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# **COST ALLOCATION PLAN**

**Fiscal Year 2014-15**



# **City of Port Hueneme**

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# INTRODUCTION TO THE COST ALLOCATION PLAN

## OVERVIEW

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### 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 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 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

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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 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 2014-15 Budget 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 24.2%, the total cost for a direct program of \$100,000 in Port Hueneme would be \$124,200 with this approach.

## INTRODUCTION TO THE COST ALLOCATION PLAN

(Table 2 on page 5 reconciles direct and indirect costs to the Budget after adjusting for capital outlay, debt service, interfund transfers and pass-through costs).

**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 in Table 3 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 not be as intuitive; 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. Where there is not a clear relationship to an allocation base (like staffing, assigned space or Council agenda items), allocating costs based on operating budget is the common industry practice, and as such, this approach is used by the City.

**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 on Tables 5.1 through 5.16 (pages 13 to 32).

Indirect costs by fund are provided in Table 6.1 (page 33), which includes direct costs allocations for Community Development and Landscape

Maintenance from Table 6.2 (page 34). This leads to a summary of reimbursement transfers to the General Fund in Table 7 (page 35).

**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 other indirect cost programs such as Personnel and Finance, 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

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

- **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, Successor Agency and Surplus Property Authority. For example, although the City's administrative, legal services, accounting, personnel administration and building maintenance

## INTRODUCTION TO THE COST ALLOCATION PLAN

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 7 (page 35) compared with budget estimates.

- **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.
- **Grant Administration.** Under federal cost accounting policies (Circular A-87), it is permissible to include indirect costs in accounting 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.

### PLAN PREPARATION

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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 annually based on the budget

adopted by the Council. At the end of the fiscal year, a “true-up” should be calculated based on actual costs. Any variances (either over or under the Cost Allocation Plan amounts) are then applied to the following year’s Cost Allocation Plan.

### CHANGES FROM PRIOR PLANS

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While the basic methodology and indirect cost bases have remained the same from prior plans, there are two key changes:

- **Internal Service Funds.** Beginning in 2014-15, risk management (workers compensation, liability and property insurance) and fleet maintenance costs are accounted for as internal service funds. This means they are now treated as direct costs in each program based on charges to them. Consistent with the Cost Allocation Plan methodology, internal service fund costs are excluded along with other interfund transactions. This results in a reduction in the Citywide indirect cost rate from previous plans, as the numerator (indirect costs) is now smaller (risk management and fleet costs are no longer allocated through the Cost Allocation Plan) and the denominator (direct costs) is larger (risk management and fleet costs are now part of the direct costs base).
- **Annual Preparation and True-Up.** As noted above, the City’s Cost Allocation Plan should be prepared annually based on the budget adopted by the Council and “true-up” at the end of the fiscal year based on actual costs.

### SUMMARY

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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 \establishing fees designed for full cost recovery, reimbursing support service costs provided by the General Fund to other funds and special purpose agencies, and recovering indirect costs associated with grant programs.

**DIRECT AND INDIRECT COST SUMMARY**

**Table 1**

<b>DIRECT COSTS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	1,092,800
Neighborhood Preservation	40,500
Public Safety	7,380,900
Recreation & Community Services	931,600
Public Works	
Transportation	
General Fund: Streets	486,900
Gas Tax Fund	210,000
TDA Fund	-
Landscape Maintenance	1,205,000
Stormwater Fund	38,900
Enterprise Funds	
Water Fund	4,179,700
Water Plant Operations Fund	757,000
Solid Waste Fund	2,279,800
Wastewater Fund	2,052,300
Assessment Districts	
Drainage Fund *	1,100
Lighting Fund	157,500
Parkway & Median Fund *	
Special Purpose Agencies	
Housing Authority	782,100
Redevelopment Successory Agency	316,300
Surplus Property Authority	500,000
Housing Successor Agency	398,800
<b>TOTAL DIRECT COSTS</b>	<b>\$ 22,811,200</b>

<b>INDIRECT COSTS</b>	
Administration	
City Council	152,900
City Manager	282,100
Management Information Systems	369,800
City Attorney	185,000
City Clerk	215,700
Personnel	478,800
Finance	
General Finance & Accounting	449,800
Payroll	196,600
Business Tax & TOT Collections	78,000
Utility Billing	594,800
General Government	
Supplies and Postage	46,200
Utilities	62,000
Telephones	38,000
Public Works	
Facilities Maintenance	929,200
Engineering	565,100
Facility Use	880,200
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 5,524,200</b>

\* 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).

<b>OVERALL INDIRECT COST RATE</b>	
Indirect Costs Divided by Direct Costs	24.2%

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 2014-15 BUDGET: ALL FUNDS AND AGENCIES**

<b>Excluded Costs and Other Reconciling Adjustments</b>	
<i>Less Non-Budget Costs</i>	
Facility Use	(880,200)
<i>Plus Excluded Costs</i>	
Capital Outlay	5,261,800
Naval Base Ventura County Fund	50,000
Transfers Out: City Funds	5,168,800
Reimbursement Transfers: Special Agencies	
Housing Authority	174,200
Redevelopment Successor Agency	54,000
Surplus Property Authority	81,500
Housing Successor Agency	138,900
Debt Service	
General Fund	651,100
Water Fund	1,094,500
Wastewater Fund	313,200
Solid Waste Fund	283,700
Surplus Property Authority	684,600
Redevelopment Successor Agency	2,807,200
Pension Obligation Bonds	1,167,500
Pass-Through Costs	
Internal Service Funds	2,079,200
Housing Assistance Payments and In-Lieu Taxes	2,593,100
Redevelopment Successor Agency Pass Throughs	763,600
Special Grants	695,800
<b>Total</b>	<b>\$ 23,182,500</b>

<b>Cost Allocation Plan</b>	
Indirect	5,524,200
Direct	22,811,200
<b>Total</b>	<b>\$ 28,335,400</b>

Under generally accepted accounting principles, capital outlay, debt service, interfund transfers and "pass-through" costs (such as housing assistance voucher 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. Additionally, since expenditures in the Naval Base Ventura County Fund no longer incurred on a direct contract basis but are "work order" driven, these costs have also been excluded.

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.

<b>2014-15</b>	
<b>Total: All Funds and Agencies</b>	<b>\$ 51,517,900</b>

**BASIS OF INDIRECT COST ALLOCATIONS**

**Table 3**

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 and Software Users Operating Budget Council Agenda Items Full-Time Equivalent Staffing
Finance General Finance & Accounting Payroll Business Tax & TOT Collections Utility Billing General Government Supplies and Postage Utilities Telephones	Operating Budget Full-Time Equivalent Staffing General Fund Operating Budget Water, Wastewater and Solid Waste Funds  Operating Budget Assigned Space Assigned Telephones/Fax Lines
Public Works Facilities Maintenance Engineering Facility Use	Assigned Space/Operating Budget Workload Assessment Assigned Space/Operating Budget



**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	63,800	28,500	10,800	49,800	152,900
City Manager	146,800	119,700	2,000	13,600	282,100
Management Information Systems	214,200	104,300		51,300	369,800
City Attorney	92,400	75,100	1,300	16,200	185,000
City Clerk	73,100	32,600	12,300	97,700	215,700
Personnel	327,400	112,400		39,000	478,800
Finance					
General Finance and Accounting	224,500	182,800	3,100	39,400	449,800
Payroll	134,400	46,200		16,000	196,600
Business Tax and TOT Collections	78,000				78,000
Utility Billing		594,800			594,800
General Government					
Supplies and Postage	23,100	18,800	300	4,000	46,200
Utilities	37,800	18,000	300	5,900	62,000
Telephones	28,400	7,300		2,300	38,000
Public Works					
Facilities Maintenance	550,600	252,900	2,400	123,300	929,200
Engineering	344,600	209,200	11,300		565,100
Facility Use	554,500	264,200	4,500	57,000	880,200
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 2,893,600</b>	<b>\$ 2,066,800</b>	<b>\$ 48,300</b>	<b>\$ 515,500</b>	<b>\$ 5,524,200</b>

Total Direct Costs	11,386,600	9,268,800	158,600	1,997,200	22,811,200
<b>Total Costs</b>	14,280,200	11,335,600	206,900	2,512,700	28,335,400
<b>Indirect Cost Rate</b>	25.4%	22.3%	30.5%	25.8%	24.2%

**SUMMARY OF INDIRECT COST ALLOCATIONS**

**Table 4.2**

	GENERAL FUND AND SPECIAL REVENUE FUNDS						Total
	Community Development		Public Safety	Community Services	Public Works	Stormwater Fund	
	General Fund	Neighborhood Preservation					
Administration							
City Council	21,300		5,300	21,200	16,000		63,800
City Manager	14,100	500	95,200	12,000	24,500	500	146,800
Management Information Systems	26,000	8,000	137,900	22,700	19,600		214,200
City Attorney	8,900	300	59,900	7,600	15,400	300	92,400
City Clerk	24,400		6,100	24,400	18,200		73,100
Personnel	29,300	900	147,300	90,900	59,000		327,400
Finance							
General Finance and Accounting	21,500	800	145,500	18,400	37,500	800	224,500
Payroll	12,000	400	60,500	37,300	24,200		134,400
Business Tax and TOT Collections	7,700		51,900	6,500	11,900		78,000
Utility Billing							
General Government							
Supplies and Postage	2,200	100	15,000	1,900	3,800	100	23,100
Utilities	4,800	100	27,400	1,800	3,600	100	37,800
Telephones	3,400		20,500	2,600	1,900		28,400
Public Works							
Facilities Maintenance	37,400	600	210,200	273,300	28,500	600	550,600
Engineering					338,900	5,700	344,600
Facility Use	71,100	1,200	400,200	26,600	54,300	1,100	554,500
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 284,100</b>	<b>\$ 12,900</b>	<b>\$ 1,382,900</b>	<b>\$ 547,200</b>	<b>\$ 657,300</b>	<b>\$ 9,200</b>	<b>\$ 2,893,600</b>

