
COST ALLOCATION PLAN

Fiscal Years 2001-03



CITY OF PORT HUENEME

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INTRODUCTION TO THE COST ALLOCATION PLAN

OVERVIEW

Purpose of the Plan

The purpose of the City's Cost Allocation Plan is to identify the total costs of providing specific City services. Why is a separate cost accounting analysis required to do this? Because in almost all organizations—whether in the private or the public sector—the cost of producing goods or delivering services can be classified into two basic categories: direct and indirect costs.

“Direct costs” by their nature are usually easy to identify and relate to a specific service. However, this is not the case for “indirect costs.” As such, if we want to know the “total cost” of providing a specific service, then we need to develop an approach—a plan—for reasonably allocating indirect costs to direct cost programs.

What Are Direct and Indirect Costs?

Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection and water service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective.

Common examples of indirect costs include accounting, purchasing, legal services, personnel administration and building maintenance. Although indirect costs are generally not readily identifiable with direct cost programs, their cost should be included if we want to know the total cost of delivering specific services.

Budgeting and Accounting for Indirect Costs

Theoretically, all indirect costs could be directly charged to specific cost objectives; however, practical difficulties generally preclude such an approach for organizational and accounting reasons. As such, almost all organizations separately budget and account for direct and indirect costs at

some level depending on their financial reporting needs and the level of sophistication and complexity of their operations.

Distributing Indirect Costs

However, in order to determine the total cost of delivering specific services, some methodology for determining and distributing indirect costs must be developed, and that is the purpose of cost allocation plans: to identify indirect costs and to allocate them to benefiting direct cost programs in a logical, consistent and reasonable manner.

Plan Goal: Reasonable Allocation of Costs. It is important to stress that the goal of the Cost Allocation Plan is a reasonable allocation of indirect costs, not a “perfect” one. By their very nature, indirect costs are difficult to link with direct costs. As such, in developing an allocation approach, it is important to keep this goal in mind balancing the cost and of effort of complicated allocation methods with the likely benefits from the end results.

DETERMINING DIRECT AND INDIRECT COSTS

The first step in preparing the City's Cost Allocation Plan is determining direct and indirect costs. Program costs that primarily provide service to the public are identified as direct costs, whereas the cost of programs that primarily provide services to the organization are identified as indirect costs.

Additionally, use allowance costs for facilities and equipment have also been developed. In accordance with generally accepted accounting principles, only operating costs are considered in preparing the cost allocation plan. As such, capital outlay, debt service, interfund transfers and “pass-through” costs (such as housing assistance vouchers) are excluded from the calculations.

ALLOCATING INDIRECT COSTS

For general purposes, the City-wide indirect cost rate can be used as the basis for allocating indirect costs. The indirect cost rate is simply the ratio

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between indirect and direct costs, which can be easily computed for the City as a whole once the direct and indirect cost base has been determined.

Citywide Indirect Cost Rate

Provided on page 4 is a summary of direct and indirect costs for the City of Port Hueneme based on the Budget for 2001-02 along with the resulting Citywide indirect cost rate. By applying the overall indirect cost rate to any specific direct cost program, the total cost of the program can be determined. For example, with an overall indirect cost rate of 36%, the total cost for a direct program of \$100,000 in Port Hueneme would be \$136,000 with this approach.

Bases of Allocation

This method of cost allocation assumes that all indirect costs are incurred proportionately to the direct cost of the program. However, this may not be a reasonable assumption in all cases, as the benefit received from certain types of support service programs may be more closely related to another indicator of activity than cost.

For example, if a program service is primarily delivered through contract and does not have any City staffing directly associated with it, distributing personnel administration and payroll preparation costs to it may result in an inequitable allocation of costs. Because of this, the City's Cost Allocation Plan establishes separate *bases of allocation* for each major indirect cost category. With this approach, indirect costs can be allocated to each direct cost program in a fair, convenient, and most importantly, consistent manner. Provided on page 6 is a summary of the primary methods of allocation used in distributing indirect costs to direct cost programs.

Some of these costs lend themselves to an easily justified, rational approach of distribution. For example, personnel administration and payroll costs are related to the number of employees serviced. Other costs may appear to be arbitrarily distributed; however, the allocation bases are consistent with generally accepted accounting principles, and recognize the concept that the cost of developing the information necessary to perform the cost allocations should not exceed the benefits likely to be gained.

Summary of Indirect Cost Allocations

A summary of the indirect cost allocations is provided on pages 7 through 12, followed by the detailed allocations for each specific indirect cost program.

Simple Method of Allocating Costs

In performing the cost allocations, all indirect costs have been allocated only to direct cost programs rather than using a more complex sequential allocation system. Although there are some conceptual difficulties with this approach, the difference in the end result is insignificant, but the cost of preparation, review and audit is significantly reduced.

For example, the cost of the City Manager program is allocated solely to direct cost programs based on their operating budget. However, as the City Manager program also benefits the other indirect cost programs such as Personnel and building maintenance, the cost allocations could appear to be distorted since no allocations are made to them.

Under a more sophisticated system, the cost of the City Manager program would be allocated to the other indirect costs programs, and iterative allocations then made to direct cost programs until all indirect costs are distributed. However, this process is extremely time consuming (and places far more reliance on the underlying significance of the allocation bases than may be appropriate) and results in the same basic cost allocations as the simpler method since all indirect costs are allocated in the final product. Again, as noted above, the plan's goal is a reasonable allocation of costs, not a "perfect" one.

USES OF THE COST ALLOCATION PLAN

By identifying total program costs, the Cost Allocation Plan can be used as an analytical tool in many financial decision-making situations, including:

- **Grant Administration.** Under federal cost accounting policies (Circular A-133), it is permissible to include indirect costs in accounting

INTRODUCTION TO THE COST ALLOCATION PLAN

for grant programs. By establishing indirect cost rates, the cost allocation plan can be used in recovering the total costs (direct and indirect) associated with implementing grant programs.

- **Reimbursement Transfers.** The Cost Allocation Plan identifies the costs incurred by the General Fund in providing administrative support services to the City's other funds such as enterprise operations, assessment districts and special purpose agencies like the Housing Authority, Redevelopment Agency and Surplus Property Authority.

For example, although the City's administrative, legal services, accounting, personnel administration, liability insurance and building maintenance programs are budgeted and accounted for in the General Fund, these programs provide support services to other City funds. The Cost Allocation Plan provides a clear methodology for determining this level of support in for the reimbursement of these costs. Recommended reimbursement transfers based on the Cost Allocation Plan compared with budget estimates are provided on pages 39 and 40.

- **General Fund User Charges.** Similar to ensuring that enterprise fund revenues fully recover their costs, the Cost Allocation Plan can also be used in determining appropriate user fees for General Fund services, such as planning applications, building permits and recreation activities, in ensuring that full cost of services are considered in setting rates.
- **Labor Rates.** The City has developed hourly labor rate schedules that identify the total hourly cost of all regular positions. Key components of the “full-cost” rate include indirect costs, both organization-wide (which the Cost Allocation Plan identifies) and for program administration. Additionally, these hourly rates include paid and leave benefits.
- **Contracting-Out for Services.** By identifying total costs, the cost allocation plan can also be helpful in analyzing the costs of contracting for services versus performing services in-house.

PLAN PREPARATION

In a true cost accounting system, indirect costs would be computed and allocated on an ongoing basis throughout the fiscal year based on actual costs. However, frequent updating in municipal finance would not serve any specific purpose—such as unit price control in a manufacturing company—but it would consume significant accounting resources. As such, the City’s Cost Allocation Plan is prepared biannually based on the two-year budget adopted by the Council.

SUMMARY

The Cost Allocation Plan makes determining total program costs possible by establishing a reasonable methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the Cost Allocation Plan can be a valuable analytical tool in a number of situations, including allocating organizational resources, performing expense analyses, evaluating the costs of performing services in-house versus contract, establishing fees designed for full cost recovery, recovering indirect costs associated with grant programs and reimbursing support service costs provided by the General Fund to other funds and special purpose agencies.

SUMMARY OF DIRECT AND INDIRECT COSTS

DIRECT COSTS	
General and Special Revenue Funds	
Community Development	
General Fund and CDBG	1,487,600
Neighborhood Preservation	343,800
Public Safety	3,530,300
Community Services	709,000
Public Works	
Transportation	
General Fund	247,000
Gas Tax Fund	371,700
TDA Fund	154,000
Transit Fund	156,500
NPDES Fund	4,800
Landscape Maintenance	649,800
Contract Services	452,400
Enterprise Funds	
Water Fund	1,602,900
Water Plant Operations Fund	712,000
Refuse Fund	1,262,800
Wastewater Fund	1,990,000
Naval Base Ventura County Fund	507,500
Assessment Districts	
Drainage Fund *	26,000
Lighting Fund	128,000
Parkway and Median Fund *	
Special Purpose Agencies	
Housing Authority	907,900
Redevelopment Agency	1,084,600
Surplus Property Authority	40,400
TOTAL DIRECT COSTS	\$ 16,369,000

INDIRECT COSTS	
Administration	
City Council	94,400
City Manager	261,500
Management Information Systems	135,100
City Attorney	249,500
City Clerk	134,900
Personnel	145,900
Non-Departmental	44,500
Finance	
General Finance and Accounting	380,400
Payroll	82,600
Business Tax and TOT Collections	53,600
Utility Billing	162,300
Risk Management	
Workers Compensation	437,400
General Liability, Property and Other Insurance Costs	598,500
Office Services	
Supplies and Postage	54,800
Contract Services	31,800
Utilities	50,400
Telephones	44,000
Facilities Maintenance	611,800
Public Works Support Services	
Public Works Administration	331,300
Public Works Technical Services	264,000
Fleet Maintenance	629,200
Buildings and Equipment	
Facility Use	791,300
Fleet Use	311,100
TOTAL INDIRECT COSTS	\$ 5,900,300

* The direct costs for these programs are included in the Landscape Maintenance program. These costs will be directly allocated based on area (see page 39).

