/> Protective Clothing <input type="checkbox"/> Other <input type="checkbox"/> None			AIRBAG DEPLOYMENT <input type="checkbox"/> None Present <input type="checkbox"/> Deployed Front <input type="checkbox"/> Not Deployed <input type="checkbox"/> Deployed Side <input type="checkbox"/> Deployed Other <input type="checkbox"/> N/A			
BARRIERS TO STANDARD PATIENT CARE <input type="checkbox"/> Development Impaired <input type="checkbox"/> Physically Impaired <input type="checkbox"/> Unattended/Unsupervised <input type="checkbox"/> Hearing Impaired <input type="checkbox"/> Morbid Obesity <input type="checkbox"/> Physical Restraint <input type="checkbox"/> Unconscious <input type="checkbox"/> Language <input type="checkbox"/> Speech Impaired <input type="checkbox"/> None						
RESPONSE MODE		TRANSPORT MODE				
<input type="checkbox"/> Lights/Sirens	<input type="checkbox"/> No Lights/No Sirens	<input type="checkbox"/> Initial Call for Help	<input type="checkbox"/> Unit Notified	<input type="checkbox"/> Unit En Route	<input type="checkbox"/> Arrive on Scene	
<input type="checkbox"/> Initial Lights/Sirens Downgraded to no Lights/Sirens	<input type="checkbox"/> Initial No Lights/Sirens Upgraded to Lights/Sirens	<input type="checkbox"/> Arrived at PT.	:	:	:	
				Unit Left Scene	Patient arrived at Destination	
					Incident Completed	
					Available for Next Incident	
PRIOR AID <small>See Ref. Sheet</small>						
PRIOR AID OUTCOME <input type="checkbox"/> Improved <input type="checkbox"/> Unchanged <input type="checkbox"/> Worse <input type="checkbox"/> Unknown						
PERFORMED BY		MEDIATIONS/ PROCEDURES		PERFORMED BY		

INCIDENT NUMBER	UNIT ID	INCIDENT DATE																																																												
<table style="width:100%; border:none;"> <tr> <td style="width:33%; border:none;"> TRAUMA TRIAGE CRITERIA <input type="checkbox"/> 2nd/3rd burn >10% BSA or face/feet/hand/genital/airway <input type="checkbox"/> Amp prox to wrist/ankle <input type="checkbox"/> Decreasing LOC <input type="checkbox"/> GCS Motor <4 <input type="checkbox"/> GCS Total ≤13 <input type="checkbox"/> Head/neck/torso crush <input type="checkbox"/> Extremity inj w/neurovasc comp <input type="checkbox"/> Extremity crush <input type="checkbox"/> Torso inj w/pelvic fx </td> <td style="width:33%; border:none;"> <input type="checkbox"/> Flail chest <input type="checkbox"/> Torso inj w/abd tender/ distended/seatbelt sign <input type="checkbox"/> LOC ≥5 min <input type="checkbox"/> Mech of inj <input type="checkbox"/> Did not meet any triage criteria <input type="checkbox"/> Pen inj head/neck/torso <input type="checkbox"/> Pen inj prox to knee/elbow w/neurovasc comp <input type="checkbox"/> Spinal cord inj <input type="checkbox"/> Special Considerations <input type="checkbox"/> 2+ humerus/femur fxs </td> <td style="width:33%; border:none;"> ADULTS ONLY <input type="checkbox"/> Pulse >120 w/hemor shock <input type="checkbox"/> Tension pneumothorax <input type="checkbox"/> Resp <10 or >29 <input type="checkbox"/> Required intubation <input type="checkbox"/> SysBP <90, or no radial pulse w/carotid pulse PEDS ONLY <input type="checkbox"/> Poor perfusion <input type="checkbox"/> Resp distress/failure </td> <td style="width:33%; border:none;"> GERIATRIC ONLY <input type="checkbox"/> GCS < 14 w/TBI <input type="checkbox"/> SysBP <100 <input type="checkbox"/> Inj of 2+ body regions <input type="checkbox"/> MVC w/1 humerus/femur fx <input type="checkbox"/> Ped struck <input type="checkbox"/> Fall w/TBI </td> </tr> </table>			TRAUMA TRIAGE CRITERIA <input type="checkbox"/> 2 nd /3 rd burn >10% BSA or face/feet/hand/genital/airway <input type="checkbox"/> Amp prox to wrist/ankle <input type="checkbox"/> Decreasing LOC <input type="checkbox"/> GCS Motor <4 <input type="checkbox"/> GCS Total ≤13 <input type="checkbox"/> Head/neck/torso crush <input type="checkbox"/> Extremity inj w/neurovasc comp <input type="checkbox"/> Extremity crush <input type="checkbox"/> Torso inj w/pelvic fx	<input type="checkbox"/> Flail chest <input type="checkbox"/> Torso inj w/abd tender/ distended/seatbelt sign <input type="checkbox"/> LOC ≥5 min <input type="checkbox"/> Mech of inj <input type="checkbox"/> Did not meet any triage criteria <input type="checkbox"/> Pen inj head/neck/torso <input type="checkbox"/> Pen inj prox to knee/elbow w/neurovasc comp <input type="checkbox"/> Spinal cord inj <input type="checkbox"/> Special Considerations <input type="checkbox"/> 2+ humerus/femur fxs	ADULTS ONLY <input type="checkbox"/> Pulse >120 w/hemor shock <input type="checkbox"/> Tension pneumothorax <input type="checkbox"/> Resp <10 or >29 <input type="checkbox"/> Required intubation <input type="checkbox"/> SysBP <90, or no radial pulse w/carotid pulse PEDS ONLY <input type="checkbox"/> Poor perfusion <input type="checkbox"/> Resp distress/failure	GERIATRIC ONLY <input type="checkbox"/> GCS < 14 w/TBI <input type="checkbox"/> SysBP <100 <input type="checkbox"/> Inj of 2+ body regions <input type="checkbox"/> MVC w/1 humerus/femur fx <input type="checkbox"/> Ped struck <input type="checkbox"/> Fall w/TBI																																																								
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Client Response

The letter that follows is the City's official response to the performance audit. Throughout the audit process, staff met with City officials to ensure substantial agreement on the factual information presented in the report. When the City disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.

City of Martins Ferry

Rita K. Randall
Auditor

35 South 5th Street
Martins Ferry, OH 43935

Phone: (740) 633-9462
Fax: (740) 635-6027

June 18, 2015

David Yost

Auditor of State

88 East Broad ST, 5th Floor

Columbus, Oh 43215

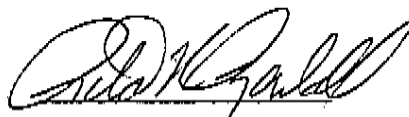
Dear Auditor Yost,

On behalf of the City of Martins Ferry, we would like to thank the Performance Audit team for their time and effort in preparing the audit report for our City.

The recommendations for improvement identified in the report is currently being taken under advisement by administration and department heads and will be reviewing the suggestions. At this point they do not feel that the suggestions are feasible but are looking into what can be accomplished by the teams recommendations.

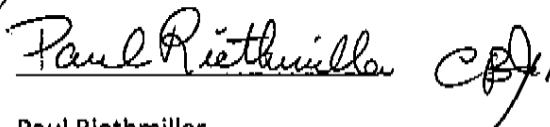
I sincerely thank the team for the time and effort put into this project.

Sincerely



Rita K. Randall

City Auditor



Paul Riethmiller

Mayor



Dave Yost • Auditor of State

CITY OF MARTINS FERRY

BELMONT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 23, 2015**