Total Direct Costs	1,092,800	40,500	7,380,900	931,600	1,901,900	38,900	11,386,600
<b>Total Costs</b>	<b>1,376,900</b>	<b>53,400</b>	<b>8,763,800</b>	<b>1,478,800</b>	<b>2,559,200</b>	<b>48,100</b>	<b>14,280,200</b>
<b>Indirect Cost Rate</b>	<b>26.0%</b>	<b>31.9%</b>	<b>18.7%</b>	<b>58.7%</b>	<b>34.6%</b>	<b>23.7%</b>	<b>25.4%</b>

**SUMMARY OF INDIRECT COST ALLOCATIONS**

**Table 4.3**

	Public Works: General and Special Revenue Funds				Total
	Transportation			Landscape Maintenance	
	General Fund: Streets	Gas Tax Fund	TDA Fund		
Administration					
City Council	7,100	7,100		1,800	16,000
City Manager	6,300	2,700		15,500	24,500
Management Information Systems	8,000			11,600	19,600
City Attorney	3,900	1,700		9,800	15,400
City Clerk	8,100	8,100		2,000	18,200
Personnel	18,400			40,600	59,000
Finance					
General Finance and Accounting	9,600	4,100		23,800	37,500
Payroll	7,500			16,700	24,200
Business Tax and TOT Collections	3,400			8,500	11,900
Utility Billing					
General Government					
Supplies and Postage	1,000	400		2,400	3,800
Utilities	900	400		2,300	3,600
Telephones	900			1,000	1,900
Public Works					
Facilities Maintenance	7,300	3,100		18,100	28,500
Engineering	248,500	79,100		11,300	338,900
Facility Use	13,900	6,000		34,400	54,300
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 344,800</b>	<b>\$ 112,700</b>	<b>\$ -</b>	<b>\$ 199,800</b>	<b>\$ 657,300</b>

Total Direct Costs	486,900	210,000	-	1,205,000	1,901,900
<b>Total Costs</b>	<b>831,700</b>	<b>322,700</b>	<b>-</b>	<b>1,404,800</b>	<b>2,559,200</b>
<b>Indirect Cost Rate</b>	<b>70.8%</b>	<b>53.7%</b>	<b>-</b>	<b>16.6%</b>	<b>34.6%</b>

**SUMMARY OF INDIRECT COST ALLOCATIONS**

**Table 4.4**

	ENTERPRISE FUNDS				Total
	Water Fund	Water Plant Operations	Solid Waste Fund	Wastewater Fund	
Administration					
City Council	8,900	8,900	7,100	3,600	28,500
City Manager	54,000	9,800	29,400	26,500	119,700
Management Information Systems	30,300	31,100	18,000	24,900	104,300
City Attorney	33,900	6,100	18,500	16,600	75,100
City Clerk	10,200	10,200	8,100	4,100	32,600
Personnel	34,700	9,100	37,300	31,300	112,400
Finance					
General Finance and Accounting	82,400	14,900	45,000	40,500	182,800
Payroll	14,300	3,700	15,400	12,800	46,200
Business Tax and TOT Collections					
Utility Billing	356,800		119,000	119,000	594,800
General Government					
Supplies and Postage	8,500	1,500	4,600	4,200	18,800
Utilities	8,100	1,500	4,400	4,000	18,000
Telephones	2,000	1,000	2,200	2,100	7,300
Public Works					
Facilities Maintenance	100,600	11,300	72,200	68,800	252,900
Engineering	39,600	113,000	28,300	28,300	209,200
Facility Use	119,100	21,600	65,000	58,500	264,200
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 903,400</b>	<b>\$ 243,700</b>	<b>\$ 474,500</b>	<b>\$ 445,200</b>	<b>\$ 2,066,800</b>

Total Direct Costs	4,179,700	757,000	2,279,800	2,052,300	9,268,800
<b>Total Costs</b>	<b>5,083,100</b>	<b>1,000,700</b>	<b>2,754,300</b>	<b>2,497,500</b>	<b>11,335,600</b>
<b>Indirect Cost Rate</b>	<b>21.6%</b>	<b>32.2%</b>	<b>20.8%</b>	<b>21.7%</b>	<b>22.3%</b>

**SUMMARY OF INDIRECT COST ALLOCATIONS**

**Table 4.5**

	ASSESSMENT DISTRICTS			Total
	Drainage Fund	Lighting Fund	Parkway and Median Fund	
Administration				
City Council	3,600	3,600	3,600	10,800
City Manager		2,000		2,000
Management Information Systems				
City Attorney		1,300		1,300
City Clerk	4,100	4,100	4,100	12,300
Personnel				
Finance				
General Finance and Accounting		3,100		3,100
Payroll				
Business Tax and TOT Collections				
Utility Billing				
General Government				
Supplies and Postage		300		300
Utilities		300		300
Telephones				
Public Works				
Facilities Maintenance		2,400		2,400
Engineering		11,300		11,300
Facility Use		4,500		4,500
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 7,700</b>	<b>\$ 32,900</b>	<b>\$ 7,700</b>	<b>\$ 48,300</b>

Total Direct Costs	1,100	157,500	-	158,600
<b>Total Costs</b>	8,800	190,400	7,700	206,900
<b>Indirect Cost Rate</b>	700.0%	20.9%	N/A	30.5%

**SUMMARY OF INDIRECT COST ALLOCATIONS**

**Table 4.6**

	SPECIAL PURPOSE AGENCIES				Total
	Housing Authority	Redevelopment Agency	Surplus Property Authority	Housing Successor Agency	
Administration					
City Council		10,700	33,800	5,300	49,800
City Manager	1,500	600	6,400	5,100	13,600
Management Information Systems	30,600	8,000	4,700	8,000	51,300
City Attorney	6,300	2,600	4,100	3,200	16,200
City Clerk	40,700	12,200	38,700	6,100	97,700
Personnel	19,000	4,800	5,200	10,000	39,000
Finance					
General Finance and Accounting	15,400	6,200	9,900	7,900	39,400
Payroll	7,800	2,000	2,100	4,100	16,000
Business Tax and TOT Collections					
Utility Billing					
General Government					
Supplies and Postage	1,600	600	1,000	800	4,000
Utilities	3,500	600	1,000	800	5,900
Telephones	1,900			400	2,300
Public Works					
Facilities Maintenance	26,800	83,000	7,500	6,000	123,300
Engineering					
Facility Use	22,300	9,000	14,300	11,400	57,000
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 177,400</b>	<b>\$ 140,300</b>	<b>\$ 128,700</b>	<b>\$ 69,100</b>	<b>\$ 515,500</b>

Total Direct Costs	782,100	316,300	500,000	398,800	1,997,200
<b>Total Costs</b>	<b>959,500</b>	<b>456,600</b>	<b>628,700</b>	<b>467,900</b>	<b>2,512,700</b>
<b>Indirect Cost Rate</b>	<b>22.7%</b>	<b>44.4%</b>	<b>25.7%</b>	<b>17.3%</b>	<b>25.8%</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.1**

Indirect Cost Program	City Council
Budget	\$152,900
Base of Allocation	Council Agenda Items

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	12	14.0%	21,300
Neighborhood Preservation			
Public Safety	3	3.5%	5,300
Community Services	12	14.0%	21,200
Public Works			
Transportation			
General Fund: Streets	4	4.7%	7,100
Gas Tax Fund	4	4.7%	7,100
TDA Fund			
Landscape Maintenance	1	1.2%	1,800
Stormwater Fund			
Enterprise Funds			
Water Fund	5	5.8%	8,900
Water Plant Operations Fund	5	5.8%	8,900
Solid Waste Fund	4	4.7%	7,100
Wastewater Fund	2	2.3%	3,600
Assessment Districts			
Drainage Fund	2	2.3%	3,600
Lighting Fund	2	2.3%	3,600
Parkway and Median Fund	2	2.3%	3,600
Special Purpose Agencies			
Housing Authority			
Redevelopment Successor Agency	6	7.0%	10,700
Surplus Property Authority	19	22.1%	33,800
Housing Successor Agency	3	3.5%	5,300
<b>Total Direct Cost Programs</b>	<b>86</b>	<b>100.0%</b>	<b>\$152,900</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.2**

Indirect Cost Program	City Manager		
Budget	\$282,100	\$239,800	\$42,300
Base of Allocation	Operating Budget	Salaries	Operating

Direct Cost Program	Base of Allocation	Percent of Total	Salary Allocation	Base of Allocation	Percent of Total	Operating Allocation	Cost Allocation
General and Special Revenue Funds							
Community Development							
General Fund	1,092,800	5.0%	12,100	1,092,800	4.8%	2,000	14,100
Neighborhood Preservation	40,500	0.2%	400	40,500	0.2%	100	500
Public Safety	7,380,900	34.0%	81,500	7,380,900	32.4%	13,700	95,200
Community Services	931,600	4.3%	10,300	931,600	4.1%	1,700	12,000
Public Works				-			
Transportation				-			
General Fund: Streets	486,900	2.2%	5,400	486,900	2.1%	900	6,300
Gas Tax Fund	210,000	1.0%	2,300	210,000	0.9%	400	2,700
TDA Fund				-			
Landscape Maintenance	1,205,000	5.5%	13,300	1,205,000	5.3%	2,200	15,500
Stormwater Fund	38,900	0.2%	400	38,900	0.2%	100	500
Enterprise Funds				-			
Water Fund	4,179,700	19.2%	46,200	4,179,700	18.3%	7,800	54,000
Water Plant Operations Fund	757,000	3.5%	8,400	757,000	3.3%	1,400	9,800
Solid Waste Fund	2,279,800	10.5%	25,200	2,279,800	10.0%	4,200	29,400
Wastewater Fund	2,052,300	9.5%	22,700	2,052,300	9.0%	3,800	26,500
Assessment Districts				-			
Drainage Fund	1,100	0.0%		1,100	0.0%		-
Lighting Fund	157,500	0.7%	1,700	157,500	0.7%	300	2,000
Parkway and Median Fund				-			
Special Purpose Agencies							
Housing Authority				782,100	3.4%	1,500	1,500
Redevelopment Successor Agency				316,300	1.4%	600	600
Surplus Property Authority	500,000	2.3%	5,500	500,000	2.2%	900	6,400
Housing Successor Agency	398,800	1.8%	4,400	398,800	1.7%	700	5,100
<b>Total Direct Cost Programs</b>	<b>21,712,800</b>	<b>100.0%</b>	<b>239,800</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>42,300</b>	<b>\$282,100</b>

Costs for the City Manager is distributed between Salaries (\$239,800) and Operating (\$42,300) costs.



