

MUNICIPAL AUDITING REPORT

CITY OF ROANOKE

Fleet Fuel

Report Number: 09012

Audit Plan Number: 09105

*Municipal Auditing Department
Chartered 1974*

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BACKGROUND

The City of Roanoke maintains a sizeable fleet of vehicles and equipment that require either gasoline or diesel to operate. The Fleet Management division has the primary responsibility for overseeing the City's fueling facilities and fuel inventories. The City maintains fuel storage tanks and pumping stations at the Public Works Service Center on Courtland Road and at the Parks & Recreation offices on Reserve Avenue [see exhibits 1 and 2]. These two sites provide a maximum storage capacity of 60,000 gallons of fuel, equally divided between diesel and mid-grade gasoline. Certain city fire stations have smaller fuel storage facilities that contain only diesel fuel and are managed by the Fire / EMS department.

The City's fueling facilities at Public Works and at the Parks & Recreation site are utilized by the Roanoke City Public Schools, Roanoke Redevelopment and Housing Authority, Roanoke Valley Juvenile Detention Center, Roanoke City Health Department, and the Roanoke Valley Resource Authority. These outside agencies are subject to the same system controls as City departments. A \$.10 per gallon markup is assessed to outside agencies.

Fuel Dispensing:

The fuel pumps at both sites are self-serve and controlled through a computerized dispensing system manufactured and maintained by Gasboy International. The system utilizes magnetic strip cards, a card reader, and a controller at each site to restrict fueling and record transaction data [see exhibit 3]. The magnetic strip cards are pre-numbered and require activation through the program software administered by the City's Fleet Management division.

The Fleet Management division typically assigns cards to vehicles. In order to fuel a vehicle, the card must be swiped and the odometer reading for the vehicle must be entered into the site controller. Separate cards are assigned to gas cans that are attached to trucks and used for fueling small equipment such as saws and trimmers that have no odometer or hour meters.

The pumps at Public Works are visible from Fleet Management's offices and garage bays. After normal business hours, a security guard monitors the Public Works Service Center, including the fuel pumps. Fuel pumps at the Parks & Recreation building are located in an area behind the building that is fenced and which is locked after normal business hours.

Monitoring and Billing:

The data captured at the fuel pumps by the Gasboy system includes the card used, the fuel type, the date and time of day fuel was dispensed, the odometer reading input by the user, and the number of gallons pumped. The Fleet Management division polls the Gasboy site controllers each weekday and transfers the fuel dispensing data into their vehicle maintenance system [Faster]. The Faster system maintains the service history of each city vehicle, including fueling history and fuel efficiency data.

The Fleet Management division provides user departments a monthly billing report from the Faster system. The report provides transaction history for each vehicle, gas can, or other designated equipment that is assigned a magnetic strip card. The information in the report includes equipment number and description, transaction date, type of fuel, gallons dispensed and cost. The designated Fleet Coordinator in each user department is responsible for reviewing the report and monitoring fuel use by his or her department. Fuel expenses are posted to departmental budgets through an interface program between Faster and the City's Advantage financial system.

Fuel dispensed by the Roanoke City Schools and the other outside agencies is billed by the Fleet Management division via the City Wide Billing system using the Faster system fuel transaction details.

Fleet Management estimates there are approximately 2,000 active fuel cards on the system at any given time, generating approximately 1,400 transactions each week. Based on Faster system data, approximately 413,000 gallons of fuel were dispensed between July 1, 2008 and December 31, 2008.

Tank Monitoring:

The Virginia Department of Environmental Quality [DEQ] regulates the handling and storage of fuel, including the use of underground storage tanks. The City's fuel storage facilities incorporate a computerized system referred to as the EECO system that continuously monitors tank conditions. The system monitors the temperature of the fuel, the gross volume of fuel in each tank, available capacity in each tank, and the volume and level of water in each tank, if any. The EECO system is used to perform required monthly leak tests as required by the Virginia Department of Environmental Quality. The Facilities Management division performs monthly vapor tests on each tank to ensure timely detection of any leaks. The City's Environmental Administrator routinely evaluates the City's standard operating procedures for managing fuel sites to ensure compliance with state and federal regulations.