OVERALL INDIRECT COST RATE	
Indirect Costs Divided by Direct Costs	36.0%

Under generally accepted accounting principles, capital outlay, debt service, interfund transfers and "pass-through" costs (such as housing assistance vouchers) are usually excluded in calculating indirect cost rates; accordingly, only operating costs (less transfers and pass-throughs) are considered in the City's cost allocation plan.

SUMMARY OF EXCLUDED COSTS AND OTHER ADJUSTMENTS

RECONCILIATION TO ADOPTED 2001-02 BUDGET: ALL FUNDS AND AGENCIES

Excluded Costs and Other Reconciling Adjustments	
<i>Less Non-Budget Costs</i>	
Facility Use	(791,300)
Fleet Use	(311,100)
<i>Plus Excluded Costs</i>	
Capital Outlay	1,459,600
Capital Project Fund "Operating"	737,200
Transfers Out: City Funds	13,011,600
Reimbursement Transfers: Special Agencies	
Housing Authority	121,100
Redevelopment Agency	182,500
Surplus Property Authority	30,000
Debt Service	
General Fund	487,200
Water Fund	965,000
Refuse Fund	341,100
Redevelopment Agency	2,462,900
Pass-Through Costs	
Housing Assistance Payments and In-Lieu Taxes	1,785,700
Port Hueneme Water Agency	3,400,600
Total	\$ 23,882,100

Cost Allocation Plan	
Indirect	5,900,300
Direct	16,369,000
Total	\$ 22,269,300

Under generally accepted accounting principles, capital outlay, debt service, interfund transfers and "pass-through" costs (such as housing assistance vouchers) are usually excluded in calculating indirect cost rates; accordingly, only operating costs (less transfers and pass-throughs) are considered in the City's Cost Allocation Plan.

This schedule identifies these excluded costs, and along with other adjustments ("such as non-budgeted" use allowance costs), reconciles the direct and indirect costs used in the Cost Allocation Plan with the adopted budget.

Adopted 2001-02 Budget	
Total: All Funds and Agencies	\$ 46,151,400

BASIS OF INDIRECT COST ALLOCATIONS

INDIRECT COST PROGRAM	BASIS OF ALLOCATION
Administration City Council City Manager Management Information Systems City Attorney City Clerk Personnel	Council Agenda Items Operating Budget Assigned Computers Operating Budget Council Agenda Items Full-Time Equivalent Staffing Operating Budget
Non-Departmental	
Finance General Finance and Accounting Payroll Business Tax and TOT Collections Utility Billing Risk Management Workers Compensation General Liability, Property and Other Insurance Costs Office Services Supplies and Postage Contract Services Utilities Telephones	Operating Budget Full-Time Equivalent Staffing General Fund Operating Budget Water, Sewer and Refuse Funds Staffing Costs Full-Time Equivalent Staffing Operating Budget Operating Budget Assigned Space Assigned Telephones Assigned Space
Facilities Maintenance	
Public Works Support Services Public Works Administration Public Works Technical Services Fleet Maintenance	Public Works Operating Budget Supported Programs: Workload Analysis Value of Assigned Vehicles
Buildings and Equipment Facility Use Fleet Use	Assigned Space Assigned Vehicles

SUMMARY OF INDIRECT COST ALLOCATIONS

	DIRECT COST PROGRAM SUMMARY				Total
	General and Special Revenue Funds	Enterprise Funds	Assessment Districts	Special Purpose Agencies	
Administration					
City Council	46,900	24,600	4,000	18,900	94,400
City Manager	110,200	82,500	2,100	66,700	261,500
Management Information Systems	96,100	28,600		10,400	135,100
City Attorney	123,700	92,500	2,400	30,900	249,500
City Clerk	66,900	35,200	5,800	27,000	134,900
Personnel	108,500	31,000		6,400	145,900
Non-Departmental	22,100	16,500	400	5,500	44,500
Finance					
General Finance and Accounting	188,600	141,000	3,600	47,200	380,400
Payroll	61,500	17,500		3,600	82,600
Business Tax and TOT Collections	53,600				53,600
Utility Billing		162,300			162,300
Risk Management					
Workers Compensation	323,200	93,800		20,400	437,400
General Liability, Property and Other Insurance Costs	445,200	127,100		26,200	598,500
Office Services					
Supplies and Postage	27,200	20,400	500	6,700	54,800
Contract Services	15,600	11,900	300	4,000	31,800
Utilities	46,500			3,900	50,400
Telephones	37,700	3,700		2,600	44,000
Facilities Maintenance	354,100	87,000	1,600	169,100	611,800
Public Works Support Services					
Public Works Administration	81,600	243,600	6,100		331,300
Public Works Technical Services	66,000	198,000			264,000
Fleet Maintenance	261,700	357,000		10,500	629,200
Buildings and Equipment					
Facility Use	466,700	238,700	6,000	79,900	791,300
Fleet Use	179,200	125,800	100	6,000	311,100
TOTAL INDIRECT COSTS	\$ 3,182,800	\$ 2,138,700	\$ 32,900	\$ 545,900	\$ 5,900,300

Total Direct Costs	8,106,900	6,075,200	154,000	2,032,900	16,369,000
Total Costs	11,289,700	8,213,900	186,900	2,578,800	22,269,300
Indirect Cost Rate	39.3%	35.2%	21.4%	26.9%	36.0%

SUMMARY OF INDIRECT COST ALLOCATIONS

	GENERAL FUND AND SPECIAL REVENUE FUNDS					Total
	Community Development		Public Safety	Community Services	Public Works	
	General Fund and CDBG	Neighborhood Preservation				
Administration						
City Council	14,900		6,600	11,500	13,900	46,900
City Manager	20,200	4,700	48,100	9,600	27,600	110,200
Management Information Systems	23,400		59,700	7,800	5,200	96,100
City Attorney	22,700	5,200	53,900	10,800	31,100	123,700
City Clerk	21,200		9,400	16,400	19,900	66,900
Personnel	9,700	700	64,200	8,300	25,600	108,500
Non-Departmental	4,000	900	9,700	1,900	5,600	22,100
Finance						
General Finance and Accounting	34,600	8,000	82,300	16,500	47,200	188,600
Payroll	5,500	400	36,300	4,700	14,600	61,500
Business Tax and TOT Collections	11,300		26,700	5,400	10,200	53,600
Utility Billing						
Risk Management						
Workers Compensation	32,700	2,600	199,300	20,700	67,900	323,200
General Liability, Property and Other Insurance Costs	39,900	2,900	263,400	33,900	105,100	445,200
Office Services						
Supplies and Postage	5,000	1,200	11,800	2,400	6,800	27,200
Contract Services	2,900	700	6,500	1,400	4,100	15,600
Utilities	8,200		38,300			46,500
Telephones	4,800		27,500	3,300	2,100	37,700
Facilities Maintenance	24,900	3,400	82,500	222,900	20,400	354,100
Public Works Support Services						
Public Works Administration					81,600	81,600
Public Works Technical Services				39,600	26,400	66,000
Fleet Maintenance	24,200		137,100	9,500	90,900	261,700
Buildings and Equipment						
Facility Use	84,500	13,500	260,900	27,900	79,900	466,700
Fleet Use	10,400	400	132,900	4,000	31,500	179,200
TOTAL INDIRECT COSTS	\$ 405,000	\$ 44,600	\$ 1,557,100	\$ 458,500	\$ 717,600	\$ 3,182,800

Total Direct Costs	1,487,600	343,800	3,530,300	709,000	2,036,200	8,106,900
Total Costs	1,892,600	388,400	5,087,400	1,167,500	2,753,800	11,289,700
Indirect Cost Rate	27.2%	13.0%	44.1%	64.7%	35.2%	39.3%

SUMMARY OF INDIRECT COST ALLOCATIONS

	PUBLIC WORKS: GENERAL FUND AND SPECIAL REVENUE FUNDS							Total
	Transportation				NPDES Fund	Landscape Maintenance	Contract Services	
	General Fund	Gas Tax Fund	TDA Fund	Transit Fund				
Administration								
City Council	9,000			1,600		3,300		13,900
City Manager	3,400	5,000	2,100	2,100	100	8,800	6,100	27,600
Management Information Systems	2,600						2,600	5,200
City Attorney	3,800	5,700	2,300	2,400	100	9,900	6,900	31,100
City Clerk	12,900			2,300		4,700		19,900
Personnel	3,000					14,600	8,000	25,600
Non-Departmental	700	1,000	400	400	100	1,800	1,200	5,600
Finance								
General Finance and Accounting	5,700	8,600	3,600	3,600	100	15,100	10,500	47,200
Payroll	1,700				100	8,300	4,500	14,600
Business Tax and TOT Collections	1,900					4,900	3,400	10,200
Utility Billing								
Risk Management								
Workers Compensation	9,000				200	33,300	25,400	67,900
General Liability, Property and Other	12,200				200	60,000	32,700	105,100
Office Services								
Supplies and Postage	800	1,200	500	500	100	2,200	1,500	6,800
Contract Services	500	700	300	300	100	1,300	900	4,100
Utilities								
Telephones	700					700	700	2,100
Facilities Maintenance	2,500	3,700	1,500	1,600	100	6,500	4,500	20,400
Public Works Support Services								
Public Works Administration	9,900	14,900	6,200	6,300	200	26,000	18,100	81,600
Public Works Technical Services	13,200						13,200	26,400
Fleet Maintenance	24,700					66,200		90,900
Buildings and Equipment								
Facility Use	9,700	14,600	6,000	6,100	200	25,500	17,800	79,900
Fleet Use	8,100	400	200	200		22,100	500	31,500
TOTAL INDIRECT COSTS	\$ 136,000	\$ 55,800	\$ 23,100	\$ 27,400	\$ 1,600	\$ 315,200	\$ 158,500	\$ 717,600

