
COST ALLOCATION PLAN

Fiscal Years 2003-05



CITY OF PORT HUENEME

TABLE OF CONTENTS

INTRODUCTION

Overview: Purpose of the Cost Allocation Plan	1
Determining Direct and Indirect Costs	1
Allocating Indirect Costs	1
Uses of the Cost Allocation Plan	2
Plan Preparation	3
Summary	3

INDIRECT COST ALLOCATIONS

Summary of Direct and Indirect Costs	4
Excluded Costs and Other Adjustments	5
Basis of Indirect Cost Allocations	6
Summary of Indirect Cost Allocations	
Summary by Fund Type	7
General and Special Revenue Funds	8
Enterprise Funds	10
Assessment Districts	11
Special Purpose Agencies	12
Indirect Cost Allocations	
City Council	13
Administration	
City Manager	14
Management Information Systems	15
City Attorney	16
City Clerk	17
Personnel	18

Finance

General Finance & Accounting	19
Payroll	20
Business Tax/TOT Collections	21
Utility Billing	22
Risk Management	
Workers Compensation	23
General Liability, Property & Other Insurance Costs	24
General Government	
Supplies & Postage	25
Utilities	26
Telephones	27
Facilities Maintenance	28
Public Works Support Services	
Public Works Engineering	31
Fleet Maintenance	32
Buildings & Equipment	
Facility Use	33
Fleet Use	35
Summary of Cost Allocations by Fund	36
General Fund Reimbursement Transfers By Fund	38

HOURLY LABOR RATES

Introduction	39
Labor Rates By Department	40

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

INTRODUCTION TO THE COST ALLOCATION PLAN

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 in Table 1 (page 4) is a summary of direct and indirect costs for the City of Port Hueneme based on the approved 2003-05 Budget document for 2004-05, 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 35.2%, the total cost for a direct program of \$100,000 in Port Hueneme would be \$135,200 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 in Tables 4.1 through 4.6 (pages 7 through 12), followed by the detailed allocations for each specific indirect cost program (Tables 5.1 through 5.20).

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 facilities 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 are presented in Table 6 (page 36), and a comparison of these with budget estimates is provided in Table 7 (page 38).

- **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

Table 1

DIRECT COSTS	
General and Special Revenue Funds	
Community Development	
General Fund & CDBG	1,224,500
Neighborhood Preservation	379,400
Public Safety	4,303,900
Recreation & Community Services	805,400
Public Works	
Transportation	
General Fund	429,800
Gas Tax Fund	408,000
TDA Fund	331,000
NPDES Fund	5,900
Landscape Maintenance	797,000
Enterprise Funds	
Water Fund	2,678,600
Water Plant Operations Fund	893,600
Refuse Fund	1,645,500
Wastewater Fund	2,239,100
Naval Base Ventura County Fund	789,500
Assessment Districts	
Drainage Fund *	26,000
Lighting Fund	108,000
Parkway & Median Fund *	
Special Purpose Agencies	
Housing Authority	579,800
Redevelopment Agency	1,125,000
Surplus Property Authority	24,000
TOTAL DIRECT COSTS	\$ 18,794,000

INDIRECT COSTS	
Administration	
City Council	128,200
City Manager	245,200
Management Information Systems	205,600
City Attorney	285,300
City Clerk	196,300
Personnel	235,700
Finance	
General Finance & Accounting	439,400
Payroll	127,200
Business Tax & TOT Collections	79,600
Utility Billing	279,600
Risk Management	
Workers Compensation	500,000
General Liability, Property & Other Insurance Costs	515,000
General Government	
Supplies and Postage	49,000
Utilities	74,200
Telephones	64,100
Facilities Maintenance	750,300
Public Works Support Services	
Public Works Engineering	592,600
Fleet Maintenance	661,300
Buildings and Equipment	
Facility Use	854,600
Fleet Use	341,400
TOTAL INDIRECT COSTS	\$ 6,624,600

* Most of the direct costs for these programs are included in the Landscape Maintenance program. These costs will be directly allocated based on area (see Table 6.2).

OVERALL INDIRECT COST RATE	
Indirect Costs Divided by Direct Costs	35.2%

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

Table 2

RECONCILIATION TO 2003-05 BUDGET FOR 2004-05: ALL FUNDS AND AGENCIES

Excluded Costs and Other Reconciling Adjustments	
<i>Less Non-Budget Costs</i>	
Facility Use	(854,600)
Fleet Use	(341,400)
<i>Plus Excluded Costs</i>	
Capital Outlay	2,948,300
Transfers Out: City Funds	4,777,300
Reimbursement Transfers: Special Agencies	
Housing Authority	193,900
Redevelopment Agency	332,800
Surplus Property Authority	67,800
Debt Service	
General Fund	489,700
Water Fund	545,700
Refuse Fund	74,600
Redevelopment Agency	2,882,900
Pass-Through Costs	
Housing Assistance Payments and In-Lieu Taxes	2,643,200
Total	\$ 13,760,200

Cost Allocation Plan	
Indirect	6,624,600
Direct	18,794,000
Total	\$ 25,418,600

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.

2003-05 Budget for 2004-05	
Total: All Funds and Agencies	\$ 39,178,800

BASIS OF INDIRECT COST ALLOCATIONS

Table 3

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

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 4.1

	DIRECT COST PROGRAM SUMMARY				Total
	General and Special Revenue Funds	Enterprise Funds	Assessment Districts	Special Purpose Agencies	
Administration					
City Council	49,800	28,400	6,900	43,100	128,200
City Manager	96,300	91,400	1,500	56,000	245,200
Management Information Systems	124,600	70,200		10,800	205,600
City Attorney	131,600	125,300	2,000	26,300	285,200
City Clerk	76,400	43,400	10,500	66,000	196,300
Personnel	170,100	58,200		7,400	235,700
Finance					
General Finance and Accounting	202,900	192,800	3,100	40,500	439,300
Payroll	91,800	31,400		4,000	127,200
Business Tax and TOT Collections	79,600				79,600
Utility Billing		279,600			279,600
Risk Management					
Workers Compensation	361,100	138,900			500,000
General Liability, Property and Other Insurance Costs	371,500	127,300		16,200	515,000
Office Services					
Supplies and Postage	22,600	21,500	400	4,500	49,000
Utilities	68,400			5,800	74,200
Telephones	53,500	6,900		3,700	64,100
Facilities Maintenance	435,600	121,100	1,500	192,100	750,300
Public Works Support Services					
Public Works Engineering	555,100		37,700		592,800
Fleet Maintenance	261,800	387,600		11,900	661,300
Buildings and Equipment					
Facility Use	481,000	304,700	5,000	63,900	854,600
Fleet Use	184,900	150,500	100	5,900	341,400
TOTAL INDIRECT COSTS	\$ 3,818,600	\$ 2,179,200	\$ 68,700	\$ 558,100	\$ 6,624,600