Clean and Green Initiatives:

In September 2006, the City of Roanoke joined ICLEI-Local Governments for Sustainability and committed to reducing local carbon emissions. As part of this commitment, the City adopted the following goals related to reducing emissions from fossil fuels:

- Purchase flex-fuel vehicles when possible;
- Purchase only ultra low sulfur diesel; utilize B-5 bio-diesel;
- Purchase more hybrid vehicles;
- Adopt an engine idling policy.

Future Considerations:

It should be noted that the following process changes took affect after the end of the audit or will take place in the near future:

- *The Parks & Recreation fueling site will be shut down on July 1, 2009, in conjunction with the closing of the Parks & Recreation building.*
- *With the outsourcing of the City school buses to a private firm, the buses will begin to fuel at the School Transportation building beginning in September 2009.*
- *The night security guard position which monitored the Public Works Service Center, including the fuel pumps, has been eliminated. Fleet management is in the process of considering other security options available to ensure the security of the Public Works Center.*

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives:

1. To evaluate the design and operation of the system of internal controls in the following areas:
 - Procurement of fuel;
 - Dispensing of fuel;
 - Safeguarding of fuel;
 - Internal and external billing of fuel.
2. To determine if the City has complied with Virginia Department of Environmental Quality regulations for monitoring underground storage tanks.
3. To evaluate the Fleet Management division's efforts towards meeting the City's "clean and green" initiatives related to the handling and use of fossil fuels.

Scope:

We evaluated the design of the controls in place at December 31, 2008, for the fueling sites at both the Public Works Service Center and the Parks and Recreation administrative offices. We generally tested fuel transactions reported in the Gasboy and Faster systems for the period from June 1, 2008, through the date of each individual test, which extended up into February 2009.

The audit did not include a review of fuel stored and dispensed at the fire stations. We tested the accuracy of fuel billings to outside agencies but did not analyze fuel consumption by these agencies.

Methodology:

We interviewed and observed city employees responsible for various aspects of fuel management. We inspected both fueling sites and observed vendor deliveries. We compiled and tested data from available historical records. We utilized audit software and Microsoft Access to evaluate the reliability of fuel data in the fleet management system and to identify unusual or irregular fuel consumption.

RESULTS

Fuel Purchases:

We reviewed 10 bulk purchases of fuel between July 1, 2008 and November 30, 2008 to evaluate compliance with purchasing and payment requirements. This represented 20% of the 50 orders placed during the period reviewed and accounted for 76,437 gallons of fuel. We noted that the purchases reviewed substantially complied with the required procedures, including:

- Obtaining competitive quotes from three vendors.
- Performing EECO measurements and stick tests before and after deliveries to verify gallons invoiced by the vendor.
- Verifying the invoiced price per gallon agrees with the quoted price.

We reviewed the history of fuel purchases from July 1, 2006, through November 30, 2008, based on logs maintained by Fleet Management. The data provided insight into the mix of suppliers and how the change to bio-diesel impacted the mix. The City currently purchases about 50% of its fuel from Webb Oil, with Central Oil and Foster Fuels supplying approximately 25% each. Related audit testing of quote records indicated that fuel was competitively procured.

Fuel Dispensing Controls:

We observed the City's fueling sites and noted that they are in secure, visible areas under the supervision of City employees. Gasboy controllers prevent pumping fuel without an activated fuel card issued by the Fleet Management division. Cards are programmed with parameters limiting the number of gallons and the type of fuel that can be pumped. All fuel cards are linked to a specific vehicle or department and fuel consumption for each card is reported monthly to Fleet Coordinators in the user departments / divisions.

We executed various sorts and filters on the Faster system transaction data in order to validate the reasonableness of fueling data and trends. Data that appeared unusual or nonsensical was researched with Fleet Management staff and / or designated Fleet Coordinators in the user departments. Only minor issues were noted with duplicate or incorrect data. There were no conclusive data to indicate that pilferage of fuel is occurring. We provided data to management in one department and suggested that they conduct additional research into one employee's fuel use.

We randomly selected 25 pieces of in-use equipment for review to determine if each had been properly set up in the Gasboy and Faster systems based on their fuel tank capacity and fuel type. We noted no significant issues with equipment setups in these systems.