Total Direct Costs	247,000	371,700	154,000	156,500	4,800	649,800	452,400	2,036,200
Total Costs	383,000	427,500	177,100	183,900	6,400	965,000	610,900	2,753,800
Indirect Cost Rate	55.1%	15.0%	15.0%	17.5%	33.3%	48.5%	35.0%	35.2%

SUMMARY OF INDIRECT COST ALLOCATIONS

	ENTERPRISE FUNDS					Total
	Water Fund	Water Plant Operations	Refuse Fund	Wastewater Fund	Naval Base Ventura County Fund	
Administration						
City Council	7,400	3,300	4,900	9,000		24,600
City Manager	21,800	9,700	17,100	27,000	6,900	82,500
Management Information Systems	5,200	7,800	5,200	10,400		28,600
City Attorney	24,400	10,900	19,200	30,300	7,700	92,500
City Clerk	10,600	4,700	7,000	12,900		35,200
Personnel	2,100	2,700	9,600	10,300	6,300	31,000
Non-Departmental	4,400	1,900	3,400	5,400	1,400	16,500
Finance						
General Finance and Accounting	37,200	16,500	29,300	46,200	11,800	141,000
Payroll	1,200	1,500	5,400	5,800	3,600	17,500
Business Tax and TOT Collections						
Utility Billing	54,300		54,000	54,000		162,300
Risk Management						
Workers Compensation	6,500	9,100	27,200	32,300	18,700	93,800
General Liability, Property and Other Insurance Costs	8,600	11,000	39,200	42,300	26,000	127,100
Office Services						
Supplies and Postage	5,400	2,400	4,200	6,700	1,700	20,400
Contract Services	3,100	1,400	2,500	3,900	1,000	11,900
Utilities						
Telephones	1,500		1,100	1,100		3,700
Facilities Maintenance	16,000	7,100	38,900	19,900	5,100	87,000
Public Works Support Services						
Public Works Administration	64,200	28,500	50,600	80,000	20,300	243,600
Public Works Technical Services	66,000		13,200	66,000	52,800	198,000
Fleet Maintenance	34,400		182,400	140,200		357,000
Buildings and Equipment						
Facility Use	63,000	28,000	49,600	78,200	19,900	238,700
Fleet Use	13,300	800	58,400	52,800	500	125,800
TOTAL INDIRECT COSTS	\$ 450,600	\$ 147,300	\$ 622,400	\$ 734,700	\$ 183,700	\$ 2,138,700

Total Direct Costs	1,602,900	712,000	1,262,800	1,990,000	507,500	6,075,200
Total Costs	2,053,500	859,300	1,885,200	2,724,700	691,200	8,213,900
Indirect Cost Rate	28.1%	20.7%	49.3%	36.9%	36.2%	35.2%

SUMMARY OF INDIRECT COST ALLOCATIONS

	ASSESSMENT DISTRICTS			Total
	Drainage Fund	Lighting Fund	Parkway and Median Fund	
Administration				
City Council	1,600	1,600	800	4,000
City Manager	400	1,700		2,100
Management Information Systems				
City Attorney		400	2,000	2,400
City Clerk	2,300	2,300	1,200	5,800
Personnel				
Non-Departmental	100	300		400
Finance				
General Finance and Accounting	600	3,000		3,600
Payroll				
Business Tax and TOT Collections				
Utility Billing				
Risk Management				
Workers Compensation				
General Liability, Property and Other Insurance Costs				
Office Services				
Supplies and Postage	100	400		500
Contract Services	100	200		300
Utilities				
Telephones				
Facilities Maintenance	300	1,300		1,600
Public Works Support Services				
Public Works Administration	1,000	5,100		6,100
Public Works Technical Services				
Fleet Maintenance				
Buildings and Equipment				
Facility Use	1,000	5,000		6,000
Fleet Use		100		100
TOTAL INDIRECT COSTS	\$ 7,500	\$ 21,400	\$ 4,000	\$ 32,900

Total Direct Costs	26,000	128,000	-	154,000
Total Costs	33,500	149,400	4,000	186,900
Indirect Cost Rate	28.8%	16.7%	N/A	21.4%

SUMMARY OF INDIRECT COST ALLOCATIONS

	SPECIAL PURPOSE AGENCIES			Total
	Housing Authority	Redevelopment Agency	Surplus Property Authority	
Administration				
City Council	9,900	4,100	4,900	18,900
City Manager	12,300	53,900	500	66,700
Management Information Systems	10,400			10,400
City Attorney	13,800	16,500	600	30,900
City Clerk	14,100	5,900	7,000	27,000
Personnel	5,000	1,400		6,400
Non-Departmental	2,500	2,900	100	5,500
Finance				
General Finance and Accounting	21,100	25,200	900	47,200
Payroll	2,800	800		3,600
Business Tax and TOT Collections				
Utility Billing				
Risk Management				
Workers Compensation	14,800	5,600		20,400
General Liability, Property and Other Insurance Costs	20,300	5,900		26,200
Office Services				
Supplies and Postage	3,000	3,600	100	6,700
Contract Services	1,800	2,100	100	4,000
Utilities	3,900			3,900
Telephones	2,600			2,600
Facilities Maintenance	120,100	48,600	400	169,100
Public Works Support Services				
Public Works Administration				
Public Works Technical Services				
Fleet Maintenance	10,500			10,500
Buildings and Equipment				
Facility Use	35,700	42,600	1,600	79,900
Fleet Use	4,800	1,200		6,000
TOTAL INDIRECT COSTS	\$ 309,400	\$ 220,300	\$ 16,200	\$ 545,900

Total Direct Costs	907,900	1,084,600	40,400	2,032,900
Total Costs	1,217,300	1,304,900	56,600	2,578,800
Indirect Cost Rate	34.1%	20.3%	40.1%	26.9%

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	City Council
Budget	\$94,400
Base of Allocation	Council Agenda Items

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	18	15.7%	14,900
Neighborhood Preservation			
Public Safety	8	7.0%	6,600
Community Services	14	12.2%	11,500
Public Works			
Transportation			
General Fund	11	9.6%	9,000
Gas Tax Fund			
TDA Fund			
Transit Fund	2	1.7%	1,600
NPDES Fund			
Landscape Maintenance	4	3.5%	3,300
Contract Services			
Enterprise Funds			
Water Fund	9	7.8%	7,400
Water Plant Operations Fund	4	3.5%	3,300
Refuse Fund	6	5.2%	4,900
Wastewater Fund	11	9.6%	9,000
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund	2	1.7%	1,600
Lighting Fund	2	1.7%	1,600
Parkway and Median Fund	1	0.9%	800
Special Purpose Agencies			
Housing Authority	12	10.4%	9,900
Redevelopment Agency	5	4.3%	4,100
Surplus Property Authority	6	5.2%	4,900
Total Direct Cost Programs	115	100.0%	\$94,400

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	City Manager
Budget	\$261,500
Base of Allocation	Operating Budget <i>See Note Below</i>

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	20,200
Neighborhood Preservation	343,800	2.1%	4,700
Public Safety	3,530,300	21.6%	48,100
Community Services	709,000	4.3%	9,600
Public Works			
Transportation			
General Fund	247,000	1.5%	3,400
Gas Tax Fund	371,700	2.3%	5,000
TDA Fund	154,000	0.9%	2,100
Transit Fund	156,500	1.0%	2,100
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	8,800
Contract Services	452,400	2.8%	6,100
Enterprise Funds			
Water Fund	1,602,900	9.8%	21,800
Water Plant Operations Fund	712,000	4.3%	9,700
Refuse Fund	1,262,800	7.7%	17,100
Wastewater Fund	1,990,000	12.2%	27,000
Naval Base Ventura County Fund	507,500	3.1%	6,900
Assessment Districts			
Drainage Fund	26,000	0.2%	400
Lighting Fund	128,000	0.8%	1,700
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	12,300
Redevelopment Agency	1,084,600	6.6%	53,900
Surplus Property Authority	40,400	0.2%	500
Total Direct Cost Programs	16,369,000	100.0%	\$261,500

15% of City Manager costs (\$39,200) are directly allocated to the Redevelopment Agency for direct program oversight.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Management Information Systems
Budget	\$135,100
Base of Allocation	Assigned Computers