Total Direct Costs	8,684,900	8,246,300	134,000	1,728,800	18,794,000
Total Costs	12,503,500	10,425,500	202,700	2,286,900	25,418,600
Indirect Cost Rate	44.0%	26.4%	51.3%	32.3%	35.2%

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 4.2

	GENERAL FUND AND SPECIAL REVENUE FUNDS					Total
	Community Development		Public Safety	Community Services	Public Works	
	General Fund and CDBG	Neighborhood Preservation				
Administration						
City Council	12,400	1,100	7,900	11,300	17,100	49,800
City Manager	13,600	4,200	47,700	8,900	21,900	96,300
Management Information Systems	24,300		89,500	8,100	2,700	124,600
City Attorney	18,600	5,800	65,100	12,200	29,900	131,600
City Clerk	19,000	1,700	12,200	17,400	26,100	76,400
Personnel	15,100	3,500	80,900	35,300	35,300	170,100
Finance						
General Finance and Accounting	28,600	8,900	100,700	18,800	45,900	202,900
Payroll	8,100	1,900	43,700	19,100	19,000	91,800
Business Tax and TOT Collections	12,900		45,300	8,500	12,900	79,600
Utility Billing						
Risk Management						
Workers Compensation	37,300	11,200	226,500	25,400	60,700	361,100
General Liability, Property and Other Insurance Costs	32,900	7,700	176,500	77,200	77,200	371,500
Office Services						
Supplies and Postage	3,200	1,000	11,000	2,100	5,300	22,600
Utilities	12,100		56,300			68,400
Telephones	6,900		40,200	2,700	3,700	53,500
Facilities Maintenance	25,700	4,100	105,100	279,600	21,100	435,600
Public Works Support Services						
Public Works Engineering					555,100	555,100
Fleet Maintenance	34,200		127,200	9,000	91,400	261,800
Buildings and Equipment						
Facility Use	73,400	14,000	291,000	29,800	72,800	481,000
Fleet Use	13,700	300	134,100	3,900	32,900	184,900
TOTAL INDIRECT COSTS	\$ 392,000	\$ 65,400	\$ 1,660,900	\$ 569,300	\$ 1,131,000	\$ 3,818,600

Total Direct Costs	1,224,500	379,400	4,303,900	805,400	1,971,700	8,684,900
Total Costs	1,616,500	444,800	5,964,800	1,374,700	3,102,700	12,503,500
Indirect Cost Rate	32.0%	17.2%	38.6%	70.7%	57.4%	44.0%

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 4.3

	PUBLIC WORKS: GENERAL FUND AND SPECIAL REVENUE FUNDS					Total
	Transportation			NPDES Fund	Landscape Maintenance	
	General Fund and CDBG	Gas Tax Fund	TDA Fund			
Administration						
City Council	2,300	5,700	6,800		2,300	17,100
City Manager	4,800	4,500	3,700	100	8,800	21,900
Management Information Systems	2,700					2,700
City Attorney	6,500	6,200	5,000	100	12,100	29,900
City Clerk	3,500	8,700	10,400		3,500	26,100
Personnel	12,100				23,200	35,300
Finance						
General Finance and Accounting	10,000	9,500	7,700	100	18,600	45,900
Payroll	6,500				12,500	19,000
Business Tax and TOT Collections	4,500				8,400	12,900
Utility Billing						
Risk Management						
Workers Compensation	20,400				40,300	60,700
General Liability, Property and Other	26,400				50,800	77,200
Office Services						
Supplies and Postage	1,100	1,100	900	100	2,100	5,300
Utilities						
Telephones	2,100				1,600	3,700
Facilities Maintenance	4,600	4,400	3,500	100	8,500	21,100
Public Works Support Services						
Public Works Engineering	121,100	114,800	93,200	1,700	224,300	555,100
Fleet Maintenance	25,600				65,800	91,400
Buildings and Equipment						
Facility Use	15,900	15,100	12,200	200	29,400	72,800
Fleet Use	8,900	300	300		23,400	32,900
TOTAL INDIRECT COSTS	\$ 279,000	\$ 170,300	\$ 143,700	\$ 2,400	\$ 535,600	\$ 1,131,000

Total Direct Costs	429,800	408,000	331,000	5,900	797,000	1,971,700
Total Costs	708,800	578,300	474,700	8,300	1,332,600	3,102,700
Indirect Cost Rate	64.9%	41.7%	43.4%	40.7%	67.2%	57.4%

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 4.4

	ENTERPRISE FUNDS					Total
	Water Fund	Water Plant Operations	Refuse Fund	Wastewater Fund	Naval Base Ventura County Fund	
Administration						
City Council	5,700	5,700	6,800	9,100	1,100	28,400
City Manager	29,700	9,900	18,200	24,800	8,800	91,400
Management Information Systems	16,200	24,300	13,500	16,200		70,200
City Attorney	40,700	13,600	25,000	34,000	12,000	125,300
City Clerk	8,700	8,700	10,400	13,900	1,700	43,400
Personnel	6,500	5,400	17,200	29,100		58,200
Finance						
General Finance and Accounting	62,600	20,900	38,500	52,300	18,500	192,800
Payroll	3,500	2,900	9,300	15,700		31,400
Business Tax and TOT Collections						
Utility Billing	93,400		93,100	93,100		279,600
Risk Management						
Workers Compensation	18,800	13,000	40,600	66,500		138,900
General Liability, Property and Other Insurance Costs	14,200	11,800	37,600	63,700		127,300
Office Services						
Supplies and Postage	7,000	2,300	4,300	5,800	2,100	21,500
Utilities						
Telephones	3,200		1,600	2,100		6,900
Facilities Maintenance	28,600	9,600	50,600	23,900	8,400	121,100
Public Works Support Services						
Public Works Engineering						
Fleet Maintenance	32,500		168,500	186,600		387,600
Buildings and Equipment						
Facility Use	99,000	33,000	60,800	82,700	29,200	304,700
Fleet Use	13,800	700	57,100	78,200	700	150,500
TOTAL INDIRECT COSTS	\$ 484,100	\$ 161,800	\$ 653,100	\$ 797,700	\$ 82,500	\$ 2,179,200

Total Direct Costs	2,678,600	893,600	1,645,500	2,239,100	789,500	8,246,300
Total Costs	3,162,700	1,055,400	2,298,600	3,036,800	872,000	10,425,500
Indirect Cost Rate	18.1%	18.1%	39.7%	35.6%	10.4%	26.4%

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 4.5

	ASSESSMENT DISTRICTS			Total
	Drainage Fund	Lighting Fund	Parkway and Median Fund	
Administration				
City Council	2,300	2,300	2,300	6,900
City Manager	300	1,200		1,500
Management Information Systems				
City Attorney		400	1,600	2,000
City Clerk	3,500	3,500	3,500	10,500
Personnel				
Finance				
General Finance and Accounting	600	2,500		3,100
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	300		400
Utilities				
Telephones				
Facilities Maintenance	300	1,200		1,500
Public Works Support Services				
Public Works Engineering	7,300	30,400		37,700
Fleet Maintenance				
Buildings and Equipment				
Facility Use	1,000	4,000		5,000
Fleet Use		100		100
TOTAL INDIRECT COSTS	\$ 15,400	\$ 45,900	\$ 7,400	\$ 68,700