Any computerized system is subject to unexpected failures, and provisions must be made to enable ongoing operations while the system is restored to working condition. The Fleet Management division has established a system for manual dispensing of fuel in case of system failure. We concluded the controls over manual fuel dispensing were adequate. We used Microsoft Access to identify all manual transactions in the system, which we then analyzed for unusual trends. We selected a sample of transactions that we traced back to original manual tickets to verify the controls were followed and effective. We noted no significant issues with manual transactions.

Internal / External Billing:

The Fleet Management division uses an average cost methodology to set the daily price for fuel dispensed to departments and outside agencies. We reviewed the pricing methodology and noted no concerns with the logic or formulas. We recalculated prices for five deliveries during the test period and noted no material errors in pricing.

The Fleet Management staff updates the daily pricing tables in the fleet management system [Faster] after each bulk delivery. A monthly billing program is executed by the Fleet Management department to post charges to the City's accounting system and to bill external agencies.

- We verified that the fuel pump transaction data captured by the Gasboy system and imported into the fleet management system [Faster] was complete by comparing the original polling data with the interface logs for 11 randomly selected days.
- We verified that the fuel charges reported in the Faster system for December 2008 agreed to the fuel charges posted in the City's accounting system.
- We extracted the fuel transaction data for 15 departments from the Faster system for the month of December 2008. We recalculated each department's fuel charges and verified the expense was accurately posted in the City's accounting system.

- We extracted the fuel transaction data for five outside agencies from the Faster system for the month of December 2008. We recalculated each agency's fuel charges, including the \$.10 per gallon surcharge, and verified associated invoices were accurate. We confirmed that the invoices were paid and that the revenue was appropriately recorded.

Underground Fuel Storage Tanks:

We reviewed the most recent tank inspection by the Virginia Department of Environmental Quality [July 2008], and associated Requests for Corrective Action forms. All corrective items had been completed.

We reviewed monthly leak tests printouts for all 12 months in calendar 2008; no leaks were detected. We noted that tests were not performed at the Parks & Recreation site from January through June and that this condition was cited by the Virginia DEQ. Tests were performed July through December.

Fuel sites are required to monitor underground tanks for water accumulation. City procedures require that each tank undergo a manual stick test for water once a month and that water readings from the EECO system be recorded each time a delivery of fuel is received. We reviewed the monthly water monitoring forms for the Public Works Service Center tanks, March 2008 through January 2009, and noted no issues. We noted that the Parks & Recreation fueling site only had July 2008's water monitoring form on file and that monthly stick tests were not being performed. Management was briefed on this issue.

The Virginia DEQ requires fuel storage tanks to undergo a monthly vapor release test. Vapor is measured in parts per million and the tolerances are calculated based on characteristics of the site [see exhibit 4]. The City's Facilities Management department is responsible for performing the vapor release tests for all of the City's fueling sites, including the fire stations. We reviewed the records of the monthly tests for the Public Works and Parks & Recreation tanks from January 2008 through January 2009. We noted that tests were performed as required and that the vapor release measures were within tolerance limits. Tolerance limits had not been communicated to the technician performing the vapor tests; this issue was discussed with management.

Clean and Green:

In October 2006, the City adopted a clean and green policy that included a goal to reduce emissions. One initiative stated that the City would only use ultra low sulfur diesel beginning in October 2006. There were also commitments to obtain flex fuel

vehicles, to utilize bio-diesel blends, and to monitor the impacts of engine idling and fuel spills.

We analyzed diesel fuel purchases for fiscal years 2005 through the time of our testing in fiscal 2009. In fiscal 2008, 100% of the diesel purchased by the city was a bio-diesel blend, with 24% being B-15 or B-20 blends. In fiscal 2009, all diesel purchased was either ultra low sulfur diesel (ULSD) or ULSD bio-diesel, with 44% being a B-20 blend. Fleet Management has also increased its purchases of E-10 [ethanol] gasoline: 76% in fiscal 2008, 100% in fiscal 2009 [thru November 30].

The City's idling policy remains in place and continues to be emphasized by the City's Environmental Administrator. We were unable to identify any effective means to test compliance with the policy or to confirm an overall reduction in engine idling by city vehicles. Significant reductions in idling would be expected to measurably improve fuel efficiency measures. However, mile per gallon data in the fleet management system is not reliable at this time due to historical problems in maintaining consistently accurate odometer data for vehicles. This inhibits any effort to monitor compliance with the engine idling policy.