**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.3(a)**

Indirect Cost Program	Management Information Systems
Budget	\$244,900 <i>See Note Below</i>
Base of Allocation	Assigned Computers and Software Users

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	5	6.8%	16,600
Neighborhood Preservation	1	1.4%	3,300
Public Safety	36	48.7%	119,300
Community Services	4	5.4%	13,300
Public Works			
Transportation			
General Fund: Streets	1	1.4%	3,300
Gas Tax Fund			
TDA Fund			
Landscape Maintenance	1	1.9%	4,600
Stormwater Fund			
Enterprise Funds			
Water Fund	4	5.7%	13,900
Water Plant Operations Fund	8	11.2%	27,400
Solid Waste Fund	3	3.9%	9,600
Wastewater Fund	3	4.2%	10,400
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	5	6.8%	16,600
Redevelopment Successor Agency	1	1.4%	3,300
Surplus Property Authority			
Housing Successor Agency	1	1.4%	3,300
<b>Total Direct Cost Programs</b>	<b>74</b>	<b>100.0%</b>	<b>\$244,900</b>

*Costs for Management Information Systems is distributed between the IS function (\$244,900) and computer software (\$124,900) costs.*

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.3(b)**

Indirect Cost Program	Management Information Systems
Budget	\$124,900 <i>See Note Below</i>
Base of Allocation	Assigned Computers and Software Users

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	2.0	7.5%	9,400
Neighborhood Preservation	1.0	3.7%	4,700
Public Safety	4.0	15.0%	18,600
Community Services	2.0	7.5%	9,400
Public Works			
Transportation			
General Fund: Streets	1.0	3.7%	4,700
Gas Tax Fund			
TDA Fund			
Landscape Maintenance	1.5	5.6%	7,000
Stormwater Fund			
Naval Base Ventura County Fund			
Enterprise Funds			
Water Fund	3.5	13.1%	16,400
Water Plant Operations Fund	0.8	3.0%	3,700
Solid Waste Fund	1.8	6.7%	8,400
Wastewater Fund	3.1	11.6%	14,500
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	3.0	11.2%	14,000
Redevelopment Successor Agency	1.0	3.7%	4,700
Surplus Property Authority	1.0	3.7%	4,700
Housing Successor Agency	1.0	3.7%	4,700
<b>Total Direct Cost Programs</b>	<b>26.7</b>	<b>100.0%</b>	<b>\$124,900</b>

*Costs for Management Information Systems is distributed between the IS function (\$244,900) and computer software (\$124,900) costs.*

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.4**

Indirect Cost Program	City Attorney
Budget	\$185,000
Base of Allocation	Operating Budget

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,092,800	4.8%	8,900
Neighborhood Preservation	40,500	0.2%	300
Public Safety	7,380,900	32.4%	59,900
Community Services	931,600	4.1%	7,600
Public Works			
Transportation			
General Fund: Streets	486,900	2.1%	3,900
Gas Tax Fund	210,000	0.9%	1,700
TDA Fund			
Landscape Maintenance	1,205,000	5.3%	9,800
Stormwater Fund	38,900	0.2%	300
Enterprise Funds			
Water Fund	4,179,700	18.3%	33,900
Water Plant Operations Fund	757,000	3.3%	6,100
Solid Waste Fund	2,279,800	10.0%	18,500
Wastewater Fund	2,052,300	9.0%	16,600
Assessment Districts			
Drainage Fund	1,100	0.0%	-
Lighting Fund	157,500	0.7%	1,300
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	782,100	3.4%	6,300
Redevelopment Successor Agency	316,300	1.4%	2,600
Surplus Property Authority	500,000	2.2%	4,100
Housing Successor Agency	398,800	1.7%	3,200
<b>Total Direct Cost Programs</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>\$185,000</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.5**

Indirect Cost Program	City Clerk
Budget	\$215,700
Base of Allocation	Council Agenda Items

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	12	11.3%	24,400
Neighborhood Preservation			
Public Safety	3	2.8%	6,100
Community Services	12	11.3%	24,400
Public Works			
Transportation			
General Fund: Streets	4	3.8%	8,100
Gas Tax Fund	4	3.8%	8,100
TDA Fund			
Landscape Maintenance	1	0.9%	2,000
Stormwater Fund			
Enterprise Funds			
Water Fund	5	4.7%	10,200
Water Plant Operations Fund	5	4.7%	10,200
Solid Waste Fund	4	3.8%	8,100
Wastewater Fund	2	1.9%	4,100
Assessment Districts			
Drainage Fund	2	1.9%	4,100
Lighting Fund	2	1.9%	4,100
Parkway and Median Fund	2	1.9%	4,100
Special Purpose Agencies			
Housing Authority	20	18.9%	40,700
Redevelopment Successor Agency	6	5.7%	12,200
Surplus Property Authority	19	17.9%	38,700
Housing Successor Agency	3	2.8%	6,100
<b>Total Direct Cost Programs</b>	<b>106</b>	<b>100.0%</b>	<b>\$215,700</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.6**

Indirect Cost Program	Personnel
Budget	\$478,800
Base of Allocation	Full-Time Equivalent Staffing

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	6.45	6.1%	29,300
Neighborhood Preservation	0.20	0.2%	900
Public Safety	32.50	30.8%	147,300
Community Services	20.05	19.0%	90,900
Public Works			
Transportation			
General Fund: Streets	4.05	3.8%	18,400
Gas Tax Fund			
TDA Fund			
Landscape Maintenance	8.95	8.5%	40,600
Stormwater Fund			
Enterprise Funds			
Water Fund	7.64	7.2%	34,700
Water Plant Operations Fund	2.00	1.9%	9,100
Solid Waste Fund	8.23	7.8%	37,300
Wastewater Fund	6.90	6.5%	31,300
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.19	4.0%	19,000
Redevelopment Successor Agency	1.05	1.0%	4,800
Surplus Property Authority	1.15	1.1%	5,200
Housing Successor Agency	2.21	2.1%	10,000
<b>Total Direct Cost Programs</b>	<b>105.57</b>	<b>100.0%</b>	<b>\$478,800</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.7**

Indirect Cost Program	General Finance & Accounting
Budget	\$449,800
Base of Allocation	Operating Budget

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,092,800	4.8%	21,500
Neighborhood Preservation	40,500	0.2%	800
Public Safety	7,380,900	32.4%	145,500
Community Services	931,600	4.1%	18,400
Public Works			
Transportation			
General Fund: Streets	486,900	2.1%	9,600
Gas Tax Fund	210,000	0.9%	4,100
TDA Fund			
Landscape Maintenance	1,205,000	5.3%	23,800
Stormwater Fund	38,900	0.2%	800
Enterprise Funds			
Water Fund	4,179,700	18.3%	82,400
Water Plant Operations Fund	757,000	3.3%	14,900
Solid Waste Fund	2,279,800	10.0%	45,000
Wastewater Fund	2,052,300	9.0%	40,500
Assessment Districts			
Drainage Fund	1,100	0.0%	
Lighting Fund	157,500	0.7%	3,100
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	782,100	3.4%	15,400
Redevelopment Successor Agency	316,300	1.4%	6,200
Surplus Property Authority	500,000	2.2%	9,900
Housing Successor Agency	398,800	1.7%	7,900
<b>Total Direct Cost Programs</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>\$449,800</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.8**

Indirect Cost Program	Payroll
Budget	\$196,600
Base of Allocation	Full-Time Equivalent Staffing

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	6.45	6.1%	12,000
Neighborhood Preservation	0.20	0.2%	400
Public Safety	32.50	30.8%	60,500
Community Services	20.05	19.0%	37,300
Public Works			
Transportation			
General Fund: Streets	4.05	3.8%	7,500
Gas Tax Fund			
TDA Fund			
Landscape Maintenance	8.95	8.5%	16,700
Stormwater Fund			
Enterprise Funds			
Water Fund	7.64	7.2%	14,300
Water Plant Operations Fund	2.00	1.9%	3,700
Solid Waste Fund	8.23	7.8%	15,400
Wastewater Fund	6.90	6.5%	12,800
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	4.19	4.0%	7,800
Redevelopment Successor Agency	1.05	1.0%	2,000
Surplus Property Authority	1.15	1.1%	2,100
Housing Successor Agency	2.21	2.1%	4,100
<b>Total Direct Cost Programs</b>	<b>105.57</b>	<b>100.0%</b>	<b>\$196,600</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.9**