Total Direct Costs	26,000	108,000	-	134,000
Total Costs	41,400	153,900	7,400	202,700
Indirect Cost Rate	59.2%	42.5%	N/A	51.3%

SUMMARY OF INDIRECT COST ALLOCATIONS

Table 4.6

	SPECIAL PURPOSE AGENCIES			Total
	Housing Authority	Redevelopment Agency	Surplus Property Authority	
Administration				
City Council	12,500	19,300	11,300	43,100
City Manager	6,400	49,300	300	56,000
Management Information Systems	10,800			10,800
City Attorney	8,800	17,100	400	26,300
City Clerk	19,100	29,500	17,400	66,000
Personnel	7,400			7,400
Finance				
General Finance and Accounting	13,600	26,300	600	40,500
Payroll	4,000			4,000
Business Tax and TOT Collections				
Utility Billing				
Risk Management				
Workers Compensation				
General Liability, Property and Other Insurance Costs	16,200			16,200
Office Services				
Supplies and Postage	1,500	2,900	100	4,500
Utilities	5,800			5,800
Telephones	3,700			3,700
Facilities Maintenance	132,500	59,300	300	192,100
Public Works Support Services				
Public Works Engineering				
Fleet Maintenance	11,900			11,900
Buildings and Equipment				
Facility Use	21,400	41,600	900	63,900
Fleet Use	5,000	900		5,900
TOTAL INDIRECT COSTS	\$ 280,600	\$ 246,200	\$ 31,300	\$ 558,100

Total Direct Costs	579,800	1,125,000	24,000	1,728,800
Total Costs	860,400	1,371,200	55,300	2,286,900
Indirect Cost Rate	48.4%	21.9%	130.4%	32.3%

INDIRECT PROGRAM COST ALLOCATION

Table 5.1

Indirect Cost Program	City Council
Budget	\$128,200
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	11	9.7%	12,400
Neighborhood Preservation	1	0.9%	1,100
Public Safety	7	6.2%	7,900
Community Services	10	8.8%	11,300
Public Works			
Transportation			
General Fund	2	1.8%	2,300
Gas Tax Fund	5	4.4%	5,700
TDA Fund	6	5.3%	6,800
NPDES Fund			
Landscape Maintenance	2	1.8%	2,300
Enterprise Funds			
Water Fund	5	4.4%	5,700
Water Plant Operations Fund	5	4.4%	5,700
Refuse Fund	6	5.3%	6,800
Wastewater Fund	8	7.1%	9,100
Naval Base Ventura County Fund	1	0.9%	1,100
Assessment Districts			
Drainage Fund	2	1.8%	2,300
Lighting Fund	2	1.8%	2,300
Parkway and Median Fund	2	1.8%	2,300
Special Purpose Agencies			
Housing Authority	11	9.7%	12,500
Redevelopment Agency	17	15.0%	19,300
Surplus Property Authority	10	8.8%	11,300
Total Direct Cost Programs	113	100.0%	\$128,200

INDIRECT PROGRAM COST ALLOCATION

Table 5.2

Indirect Cost Program	City Manager
Budget	\$245,200
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	1,224,500	6.5%	13,600
Neighborhood Preservation	379,400	2.0%	4,200
Public Safety	4,303,900	22.9%	47,700
Community Services	805,400	4.3%	8,900
Public Works			
Transportation			
General Fund	429,800	2.3%	4,800
Gas Tax Fund	408,000	2.2%	4,500
TDA Fund	331,000	1.8%	3,700
NPDES Fund	5,900	0.0%	100
Landscape Maintenance	797,000	4.2%	8,800
Enterprise Funds			
Water Fund	2,678,600	14.3%	29,700
Water Plant Operations Fund	893,600	4.8%	9,900
Refuse Fund	1,645,500	8.8%	18,200
Wastewater Fund	2,239,100	11.9%	24,800
Naval Base Ventura County Fund	789,500	4.2%	8,800
Assessment Districts			
Drainage Fund	26,000	0.1%	300
Lighting Fund	108,000	0.6%	1,200
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	579,800	3.1%	6,400
Redevelopment Agency	1,125,000	6.0%	49,300
Surplus Property Authority	24,000	0.1%	300
Total Direct Cost Programs	18,794,000	100.0%	\$245,200

15% of City Manager costs (\$36,800) are directly allocated to the Redevelopment Agency for direct program oversight.

INDIRECT PROGRAM COST ALLOCATION

Table 5.3

Indirect Cost Program	Management Information Systems
Budget	\$205,600
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	11.8%	24,300
Neighborhood Preservation			
Public Safety	33	43.4%	89,500
Community Services	3	3.9%	8,100
Public Works			
Transportation			
General Fund	1	1.3%	2,700
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance			
Enterprise Funds			
Water Fund	6	7.9%	16,200
Water Plant Operations Fund	9	11.8%	24,300
Refuse Fund	5	6.6%	13,500
Wastewater Fund	6	7.9%	16,200
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4	5.3%	10,800
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	76	100.0%	\$205,600

INDIRECT PROGRAM COST ALLOCATION

Table 5.4

Indirect Cost Program	City Attorney
Budget	\$285,300
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	1,224,500	6.5%	18,600
Neighborhood Preservation	379,400	2.0%	5,800
Public Safety	4,303,900	22.9%	65,100
Community Services	805,400	4.3%	12,200
Public Works			
Transportation			
General Fund	429,800	2.3%	6,500
Gas Tax Fund	408,000	2.2%	6,200
TDA Fund	331,000	1.8%	5,000
NPDES Fund	5,900	0.0%	100
Landscape Maintenance	797,000	4.2%	12,100
Enterprise Funds			
Water Fund	2,678,600	14.3%	40,700
Water Plant Operations Fund	893,600	4.8%	13,600
Refuse Fund	1,645,500	8.8%	25,000
Wastewater Fund	2,239,100	11.9%	34,000
Naval Base Ventura County Fund	789,500	4.2%	12,000
Assessment Districts			
Drainage Fund	26,000	0.1%	400
Lighting Fund	108,000	0.6%	1,600
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	579,800	3.1%	8,800
Redevelopment Agency	1,125,000	6.0%	17,100
Surplus Property Authority	24,000	0.1%	400
Total Direct Cost Programs	18,794,000	100.0%	\$285,200