OBSERVATION 1

Monitoring of Fuel Consumption

Criteria:

“Establishing Operating and Maintenance Costs,” State & Local Government Program Control and Audit: Handbook for Managers and Auditors. Costs per mile or hour of operation would help provide data on the efficiency of equipment operations. Increases in these costs should alert managers to the need to address potentially inefficient operations.

The City has an approximate \$2.4 million dollar fuel expenditure for the FY 2008-2009. Regular monitoring of fuel consumed by individual vehicles is critical to ensure efficient usage and detect possible pilferage.

Condition:

There are a limited number of reports currently produced by the fleet management system that enable user departments to effectively monitor fuel consumption by vehicle. The odometer data [miles driven or hours operated] used in system

computations of miles per gallon or hours operated per gallon are vulnerable to input errors.

Reports currently in use to monitor fuel usage:

- **“Monthly Billing” report** - generated by the Faster system and sent by the Fleet Management division to each department Fleet Coordinator. This report details each fuel transaction by equipment including date, gallons pumped, cost of fuel and miles driven / hours used for the month. Totals are included for each piece of equipment. The report for each individual department can range from one to numerous pages depending on equipment usage. For example, the report for Neighborhood Services was 5 pages, Streets & Traffic was 36 pages, and Police Patrol was 62 pages [See Exhibit 5]. It is the responsibility of the individual Fleet Coordinators to review his or her department’s report for unusual activity. Some departments prepare additional reports using this data to monitor usage including calculation of miles per gallon and fuel costs for certain vehicles.
- **“Fuel Usage” report** - using Microsoft Excel, the Fleet Management division prepares this report using data from the Faster system. This report is broken down by department and compares fuel usage for the month to the same month in the prior year [See Exhibit 6]. The report is also prepared for quarter-to-date usage. The Fleet Manager reviews the report with the Director of General Services and discusses it with City staff at Directors meetings.
- **“Special Request” reports** – The Fleet Management division periodically receives requests from department Fleet Coordinators for vehicle detail to enable them to review for trends.

Odometer Data:

Odometer readings are input at the fuel pumps by employees each time they pump gas into their vehicles. This data is transferred to the fleet maintenance system each day and is utilized by the system in computing miles per gallon data, cost per mile data, and other significant utilization computations. The Faster system has been configured to report an exception whenever the odometer reading varies by +/- 2,000 miles from the last reading. The Fleet Management division reviews the exception report and contacts the user department to obtain a corrected odometer reading. Odometer readings are also updated in the Faster system by Fleet Management’s mechanics when vehicles are serviced in the City garage. The Fleet Management division is currently in the process of performing an inventory of all vehicles to obtain the correct odometer reading for input into the Faster system.

Effect: Monitoring fuel consumption is a means to confirm efficient and legitimate usage of fuel, and to detect equipment maintenance issues. The two reports currently being used to monitor fuel consumption do not provide miles per gallon data for vehicles and are not designed to highlight informative patterns or changes in fuel consumption. The vulnerability of “miles driven” and “hours operated” data to input errors also increases the risk that some mileage-based computations in the reports will be nonsensical, making it more difficult to discern true outliers in the data that should be researched.

Cause: The Faster system was installed in May 2008 and the Fleet Management division has not yet completed verification of all odometer and meter data for vehicles and equipment. The Fleet Management division has not yet initiated a study of user information needs or established a plan identifying reports to be developed.

Recommendations: We recommend that the Fleet Management division meet with Directors and Managers of all departments to receive input on the data, format(s) and frequency which would be beneficial to allow their departments to effectively monitor fuel consumption. The Fleet Management division should obtain the training needed to develop these reports with a report development plan created that prioritizes development, testing and releasing of the reports for departmental use.

We also recommend the Fleet Management division review the current +/- 2,000 mile tolerance for odometer input and consider reducing the tolerance incrementally over time. Incremental reductions in the tolerance would help avoid upward spikes in the number of exceptions Fleet Management staff would need to research at any given time and would promote steady improvements in input accuracy among users. Eventually, the Fleet Management division will identify the appropriate tolerance to accommodate normal fueling activity between daily polling interfaces, while ensuring materially accurate odometer data is in the Faster system at all points in time.