Indirect Cost Program	Business Tax & TOT Collections
Budget	\$78,000
Base of Allocation	General Fund Operating Budget

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,092,800	9.8%	7,700
Neighborhood Preservation			
Public Safety	7,380,900	66.5%	51,900
Community Services	931,600	8.4%	6,500
Public Works			
Transportation			
General Fund: Streets	486,900	4.4%	3,400
Gas Tax Fund			
TDA Fund			
Landscape Maintenance	1,205,000	10.9%	8,500
Stormwater Fund			
Enterprise Funds			
Water Fund			
Water Plant Operations Fund			
Solid Waste Fund			
Wastewater Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Successor Agency			
Surplus Property Authority			
Housing Successor Agency			
<b>Total Direct Cost Programs</b>	<b>11,097,200</b>	<b>100.0%</b>	<b>\$78,000</b>



**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.10**

Indirect Cost Program	Utility Billing	<i>See Note Below</i>
Budget	\$594,800	
Base of Allocation	Water, Wastewater and Solid Waste Funds	

<b>Direct Cost Program</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds		
Community Development		
General Fund		
Neighborhood Preservation		
Public Safety		
Community Services		
Public Works		
Transportation		
General Fund: Streets		
Gas Tax Fund		
TDA Fund		
Transit Fund		
Landscape Maintenance		
Stormwater Fund		
Enterprise Funds		
Water Fund	60.0%	356,800
Water Plant Operations Fund		
Solid Waste Fund	20.0%	119,000
Wastewater Fund	20.0%	119,000
Assessment Districts		
Drainage Fund		
Lighting Fund		
Parkway and Median Fund		
Special Purpose Agencies		
Housing Authority		
Redevelopment Successor Agency		
Surplus Property Authority		
Housing Successor Agency		
<b>Total Direct Cost Programs</b>	<b>100.0%</b>	<b>\$594,800</b>

*Costs are allocated between the three funds benefiting from utility billing; the higher allocation to the Water Fund reflects the cost of meter reading, which the Solid Waste and Wastewater Funds do not incur.*

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.11**

Indirect Cost Program	Supplies and Postage
Budget	\$46,200
Base of Allocation	Operating Budget

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,092,800	4.8%	2,200
Neighborhood Preservation	40,500	0.2%	100
Public Safety	7,380,900	32.4%	15,000
Community Services	931,600	4.1%	1,900
Public Works			
Transportation			
General Fund: Streets	486,900	2.1%	1,000
Gas Tax Fund	210,000	0.9%	400
TDA Fund			
Landscape Maintenance	1,205,000	5.3%	2,400
Stormwater Fund	38,900	0.2%	100
Enterprise Funds			
Water Fund	4,179,700	18.3%	8,500
Water Plant Operations Fund	757,000	3.3%	1,500
Solid Waste Fund	2,279,800	10.0%	4,600
Wastewater Fund	2,052,300	9.0%	4,200
Assessment Districts			
Drainage Fund	1,100	0.0%	
Lighting Fund	157,500	0.7%	300
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	782,100	3.4%	1,600
Redevelopment Successor Agency	316,300	1.4%	600
Surplus Property Authority	500,000	2.2%	1,000
Housing Successor Agency	398,800	1.7%	800
<b>Total Direct Cost Programs</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>\$46,200</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.12**

Indirect Cost Program	Utilities	<i>Direct</i>	<i>Indirect</i>
Budget	\$62,000	\$17,600	\$44,400
Base of Allocation	Assigned Space	11,274	28,382

*See Note Below*

Direct Cost Program	Direct Cost Programs			Indirect Cost Programs			Total Cost Allocation
	Base of Allocation	Percent of Total	Cost Allocation	Base of Allocation	Percent of Total	Operating Allocation	
General and Special Revenue Funds							
Community Development							
General Fund	1,742	15.5%	2,700	1,092,800	4.8%	2,100	4,800
Neighborhood Preservation				40,500	0.2%	100	100
Public Safety	8,279	73.4%	12,900	7,380,900	32.4%	14,500	27,400
Community Services				931,600	4.1%	1,800	1,800
Public Works							
Transportation							
General Fund: Streets				486,900	2.1%	900	900
Gas Tax Fund				210,000	0.9%	400	400
TDA Fund				-			
Landscape Maintenance				1,205,000	5.3%	2,300	2,300
Stormwater Fund				38,900	0.2%	100	100
Enterprise Funds							
Water Fund				4,179,700	18.3%	8,100	8,100
Water Plant Operations Fund				757,000	3.3%	1,500	1,500
Solid Waste Fund				2,279,800	10.0%	4,400	4,400
Wastewater Fund				2,052,300	9.0%	4,000	4,000
Assessment Districts							
Drainage Fund				1,100	0.0%		
Lighting Fund				157,500	0.7%	300	300
Parkway and Median Fund							
Special Purpose Agencies							
Housing Authority	1,253	11.1%	2,000	782,100	3.4%	1,500	3,500
Redevelopment Successor Agency				316,300	1.4%	600	600
Surplus Property Authority				500,000	2.2%	1,000	1,000
Housing Successor Agency				398,800	1.7%	800	800
<b>Total Direct Cost Programs</b>	<b>11,274</b>	<b>100.0%</b>	<b>17,600</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>44,400</b>	<b>62,000</b>

*Utility costs are only budgeted in the General Government program for City Hall. The direct cost programs at City Hall account for 28.3% of the space and indirect cost programs 71.7%. Costs are allocated based on this ratio: \$17,600 for direct cost programs and \$44,400 for indirect cost programs. Costs for the direct cost programs are allocated based on assigned space; costs for the indirect cost programs are allocated based on operating budget.*

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.13**

Indirect Cost Program	Telephones
Budget	\$38,000
Base of Allocation	Assigned Telephones/Fax Lines

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	9	9.0%	3,400
Neighborhood Preservation			
Public Safety	54	53.8%	20,500
Community Services	7	7.0%	2,600
Public Works			
Transportation			
General Fund: Streets	2	2.2%	900
Gas Tax Fund			
TDA Fund			
Landscape Maintenance	3	2.6%	1,000
Stormwater Fund			
Enterprise Funds			
Water Fund	5	5.4%	2,000
Water Plant Operations Fund	3	2.7%	1,000
Solid Waste Fund	6	5.8%	2,200
Wastewater Fund	6	5.5%	2,100
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	5	5.0%	1,900
Redevelopment Successor Agency			
Surplus Property Authority			
Housing Successor Agency	1	1.0%	400
<b>Total Direct Cost Programs</b>	<b>100</b>	<b>100.0%</b>	<b>\$38,000</b>

## INDIRECT PROGRAM COST ALLOCATION

Table 5.14(a)

Indirect Cost Program	Facilities Maintenance
Budget	\$929,200
Base of Allocation	See Below

In total, Facilities Maintenance costs are \$929,200. As shown below, 63% of this cost (\$587,200) is assigned to the direct cost programs based on square footage. This cost is allocated to them on this basis in Table 5.16(b). The remaining cost (\$342,000) assigned to the indirect cost programs is allocated to the direct cost programs based on operating in Table 5.16(c).

	Square Feet	Percent of Total	Cost Allocation
Direct Cost Programs	48,776	63.2%	587,400
Indirect Cost Programs	28,382	36.8%	341,800
<b>Total</b>	<b>77,158</b>	<b>100.0%</b>	<b>\$929,200</b>

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.14(b)**

Indirect Cost Program	Facilities Maintenance	<i>Direct Programs</i>
Budget	\$587,400	
Base of Allocation	Assigned Space/Operating Budget	<i>See Note Below</i>

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,742	3.6%	21,000
Neighborhood Preservation			
Public Safety	8,279	17.0%	99,700
Community Services	21,540	44.2%	259,300
Public Works			
Transportation			
General Fund: Streets			
Gas Tax Fund			
TDA Fund			
Landscape Maintenance			
Stormwater Fund			
Enterprise Funds			
Water Fund	3,154	6.5%	38,000
Water Plant Operations Fund			
Solid Waste Fund	3,154	6.5%	38,000
Wastewater Fund	3,154	6.5%	38,000
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	1,253	2.6%	15,100
Redevelopment Successor Agency	6,500	13.3%	78,300
Surplus Property Authority			
Housing Successor Agency			
<b>Total Direct Cost Programs</b>	<b>48,776</b>	<b>100.0%</b>	<b>\$587,400</b>

*Of the 77,105 square feet of space maintained by this program, 63% is used by these "direct cost" programs. Accordingly, this percentage of the total Facilities Maintenance cost (\$929,200) is used as the cost basis for this allocation (\$587,200).*

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.14(c)**

Indirect Cost Program	Facilities Maintenance	<i>Indirect Programs</i>
Budget	\$341,800	
Base of Allocation	Operating Budget	<i>See Note Below</i>

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,092,800	4.8%	16,400
Neighborhood Preservation	40,500	0.2%	600
Public Safety	7,380,900	32.4%	110,500
Community Services	931,600	4.1%	14,000
Public Works			
Transportation			
General Fund: Streets	486,900	2.1%	7,300
Gas Tax Fund	210,000	0.9%	3,100
TDA Fund			
Landscape Maintenance	1,205,000	5.3%	18,100
Stormwater Fund	38,900	0.2%	600
Enterprise Funds			
Water Fund	4,179,700	18.3%	62,600
Water Plant Operations Fund	757,000	3.3%	11,300
Solid Waste Fund	2,279,800	10.0%	34,200
Wastewater Fund	2,052,300	9.0%	30,800
Assessment Districts			
Drainage Fund	1,100	0.0%	
Lighting Fund	157,500	0.7%	2,400
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	782,100	3.4%	11,700
Redevelopment Successor Agency	316,300	1.4%	4,700
Surplus Property Authority	500,000	2.2%	7,500
Housing Successor Agency	398,800	1.7%	6,000
<b>Total Direct Cost Programs</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>\$341,800</b>

Of the 77,105 square feet of space maintained by this program, 37% is used by these "indirect cost" programs. Accordingly, this percentage of the total Facilities Maintenance cost (\$929,200) is used as the cost basis for this allocation (\$342,000).