INDIRECT PROGRAM COST ALLOCATION

Table 5.5

Indirect Cost Program	City Clerk
Budget	\$196,300
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	11	9.7%	19,000
Neighborhood Preservation	1	0.9%	1,700
Public Safety	7	6.2%	12,200
Community Services	10	8.8%	17,400
Public Works			
Transportation			
General Fund	2	1.8%	3,500
Gas Tax Fund	5	4.4%	8,700
TDA Fund	6	5.3%	10,400
NPDES Fund			
Landscape Maintenance	2	1.8%	3,500
Enterprise Funds			
Water Fund	5	4.4%	8,700
Water Plant Operations Fund	5	4.4%	8,700
Refuse Fund	6	5.3%	10,400
Wastewater Fund	8	7.1%	13,900
Naval Base Ventura County Fund	1	0.9%	1,700
Assessment Districts			
Drainage Fund	2	1.8%	3,500
Lighting Fund	2	1.8%	3,500
Parkway and Median Fund	2	1.8%	3,500
Special Purpose Agencies			
Housing Authority	11	9.7%	19,100
Redevelopment Agency	17	15.0%	29,500
Surplus Property Authority	10	8.8%	17,400
Total Direct Cost Programs	113	100.0%	\$196,300

INDIRECT PROGRAM COST ALLOCATION

Table 5.6

Indirect Cost Program	Personnel
Budget	\$235,700
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	8.10	6.4%	15,100
Neighborhood Preservation	1.90	1.5%	3,500
Public Safety	43.50	34.3%	80,900
Community Services	19.00	15.0%	35,300
Public Works			
Transportation			
General Fund	6.50	5.1%	12,100
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	12.50	9.9%	23,200
Enterprise Funds			
Water Fund	3.50	2.8%	6,500
Water Plant Operations Fund	2.90	2.3%	5,400
Refuse Fund	9.25	7.3%	17,200
Wastewater Fund	15.68	12.4%	29,100
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.00	3.2%	7,400
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	126.83	100.0%	\$235,700

INDIRECT PROGRAM COST ALLOCATION

Table 5.7

Indirect Cost Program	General Finance & Accounting
Budget	\$439,400
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	1,224,500	6.5%	28,600
Neighborhood Preservation	379,400	2.0%	8,900
Public Safety	4,303,900	22.9%	100,700
Community Services	805,400	4.3%	18,800
Public Works			
Transportation			
General Fund	429,800	2.3%	10,000
Gas Tax Fund	408,000	2.2%	9,500
TDA Fund	331,000	1.8%	7,700
NPDES Fund	5,900	0.0%	100
Landscape Maintenance	797,000	4.2%	18,600
Enterprise Funds			
Water Fund	2,678,600	14.3%	62,600
Water Plant Operations Fund	893,600	4.8%	20,900
Refuse Fund	1,645,500	8.8%	38,500
Wastewater Fund	2,239,100	11.9%	52,300
Naval Base Ventura County Fund	789,500	4.2%	18,500
Assessment Districts			
Drainage Fund	26,000	0.1%	600
Lighting Fund	108,000	0.6%	2,500
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	579,800	3.1%	13,600
Redevelopment Agency	1,125,000	6.0%	26,300
Surplus Property Authority	24,000	0.1%	600
Total Direct Cost Programs	18,794,000	100.0%	\$439,300

INDIRECT PROGRAM COST ALLOCATION

Table 5.8

Indirect Cost Program Budget	Payroll
Base of Allocation	\$127,200 Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	8.10	6.4%	8,100
Neighborhood Preservation	1.90	1.5%	1,900
Public Safety	43.50	34.3%	43,700
Community Services	19.00	15.0%	19,100
Public Works			
Transportation			
General Fund	6.50	5.1%	6,500
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	12.50	9.9%	12,500
Enterprise Funds			
Water Fund	3.50	2.8%	3,500
Water Plant Operations Fund	2.90	2.3%	2,900
Refuse Fund	9.25	7.3%	9,300
Wastewater Fund	15.68	12.4%	15,700
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.00	3.2%	4,000
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	126.83	100.0%	\$127,200

INDIRECT PROGRAM COST ALLOCATION

Table 5.9

Indirect Cost Program	Business Tax & TOT Collections
Budget	\$79,600
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	1,224,500	16.2%	12,900
Neighborhood Preservation			
Public Safety	4,303,900	56.9%	45,300
Community Services	805,400	10.7%	8,500
Public Works			
Transportation			
General Fund	429,800	5.7%	4,500
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	797,000	10.5%	8,400
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	7,560,600	100.0%	\$79,600

INDIRECT PROGRAM COST ALLOCATION

Table 5.10

Indirect Cost Program	Utility Billing	<i>See Note Below</i>
Budget	\$279,600	
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%	93,400
Water Plant Operations Fund		
Refuse Fund	33.3%	93,100
Wastewater Fund	33.3%	93,100
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%	\$279,600

Costs are allocated evenly between the three funds benefiting from utility billing..

INDIRECT PROGRAM COST ALLOCATION

Table 5.11

Indirect Cost Program	Workers Compensation
Budget	\$500,000
Base of Allocation	Staffing Costs

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
General and Special Revenue Funds			
Community Development			
General Fund and CDBG	671,900	7.5%	37,300
Neighborhood Preservation	201,400	2.2%	11,200
Public Safety	4,077,700	45.3%	226,500
Community Services	457,400	5.1%	25,400
Public Works			
Transportation			
General Fund	367,400	4.1%	20,400
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	724,500	8.1%	40,300
Enterprise Funds			
Water Fund	338,400	3.8%	18,800
Water Plant Operations Fund	233,700	2.6%	13,000
Refuse Fund	729,900	8.1%	40,600
Wastewater Fund	1,197,700	13.3%	66,500
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	9,000,000	100.0%	\$500,000

INDIRECT PROGRAM COST ALLOCATION

Table 5.12

Indirect Cost Program	General Liability, Property & Other Insurance Costs
Budget	\$515,000
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	8.10	6.4%	32,900
Neighborhood Preservation	1.90	1.5%	7,700
Public Safety	43.50	34.3%	176,500
Community Services	19.00	15.0%	77,200
Public Works			
Transportation			
General Fund	6.50	5.1%	26,400
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	12.50	9.9%	50,800
Enterprise Funds			
Water Fund	3.50	2.8%	14,200
Water Plant Operations Fund	2.90	2.3%	11,800
Refuse Fund	9.25	7.3%	37,600
Wastewater Fund	15.68	12.4%	63,700
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.00	3.2%	16,200
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	126.83	100.0%	\$515,000