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	9	17.3%	23,400
Neighborhood Preservation			
Public Safety	23	44.2%	59,700
Community Services	3	5.8%	7,800
Public Works			
Transportation			
General Fund	1	1.9%	2,600
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance			
Contract Services	1	1.9%	2,600
Enterprise Funds			
Water Fund	2	3.8%	5,200
Water Plant Operations Fund	3	5.8%	7,800
Refuse Fund	2	3.8%	5,200
Wastewater Fund	4	7.7%	10,400
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4	7.7%	10,400
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	52	100.0%	\$135,100

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	City Attorney
Budget	\$249,500
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	22,700
Neighborhood Preservation	343,800	2.1%	5,200
Public Safety	3,530,300	21.6%	53,900
Community Services	709,000	4.3%	10,800
Public Works			
Transportation			
General Fund	247,000	1.5%	3,800
Gas Tax Fund	371,700	2.3%	5,700
TDA Fund	154,000	0.9%	2,300
Transit Fund	156,500	1.0%	2,400
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	9,900
Contract Services	452,400	2.8%	6,900
Enterprise Funds			
Water Fund	1,602,900	9.8%	24,400
Water Plant Operations Fund	712,000	4.3%	10,900
Refuse Fund	1,262,800	7.7%	19,200
Wastewater Fund	1,990,000	12.2%	30,300
Naval Base Ventura County Fund	507,500	3.1%	7,700
Assessment Districts			
Drainage Fund	26,000	0.2%	400
Lighting Fund	128,000	0.8%	2,000
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	13,800
Redevelopment Agency	1,084,600	6.6%	16,500
Surplus Property Authority	40,400	0.2%	600
Total Direct Cost Programs	16,369,000	100.0%	\$249,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	City Clerk
Budget	\$134,900
Base of Allocation	Council Agenda Items

	Base of Allocation	Percent of Total	Cost Allocation
Direct Cost Program			
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	18	15.7%	21,200
Neighborhood Preservation			
Public Safety	8	7.0%	9,400
Community Services	14	12.2%	16,400
Public Works			
Transportation			
General Fund	11	9.6%	12,900
Gas Tax Fund			
TDA Fund			
Transit Fund	2	1.7%	2,300
NPDES Fund			
Landscape Maintenance	4	3.5%	4,700
Contract Services			
Enterprise Funds			
Water Fund	9	7.8%	10,600
Water Plant Operations Fund	4	3.5%	4,700
Refuse Fund	6	5.2%	7,000
Wastewater Fund	11	9.6%	12,900
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund	2	1.7%	2,300
Lighting Fund	2	1.7%	2,300
Parkway and Median Fund	1	0.9%	1,200
Special Purpose Agencies			
Housing Authority	12	10.4%	14,100
Redevelopment Agency	5	4.3%	5,900
Surplus Property Authority	6	5.2%	7,000
Total Direct Cost Programs	115	100.0%	\$134,900

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Personnel
Budget	\$145,900
Base of Allocation	Full-Time Equivalent Staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	8.14	6.7%	9,700
Neighborhood Preservation	0.60	0.5%	700
Public Safety	53.75	44.0%	64,200
Community Services	6.92	5.7%	8,300
Public Works			
Transportation			
General Fund	2.50	2.0%	3,000
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund	0.04	0.0%	
Landscape Maintenance	12.25	10.0%	14,600
Contract Services	6.67	5.5%	8,000
Enterprise Funds			
Water Fund	1.75	1.4%	2,100
Water Plant Operations Fund	2.25	1.8%	2,700
Refuse Fund	8.00	6.5%	9,600
Wastewater Fund	8.64	7.1%	10,300
Naval Base Ventura County Fund	5.30	4.3%	6,300
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.15	3.4%	5,000
Redevelopment Agency	1.20	1.0%	1,400
Surplus Property Authority			
Total Direct Cost Programs	122.16	100.0%	\$145,900

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Non-Departmental
Budget	\$44,500
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	4,000
Neighborhood Preservation	343,800	2.1%	900
Public Safety	3,530,300	21.6%	9,700
Community Services	709,000	4.3%	1,900
Public Works			
Transportation			
General Fund	247,000	1.5%	700
Gas Tax Fund	371,700	2.3%	1,000
TDA Fund	154,000	0.9%	400
Transit Fund	156,500	1.0%	400
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	1,800
Contract Services	452,400	2.8%	1,200
Enterprise Funds			
Water Fund	1,602,900	9.8%	4,400
Water Plant Operations Fund	712,000	4.3%	1,900
Refuse Fund	1,262,800	7.7%	3,400
Wastewater Fund	1,990,000	12.2%	5,400
Naval Base Ventura County Fund	507,500	3.1%	1,400
Assessment Districts			
Drainage Fund	26,000	0.2%	100
Lighting Fund	128,000	0.8%	300
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	2,500
Redevelopment Agency	1,084,600	6.6%	2,900
Surplus Property Authority	40,400	0.2%	100
Total Direct Cost Programs	16,369,000	100.0%	\$44,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Finance and Accounting
Budget	\$380,400
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	34,600
Neighborhood Preservation	343,800	2.1%	8,000
Public Safety	3,530,300	21.6%	82,300
Community Services	709,000	4.3%	16,500
Public Works			
Transportation			
General Fund	247,000	1.5%	5,700
Gas Tax Fund	371,700	2.3%	8,600
TDA Fund	154,000	0.9%	3,600
Transit Fund	156,500	1.0%	3,600
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	15,100
Contract Services	452,400	2.8%	10,500
Enterprise Funds			
Water Fund	1,602,900	9.8%	37,200
Water Plant Operations Fund	712,000	4.3%	16,500
Refuse Fund	1,262,800	7.7%	29,300
Wastewater Fund	1,990,000	12.2%	46,200
Naval Base Ventura County Fund	507,500	3.1%	11,800
Assessment Districts			
Drainage Fund	26,000	0.2%	600
Lighting Fund	128,000	0.8%	3,000
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	21,100
Redevelopment Agency	1,084,600	6.6%	25,200
Surplus Property Authority	40,400	0.2%	900
Total Direct Cost Programs	16,369,000	100.0%	\$380,400

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Payroll
Budget	\$82,600
Base of Allocation	Full-Time Equivalent Staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	8.14	6.7%	5,500
Neighborhood Preservation	0.60	0.5%	400
Public Safety	53.75	44.0%	36,300
Community Services	6.92	5.7%	4,700
Public Works			
Transportation			
General Fund	2.50	2.0%	1,700
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund	0.04	0.0%	100
Landscape Maintenance	12.25	10.0%	8,300
Contract Services	6.67	5.5%	4,500
Enterprise Funds			
Water Fund	1.75	1.4%	1,200
Water Plant Operations Fund	2.25	1.8%	1,500
Refuse Fund	8.00	6.5%	5,400
Wastewater Fund	8.64	7.1%	5,800
Naval Base Ventura County Fund	5.30	4.3%	3,600
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.15	3.4%	2,800
Redevelopment Agency	1.20	1.0%	800
Surplus Property Authority			
Total Direct Cost Programs	122.16	100.0%	\$82,600

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Business Tax and TOT Collections
Budget	\$53,600
Base of Allocation	General Fund Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	21.0%	11,300
Neighborhood Preservation			
Public Safety	3,530,300	49.9%	26,700
Community Services	709,000	10.0%	5,400
Public Works			
Transportation			
General Fund	247,000	3.5%	1,900
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance	649,800	9.2%	4,900
Contract Services	452,400	6.4%	3,400
Enterprise Funds			
Water Fund			
Water Plant Operations Fund			
Refuse Fund			
Wastewater Fund			
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	7,076,100	100.0%	\$53,600

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Utility Billing	<i>See Note Below</i>
Budget	\$162,300	
Base of Allocation	Water, Sewer and Refuse Funds	

Direct Cost Program	Percent of Total	Cost Allocation
General and Special Revenue Funds		
Community Development		
General Fund and CDBG		
Neighborhood Preservation		
Public Safety		
Community Services		
Public Works		
Transportation		
General Fund		
Gas Tax Fund		
TDA Fund		
Transit Fund		
NPDES Fund		
Landscape Maintenance		
Contract Services		
Enterprise Funds		
Water Fund	33.4%	54,300
Water Plant Operations Fund		
Refuse Fund	33.3%	54,000
Wastewater Fund	33.3%	54,000
Naval Base Ventura County Fund		
Assessment Districts		
Drainage Fund		
Lighting Fund		
Parkway and Median Fund		
Special Purpose Agencies		
Housing Authority		
Redevelopment Agency		
Surplus Property Authority		
Total Direct Cost Programs	100.0%	\$162,300

Costs are allocated evenly between the three funds.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Workers Compensation
Budget	\$437,400
Base of Allocation	Staffing Costs

	Base of Allocation	Percent of Total	Cost Allocation
Direct Cost Program			
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	531,500	7.5%	32,700
Neighborhood Preservation	42,700	0.6%	2,600
Public Safety	3,243,500	45.6%	199,300
Community Services	336,200	4.7%	20,700
Public Works			
Transportation			
General Fund	147,000	2.1%	9,000
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund	3,500	0.0%	200
Landscape Maintenance	542,000	7.6%	33,300
Contract Services	413,600	5.8%	25,400
Enterprise Funds			
Water Fund	105,600	1.5%	6,500
Water Plant Operations Fund	147,700	2.1%	9,100
Refuse Fund	443,000	6.2%	27,200
Wastewater Fund	525,900	7.4%	32,300
Naval Base Ventura County Fund	303,800	4.3%	18,700
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	241,500	3.4%	14,800
Redevelopment Agency	91,400	1.3%	5,600
Surplus Property Authority			
Total Direct Cost Programs	7,118,900	100.0%	\$437,400