# INDIRECT PROGRAM COST ALLOCATION

Table 5.15

Indirect Cost Program	Engineering
Budget	\$565,100
Base of Allocation	Workload Assessment

Direct Cost Program	Workload Allocation	Cost Allocation
General and Special Revenue Funds		
Community Development		
General Fund		
Neighborhood Preservation		
Public Safety		
Community Services		
Public Works		
Transportation		
General Fund: Streets	44.0%	248,500
Gas Tax Fund	14.0%	79,100
TDA Fund		
Landscape Maintenance	2.0%	11,300
Stormwater Fund	1.0%	5,700
Enterprise Funds		
Water Fund	7.0%	39,600
Water Plant Operations Fund	20.0%	113,000
Solid Waste Fund	5.0%	28,300
Wastewater Fund	5.0%	28,300
Assessment Districts		
Drainage Fund		
Lighting Fund	2.0%	11,300
Parkway and Median Fund		
Special Purpose Agencies		
Housing Authority		
Redevelopment Successor Agency		
Surplus Property Authority		
Housing Successor Agency		
<b>Total Direct Cost Programs</b>	<b>100.0%</b>	<b>\$565,100</b>

\* Workload assessment is net of the 67% direct allocation of the Public Works Director and Administrative Specialist to the Water, Wastewater and Solid Waste Funds; and reflects the overall workload of the 5.5 positions assigned to this program.



**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.16(a)**

Indirect Cost Program	Facility Use	<i>Direct Programs</i>
Budget	\$229,700	<i>See Note Below</i>
Base of Allocation	Assigned Space/Operating Budget	

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,742	17.4%	39,900
Neighborhood Preservation			
Public Safety	8,279	82.6%	189,800
Community Services			
Public Works			
Transportation			
General Fund: Streets			
Gas Tax Fund			
TDA Fund			
Landscape Maintenance			
Stormwater Fund			
Enterprise Funds			
Water Fund			
Water Plant Operations Fund			
Solid Waste Fund			
Wastewater Fund			
Assessment Districts			
Drainage Fund			
Lighting Fund			
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority			
Redevelopment Successor Agency			
Surplus Property Authority			
Housing Successor Agency			
<b>Total Direct Cost Programs</b>	<b>10,021</b>	<b>100.0%</b>	<b>\$229,700</b>

*Use of space at City facilities is valued at \$1.91 per square foot per month based on market rental rates.*

**INDIRECT PROGRAM COST ALLOCATION**

**Table 5.16(b)**

Indirect Cost Program	Facility Use	<i>Indirect Programs</i>
Budget	\$650,500	<i>See Note Below</i>
Base of Allocation	Operating Budget	

<b>Direct Cost Program</b>	<b>Base of Allocation</b>	<b>Percent of Total</b>	<b>Cost Allocation</b>
General and Special Revenue Funds			
Community Development			
General Fund	1,092,800	4.8%	31,200
Neighborhood Preservation	40,500	0.2%	1,200
Public Safety	7,380,900	32.4%	210,400
Community Services	931,600	4.1%	26,600
Public Works			
Transportation			
General Fund: Streets	486,900	2.1%	13,900
Gas Tax Fund	210,000	0.9%	6,000
TDA Fund			
Landscape Maintenance	1,205,000	5.3%	34,400
Stormwater Fund	38,900	0.2%	1,100
Enterprise Funds			
Water Fund	4,179,700	18.3%	119,100
Water Plant Operations Fund	757,000	3.3%	21,600
Solid Waste Fund	2,279,800	10.0%	65,000
Wastewater Fund	2,052,300	9.0%	58,500
Assessment Districts			
Drainage Fund	1,100	0.0%	
Lighting Fund	157,500	0.7%	4,500
Parkway and Median Fund			
Special Purpose Agencies			
Housing Authority	782,100	3.4%	22,300
Redevelopment Successor Agency	316,300	1.4%	9,000
Surplus Property Authority	500,000	2.2%	14,300
Housing Successor Agency	398,800	1.7%	11,400
<b>Total Direct Cost Programs</b>	<b>22,811,200</b>	<b>100.0%</b>	<b>\$650,500</b>

*Use of space at City facilities is valued at \$1.91 per square foot per month based on market rental rates.*

**SUMMARY OF COST ALLOCATIONS BY FUND**

**Table 6.1**

**Summary of Adjustments for Direct Cost Allocations**

	<b>Indirect Cost Allocations</b>	<b>Direct Cost Allocations</b>	<b>Total</b>	<b>Percent of Total</b>
General Fund	2,758,800		2,758,800	46.2%
Special Revenue Funds				
Neighborhood Preservation	12,900		12,900	0.2%
Gas Tax Fund	112,700		112,700	1.9%
TDA Fund	-			
Stormwater Fund	9,200		9,200	0.2%
Enterprise Funds				
Water Fund	903,400	33,500	936,900	15.7%
Water Plant Operations Fund	243,700	1,500	245,200	4.1%
Solid Waste Fund	474,500	12,600	487,100	8.2%
Wastewater Fund	445,200	8,400	453,600	7.6%
Assessment Districts				
Drainage Fund	7,700	151,600	159,300	2.7%
Lighting Fund	32,900		32,900	0.6%
Parkway and Median Fund	7,700	225,400	233,100	3.9%
Special Purpose Agencies				
Housing Authority	177,400	700	178,100	3.0%
Redevelopment Successor Agency	140,300		140,300	2.4%
Surplus Property Authority	128,700	600	129,300	2.2%
Housing Successor Agency	69,100		69,100	1.2%
<b>Total</b>	<b>\$ 5,524,200</b>	<b>\$ 434,300</b>	<b>\$ 5,958,500</b>	<b>100.1%</b>

**SUMMARY OF COST ALLOCATIONS BY FUND**

Table 6.2

**Summary of Direct Cost Allocations**

<b>Community Development Administration</b>		<b>\$419,000</b>
	Workload Percent	Allocated Cost
Water Fund	8%	33,500
Solid Waste Fund	3%	12,600
Wastewater Fund	2%	8,400
Other Programs	87%	364,500
<b>Total</b>	<b>100%</b>	<b>\$419,000</b>

<b>Landscape Maintenance</b>				<b>\$1,404,800</b>
	Area (Square Feet)	Weighted Allocation Base	Percent	Allocated Cost
Drainage Fund	260,000	260,000	10.8%	151,600
Parkway and Median Fund	386,460	386,460	16.0%	225,400
Water Plant Operations Fund	2,563	2,563	0.1%	1,500
Housing Authority	1,253	1,253	0.1%	700
Surplus Property Authority Fund	1,000	1,000	0.0%	600
All Other Areas	1,757,324	1,757,324	73.0%	1,024,800
<b>Total</b>	<b>2,408,600</b>	<b>2,408,600</b>	<b>100.0%</b>	<b>\$1,404,600</b>

**GENERAL FUND REIMBURSEMENT TRANSFERS: BUDGET VERSUS ACTUAL**

**Table 7**

	<b>2014-15 Budget</b>	<b>Actual Per Plan</b>	<b>2014-15 Adjustments</b>	<b>Variance</b>
Special Revenue Funds				
Neighborhood Preservation	29,107	12,900		(16,207)
Gas Tax Fund	100,000	112,700		12,700
TDA Fund				-
Stormwater Fund	11,300	9,200		(2,100)
Enterprise Funds				
Water Fund	946,820	936,900		(9,920)
Water Plant Operations Fund	197,409	245,200		47,791
Solid Waste Fund	501,412	487,100		(14,312)
Wastewater Fund	691,501	453,600		(237,901)
Assessment Districts				
Drainage Fund	149,700	159,300		9,600
Lighting Fund *	-	32,900	(32,900)	-
Parkway and Median Fund *	179,000	233,100	(54,100)	-
Special Purpose Agencies				
Housing Authority	174,200	178,100		3,900
Redevelopment Successor Agency **	54,007	140,300	(86,293)	-
Surplus Property Authority	81,461	129,300		47,839
Housing Successor Agency	138,885	69,100		(69,785)
<b>Total</b>	<b>\$ 3,254,802</b>	<b>\$ 3,199,700</b>	<b>\$ (173,293)</b>	<b>\$ (228,395)</b>

\* Due to assessment revenue limits, it is not possible to receive reimbursement transfers in these two funds that are greater than the budgeted amount.

\*\* Due to successor agency limits, it is not possible to receive reimbursements greater than the budgeted amount.