MANAGEMENT RESPONSE

Response to Fuel Audit Observation I – Monitoring of Fuel Consumption

A complete inventory of all equipment (including mileage) in the City's fleet is scheduled for completion in time for the beginning of the 2010 fiscal year in July. The information is being loaded into Fleet's new information system [Faster].

During the first quarter of FY10, Fleet will conduct meetings with the various departments to (1) inform them of the basic reports available through the Faster system – such as Meter-to-Gallon (which can display miles per gallon or gallons per hour of operation), and (2) discuss any special type reports desired to assist them in effectively monitoring their fuel consumption. As required, special reports will be developed and written to satisfy those needs.

System changes are currently in progress to change the +/- 2,000 mile tolerance for odometer input to +/- 1,000 miles effective July 1, 2009. Subsequent drops to the tolerance will be implemented as necessary to obtain an optimum tolerance level.

CONCLUSION

We conclude that both the design and operation of the system of internal controls over procuring fuel, dispensing fuel, safeguarding fuel, and billing fuel are adequate. We believe controls could be strengthened by improving the quality of odometer data and developing more informative reports for Fleet Coordinators.

The City has substantially complied with the Virginia Department of Environmental Quality regulations for handling fuel and monitoring underground storage tanks.

The Fleet Management division has met or exceeded the goals for converting to more environmentally friendly fuels and proper handling of fuels as specified in the City's "clean and green" initiative. We believe improved odometer data and mpg measures would strengthen Fleet Management's ability to improve fuel efficiency in the overall fleet and reduce emissions.

In addition to the observation noted in this report, we have communicated other, less significant issues to management verbally or by memo.

We would like to thank the staff of the Fleet Management division for their assistance and cooperation throughout the audit. Their candor and professionalism were tremendously helpful in completing the audit.

Ann H. Clark, CPA
Senior Auditor

Drew Harmon, CPA, CIA
Municipal Auditor

EXHIBIT #1 - Fuel Pumps at Public Works



EXHIBIT #2 - Fuel Pumps at Parks & Recreation



EXHIBIT #3 – Gasboy Site Controller



EXHIBIT #4 Vapor Monitoring Test Limits
for Underground Storage Tanks

W.P. # _____
Prepared by: GC
Reviewed by: GC/WS



INTERDEPARTMENTAL

MEMO

OFFICE OF ENVIRONMENTAL AND EMERGENCY MANAGEMENT

DATE: October 22, 2002
TO: Tommy Shaver, Building Services Contract Coordinator
FROM: Maureen Castern, Environmental Specialist *MAJCEE*
SUBJECT: Vapor Monitoring Test Limits for UST's

I am attaching my cover letter to Alicia Meadows, along with the analyses of the background vapor monitoring results for the City-owned UST's. These analyses were done using the Excel spreadsheet and guidebook recently finalized by the Virginia Department of Environmental Quality (DEQ). Each tank has a different Upper Tolerance Limit as calculated by the spreadsheet. A summary follows:

Name of UST	Upper Tolerance Limit (ppm)
Bennett Springs Tank	190
Fire Station #6 Tank	210
Fire Station #7 Tank	210
Fire Station #8 Tank	130
Fire Station #9 Tank	120
Fire Station #13 Tank	190
Parks and Recreation Tank #1	190
Parks and Recreation Tank #2	230
PWSC Tank #1	250
PWSC Tank #2	270
PWSC Tank #3	220
PWSC Tank #4	220
Utility Lines Services Tank #1	230
Utility Lines Services Tank #2	240

When you receive the monitoring results each month, please compare that month's value against the limit in the table above. If the monthly results are higher than the limit, please contact me and we can begin checking the result using the procedures outlined by the DEQ and submit the results to the local DEQ office. It is very important that we quickly determine if there is a leak in the UST, so please contact me immediately.

Source: Christopher Blakeman - Environmental Administrator

When you have completed the 20 data points for the Courthouse tank, please send them to me to prepare the monitoring analysis for that last tank. Then we can submit those results to the local DEQ office to complete the set.

Thank you for your help in completing this requirement of the DEQ. Please let me know if you have any questions or concerns.