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Liability, Property and Other Insurance Costs
Budget	\$598,500
Base of Allocation	Full-Time Equivalent Staffing

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	8.14	6.7%	39,900
Neighborhood Preservation	0.60	0.5%	2,900
Public Safety	53.75	44.0%	263,400
Community Services	6.92	5.7%	33,900
Public Works			
Transportation			
General Fund	2.50	2.0%	12,200
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund	0.04	0.0%	200
Landscape Maintenance	12.25	10.0%	60,000
Contract Services	6.67	5.5%	32,700
Enterprise Funds			
Water Fund	1.75	1.4%	8,600
Water Plant Operations Fund	2.25	1.8%	11,000
Refuse Fund	8.00	6.5%	39,200
Wastewater Fund	8.64	7.1%	42,300
Naval Base Ventura County Fund	5.30	4.3%	26,000
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.15	3.4%	20,300
Redevelopment Agency	1.20	1.0%	5,900
Surplus Property Authority			
Total Direct Cost Programs	122.16	100.0%	\$598,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Supplies and Postage
Budget	\$54,800
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	5,000
Neighborhood Preservation	343,800	2.1%	1,200
Public Safety	3,530,300	21.6%	11,800
Community Services	709,000	4.3%	2,400
Public Works			
Transportation			
General Fund	247,000	1.5%	800
Gas Tax Fund	371,700	2.3%	1,200
TDA Fund	154,000	0.9%	500
Transit Fund	156,500	1.0%	500
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	2,200
Contract Services	452,400	2.8%	1,500
Enterprise Funds			
Water Fund	1,602,900	9.8%	5,400
Water Plant Operations Fund	712,000	4.3%	2,400
Refuse Fund	1,262,800	7.7%	4,200
Wastewater Fund	1,990,000	12.2%	6,700
Naval Base Ventura County Fund	507,500	3.1%	1,700
Assessment Districts			
Drainage Fund	26,000	0.2%	100
Lighting Fund	128,000	0.8%	400
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	3,000
Redevelopment Agency	1,084,600	6.6%	3,600
Surplus Property Authority	40,400	0.2%	100
Total Direct Cost Programs	16,369,000	100.0%	\$54,800

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Contract Services
Budget	\$31,800
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	2,900
Neighborhood Preservation	343,800	2.1%	700
Public Safety	3,530,300	21.6%	6,500
Community Services	709,000	4.3%	1,400
Public Works			
Transportation			
General Fund	247,000	1.5%	500
Gas Tax Fund	371,700	2.3%	700
TDA Fund	154,000	0.9%	300
Transit Fund	156,500	1.0%	300
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	1,300
Contract Services	452,400	2.8%	900
Enterprise Funds			
Water Fund	1,602,900	9.8%	3,100
Water Plant Operations Fund	712,000	4.3%	1,400
Refuse Fund	1,262,800	7.7%	2,500
Wastewater Fund	1,990,000	12.2%	3,900
Naval Base Ventura County Fund	507,500	3.1%	1,000
Assessment Districts			
Drainage Fund	26,000	0.2%	100
Lighting Fund	128,000	0.8%	200
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	1,800
Redevelopment Agency	1,084,600	6.6%	2,100
Surplus Property Authority	40,400	0.2%	100
Total Direct Cost Programs	16,369,000	100.0%	\$31,800

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Utilities
Budget	\$50,400
Base of Allocation	Assigned Space <i>See Note Below</i>

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,742	16.3%	8,200
Neighborhood Preservation			
Public Safety	8,144	76.0%	38,300
Community Services			
Public Works			
Transportation			
General Fund			
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance			
Contract Services			
Enterprise Funds			
Water Fund			
Water Plant Operations Fund			
Refuse Fund			
Wastewater Fund			
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	834	7.8%	3,900
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	10,720	100.0%	\$50,400

Utility costs are only budgeted in the office services program for City Hall. Accordingly, these costs are only allocated to the "direct" programs in this facility.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Telephones
Budget	\$44,000
Base of Allocation	Assigned Telephones

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	13	10.8%	4,800
Neighborhood Preservation			
Public Safety	75	62.5%	27,500
Community Services	9	7.5%	3,300
Public Works			
Transportation			
General Fund	2	1.7%	700
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance	2	1.7%	700
Contract Services	2	1.7%	700
Enterprise Funds			
Water Fund	4	3.3%	1,500
Water Plant Operations Fund			
Refuse Fund	3	2.5%	1,100
Wastewater Fund	3	2.5%	1,100
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	7	5.8%	2,600
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	120	100.0%	\$44,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Facilities Maintenance
Budget	\$611,800
Base of Allocation	See Below

Allocation of Costs Between and Special and Other Services

Facilities Maintenance provides a broad range of building services for all City operations, including all municipal buildings, parks, public lighting and housing units operated by the Housing Authority. In general, the amount of facility square footage maintained by this Division would be an appropriate basis for allocating costs. However, there are three "special service" functions where this is not the case: public lighting/electrical, graffiti removal and roof maintenance. For this reason, City staff provided the following estimates of total program costs associated with these special service areas, and the portion of these costs that should be allocated to the Housing Authority versus other programs:

	Housing Authority		Other Programs	Total
	Percent	Allocation		
Pubic Lighting /Electrical	10%	20,000	180,000	200,000
Graffiti Removal	1%	400	34,600	35,000
Roof Maintenance	20%	11,000	44,000	55,000
Total Special Service Costs		\$ 31,400	\$ 258,600	\$290,000

Allocation of Costs Between Direct and Indirect Cost Programs

In total, Facilities Maintenance costs are \$611,800. As shown below, 73.2% of this cost (\$448,000) is assigned to the direct cost programs based on square footage. This cost is allocated to them on this same basis on page 31, with the adjustment for "special services" as described above. The cost remaining cost (\$163,800) assigned to the indirect cost programs is allocated to the direct cost programs based on operating budget on page 32.

	Square Feet	Percent of Total	Cost Allocation
Direct Cost Programs	117,249	73.2%	448,000
Indirect Cost Programs	42,866	26.8%	163,800
Total	160,115	100.0%	\$611,800

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Facilities Maintenance	<i>Direct Programs</i>
Budget	\$448,000	
Base of Allocation	Assigned Space	<i>See Note Below</i>

Direct Cost Program	Base of Allocation	Special Services		Other Services		Total Cost Allocation
		Percent of Total	Cost Allocation	Percent of Total	Cost Allocation	
General and Special Revenue Funds						
Community Development						
General Fund and CDBG	1,742	3.0%	7,700	1.5%	2,300	10,000
Neighborhood Preservation						
Public Safety	8,144	14.0%	36,200	6.9%	11,000	47,200
Community Services	37,278	64.0%	165,600	31.8%	50,200	215,800
Public Works						
Transportation						
General Fund						
Gas Tax Fund						
TDA Fund						
Transit Fund						
NPDES Fund						
Landscape Maintenance						
Contract Services						
Enterprise Funds						
Water Fund						
Water Plant Operations Fund						
Refuse Fund	4,550	7.8%	20,200	3.9%	6,100	26,300
Wastewater Fund						
Naval Base Ventura County Fund						
Assessment Districts						
Drainage Fund						
Lighting Fund						
Parkway and Median Fund						
Special Purpose Agencies						
Housing Authority	59,035	<i>See Note</i>	31,400	50.4%	79,600	111,000
Redevelopment Agency	6,500	11.2%	28,900	5.5%	8,800	37,700
Surplus Property Authority						
Total Direct Cost Programs	117,249	100.0%	\$290,000	100.0%	\$158,000	\$448,000

Of the 160,115 square feet of space maintained by this program, 73.2% is used by these "direct cost" programs. Accordingly, this percentage of the total Facilities Maintenance cost (\$611,800) is used as the cost basis for this allocation (\$448,000). See page 30 for more information on the allocation of this cost.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Facilities Maintenance	<i>Indirect Programs</i>
Budget	\$163,800	
Base of Allocation	Operating Budget	<i>See Note Below</i>

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	14,900
Neighborhood Preservation	343,800	2.1%	3,400
Public Safety	3,530,300	21.6%	35,300
Community Services	709,000	4.3%	7,100
Public Works			
Transportation			
General Fund	247,000	1.5%	2,500
Gas Tax Fund	371,700	2.3%	3,700
TDA Fund	154,000	0.9%	1,500
Transit Fund	156,500	1.0%	1,600
NPDES Fund	4,800	0.0%	100
Landscape Maintenance	649,800	4.0%	6,500
Contract Services	452,400	2.8%	4,500
Enterprise Funds			
Water Fund	1,602,900	9.8%	16,000
Water Plant Operations Fund	712,000	4.3%	7,100
Refuse Fund	1,262,800	7.7%	12,600
Wastewater Fund	1,990,000	12.2%	19,900
Naval Base Ventura County Fund	507,500	3.1%	5,100
Assessment Districts			
Drainage Fund	26,000	0.2%	300
Lighting Fund	128,000	0.8%	1,300
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	9,100
Redevelopment Agency	1,084,600	6.6%	10,900
Surplus Property Authority	40,400	0.2%	400
Total Direct Cost Programs	16,369,000	100.0%	\$163,800