INDIRECT PROGRAM COST ALLOCATION

Table 5.13

Indirect Cost Program	Supplies and Postage
Budget	\$49,000
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	1,224,500	6.5%	3,200
Neighborhood Preservation	379,400	2.0%	1,000
Public Safety	4,303,900	22.9%	11,000
Community Services	805,400	4.3%	2,100
Public Works			
Transportation			
General Fund	429,800	2.3%	1,100
Gas Tax Fund	408,000	2.2%	1,100
TDA Fund	331,000	1.8%	900
NPDES Fund	5,900	0.0%	100
Landscape Maintenance	797,000	4.2%	2,100
Enterprise Funds			
Water Fund	2,678,600	14.3%	7,000
Water Plant Operations Fund	893,600	4.8%	2,300
Refuse Fund	1,645,500	8.8%	4,300
Wastewater Fund	2,239,100	11.9%	5,800
Naval Base Ventura County Fund	789,500	4.2%	2,100
Assessment Districts			
Drainage Fund	26,000	0.1%	100
Lighting Fund	108,000	0.6%	300
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	579,800	3.1%	1,500
Redevelopment Agency	1,125,000	6.0%	2,900
Surplus Property Authority	24,000	0.1%	100
Total Direct Cost Programs	18,794,000	100.0%	\$49,000

INDIRECT PROGRAM COST ALLOCATION

Table 5.14

Indirect Cost Program	Utilities
Budget	\$74,200
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%	12,100
Neighborhood Preservation			
Public Safety	8,144	76.0%	56,300
Community Services			
Public Works			
Transportation			
General Fund			
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance			
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%	5,800
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	10,720	100.0%	\$74,200

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

Table 5.15

Indirect Cost Program	Telephones
Budget	\$64,100
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%	6,900
Neighborhood Preservation			
Public Safety	75	62.5%	40,200
Community Services	5	4.2%	2,700
Public Works			
Transportation			
General Fund	4	3.3%	2,100
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	3	2.5%	1,600
Enterprise Funds			
Water Fund	6	5.0%	3,200
Water Plant Operations Fund			
Refuse Fund	3	2.5%	1,600
Wastewater Fund	4	3.3%	2,100
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	7	5.8%	3,700
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	120	100.0%	\$64,100

INDIRECT PROGRAM COST ALLOCATION

Table 5.16(a)

Indirect Cost Program	Facilities Maintenance
Budget	\$750,300
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		
Public Lighting /Electrical	10%	23,700	213,300	237,000
Graffiti Removal	1%	700	70,300	71,000
Roof Maintenance	20%	13,000	52,200	65,200
Total Special Service Costs		37,400	335,800	\$373,200

Allocation of Costs Between Direct and Indirect Cost Programs

In total, Facilities Maintenance costs are \$750,300. As shown below, 73.2% of this cost (\$549,400) is assigned to the direct cost programs based on square footage. This cost is allocated to them on this same basis in Table 15.6(b), with the adjustment for "special services" as described above. The cost remaining cost (\$200,900) assigned to the indirect cost programs is allocated to the direct cost programs based on operating budget in Table 5.16(c).

	Square Feet	Percent of Total	Cost Allocation
Direct Cost Programs	117,249	73.2%	549,400
Indirect Cost Programs	42,866	26.8%	200,900
Total	160,115	100.0%	\$750,300

INDIRECT PROGRAM COST ALLOCATION

Table 5.16(b)

Indirect Cost Program	Facilities Maintenance	<i>Direct Programs</i>
Budget	\$549,400	
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%	10,000	1.5%	2,600	12,600
Neighborhood Preservation						
Public Safety	8,144	14.0%	47,000	6.9%	12,200	59,200
Community Services	37,278	64.0%	215,100	31.8%	56,000	271,000
Public Works						
Transportation						
General Fund						
Gas Tax Fund						
TDA Fund						
NPDES Fund						
Landscape Maintenance						
Enterprise Funds						
Water Fund						
Water Plant Operations Fund						
Refuse Fund	4,550	7.8%	26,200	3.9%	6,800	33,000
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>	37,400	50.4%	88,900	126,300
Redevelopment Agency	6,500	11.2%	37,500	5.5%	9,800	47,300
Surplus Property Authority						
Total Direct Cost Programs	117,249	100.0%	\$373,200	100.0%	\$176,300	\$549,400

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

Table 5.16(c)

Indirect Cost Program	Facilities Maintenance	<i>Indirect Programs</i>
Budget	\$200,900	
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	1,224,500	6.5%	13,100
Neighborhood Preservation	379,400	2.0%	4,100
Public Safety	4,303,900	22.9%	45,900
Community Services	805,400	4.3%	8,600
Public Works			
Transportation			
General Fund	429,800	2.3%	4,600
Gas Tax Fund	408,000	2.2%	4,400
TDA Fund	331,000	1.8%	3,500
NPDES Fund	5,900	0.0%	100
Landscape Maintenance	797,000	4.2%	8,500
Enterprise Funds			
Water Fund	2,678,600	14.3%	28,600
Water Plant Operations Fund	893,600	4.8%	9,600
Refuse Fund	1,645,500	8.8%	17,600
Wastewater Fund	2,239,100	11.9%	23,900
Naval Base Ventura County Fund	789,500	4.2%	8,400
Assessment Districts			
Drainage Fund	26,000	0.1%	300
Lighting Fund	108,000	0.6%	1,200
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	579,800	3.1%	6,200
Redevelopment Agency	1,125,000	6.0%	12,000
Surplus Property Authority	24,000	0.1%	300
Total Direct Cost Programs	18,794,000	100.0%	\$200,900

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 (\$750,300) is used as the cost basis for this allocation (\$200,900). See page 30 for more information on the allocation of this cost.

INDIRECT PROGRAM COST ALLOCATION

Table 5.17

Indirect Cost Program	Public Works Engineering
Budget	\$592,600
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	429,800	20.4%	121,100
Gas Tax Fund	408,000	19.4%	114,800
TDA Fund	331,000	15.7%	93,200
NPDES Fund	5,900	0.3%	1,700
Landscape Maintenance	797,000	37.8%	224,300
Enterprise Funds			
Water Fund			
Water Plant Operations Fund			
Refuse Fund			
Wastewater Fund			
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund	26,000	1.2%	7,300
Lighting Fund	108,000	5.1%	30,400
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	2,105,700	100.0%	\$592,800

INDIRECT PROGRAM COST ALLOCATION

Table 5.18

Indirect Cost Program	Fleet Maintenance
Budget	\$661,300
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	135,500	5.2%	34,200
Neighborhood Preservation			
Public Safety	503,400	19.2%	127,200
Community Services	35,700	1.4%	9,000
Public Works			
Transportation			
General Fund	101,300	3.9%	25,600
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance	260,700	10.0%	65,800
Enterprise Funds			
Water Fund	128,800	4.9%	32,500
Water Plant Operations Fund			
Refuse Fund	667,300	25.5%	168,500
Wastewater Fund	739,100	28.2%	186,600
Naval Base Ventura County Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	47,300	1.8%	11,900
Redevelopment Agency			
Surplus Property Authority			
Total Direct Cost Programs	2,619,100	100.0%	\$661,300

INDIRECT PROGRAM COST ALLOCATION

Table 5.19(a)

Indirect Cost Program	Facility Use	<i>Direct Programs</i>
Budget	\$160,200	<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%	28,200
Neighborhood Preservation			
Public Safety	8,144	82.4%	132,000
Community Services			
Public Works			
Transportation			
General Fund			
Gas Tax Fund			
TDA Fund			
NPDES Fund			
Landscape Maintenance			
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%	\$160,200

Use of space at City facilities is valued at \$1.35 per square foot per month based on market rental rates.