**ALLOCATION BASES**

**Council Agenda Items**

**Table 8.1**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund & CDBG	12
Neighborhood Preservation	-
Public Safety	3
Community Services	12
Public Works	
Transportation	
General Fund	4
Gas Tax Fund	4
TDA Fund	
Transit Fund	
Landscape Maintenance	1
Stormwater Fund	
Enterprise Funds	
Water Fund	5
Water Plant Operations Fund	5
Solid Waste Fund	4
Wastewater Fund	2
Assessment Districts	
Drainage Fund	2
Lighting Fund	2
Parkway & Median Fund	2
Special Purpose Agencies	
Housing Authority	20
Redevelopment Successor Agency	6
Surplus Property Authority	19
Housing Successor Agency	3
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>106</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	
City Council	4
City Manager	9
Management Information Systems	
City Attorney	1
City Clerk	2
Personnel	15
Finance	
General Finance and Accounting	20
Payroll	
Business Tax & TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Contract Services	
Utilities	
Telephones	
Facilities Maintenance	1
Public Works Engineering	2
General Fund Facilities Use	
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>54</b>

**TOTAL** **160**

**ALLOCATION BASES**

**Assigned Computers and Software Users**

**Table 8.2(a)**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	5.00
Neighborhood Preservation	1.00
Public Safety	36.00
Community Services	4.00
Public Works	
Transportation	
General Fund	1.00
Gas Tax Fund	
TDA Fund	
Landscape Maintenance	1.40
Stormwater Fund	
Enterprise Funds	
Water Fund	4.19
Water Plant Operations Fund	8.25
Solid Waste Fund	2.90
Wastewater Fund	3.13
Assessment Districts	
Drainage Fund	
Lighting Fund	
Parkway and Median Fund	
Special Purpose Agencies	
Housing Authority	5.00
Redevelopment Successor Agency	1.00
Surplus Property Authority	
Housing Successor Agency	1.00
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>72.87</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	
City Council	
City Manager	1.00
Management Information Systems	1.00
City Attorney	
City Clerk	1.00
Personnel	3.00
Finance	11.00
General Finance and Accounting	
Payroll	
Business Tax and TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Utilities	
Telephones	
Facilities Maintenance	2.00
Public Works Engineering	1.68
Fleet Maintenance	3.45
General Fund Facilities Use	
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>24.13</b>

**TOTAL** **97.00**

**ALLOCATION BASES**

**Assigned Computers and Software Users**

**Table 8.2(b)**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	2.0
Neighborhood Preservation	1.0
Public Safety	4.0
Community Services	2.0
Public Works	
Transportation	
General Fund	1.0
Gas Tax Fund	
TDA Fund	
Landscape Maintenance	1.4
Stormwater Fund	
Enterprise Funds	
Water Fund	4.7
Water Plant Operations Fund	1.5
Solid Waste Fund	1.3
Wastewater Fund	2.5
Assessment Districts	
Drainage Fund	
Lighting Fund	
Parkway and Median Fund	
Special Purpose Agencies	
Housing Authority	3.0
Redevelopment Successor Agency	1.0
Surplus Property Authority	1.0
Housing Successor Agency	1.0
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>27.4</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	
City Council	
City Manager	
Management Information Systems	1.0
City Attorney	
City Clerk	1.0
Personnel	3.0
Finance	
General Finance and Accounting	7.0
Payroll	
Business Tax and TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Utilities	
Telephones	
Facilities Maintenance	2.0
Public Works Engineering	1.3
Fleet Maintenance	2.3
General Fund Facilities Use	
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>17.6</b>

**TOTAL** **45.0**



**ALLOCATION BASES**

**Full-Time Equivalent Staffing**

**Table 8.3**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	6.45
Neighborhood Preservation	0.20
Public Safety	32.50
Community Services	20.05
Public Works	
Transportation	
General Fund	4.05
Gas Tax Fund	
TDA Fund	
Landscape Maintenance	8.95
Stormwater Fund	
Enterprise Funds	
Water Fund	7.64
Water Plant Operations Fund	2.00
Solid Waste Fund	8.23
Wastewater Fund	6.90
Assessment Districts	
Drainage Fund	
Lighting Fund	
Parkway and Median Fund	
Special Purpose Agencies	
Housing Authority	4.19
Redevelopment Successor Agency	1.05
Surplus Property Authority	1.15
Housing Successor Agency	2.21
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>105.57</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	10.35
City Council	
City Manager	
Management Information Systems	
City Attorney	
City Clerk	
Personnel	
Finance	8.60
General Finance and Accounting	
Payroll	
Business Tax and TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Utilities	
Telephones	
Facilities Maintenance	6.00
Public Works Engineering	3.68
General Fund Facilities Use	-
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>28.63</b>

**TOTAL** **134.20**

**ALLOCATION BASES**

**Staffing Costs**

**Table 8.4**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	761,538
Neighborhood Preservation	28,668
Public Safety	6,287,718
Community Services	505,318
Public Works	
Transportation	
General Fund	374,070
Gas Tax Fund	
TDA Fund	
Landscape Maintenance	749,623
Stormwater Fund	
Enterprise Funds	
Water Fund	797,505
Water Plant Operations Fund	261,765
Solid Waste Fund	875,208
Wastewater Fund	795,314
Assessment Districts	
Drainage Fund	
Lighting Fund	
Parkway and Median Fund	
Special Purpose Agencies	
Housing Authority	482,820
Redevelopment Successor Agency	208,362
Surplus Property Authority	201,917
Housing Successor Agency	296,376
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>\$ 12,626,202</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	1,133,603
City Council	
City Manager	
Management Information Systems	
City Attorney	
City Clerk	
Personnel	
Finance	1,125,395
General Finance and Accounting	
Payroll	
Business Tax and TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Utilities	
Telephones	
Facilities Maintenance	716,456
Public Works Engineering	470,152
General Fund Facilities Use	
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>\$ 3,445,606</b>

**TOTAL** **\$ 16,071,808**

**ALLOCATION BASES**

**Assigned Space/Operating Budget**

**Table 8.5**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	1,742
Neighborhood Preservation	
Public Safety	8,279
Community Services	21,540
Public Works	
Transportation	
General Fund	
Gas Tax Fund	
TDA Fund	
Landscape Maintenance	
NPDES Fund	
Naval Base Ventura County Fund	
Enterprise Funds	
Water Fund	3,154
Water Plant Operations Fund	
Solid Waste Fund	3,154
Wastewater Fund	3,154
Assessment Districts	
Drainage Fund	
Lighting Fund	
Parkway and Median Fund	
Special Purpose Agencies	
Housing Authority	1,253
Redevelopment Successor Agency	6,500
Surplus Property Authority	
Housing Successor Agency	
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>48,776</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	
City Council	2,179
City Manager	266
Management Information Systems	168
City Attorney	
City Clerk	990
Personnel	
Finance	2,237
General Finance and Accounting	
Payroll	
Business Tax and TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Utilities	
Telephones	
Facilities Maintenance	834
Public Works Engineering (Includes unallocated City Hall)	21,708
General Fund Facilities Use	
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>28,382</b>

Cost @ **\$1.91** per square foot per month \* \$229,700

\* Based on Community Development and Public Safety for Direct Programs

**Total Cost** **\$880,200** **Total Sq Ft** **77,158**

**Total Cost** **\$880,200** **Total Sq Ft** **77,158**

	<b>Direct</b>	<b>Indirect</b>
Percent of Total Square Feet	63.2%	36.8%

Pier 15,048

**Grand Total 92,206**

**ALLOCATION BASES**

**Assigned Telephones/Fax Lines**

**Table 8.6**

<b>DIRECT COST PROGRAMS</b>	
General and Special Revenue Funds	
Community Development	
General Fund	9.0
Neighborhood Preservation	
Public Safety	54.0
Community Services	7.0
Public Works	
Transportation	
General Fund	2.3
Gas Tax Fund	
TDA Fund	
Landscape Maintenance	2.7
Stormwater Fund	
Enterprise Funds	
Water Fund	5.4
Water Plant Operations Fund	2.8
Solid Waste Fund	5.8
Wastewater Fund	5.5
Assessment Districts	
Drainage Fund	
Lighting Fund	
Parkway and Median Fund	
Special Purpose Agencies	
Housing Authority	5.0
Redevelopment Successor Agency	
Surplus Property Authority	
Housing Successor Agency	1.0
<b>TOTAL DIRECT COST PROGRAMS</b>	<b>99.4</b>

<b>INDIRECT COST PROGRAMS</b>	
Administration	
City Council	3.0
City Manager	1.0
Management Information Systems	2.0
City Attorney	
City Clerk	1.0
Personnel	4.0
Finance	16.0
General Finance and Accounting	
Payroll	
Business Tax and TOT Collections	
Utility Billing	
General Government	
Supplies and Postage	
Utilities	
Telephones	1.0
Facilities Maintenance	2.0
Public Works Engineering	3.3
Fleet Maintenance	2.4
General Fund Facilities Use	
Not Charged	9.0
Admin lines	4.0
<b>TOTAL INDIRECT COST PROGRAMS</b>	<b>48.6</b>

**TOTAL** **148.0**

**City Manager Cost Allocation**

	City Manager	City Attorney	MIS	Total
<b>STAFFING</b>	<b>239,800</b>	<b>-</b>	<b>216,200</b>	<b>456,000</b>
City Manager	239,800			239,800
Technology Manager			216,200	216,200
Other Staffing Costs			-	-
<b>OTHER OPERATING COSTS</b>	<b>42,300</b>	<b>185,000</b>	<b>153,600</b>	<b>380,900</b>
Office/Misc. Supplies	1,000		-	1,000
Attorney Contract		185,000		185,000
Computer Maintenance			124,900	124,900
Contract Services	200		-	200
Community Promotions	1,000			1,000
Training			10,400	10,400
Misc Supplies			6,000	6,000
Dues/Memberships	24,500		400	24,900
Publications				-
Conference/Travel	5,000			5,000
Program 2-1-1 Support	2,000			2,000
Employee Recognition/Suggestion Awards				-
Cellular Phone	1,500		400	1,900
ISF Allocations	7,100		11,500	18,600
<b>TOTAL</b>	<b>282,100</b>	<b>185,000</b>	<b>369,800</b>	<b>836,900</b>