Of the 160,115 square feet of space maintained by this program, 26.8% is used by these "direct cost" programs. Accordingly, this percentage of the total Facilities Maintenance cost (\$611,800) is used as the cost basis for this allocation (\$163,800). See page 30 for more information on the allocation of this cost.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Public Works Administration
Budget	\$331,300
Base of Allocation	Public Works Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG			
Neighborhood Preservation			
Public Safety			
Community Services			
Public Works			
Transportation			
General Fund	247,000	3.0%	9,900
Gas Tax Fund	371,700	4.5%	14,900
TDA Fund	154,000	1.9%	6,200
Transit Fund	156,500	1.9%	6,300
NPDES Fund	4,800	0.1%	200
Landscape Maintenance	649,800	7.9%	26,000
Contract Services	452,400	5.5%	18,100
Enterprise Funds			
Water Fund	1,602,900	19.4%	64,200
Water Plant Operations Fund	712,000	8.6%	28,500
Refuse Fund	1,262,800	15.3%	50,600
Wastewater Fund	1,990,000	24.1%	80,000
Naval Base Ventura County Fund	507,500	6.1%	20,300
Assessment Districts			
Drainage Fund	26,000	0.3%	1,000
Lighting Fund	128,000	1.5%	5,100
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	8,265,400	100.0%	\$331,300

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Public Works Technical Services
Budget	\$264,000
Base of Allocation	Supported Programs: Workload Analysis

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG			
Neighborhood Preservation			
Public Safety			
Community Services		15.0%	39,600
Public Works			
Transportation			
General Fund		5.0%	13,200
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance			
Contract Services		5.0%	13,200
Enterprise Funds			
Water Fund		25.0%	66,000
Water Plant Operations Fund			
Refuse Fund		5.0%	13,200
Wastewater Fund		25.0%	66,000
Naval Base Ventura County Fund		20.0%	52,800
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs		100.0%	\$264,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Fleet Maintenance
Budget	\$629,200
Base of Allocation	Value of Assigned Vehicles

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	90,400	3.8%	24,200
Neighborhood Preservation			
Public Safety	513,000	21.8%	137,100
Community Services	35,700	1.5%	9,500
Public Works			
Transportation			
General Fund	92,400	3.9%	24,700
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance	247,700	10.5%	66,200
Contract Services			
Enterprise Funds			
Water Fund	128,800	5.5%	34,400
Water Plant Operations Fund			
Refuse Fund	682,900	29.0%	182,400
Wastewater Fund	524,500	22.3%	140,200
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	39,300	1.7%	10,500
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	2,354,700	100.0%	\$629,200

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Facility Use	<i>Direct Programs</i>
Budget	\$148,300	<i>See Note Below</i>
Base of Allocation	Assigned Space	

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,742	17.6%	26,100
Neighborhood Preservation			
Public Safety	8,144	82.4%	122,200
Community Services			
Public Works			
Transportation			
General Fund			
Gas Tax Fund			
TDA Fund			
Transit Fund			
NPDES Fund			
Landscape Maintenance			
Contract Services			
Enterprise Funds			
Water Fund			
Water Plant Operations Fund			
Refuse Fund			
Wastewater Fund			
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	9,886	100.0%	\$148,300

Use of space at City facilities is valued at \$1.25 per square foot per month based on market rental rates.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Facility Use	<i>Indirect Programs</i>
Budget	\$643,000	<i>See Note Below</i>
Base of Allocation	Operating Budget	

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	1,487,600	9.1%	58,400
Neighborhood Preservation	343,800	2.1%	13,500
Public Safety	3,530,300	21.6%	138,700
Community Services	709,000	4.3%	27,900
Public Works			
Transportation			
General Fund	247,000	1.5%	9,700
Gas Tax Fund	371,700	2.3%	14,600
TDA Fund	154,000	0.9%	6,000
Transit Fund	156,500	1.0%	6,100
NPDES Fund	4,800	0.0%	200
Landscape Maintenance	649,800	4.0%	25,500
Contract Services	452,400	2.8%	17,800
Enterprise Funds			
Water Fund	1,602,900	9.8%	63,000
Water Plant Operations Fund	712,000	4.3%	28,000
Refuse Fund	1,262,800	7.7%	49,600
Wastewater Fund	1,990,000	12.2%	78,200
Naval Base Ventura County Fund	507,500	3.1%	19,900
Assessment Districts			
Drainage Fund	26,000	0.2%	1,000
Lighting Fund	128,000	0.8%	5,000
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	907,900	5.5%	35,700
Redevelopment Agency	1,084,600	6.6%	42,600
Surplus Property Authority	40,400	0.2%	1,600
Total Direct Cost Programs	16,369,000	100.0%	\$643,000

Use of space at City facilities for indirect cost programs is valued at \$1.25 per square foot per month for 34,866 square feet.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Fleet Use	<i>See Note Below</i>
Budget	\$311,100	
Base of Allocation	Assigned Vehicles	

Direct Cost Program	Indirect Cost Programs			Direct Cost Programs	Total Cost Allocation
	Base of Allocation	Percent of Total	Cost Allocation		
General and Special Revenue Funds					
Community Development					
General Fund and CDBG	1,487,600	9.1%	1,600	8,800	10,400
Neighborhood Preservation	343,800	2.1%	400		400
Public Safety	3,530,300	21.6%	3,700	129,200	132,900
Community Services	709,000	4.3%	800	3,200	4,000
Public Works					
Transportation					
General Fund	247,000	1.5%	300	7,800	8,100
Gas Tax Fund	371,700	2.3%	400		400
TDA Fund	154,000	0.9%	200		200
Transit Fund	156,500	1.0%	200		200
NPDES Fund	4,800	0.0%			
Landscape Maintenance	649,800	4.0%	700	21,400	22,100
Contract Services	452,400	2.8%	500		500
Enterprise Funds					
Water Fund	1,602,900	9.8%	1,700	11,600	13,300
Water Plant Operations Fund	712,000	4.3%	800		800
Refuse Fund	1,262,800	7.7%	1,400	57,000	58,400
Wastewater Fund	1,990,000	12.2%	2,200	50,600	52,800
Naval Base Ventura County Fund	507,500	3.1%	500		500
Assessment Districts					
Drainage Fund	26,000	0.2%			
Lighting Fund	128,000	0.8%	100		100
Parkway and Median Fund					
Special Purpose Agencies					
Housing Authority	907,900	5.5%	1,000	3,800	4,800
Redevelopment Agency	1,084,600	6.6%	1,200		1,200
Surplus Property Authority	40,400	0.2%			
Total Direct Cost Programs	16,369,000	100.0%	\$17,700	\$293,400	\$311,100

Allocations are based on a detailed analysis of vehicle assignments, cost, useful life and resulting annual use cost. For the "direct" programs, these costs are allocated directly to them (\$293,400). Fleet use costs assigned to the "indirect" programs (\$17,700) are allocated based on operating budget.

SUMMARY OF COST ALLOCATIONS BY FUND

	Indirect Cost Allocations	Direct Cost Allocations	Total	Percent of Total
General and CDBG Fund	3,030,300		3,030,300	48.9%
Special Revenue Funds				
Neighborhood Preservation	44,600	14,000	58,600	0.9%
Gas Tax Fund	55,800		55,800	0.9%
TDA Fund	23,100		23,100	0.4%
Transit Fund	27,400		27,400	0.4%
NPDES Fund	1,600		1,600	0.0%
Enterprise Funds				
Water Fund	450,600	(10,600)	440,000	7.1%
Water Plant Operations Fund	147,300		147,300	2.4%
Refuse Fund	622,400	(57,000)	565,400	9.1%
Wastewater Fund	734,700	(50,600)	684,100	11.0%
Naval Base Ventura County Fund	183,700		183,700	3.0%
Assessment Districts				
Drainage Fund	7,500	106,200	113,700	1.8%
Lighting Fund	21,400		21,400	0.3%
Parkway and Median Fund	4,000	167,700	171,700	2.8%
Special Purpose Agencies				
Housing Authority	309,400	(3,800)	305,600	4.9%
Redevelopment Agency	220,300	84,000	304,300	4.9%
Surplus Property Authority	16,200	42,000	58,200	0.9%
Total	\$ 5,900,300	\$ 291,900	\$ 6,192,200	100.0%

DIRECT COST PROGRAM ALLOCATIONS

Community Development Administration		\$279,900			
	Workload Percent	Allocated Cost			
Redevelopment Agency	30%	84,000			
Surplus Property Authority	15%	42,000			
Neighborhood Preservation	5%	14,000			
Other Programs	50%	139,900			
Total	100%	\$279,900			
Landscape Maintenance		\$965,000			
	Weighted Work Effort *	Area (Square Feet)	Weighted Allocation Base	Percent	Allocated Cost
Drainage Fund	1.00	260,000	260,000	11.0%	106,200
Parkway and Median Fund	3.00	136,887	410,661	17.4%	167,700
Water Plant Operations Fund	1.00	2,563	2,563	0.1%	1,000
All Other Areas	1.00	1,689,263	1,689,263	71.5%	690,000
Total		2,088,713	2,362,487	100.0%	\$964,900

Fleet Costs Directly Assigned		(\$123,000)
Water Fund		(11,600)
Refuse Fund		(57,000)
Wastewater Fund		(50,600)
Housing Authority		(3,800)

* Landscaped areas are assigned "weighted work efforts" by the Landscape Superintendent based on the type of landscaping maintained.