INDIRECT PROGRAM COST ALLOCATION

Table 5.19(b)

Indirect Cost Program	Facility Use	<i>Indirect Programs</i>
Budget	\$694,400	<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	1,224,500	6.5%	45,200
Neighborhood Preservation	379,400	2.0%	14,000
Public Safety	4,303,900	22.9%	159,000
Community Services	805,400	4.3%	29,800
Public Works			
Transportation			
General Fund	429,800	2.3%	15,900
Gas Tax Fund	408,000	2.2%	15,100
TDA Fund	331,000	1.8%	12,200
NPDES Fund	5,900	0.0%	200
Landscape Maintenance	797,000	4.2%	29,400
Enterprise Funds			
Water Fund	2,678,600	14.3%	99,000
Water Plant Operations Fund	893,600	4.8%	33,000
Refuse Fund	1,645,500	8.8%	60,800
Wastewater Fund	2,239,100	11.9%	82,700
Naval Base Ventura County Fund	789,500	4.2%	29,200
Assessment Districts			
Drainage Fund	26,000	0.1%	1,000
Lighting Fund	108,000	0.6%	4,000
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	579,800	3.1%	21,400
Redevelopment Agency	1,125,000	6.0%	41,600
Surplus Property Authority	24,000	0.1%	900
Total Direct Cost Programs	18,794,000	100.0%	\$694,400

Use of space at City facilities for indirect cost programs is valued at \$1.35 per square foot per month for 34,866 square feet.

INDIRECT PROGRAM COST ALLOCATION

Table 5.20

Indirect Cost Program	Fleet Use	<i>See Note Below</i>
Budget	\$341,400	
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	1,224,500	6.5%	1,000	12,700	13,700
Neighborhood Preservation	379,400	2.0%	300		300
Public Safety	4,303,900	22.9%	3,500	130,600	134,100
Community Services	805,400	4.3%	700	3,200	3,900
Public Works					
Transportation					
General Fund	429,800	2.3%	400	8,500	8,900
Gas Tax Fund	408,000	2.2%	300		300
TDA Fund	331,000	1.8%	300		300
NPDES Fund	5,900	0.0%			
Landscape Maintenance	797,000	4.2%	700	22,700	23,400
Enterprise Funds					
Water Fund	2,678,600	14.3%	2,200	11,600	13,800
Water Plant Operations Fund	893,600	4.8%	700		700
Refuse Fund	1,645,500	8.8%	1,400	55,700	57,100
Wastewater Fund	2,239,100	11.9%	1,900	76,300	78,200
Naval Base Ventura County Fund	789,500	4.2%	700		700
Assessment Districts					
Drainage Fund	26,000	0.1%			
Lighting Fund	108,000	0.6%	100		100
Parkway and Median Fund					
Special Purpose Agencies					
Housing Authority	579,800	3.1%	500	4,500	5,000
Redevelopment Agency	1,125,000	6.0%	900		900
Surplus Property Authority	24,000	0.1%			
Total Direct Cost Programs	18,794,000	100.0%	\$15,600	\$325,800	\$341,400

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 (\$325,800). Fleet use costs assigned to the "indirect" programs (\$15,600) are allocated based on operating budget.

SUMMARY OF COST ALLOCATIONS BY FUND

Table 6.1

Summary of Adjustments for Direct Cost Allocations

	Indirect Cost Allocations	Direct Cost Allocations	Total	Percent of Total
General and CDBG Fund	3,436,800		3,436,800	48.7%
Special Revenue Funds				
Neighborhood Preservation	65,400	20,800	86,200	1.2%
Gas Tax Fund	170,300		170,300	2.4%
TDA Fund	143,700		143,700	2.0%
NPDES Fund	2,400		2,400	0.1%
Enterprise Funds				
Water Fund	484,100	(10,200)	473,900	6.7%
Water Plant Operations Fund	161,800		161,800	2.3%
Refuse Fund	653,100	(55,700)	597,400	8.5%
Wastewater Fund	797,700	(223,500)	574,200	8.1%
Naval Base Ventura County Fund	82,500	147,200	229,700	3.3%
Assessment Districts				
Drainage Fund	15,400	146,700	162,100	2.3%
Lighting Fund	45,900		45,900	0.6%
Parkway and Median Fund	7,400	231,600	239,000	3.4%
Special Purpose Agencies				
Housing Authority	280,600	(4,500)	276,100	3.9%
Redevelopment Agency	246,200	145,500	391,700	5.5%
Surplus Property Authority	31,300	41,600	72,900	1.0%
Total	\$ 6,624,600	\$ 439,500	\$ 7,064,100	100.0%

SUMMARY OF COST ALLOCATIONS BY FUND

Table 6.2

Summary of Direct Cost Allocations

Community Development Administration		\$415,800
	Workload Percent	Allocated Cost
Redevelopment Agency	35%	145,500
Surplus Property Authority	10%	41,600
Neighborhood Preservation	5%	20,800
Other Programs	50%	207,800
Total	100%	\$415,700

Fleet Costs Directly Assigned		(\$148,100)
Water Fund		(11,600)
Refuse Fund		(55,700)
Wastewater Fund		(76,300)
Housing Authority		(4,500)

Landscape Maintenance					\$1,332,600
	Weighted Work Effort *	Area (Square Feet)	Weighted Allocation Base	Percent	Allocated Cost
Drainage Fund	1.00	260,000	260,000	11.0%	146,700
Parkway and Median Fund	3.00	136,887	410,661	17.4%	231,600
Water Plant Operations Fund	1.00	2,563	2,563	0.1%	1,400
All Other Areas	1.00	1,689,263	1,689,263	71.5%	952,900
Total		2,088,713	2,362,487	100.0%	\$1,332,600

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

Wastewater and Naval Base Ventura County Funds					
	Direct Costs	% of Total	Indirect Costs	Reallocation of Indirect Costs	
				Based on Direct Costs	Variance
Wastewater Fund	2,239,100	73.9%	797,700	650,500	(147,200)
Naval Base Fund	789,500	26.1%	82,500	229,700	147,200
Total	\$3,028,600	100.0%	\$880,200	\$880,200	

GENERAL FUND REIMBURSEMENT TRANSFERS: BUDGET VERSUS ACTUAL

Table 7

	2004-05 Budget	Actual Per Plan	Variance
Special Revenue Funds			
Neighborhood Preservation	62,200	86,200	24,000
Gas Tax Fund	59,400	170,300	110,900
TDA Fund	24,500	143,700	119,200
NPDES Fund	9,400	2,400	(7,000)
Enterprise Funds			
Water Fund	269,900	473,900	204,000
Water Plant Operations Fund	83,500	161,800	78,300
Refuse Fund	535,400	597,400	62,000
Wastewater Fund	415,100	574,200	159,100
Naval Base Ventura County Fund	205,500	229,700	24,200
Assessment Districts			
Drainage Fund	151,400	162,100	10,700
Lighting Fund	27,200	45,900	18,700
Parkway and Median Fund	177,700	239,000	61,300
Special Purpose Agencies			
Housing Authority	193,900	276,100	82,200
Redevelopment Agency	332,800	391,700	58,900
Surplus Property Authority	69,800	72,900	3,100
Total	\$ 2,617,700	\$ 3,627,300	\$ 1,009,600

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 41 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 \$63,931.
- **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 \$97,297.
- **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 1,812, resulting in an hourly cost of \$53.70 (\$97,297 divided by 1,812).