Enclosures

C: Paul Truntich, Environmental Administrator
Sherman Stovall, Acting Building Services Manager

CITY OF ROANOKE, VA, FLEET SERVICES
 RKE350.rpt
 BATCH # : 176

FLEET MANAGEMENT BILLING REPORT
 12/01/2008 to 12/31/2008

PAGE: 122
 DATE: 01/07/2009 14:57

EQUIPMENT #	DESCRIPTION	MI / HRS DRIVEN	M.P. / \$ MILEAGE	\$ FIXED	\$ FUEL	\$ PARTS	\$ LABOR	\$ SUBLET	\$ MISC / CREDIT	\$ TOTAL
DEPARTMENT : 3113 / Police - Patrol										
0013	2008 CHARGER	1,486	0.00	0.00	146.18	0.00	0.00	0.00	0.00	146.18
FUEL - 2 / 16.5 / 102 - 12/09/2008			0.00	0.00	20.28	0.00	0.00	0.00	0.00	20.28
FUEL - 2 / 16.2 / 102 - 12/14/2008			0.00	0.00	19.85	0.00	0.00	0.00	0.00	19.85
FUEL - 2 / 2.6 / 102 - 12/17/2008			0.00	0.00	3.20	0.00	0.00	0.00	0.00	3.20
FUEL - 2 / 16.7 / 103 - 12/18/2008			0.00	0.00	19.81	0.00	0.00	0.00	0.00	19.81
FUEL - 2 / 13.7 / 102 - 12/23/2008			0.00	0.00	16.30	0.00	0.00	0.00	0.00	16.30
FUEL - 2 / 11.6 / 102 - 12/27/2008			0.00	0.00	13.14	0.00	0.00	0.00	0.00	13.14
FUEL - 2 / 14.6 / 102 - 11/28/2008			0.00	0.00	20.04	0.00	0.00	0.00	0.00	20.04
FUEL - 2 / 12.0 / 102 - 12/28/2008			0.00	0.00	13.59	0.00	0.00	0.00	0.00	13.59
0200	2005 DURANGO	1,587	0.00	0.00	72.22	0.00	0.00	0.00	0.00	72.22
FUEL - 2 / 17.2 / 102 - 12/08/2008			0.00	0.00	23.54	0.00	0.00	0.00	0.00	23.54
FUEL - 2 / 18.7 / 101 - 12/17/2008			0.00	0.00	22.19	0.00	0.00	0.00	0.00	22.19
FUEL - 2 / 19.3 / 102 - 11/26/2008			0.00	0.00	26.49	0.00	0.00	0.00	0.00	26.49
FUEL - 2 / 5.3 / 102 - 12/07/2008			0.00	0.00	7.21	0.00	0.00	0.00	0.00	7.21
FUEL - 2 / 8.5 / 102 - 12/10/2008			0.00	0.00	10.39	0.00	0.00	0.00	0.00	10.39
FUEL - 2 / 9.5 / 102 - 12/11/2008			0.00	0.00	11.61	0.00	0.00	0.00	0.00	11.61
FUEL - 2 / 12.4 / 102 - 12/16/2008			0.00	0.00	15.24	0.00	0.00	0.00	0.00	15.24
FUEL - 2 / 7.3 / 102 - 12/17/2008			0.00	0.00	8.91	0.00	0.00	0.00	0.00	8.91
FUEL - 2 / 13.2 / 102 - 12/29/2008			0.00	0.00	14.89	0.00	0.00	0.00	0.00	14.89
FUEL - 2 / 9.3 / 102 - 12/30/2008			0.00	0.00	10.48	0.00	0.00	0.00	0.00	10.48
0202	2003 CROWN	766	0.00	0.00	78.73	0.00	0.00	0.00	0.00	78.73
FUEL - 2 / 17.2 / 101 - 12/03/2008			0.00	0.00	23.54	0.00	0.00	0.00	0.00	23.54
FUEL - 2 / 12.6 / 101 - 12/08/2008			0.00	0.00	15.42	0.00	0.00	0.00	0.00	15.42
FUEL - 2 / 16.8 / 101 - 12/10/2008			0.00	0.00	20.59	0.00	0.00	0.00	0.00	20.59
FUEL - 2 / 16.4 / 101 - 12/13/2008			0.00	0.00	20.16	0.00	0.00	0.00	0.00	20.16
FUEL - 2 / 16.8 / 101 - 12/17/2008			0.00	0.00	19.93	0.00	0.00	0.00	0.00	19.93