**Personnel/City Clerk Cost Allocation**

	City Clerk	Personnel	Other	Total Budget	City Clerk	Personnel	Other	Total
	Percent				Allocated Cost			
<b>STAFFING</b>								
City Clerk	100.0%			107,000	107,000	-	-	107,000
Deputy City Manager	20.0%	80.0%		247,300	49,500	197,800	-	247,300
Admin. Svcs. Coordinator		100.0%		125,300	-	125,300	-	125,300
PT Management Intern		100.0%		16,100	-	16,100	-	16,100
<b>Total Staffing Costs</b>				<b>495,700</b>	<b>156,500</b>	<b>339,200</b>		<b>495,700</b>
<b>OTHER OPERATING COSTS</b>								
CalPERS Miscellaneous Fees						51,700		51,700
Office Supplies					800	800		1,600
Clothing						6,800		6,800
Miscellaneous Supplies					-	2,000		2,000
Attorney Contract						20,000		20,000
Contract Services					12,600	5,600		18,200
Dues/Memberships					400	700		1,100
Printing/Publications					5,000	400		5,400
Advertising					1,800	2,500		4,300
Conference/Travel					2,500	5,500		8,000
Tuition Reimbursement						11,700		11,700
Medical Expense						-		-
Anti-Drug Program						6,000		6,000
Employee Ins Trust						1,000		1,000
Offsite Storage					23,600			23,600
Agenda Management								-
ISF Allocations						20,900		20,900
Employee Recognition						4,000		4,000
Election Expenses					12,500			12,500
<b>Total Other Operating Costs</b>					<b>59,200</b>	<b>139,600</b>	<b>-</b>	<b>198,800</b>
<b>TOTAL</b>					<b>215,700</b>	<b>478,800</b>	<b>-</b>	<b>694,500</b>

**Finance Cost Allocation**

**Schedule C**

	General Finance	Payroll	Utility Billing	Bus Tax/ TOT	Total Budget	General Finance	Payroll	Utility Billing	Bus Tax/ TOT
<b>STAFFING</b>	<b>Percent</b>					<b>Allocated Cost</b>			
Accounting/Revenue Manager	35.0%		65.0%		140,400	49,140	-	91,260	-
Budget/Finance Manager	55.0%	30.0%	15.0%		102,000	56,100	30,600	15,300	-
Supervising Accountant	45.0%		50.0%	5.0%	180,100	81,045	-	90,050	9,005
Accountant	50.0%		50.0%		106,700	53,350	-	53,350	-
Payroll Services Specialist		100.0%			130,100		130,100		
Fiscal Aide: C/R			95.0%	5.0%	65,400	-	-	62,130	3,270
Fiscal Assistant: A/R-B/T	10.0%		70.0%	20.0%	104,300	10,430	-	73,010	20,860
Fiscal Assistant: U/B			100.0%		99,300	-	-	99,300	-
Fiscal Aide: A/P, U/B	50.0%		40.0%	10.0%	56,900	28,450	-	22,760	5,690
Overtime	25.0%		75.0%		1,000	250	-	750	-
<b>Total Staffing</b>					<b>986,200</b>	<b>278,800</b>	<b>160,700</b>	<b>507,900</b>	<b>38,800</b>
<b>OTHER OPERATING COSTS</b>									
Auditing and Accounting	100.0%				40,400	40,400	-	-	-
Other Contract Services		20.0%	5.0%	75.0%	28,000	-	5,600	1,400	21,000
Office Supplies	20.0%	10.0%	60.0%	10.0%	6,000	1,200	600	3,600	600
Bank Fees	100.0%				30,000	30,000	-	-	-
Conferences/Seminars	40.0%	10.0%	35.0%	15.0%	8,500	3,400	850	2,975	1,275
Other Operating Expenses	60.0%	10.0%	20.0%	10.0%	81,000	48,600	8,100	16,200	8,100
<b>Total Others</b>					<b>193,900</b>	<b>123,600</b>	<b>15,200</b>	<b>24,200</b>	<b>31,000</b>
Subtotal: Direct					1,180,100	402,400	175,900	532,100	69,800
Percent						34.1%	14.9%	45.1%	5.9%
Director Allocation	60.0%	5.0%	25.0%	10.0%	139,100	47,400	20,700	62,700	8,200
<b>TOTAL</b>					<b>\$ 1,319,200</b>	<b>\$ 449,800</b>	<b>\$ 196,600</b>	<b>\$ 594,800</b>	<b>\$ 78,000</b>

## HOURLY LABOR RATES

### OVERVIEW

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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, retirement, 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 facility 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 48 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 \$88,799.
- **Benefits.** The benefits costs such as FICA Medicare, CalPERS retirement, 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 83.1% of salary, for total annual compensation of \$162,591.

- **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 1,828, resulting in an hourly cost of \$88.94 (\$162,591 divided by 1,828).

**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 18.7% (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 (\$1,729,500) to direct costs (\$5,651,400) is 30.6%. 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, \$88.94) by the organization-wide indirect cost rate (18.7%) and the departmental indirect cost rate (30.6%), for a total hourly cost of \$137.93 per hour.

### ORGANIZATION

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

- Community Development
- Public Safety
- Community Services
- Public Works
- Public Works: Enterprise Operations
- Housing Authority
- 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	
<b>Operations</b>								
Code Compliance Manager	\$91,811	57.4%	\$144,511	1,752	\$82.48	26.0%	41.5%	\$147.08
Code Compliance Officer	58,157	51.7%	88,224	1,658	53.23	26.0%	41.5%	94.91
Parking Enforcement Officer	55,390	51.7%	84,027	1,658	50.69	26.0%	41.5%	90.40
Building Official	91,811	57.4%	144,511	1,752	82.48	26.0%	41.5%	147.08
Community Development Specialist	63,336	51.7%	96,081	1,658	57.97	26.0%	41.5%	103.37
Community Development Programs Manager	91,811	57.4%	144,511	1,752	82.48	26.0%	41.5%	147.08
<b>Support</b>								
Community Development Director	132,080	57.4%	207,894	1,752	118.66	26.0%	0.0%	149.51
Community Development Technician	51,230	51.7%	77,716	1,658	46.89	26.0%	0.0%	59.08
Community Development Assistant	47,798	51.7%	72,510	1,658	43.75	26.0%	0.0%	55.12

### Paid Benefits and Productive Hours

	Management	Miscellaneous
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>51.7%</b>
Fica and Medicare	14.3%	14.7%
Group Insurance	10.0%	10.9%
Life Insurance	1.0%	1.0%
Management Benefit Option	1.0%	0.0%
Retirement	29.1%	23.1%
Longevity	2.0%	2.0%
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,658</b>
Total Days (2080 hours)	260.0	260.0
Annual Leave (See Note)	(28.0)	(26.0)
Holidays	(13.0)	(13.0)
Productive Days	219.0	221.0
Productive Hours	1,752	1,768
Breaks (30 minutes daily)		(11)

Based on ten years of service

### Program Indirect Cost Rate

Community Development Administration	332,530
Other Community Development Costs	800,770
<b>Community Development Direct Costs</b>	<b>\$1,133,300</b>
<b>Program Indirect Cost Rate</b>	<b>41.5%</b>

\* 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	
<b>Operations</b>								
Police Officer	\$88,799	83.1%	\$162,591	1,828	\$88.94	18.7%	30.6%	\$137.93
Police Detective	98,567	83.1%	180,476	1,828	98.73	18.7%	30.6%	153.10
Senior Police Officer	96,825	83.1%	177,287	1,828	96.98	18.7%	30.6%	150.40
Senior Police-Detective	107,476	83.1%	196,788	1,828	107.65	18.7%	30.6%	166.94
Police Sergeant	121,226	83.1%	221,965	1,828	121.42	18.7%	30.6%	188.30
Police Sergeant-Detective	134,561	83.1%	246,381	1,828	134.78	18.7%	30.6%	209.01
<b>Support</b>								
Police Chief	152,214	83.1%	278,704	1,752	159.08	18.7%	0.0%	188.88
Police Lieutenant	133,348	83.1%	244,160	1,752	139.36	18.7%	0.0%	165.47
Police Commander	132,080	83.1%	241,838	1,714	141.12	18.7%	0.0%	167.56
Police Support Division Manager	91,811	57.4%	144,511	1,714	84.32	18.7%	0.0%	100.12
Property and Evidence Supervisor	72,705	72.4%	125,343	1,714	73.14	18.7%	0.0%	86.84
Senior Police Communications Officer	72,705	72.4%	125,343	1,714	73.14	18.7%	0.0%	86.84
Police Communications Officer	60,656	72.4%	104,571	1,714	61.02	18.7%	0.0%	72.45
Police Records Technician	52,609	72.4%	90,698	1,714	52.92	18.7%	0.0%	62.84
Senior Police Records Technician	60,656	72.4%	104,571	1,714	61.02	18.7%	0.0%	72.45

### Paid Benefits and Productive Hours

	Management	Sworn	Non-Sworn
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>83.1%</b>	<b>72.4%</b>
Fica and Medicare	14.3%	20.0%	18.1%
Group Insurance	10.0%	16.2%	11.3%
Life Insurance	1.0%	1.0%	1.0%
Management Benefit Option	1.0%	0.0%	0.0%
Retirement	29.1%	30.9%	27.0%
Education Incentive	0.0%	12.0%	12.0%
Uniform	0.0%	1.0%	1.0%
Longevity	2.0%	2.0%	2.0%
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,828</b>	<b>1,714</b>
Total Days (2080 hours)	260.0	260.0	260.0
Annual Leave (See Note)	(28.0)	(18.5)	(18.5)
Holidays	(13.0)	(13.0)	(13.0)
Productive Days	219.0	228.5	228.5
Productive Hours	1,752	1,828	1,828
Breaks (30 minutes daily)			(114)