GENERAL FUND REIMBURSEMENT TRANSFERS: BUDGET VERSUS ACTUAL

	2001-02 Budget	Actual Per Plan	Variance
Special Revenue Funds			
Neighborhood Preservation	20,000	58,600	38,600
Gas Tax Fund	26,500	55,800	29,300
TDA Fund	20,000	23,100	3,100
Transit Fund	3,100	27,400	24,300
NPDES Fund	3,000	1,600	(1,400)
Enterprise Funds			
Water Fund	325,000	440,000	115,000
Water Plant Operations Fund	121,200	147,300	26,100
Refuse Fund	670,000	565,400	(104,600)
Wastewater Fund	794,200	684,100	(110,100)
Naval Base Ventura County Fund	168,300	183,700	15,400
Assessment Districts			
Drainage Fund	135,000	113,700	(21,300)
Lighting Fund	5,600	21,400	15,800
Parkway and Median Fund	168,000	171,700	3,700
Special Purpose Agencies			
Housing Authority	104,500	305,600	201,100
Redevelopment Agency	182,500	304,300	121,800
Surplus Property Authority	30,000	58,200	28,200
Total	\$ 2,776,900	\$ 3,161,900	\$ 385,000

HOURLY LABOR RATES

OVERVIEW

The following schedules identify hourly labor rates for all regular City positions based on five key factors:

- **Annual Salary.** Based on the top of the salary range in accordance with the prevailing practice of California cities and to ensure reasonable cost recovery.
- **Benefits.** FICA, Medicare, group insurance, life insurance and other paid benefits.
- **Productive Hours.** Annual regular hours—generally 2,080 less vacation, sick leave, holidays and break hours.
- **Citywide Indirect Costs.** Services such as legal services, accounting, personnel and building maintenance.
- **Departmental and Program Administration Costs.** Support costs internal to the operating departments that are not allocated as part of the Cost Allocation Plan.

Each schedule summarizes the specific factors in calculating hourly labor rates. The following summarizes how these five cost components are used in arriving at a full-cost hourly labor rate, using a Police Officer position as an example (page 43 under “Public Safety”).

Hourly Compensation

The first step is to arrive at an hourly compensation cost (exclusive of organization-wide and departmental indirect costs) as follows:

- **Annual Salary.** This is based on the top of the salary range for Police Officer of \$60,546.
- **Benefits.** The benefits costs such as FICA Medicare, group insurance, life insurance and other paid benefits are added to the base salary. In this case, the total cost of benefits for a Police Officer is 52.2% of salary, for total annual compensation of \$92,145.
- **Productive Hours.** To determine the hourly cost of services, we need to divide the total annual cost of salaries and benefits by the number of hours actually

worked during the year. This is determined by taking the annual base of 2,080 hours (52 weeks per year times 40 hours per week) and reducing it by paid time-off such as vacation, sick and holidays. For this position, total productive hours annually are 1,816, resulting in an hourly cost of \$50.74 (\$92,145 divided by 1,816).

Indirect Costs

Once the direct hourly compensation has been determined, we need to add the support costs incurred by the organization and the department. In the case of the Police Department, the Cost Allocation Plan has identified an organization-wide indirect cost of 44.1% (page 8). In addition, we need to identify support costs internal to the department, such as dispatch, records and department administration. This ratio of department support costs (\$1,130,000) to direct costs (\$2,400,300) is 47.1%. To avoid “double counting” for the same costs, the departmental indirect cost rate is only applied to “direct” positions; it is not allocated to “support” positions.

Total Costs

The full-cost hourly rate is then determined by adjusting the hourly total compensation cost (in this case, \$50.74) by the organization-wide indirect cost rate (44.1%) and the departmental indirect cost rate (47.1%), for a total hourly cost of \$107.54 per hour.

ORGANIZATION

Positions are organized into the same basic groupings as the Budget and Cost Allocation Plan:

- Community Development
 - Public Safety
 - Community Services
 - Public Works
 - Housing Authority and Facilities Maintenance
 - Administration and Finance
-

COMMUNITY DEVELOPMENT LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	* Program	
Operations								
Code Compliance Manager	\$70,411	31.6%	\$92,689	1,780	\$52.07	27.2%	13.7%	\$75.29
Parking Officer	42,108	33.5%	56,231	1,699	33.10	27.2%	13.7%	47.86
Building Inspector	70,411	31.6%	92,689	1,780	52.07	27.2%	13.7%	75.29
Community Development Specialist	49,150	33.5%	65,635	1,699	38.64	27.2%	13.7%	55.87
Community Development Program Manager	70,411	31.6%	92,689	1,780	52.07	27.2%	13.7%	75.29
Support								
Community Development Director	104,473	31.6%	137,528	1,780	77.26	27.2%	0.0%	98.30
Community Development Technician	39,293	33.5%	52,472	1,699	30.89	27.2%	0.0%	39.30
Community Development Assistant	33,659	33.5%	44,948	1,699	26.46	27.2%	0.0%	33.66

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	31.6%	33.5%
Fica and Medicare	8.3%	8.3%
Group Insurance	8.5%	14.9%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	8.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	178000.0%	169875.0%
Total Days (2080 hours)	260.0	260.0
Vacation Days (See Note)		(15.0)
Sick (9 days @ 60%)		(5.5)
Annual Leave (See Note)	(24.5)	
Holidays	(13.0)	(13.0)
Productive Days	222.5	226.5
Productive Hours	1,780	1,812
Breaks (30 minutes daily)		(113)

Based on five years of service

Program Indirect Cost Rate

Community Development Administration	220,000
Other Community Development Costs	1,611,400
Community Development Direct Costs	\$1,831,400
Program Indirect Cost Rate	13.7%

* Program indirect costs are not allocated to support positions.

PUBLIC SAFETY LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	* Program	
Operations								
Police Officer	\$60,546	52.2%	\$92,145	1,812	\$50.85	44.1%	47.1%	\$107.78
Police Detective	63,265	52.2%	96,283	1,812	53.14	44.1%	47.1%	112.62
Senior Police Officer	65,983	52.2%	100,420	1,812	55.42	44.1%	47.1%	117.46
Police Sergeant	76,861	52.2%	116,975	1,812	64.56	44.1%	47.1%	136.82
Police Sergeant-Detective	79,581	52.2%	121,114	1,812	66.84	44.1%	47.1%	141.67
Support								
Police Chief	112,954	43.0%	161,513	1,780	90.74	44.1%	0.0%	130.76
Police Commander	95,993	43.0%	137,260	1,780	77.11	44.1%	0.0%	111.12
Police Secretary	41,509	39.3%	57,839	1,699	34.05	44.1%	0.0%	49.07
Star Program Coordinator	52,152	39.3%	72,669	1,699	42.78	44.1%	0.0%	61.65
Police Communications Officer	41,509	39.3%	57,839	1,699	34.05	44.1%	0.0%	49.07
Senior Police Communication Officer	44,230	39.3%	61,630	1,699	36.28	44.1%	0.0%	52.28
Support Service Officer	49,668	39.3%	69,207	1,699	40.74	44.1%	0.0%	58.71
Records Maintenance Technician	36,072	39.3%	50,263	1,699	29.59	44.1%	0.0%	42.64
Crime Prevention Officer	46,949	39.3%	65,419	1,699	38.51	44.1%	0.0%	55.50

Paid Benefits and Productive Hours

	Management	Sworn	Non-Sworn
Total Paid Benefits Rate	43.0%	52.2%	39.3%
Fica and Medicare	8.3%	8.3%	8.3%
Group Insurance	8.5%	12.2%	12.2%
Life Insurance	1.4%	1.4%	1.4%
Management Benefit Option	3.0%	0.0%	0.0%
Retirement	19.9%	19.9%	7.0%
Education Incentive	0.0%	7.5%	7.5%
Uniform	0.0%	1.0%	1.0%
Longevity	2.0%	2.0%	2.0%
Total Productive Hours	1,780	1,812	1,699
Total Days (2080 hours)	260.0	260.0	260.0
Vacation Days (See Note)		(15.0)	(15.0)
Sick (9 days @ 60%)		(5.5)	(5.5)
Annual Leave (See Note)	(24.5)	(13.0)	
Holidays	(13.0)		(13.0)
Productive Days	222.5	226.5	226.5
Productive Hours	1,780	1,812	1,812
Breaks (30 minutes daily)			(113)

Based on five years of service

Program Indirect Cost Rate

Police Administration and Support	1,130,000
Other Police Costs	2,400,300
Public Safety Direct Costs	\$3,530,300
Program Indirect Cost Rate	47.1%

* Program indirect costs are not allocated to support positions.