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 38.6% (Table 4.2 on 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 (\$1,432,200) to direct costs (\$2,871,700) is 49.9%. 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, \$53.70) by the organization-wide indirect cost rate (38.6%) and the departmental indirect cost rate (49.9%), for a total hourly cost of \$111.53 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
 - Utility Services
 - 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	\$76,646	33.5%	\$102,353	1,764	\$58.02	32.0%	24.4%	\$95.32
Parking Officer	45,431	32.1%	60,033	1,699	35.34	32.0%	24.4%	58.05
Building Inspector	76,646	33.5%	102,353	1,764	58.02	32.0%	24.4%	95.32
Community Development Specialist	53,028	32.1%	70,071	1,699	41.25	32.0%	24.4%	67.76
Community Development Program Manager	76,646	33.5%	102,353	1,764	58.02	32.0%	24.4%	95.32
Support								
Community Development Director	113,489	33.5%	151,553	1,764	85.91	32.0%	0.0%	113.42
Community Development Technician	42,396	32.1%	56,022	1,699	32.98	32.0%	0.0%	43.54
Community Development Assistant	39,355	32.1%	52,004	1,699	30.61	32.0%	0.0%	40.41

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	33.5%	32.1%
Fica and Medicare	8.3%	8.3%
Group Insurance	9.4%	13.5%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	9.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,764	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)	(26.5)	
Holidays	(13.0)	(13.0)
Productive Days	220.5	226.5
Productive Hours	1,764	1,812
Breaks (30 minutes daily)		(113)

Based on five years of service

Program Indirect Cost Rate

Community Development Administration	315,000
Other Community Development Costs	1,288,900
Community Development Direct Costs	\$1,603,900
Program Indirect Cost Rate	24.4%

* 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	\$63,931	52.2%	\$97,297	1,812	\$53.70	38.6%	49.9%	\$111.53
Police Detective	74,152	52.2%	112,853	1,812	62.28	38.6%	49.9%	129.36
Senior Police Officer	69,665	52.2%	106,023	1,812	58.51	38.6%	49.9%	121.53
Police Sergeant	81,144	52.2%	123,493	1,812	68.15	38.6%	49.9%	141.56
Police Sergeant-Detective	93,259	52.2%	141,931	1,812	78.33	38.6%	49.9%	162.70
Support								
Police Chief	122,703	43.9%	176,557	1,764	100.09	38.6%	0.0%	138.71
Police Commander	104,278	43.9%	150,046	1,764	85.06	38.6%	0.0%	117.88
Police Services Assistant	48,995	39.8%	68,515	1,699	40.33	38.6%	0.0%	55.90
Star Program Coordinator	55,053	39.8%	76,986	1,699	45.32	38.6%	0.0%	62.81
Police Communications Officer	43,821	39.8%	61,279	1,699	36.07	38.6%	0.0%	49.99
Senior Police Communication Officer	46,694	39.8%	65,297	1,699	38.44	38.6%	0.0%	53.27
Support Service Officer	52,439	39.8%	73,331	1,699	43.17	38.6%	0.0%	59.83
Records Maintenance Technician	38,087	39.8%	53,261	1,699	31.35	38.6%	0.0%	43.45
Crime Prevention Officer	49,567	39.8%	69,314	1,699	40.80	38.6%	0.0%	56.55

Paid Benefits and Productive Hours

	Management	Sworn	Non-Sworn
Total Paid Benefits Rate	43.9%	52.2%	39.8%
Fica and Medicare	8.3%	8.3%	8.3%
Group Insurance	9.4%	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%	7.5%
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	1,764	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)	(26.5)	(13.0)	
Holidays	(13.0)		(13.0)
Productive Days	220.5	226.5	226.5
Productive Hours	1,764	1,812	1,812
Breaks (30 minutes daily)			(113)

Based on five years of service

Program Indirect Cost Rate

Police Administration and Support	1,432,200
Other Police Costs	2,871,700
Public Safety Direct Costs	\$4,303,900
Program Indirect Cost Rate	49.9%

* 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	\$42,394	32.1%	\$56,019	1,699	\$32.98	70.7%	30.0%	\$73.15
Facilities Technician	45,431	32.1%	60,033	1,699	35.34	70.7%	30.0%	78.39
Support								
Recreation and Community Services Director	104,278	33.5%	139,253	1,764	78.94	70.7%	0.0%	134.74

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	33.5%	32.1%
Fica and Medicare	8.3%	8.3%
Group Insurance	9.4%	13.5%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	9.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,764	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)	(26.5)	
Holidays	(13.0)	(13.0)
Productive Days	220.5	226.5
Productive Hours	1,764	1,812
Breaks (30 minutes daily)		(113)

Based on five years of service

Program Indirect Cost Rate

Recreation Administration *	185,700
Other Community Services Costs	619,700
Community Services Direct Costs	\$805,400
Program Indirect Cost Rate	30.0%

* Excludes Beach Fest

** 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	
Street Maintenance								
City Engineer	\$95,063	33.5%	\$126,947	1,780	\$71.32	64.9%	0.0%	\$117.61
Engineering Associate	66,700	32.1%	88,137	1,699	51.88	64.9%	0.0%	85.56
Streets Maintenance Lead	53,028	32.1%	70,071	1,699	41.25	64.9%	0.0%	68.02
Streets Maintenance II	42,394	32.1%	56,019	1,699	32.98	64.9%	0.0%	54.38
Construction Coordinator	66,700	32.1%	88,137	1,699	51.88	64.9%	0.0%	85.56
Streets Maintenance I	36,315	32.1%	47,987	1,699	28.25	64.9%	0.0%	46.59
Laborer	28,028	32.1%	37,036	1,699	21.80	64.9%	0.0%	35.95
Landscape Maintenance								
Landscape Superintendent	76,646	33.5%	102,353	1,780	57.50	67.2%	0.0%	96.14
Landscape Maintenance, Lead	53,028	32.1%	70,071	1,699	41.25	67.2%	0.0%	68.97
Landscape Maintenance, II	42,394	32.1%	56,019	1,699	32.98	67.2%	0.0%	55.14
Landscape Maintenance, I	34,334	32.1%	45,369	1,699	26.71	67.2%	0.0%	44.66
Laborer	30,240	32.1%	39,959	1,699	23.52	67.2%	0.0%	39.33
Public Works Engineering **								
Public Works Director	\$122,703	33.5%	\$163,858	1,780	\$92.05	35.2%	0.0%	\$124.50
Administrative Specialist	39,355	32.1%	52,004	1,699	30.61	35.2%	0.0%	41.40
Fleet Maintenance **								
Mechanic II	53,028	32.1%	70,071	1,699	41.25	35.2%	0.0%	55.79