EXHIBIT 6 - SAMPLE - FY09 VS FY08 FUEL USAGE REPORT

MONTH:		DECEMBER, 2008						
GROUP	FY09 DIESEL	FY08 DIESEL	VARIANCE	VARIANCE	FY09 GAS	FY08 GAS	VARIANCE	VARIANCE
			(Gallons)	%			(Gallons)	%
Bldg Comm			0	#DIV/0!	245	228	17	7.46
Bldg Mtne	112	76	36	47.37	1,043	1,028	15	1.46
City Mgr			0	#DIV/0!	43	52	(9)	(17.31)
Civic Center		19	(19)	(100.00)	33	46	(13)	(28.26)
Crisis Intrv			0	#DIV/0!	32	49	(17)	(34.69)
Custodial			0	#DIV/0!	134	136	(2)	(1.47)
DOT			0	#DIV/0!	37	86	(49)	(56.98)
Economic Devel		0	0	#DIV/0!	15	0	15	#DIV/0!
Emerg Mgmnt			0	#DIV/0!	25	27	(2)	(7.41)
Engineering			0	#DIV/0!	203	219	(16)	(7.31)
Environ Mgmnt			0	#DIV/0!	12	15	(3)	(20.00)
Fire - Admin			0	#DIV/0!	233	140	93	66.43
Fire - EMS	231	185	46	24.86			0	#DIV/0!
Fire - Oper	2,465	2,198	267	12.15	207	251	(44)	(17.53)
Fire - Support			0	#DIV/0!	386	453	(67)	(14.79)
Fleet	80	44	36	81.82	109	99	10	10.10
HAT Team			0	#DIV/0!	73	84	(11)	(13.10)
Health Dept		0	0	#DIV/0!	37	0	37	#DIV/0!
Jail			0	#DIV/0!	1,194	1,248	(54)	(4.33)
Juv Detention		0	0	#DIV/0!	86	0	86	#DIV/0!
Library			0	#DIV/0!	142	100	42	42.00
Mgmnt Svcs			0	#DIV/0!	68	49	19	38.78
Neighborhood Svcs			0	#DIV/0!	332	310	22	7.10
Parks - Grounds	919	2,049	(1,130)	(55.15)	1,318	1,425	(107)	(7.51)
Parks & Rec			0	#DIV/0!	111	84	27	32.14
P & R - Admin			0	#DIV/0!	25	23	2	8.70
Planning			0	#DIV/0!	122	106	16	15.09
Police - Admin			0	#DIV/0!	143	183	(40)	(21.86)
Police - Anim Cntrl			0	#DIV/0!	1,057	804	253	31.47
Police - Invest			0	#DIV/0!	1,491	1,702	(211)	(12.40)
Police - Patrol			0	#DIV/0!	12,570	11,607	963	8.30
Police - Services			0	#DIV/0!	61	70	(9)	(12.86)
Police - Training			0	#DIV/0!	93	103	(10)	(9.71)
Public Works			0	#DIV/0!	51	39	12	30.77
Radio			0	#DIV/0!	59		59	#DIV/0!
Resource Auth		24	(24)	(100.00)	30	1,424	(1,394)	(97.89)
Risk Management			0	#DIV/0!	11		11	#DIV/0!
Roanoke Housing	21		21	#DIV/0!	1,296		1,296	#DIV/0!
Schools - Food Svcs			0	#DIV/0!	245	353	(108)	(30.59)
Schools - Oper	143	219	(76)	(34.70)	2,648	3,300	(652)	(19.76)
Schools - Transpor	22,436	29,105	(6,669)	(22.91)	541	563	(22)	(3.91)
Sheriff			0	#DIV/0!	978	1,211	(233)	(19.24)
Social Services			0	#DIV/0!	720	617	103	16.69
Streets & Traffic	6,492	5,727	765	13.36	1,054	1,474	(420)	(28.49)
Solid Waste Mgmnt	12,072	10,932	1,140	10.43	186	201	(15)	(7.46)
Traffic Engr	442	529	(87)	(16.45)	826	896	(70)	(7.81)
Youth Haven			0	#DIV/0!	129	63	66	104.76
	45,413	51,107	(5,694)	(11.14)	30,454	30,868	(414)	(1.34)