COMMUNITY SERVICES LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Recreation Assistant	\$39,293	33.5%	\$52,472	1,699	\$30.89	64.7%	34.5%	\$68.43
Facilities Technician	42,108	33.5%	56,231	1,699	33.10	64.7%	34.5%	73.33
Support								
Recreation and Community Services Director	87,510	31.6%	115,198	1,780	64.72	64.7%	0.0%	106.57

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	31.6%	33.5%
Fica and Medicare	8.3%	8.3%
Group Insurance	8.5%	14.9%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	8.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,780	1,699
Total Days (2080 hours)	260.0	260.0
Vacation Days (See Note)		(15.0)
Sick (9 days @ 60%)		(5.5)
Annual Leave (See Note)	(24.5)	
Holidays	(13.0)	(13.0)
Productive Days	222.5	226.5
Productive Hours	1,780	1,812
Breaks (30 minutes daily)		(113)

Based on five years of service

Program Indirect Cost Rate

Recreation Administration *	182,000
Other Community Services Costs	527,000
Community Development Direct Costs	\$709,000
Program Indirect Cost Rate	34.5%

* Excludes Master Plan Update

** Program indirect costs are not allocated to support positions.

PUBLIC WORKS LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Street Maintenance and Contract Services *								
City Engineer	\$87,341	31.6%	\$114,976	1,780	\$64.59	35.2%	0.0%	\$87.36
Engineering Assistant	49,150	33.5%	65,635	1,699	38.64	35.2%	0.0%	52.25
Public Works Maintenance III	49,150	33.5%	65,635	1,699	38.64	35.2%	0.0%	52.25
Public Works Maintenance II	39,293	33.5%	52,472	1,699	30.89	35.2%	0.0%	41.77
Construction Coordinator	61,822	33.5%	82,557	1,699	48.60	35.2%	0.0%	65.73
Maintenance I	33,659	33.5%	44,948	1,699	26.46	35.2%	0.0%	35.78
Laborer	28,028	33.5%	37,429	1,699	22.03	35.2%	0.0%	29.80
Landscape Maintenance								
Landscape Superintendent	70,411	31.6%	92,689	1,780	52.07	48.5%	0.0%	77.33
Landscape Maintenance, Lead	49,150	33.5%	65,635	1,699	38.64	48.5%	0.0%	57.38
Landscape Maintenance, II	39,293	33.5%	52,472	1,699	30.89	48.5%	0.0%	45.87
Landscape Maintenance, I	31,823	33.5%	42,496	1,699	25.02	48.5%	0.0%	37.15
Laborer	28,028	33.5%	37,429	1,699	22.03	48.5%	0.0%	32.72
Water								
Water Utility Operator III	54,780	33.5%	73,153	1,699	43.06	28.1%	0.0%	55.17
Water Utility Operator I	39,293	33.5%	52,472	1,699	30.89	28.1%	0.0%	39.57
Water Plant Operations								
Water Utility Operator II	42,108	33.5%	56,231	1,699	33.10	20.7%	0.0%	39.95
Water Utility Operator I	39,293	33.5%	52,472	1,699	30.89	20.7%	0.0%	37.28
Refuse								
Water/Refuse Superintendent	78,875	31.6%	103,831	1,780	58.33	49.3%	0.0%	87.08
Refuse Operations Coordinator	54,890	33.5%	73,300	1,699	43.15	49.3%	0.0%	64.42
Refuse Operator III	49,150	33.5%	65,635	1,699	38.64	49.3%	0.0%	57.68
Refuse Operator II	36,476	33.5%	48,710	1,699	28.67	49.3%	0.0%	42.81
Refuse Operator I	31,823	33.5%	42,496	1,699	25.02	49.3%	0.0%	37.35
Wastewater Services								
Wastewater Superintendent	78,875	31.6%	103,831	1,780	58.33	36.9%	0.0%	79.87
Collection Systems Coordinator	61,822	33.5%	82,557	1,699	48.60	36.9%	0.0%	66.54
Collection Systems Maintenance III	54,780	33.5%	73,153	1,699	43.06	36.9%	0.0%	58.96
Collection Systems Maintenance II	42,108	33.5%	56,231	1,699	33.10	36.9%	0.0%	45.32
NBVC Sewer Contract								
Collection Systems Maintenance III	54,780	33.5%	73,153	1,699	43.06	36.2%	0.0%	58.65
Collection Systems Maintenance II	42,108	33.5%	56,231	1,699	33.10	36.2%	0.0%	45.08
Collection Systems Maintenance I	39,293	33.5%	52,472	1,699	30.89	36.2%	0.0%	42.07

* The composite indirect cost rate for Public Works General and Special Revenue Funds is used as the Citywide rate for these services.

** Public Works Administration and other support costs are included in the Citywide indirect cost rate.

PUBLIC WORKS LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						* Citywide	** Program	
Support								
Public Works Administration								
Public Works Director	\$121,434	31.6%	\$159,856	1,780	\$89.81	36.0%	0.0%	\$122.18
Services Coordinator/Deputy Clerk	49,248	31.6%	64,830	1,780	36.42	36.0%	0.0%	49.55
Public Services Assistant	36,476	33.5%	48,710	1,699	28.67	36.0%	0.0%	39.01
Technical Services								
Technical Services Superintendent	78,875	31.6%	103,831	1,780	58.33	36.0%	0.0%	79.36
Instrumentation Technician	54,780	33.5%	73,153	1,699	43.06	36.0%	0.0%	58.59
Fleet Maintenance								
Mechanic II	49,150	33.5%	65,635	1,699	38.64	36.0%	0.0%	52.56
Mechanic I	42,108	33.5%	56,231	1,699	33.10	36.0%	0.0%	45.03

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	31.6%	33.5%
Fica and Medicare	8.3%	8.3%
Group Insurance	8.5%	14.9%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	8.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,780	1,699
Total Days (2080 hours)	260.0	260.0
Vacation Days (See Note)		(15.0)
Sick (9 days @ 60%)		(5.5)
Annual Leave (See Note)	(24.5)	
Holidays	(13.0)	(13.0)
Productive Days	222.5	226.5
Productive Hours	1,780	1,812
Breaks (30 minutes daily)		(113)

Based on five years of service

* The Citywide indirect rate is used for Public Works support costs.

** Public Works Administration and other support costs are included in the Citywide indirect cost rate.

HOUSING AUTHORITY AND FACILITIES MAINTENANCE LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						* Citywide	** Program	
Housing Authority								
Housing/Facilities Director	\$87,510	31.6%	\$115,198	1,780	\$64.72	34.1%	0.0%	\$86.77
Housing Manager	\$70,411	33.5%	\$94,027	1,699	\$55.35	34.1%	0.0%	74.21
Housing Specialist	44,924	33.5%	59,992	1,699	35.32	34.1%	0.0%	47.35
Housing Program Coordinators	49,150	33.5%	65,635	1,699	38.64	34.1%	0.0%	51.80
Customer Service Clerk	33,659	33.5%	44,948	1,699	26.46	34.1%	0.0%	35.48
Facilities Maintenance								
Facilities Maintenance Superintendent	70,411	31.6%	92,689	1,780	52.07	36.0%	0.0%	70.84
Facilities Maintenance Specialist	49,150	33.5%	65,635	1,699	38.64	36.0%	0.0%	52.56
Facilities Maintenance II	39,293	33.5%	52,472	1,699	30.89	36.0%	0.0%	42.02
Facilities Maintenance I	31,823	33.5%	42,496	1,699	25.02	36.0%	0.0%	34.03
Facilities Maintenance Services Assistant	36,476	33.5%	48,710	1,699	28.67	36.0%	0.0%	39.01

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	31.6%	33.5%
Fica and Medicare	8.3%	8.3%
Group Insurance	8.5%	14.9%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	8.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,780	1,699
Total Days (2080 hours)	260.0	260.0
Vacation Days (See Note)		(15.0)
Sick (9 days @ 60%)		(5.5)
Annual Leave (See Note)	(24.5)	
Holidays	(13.0)	(13.0)
Productive Days	222.5	226.5
Productive Hours	1,780	1,812
Breaks (30 minutes daily)		(113)

Based on five years of service

* The Citywide indirect rate is used for Facilities Maintenance.

** There are no indirect program costs for these two operations.

ADMINISTRATION AND FINANCE LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate *		Hourly Billing Rate
						Citywide	Program	
Administration								
City Manager	\$138,399	31.6%	\$182,188	1,780	\$102.35	36.0%	0.0%	\$139.25
MIS Manager	70,271	33.5%	93,840	1,699	55.24	36.0%	0.0%	75.15
Management Services Assistant	45,014	31.6%	59,256	1,780	33.29	36.0%	0.0%	45.29
City Clerk/Human Services Director	95,993	31.6%	126,365	1,780	70.99	36.0%	0.0%	96.58
Deputy City Clerk	49,248	31.6%	64,830	1,780	36.42	36.0%	0.0%	49.55
Finance								
Financial Services Director	112,954	31.6%	148,693	1,780	83.54	36.0%	0.0%	113.65
Accounting Manager	78,875	31.6%	103,831	1,780	58.33	36.0%	0.0%	79.36
Grant Accountant	54,890	31.6%	72,257	1,780	40.59	36.0%	0.0%	55.23
Accountant	54,890	31.6%	72,257	1,780	40.59	36.0%	0.0%	55.23
Fiscal Assistant III	44,924	31.6%	59,138	1,780	33.22	36.0%	0.0%	45.20
Fiscal Assistant II	39,293	33.5%	52,472	1,699	30.89	36.0%	0.0%	42.02
Fiscal Assistant I	33,659	33.5%	44,948	1,699	26.46	36.0%	0.0%	36.00

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	31.6%	33.5%
Fica and Medicare	8.3%	8.3%
Group Insurance	8.5%	14.9%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	8.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,780	1,699
Total Days (2080 hours)	260.0	260.0
Vacation Days (See Note)		(15.0)
Sick (9 days @ 60%)		(5.5)
Annual Leave (See Note)	(24.5)	
Holidays	(13.0)	(13.0)
Productive Days	222.5	226.5
Productive Hours	1,780	1,812
Breaks (30 minutes daily)		(113)

* Indirect costs are based on the Citywide rate; there are no program indirect costs.

Based on five years of service