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

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

Paid Benefits Rate	Management	Miscellaneous
Total Paid Benefits Rate	33.5%	32.1%
Fica and Medicare	8.3%	8.3%
Group Insurance	9.4%	13.5%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	9.5%	7.0%
Longevity	2.0%	2.0%

Productive Hours	Management	Miscellaneous
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

UTILITY SERVICES LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	* Program	
Administration and Technical Services **								
Director	122,703	33.5%	163,858	1,780	92.05	35.2%	0.0%	124.50
Administrative Services Specialist	39,315	32.1%	51,951	1,699	30.58	35.2%	0.0%	41.36
Instrumentation Technician	59,103	32.1%	78,099	1,699	45.97	35.2%	0.0%	62.18
Mechanical Instrumentation Technician	48,468	32.1%	64,046	1,699	37.70	35.2%	0.0%	50.99
Water								
Water Superintendent	85,855	33.5%	114,651	1,780	64.41	18.1%	0.0%	76.05
Water Utility Operator Lead	59,103	32.1%	78,099	1,699	45.97	18.1%	0.0%	54.28
Water Utility Operator I	42,394	32.1%	56,019	1,699	32.98	18.1%	0.0%	38.94
Water Plant Operations								
Water Utility Operator II	45,431	32.1%	60,033	1,699	35.34	18.1%	0.0%	41.74
Water Utility Operator I	42,394	32.1%	56,019	1,699	32.98	18.1%	0.0%	38.95
Refuse								
Refuse Superintendent	76,646	33.5%	102,353	1,780	57.50	39.7%	0.0%	80.32
Refuse Operations Coordinator	59,103	32.1%	78,099	1,699	45.97	39.7%	0.0%	64.22
Refuse Operator Lead	53,028	32.1%	70,071	1,699	41.25	39.7%	0.0%	57.62
Refuse Operator II	39,355	32.1%	52,004	1,699	30.61	39.7%	0.0%	42.76
Wastewater Services								
Wastewater Superintendent	85,855	33.5%	114,651	1,780	64.41	35.6%	0.0%	87.36
Collection Systems Coordinator	66,700	32.1%	88,137	1,699	51.88	35.6%	0.0%	70.37
Collection Systems Maintenance I	42,394	32.1%	56,019	1,699	32.98	35.6%	0.0%	44.73
Collection Systems Maintenance II	45,431	32.1%	60,033	1,699	35.34	35.6%	0.0%	47.93
Collection Systems Maintenance III	59,103	32.1%	78,099	1,699	45.97	35.6%	0.0%	62.35

Paid Benefits

	Management	Miscellaneous
Total Paid Benefits Rate	33.5%	32.1%
Fica and Medicare	8.3%	8.3%
Group Insurance	9.4%	13.5%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	9.5%	7.0%
Longevity	2.0%	2.0%

* Program administration costs have been directly allocated in the budget.

** Citywide indirect cost rate is used for Utility Services Administration.

Productive Hours

	Management	Miscellaneous
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

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	\$104,278	33.5%	\$139,253	1,764	\$78.94	48.4%	0.0%	\$117.15
Housing Specialist	53,028	32.1%	70,071	1,699	41.25	48.4%	0.0%	61.21
Housing Program Coordinators	59,103	32.1%	78,099	1,699	45.97	48.4%	0.0%	68.22
Customer Service Clerk	39,355	32.1%	52,004	1,699	30.61	48.4%	0.0%	45.43
Facilities Maintenance								
Facilities Maintenance Superintendent	76,646	33.5%	102,353	1,764	58.02	35.2%	0.0%	78.48
Facilities Maintenance Specialist	59,103	32.1%	78,099	1,699	45.97	35.2%	0.0%	62.18
Facilities Maintenance II	45,431	32.1%	60,033	1,699	35.34	35.2%	0.0%	47.80
Facilities Maintenance I	42,394	32.1%	56,019	1,699	32.98	35.2%	0.0%	44.60
Facilities Maintenance Services Assistant	39,355	32.1%	52,004	1,699	30.61	35.2%	0.0%	41.40

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	33.5%	32.1%
Fica and Medicare	8.3%	8.3%
Group Insurance	9.4%	13.5%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	9.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,764	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)	(26.5)	
Holidays	(13.0)	(13.0)
Productive Days	220.5	226.5
Productive Hours	1,764	1,812
Breaks (30 minutes daily)		(113)

* The Citywide indirect rate is used for Facilities Maintenance.

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

Based on five years of service

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	\$150,960	33.5%	\$201,592	1,764	\$114.28	35.2%	0.0%	\$154.56
MIS Manager	75,816	32.1%	100,183	1,699	58.97	35.2%	0.0%	79.76
Management Services Assistant	48,945	33.5%	65,361	1,764	37.05	35.2%	0.0%	50.11
City Clerk/Human Services Director	104,278	33.5%	139,253	1,764	78.94	35.2%	0.0%	106.77
Deputy City Clerk	53,593	33.5%	71,568	1,764	40.57	35.2%	0.0%	54.87
Finance								
Financial Services Director	122,703	33.5%	163,858	1,764	92.89	35.2%	0.0%	125.63
Accounting Manager	85,855	33.5%	114,651	1,764	64.99	35.2%	0.0%	87.90
Accountant	59,745	33.5%	79,783	1,764	45.23	35.2%	0.0%	61.17
Accountant, Senior	67,430	33.5%	90,046	1,764	51.05	35.2%	0.0%	69.04
Payroll Services Specialist	53,593	33.5%	71,568	1,764	40.57	35.2%	0.0%	54.87
Fiscal Assistant	48,468	32.1%	64,046	1,699	37.70	35.2%	0.0%	50.99
Fiscal Aide	36,315	32.1%	47,987	1,699	28.25	35.2%	0.0%	38.21

Paid Benefits and Productive Hours

	Management	Miscellaneous
Total Paid Benefits Rate	33.5%	32.1%
Fica and Medicare	8.3%	8.3%
Group Insurance	9.4%	13.5%
Life Insurance	1.4%	1.4%
Management Benefit Option	3.0%	0.0%
Retirement	9.5%	7.0%
Longevity	2.0%	2.0%
Total Productive Hours	1,764	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)	(26.5)	
Holidays	(13.0)	(13.0)
Productive Days	220.5	226.5
Productive Hours	1,764	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