Based on ten years of service

### Program Indirect Cost Rate

Police Administration and Support	1,729,476
Other Police Costs	5,651,424
<b>Public Safety Direct Costs</b>	<b>\$7,380,900</b>
<b>Program Indirect Cost Rate</b>	<b>30.6%</b>

\* 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	
<b>Operations</b>								
Recreation Specialist	\$55,390	51.7%	\$84,027	1,658	\$50.69	58.7%	22.4%	\$98.48
Facilities Maintenance Technician	55,390	51.7%	84,027	1,658	50.69	58.7%	22.4%	98.48
<b>Support</b>								
Recreation and Community Services Admin	101,899	57.4%	160,389	1,752	91.55	58.7%	0.0%	145.32

### Paid Benefits and Productive Hours

	Management	Miscellaneous
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>51.7%</b>
Fica and Medicare	14.3%	14.7%
Group Insurance	10.0%	10.9%
Life Insurance	1.0%	1.0%
Management Benefit Option	1.0%	0.0%
Retirement	29.1%	23.1%
Longevity	2.0%	2.0%
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,658</b>
Total Days (2080 hours)	260.0	260.0
Annual Leave (See Note)	(28.0)	(26.0)
Holidays	(13.0)	(13.0)
Productive Days	219.0	221.0
Productive Hours	1,752	1,768
Breaks (30 minutes daily)		(11)

Based on ten years of service

### Program Indirect Cost Rate

Recreation Administration	170,317
Other Community Services Costs	761,283
<b>Community Services Direct Costs</b>	<b>\$931,600</b>
<b>Program Indirect Cost Rate</b>	<b>22.4%</b>

\* 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	
<b>Street Maintenance</b>								
City Engineer	\$111,987	57.4%	\$176,268	1,752	\$100.61	70.8%	0.0%	\$171.86
Engineering Associate	78,894	51.7%	119,682	1,658	72.21	70.8%	0.0%	123.34
Engineering Assistant	63,336	51.7%	96,081	1,658	57.97	0.0%	0.0%	57.97
Engineering Aide	44,366	51.7%	67,303	1,658	40.61	70.8%	0.0%	69.36
Streets Maintenance Lead	63,336	51.7%	96,081	1,658	57.97	70.8%	0.0%	99.02
Streets Maintenance II	51,230	51.7%	77,716	1,658	46.89	70.8%	0.0%	80.09
Streets Maintenance I	44,366	51.7%	67,303	1,658	40.61	70.8%	0.0%	69.36
Construction Inspector II	70,242	51.7%	106,557	1,658	64.29	0.0%	0.0%	64.29
Construction Inspector I	63,336	51.7%	96,081	1,658	57.97	70.8%	0.0%	99.02
Laborer	37,461	51.7%	56,828	1,658	34.29	70.8%	0.0%	58.57
<b>Landscape Maintenance</b>								
Landscape Maintenance Coordinator	\$81,786	57.4%	128,731	1,752	73.48	16.6%	0.0%	85.66
Landscape Maintenance Lead	63,336	51.7%	96,081	1,658	57.97	16.6%	0.0%	67.58
Landscape Maintenance, II	48,969	51.7%	74,286	1,658	44.82	16.6%	0.0%	52.25
Landscape Maintenance II	51,230	51.7%	77,716	1,658	46.89	16.6%	0.0%	54.66
Landscape Maintenance I	40,914	51.7%	62,067	1,658	37.45	16.6%	0.0%	43.65
Laborer	37,461	51.7%	56,828	1,658	34.29	16.6%	0.0%	39.97
<b>Facilities Maintenance</b>								
Facilities Maintenance Superintendent	91,811	57.4%	144,511	1,752	82.48	24.2%	0.0%	102.46
Facilities Maintenance Lead	70,242	51.7%	106,557	1,658	64.29	24.2%	0.0%	79.86
Facilities Maintenance II	55,390	51.7%	84,027	1,658	50.69	24.2%	0.0%	62.97
Facilities Maintenance I	51,230	51.7%	77,716	1,658	46.89	24.2%	0.0%	58.24
Housing/Facilities Services Assistant	47,798	51.7%	72,510	1,658	43.75	24.2%	0.0%	54.34
<b>Public Works Engineering **</b>								
Public Works Director	\$152,214	57.4%	\$239,585	1,752	\$136.75	24.2%	0.0%	\$169.87
Administrative Specialist II	47,798	51.7%	72,510	1,658	43.75	24.2%	0.0%	54.34
<b>Fleet Maintenance **</b>								
Mechanic II	63,336	51.7%	96,081	1,658	57.97	24.2%	0.0%	72.01
Mechanic I	55,390	51.7%	84,027	1,658	50.69	24.2%	0.0%	62.97

\* 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
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>51.7%</b>
Fica and Medicare	14.3%	14.7%
Group Insurance	10.0%	10.9%
Life Insurance	1.0%	1.0%
Management Benefit Option	1.0%	0.0%
Retirement	29.1%	23.1%
Longevity	2.0%	2.0%

Based on ten years of service

Productive Hours	Management	Miscellaneous
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,658</b>
Total Days (2080 hours)	260.0	260.0
Annual Leave (See Note)	(28.0)	(26.0)
Holidays	(13.0)	(13.0)
<b>Productive Days</b>	<b>219.0</b>	<b>221.0</b>
Productive Hours	1,752	1,768
Breaks (30 minutes daily)		(11)

## PUBLIC WORKS - ENTERPRISE OPERATION LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	* Program	
<b>Administration and Technical Services **</b>								
Public Works Director	152,214	57.4%	239,585	1,752	136.75	24.2%	0.0%	169.87
Administrative Specialist I	44,366	51.7%	67,303	1,658	40.61	24.2%	0.0%	50.44
Administrative Specialist II	47,798	51.7%	72,510	1,658	43.75	24.2%	0.0%	54.34
Administrative Specialist III	51,230	51.7%	77,716	1,658	46.89	24.2%	0.0%	58.24
Elect. Instrumentation Tech/MIS Administrator	99,590	51.7%	151,078	1,658	91.15	24.2%	0.0%	113.22
Elect. Instrumentation Technician	78,894	51.7%	119,682	1,658	72.21	24.2%	0.0%	89.69
Elect. Mechanical Technician	58,157	51.7%	88,224	1,658	53.23	24.2%	0.0%	66.12
Maintenance Worker I	40,914	51.7%	62,067	1,658	37.45	24.2%	0.0%	46.51
<b>Water</b>								
Water Superintendent	101,899	57.4%	160,389	1,752	91.55	21.6%	0.0%	111.33
Water Resource Inspector II	63,336	51.7%	96,081	1,658	57.97	21.6%	0.0%	70.50
Water Resource Inspector I	55,390	51.7%	84,027	1,658	50.69	21.6%	0.0%	61.65
Water Utility Operator Lead	70,242	51.7%	106,557	1,658	64.29	21.6%	0.0%	78.18
Water Utility Operator II	55,390	51.7%	84,027	1,658	50.69	32.2%	0.0%	67.01
Water Utility Operator I	51,230	51.7%	77,716	1,658	46.89	21.6%	0.0%	57.02
<b>Water Plant Operations</b>								
Water Utility Operator II	55,390	51.7%	84,027	1,658	50.69	32.2%	0.0%	67.01
Water Utility Operator I	48,969	51.7%	74,286	1,658	44.82	32.2%	0.0%	59.25
<b>Solid Waste</b>								
Solid Waste Superintendent	101,899	57.4%	160,389	1,752	91.55	20.8%	0.0%	110.60
Solid Waste Coordinator	70,242	51.7%	106,557	1,658	64.29	20.8%	0.0%	77.67
Solid Waste Lead	63,336	51.7%	96,081	1,658	57.97	20.8%	0.0%	70.03
Solid Waste Operator Lead	60,512	51.7%	91,797	1,658	55.38	20.8%	0.0%	66.91
Solid Waste Operator II	47,798	51.7%	72,510	1,658	43.75	20.8%	0.0%	52.85
Solid Waste Operator I	40,914	51.7%	62,067	1,658	37.45	20.8%	0.0%	45.24
<b>Wastewater Services</b>								
Wastewater Superintendent	101,899	57.4%	160,389	1,752	91.55	21.7%	0.0%	111.41
Water Resource Inspector II	63,336	51.7%	96,081	1,658	57.97	21.7%	0.0%	70.54
Wastewater Maintenance I	48,969	51.7%	74,286	1,658	44.82	21.7%	0.0%	54.54
Wastewater Maintenance I	51,230	51.7%	77,716	1,658	46.89	21.7%	0.0%	57.06
Wastewater Maintenance II	55,390	51.7%	84,027	1,658	50.69	21.7%	0.0%	61.69
Wastewater Maintenance Lead	70,242	51.7%	106,557	1,658	64.29	21.7%	0.0%	78.23

### ***Paid Benefits***

	Management	Miscellaneous
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>51.7%</b>
Fica and Medicare	14.3%	14.7%
Group Insurance	10.0%	10.9%
Life Insurance	1.0%	1.0%
Management Benefit Option	1.0%	0.0%
Retirement	29.1%	23.1%
Longevity	2.0%	2.0%

### ***Productive Hours***

	Management	Miscellaneous
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,658</b>
Total Days (2080 hours)	260.0	260.0
Annual Leave (See Note)	(28.0)	(26.0)
Holidays	(13.0)	(13.0)
Productive Days	219.0	221.0
Productive Hours	1,752	1,768
Breaks (30 minutes daily)		(11)

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

\*\* Citywide indirect cost rate is used for Public Works Administration.

*Based on ten years of service*

## HOUSING AUTHORITY LABOR RATES

	Annual Salary	Paid Benefits Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
<b>Housing Authority</b>								
Housing Director	\$122,013	57.4%	\$192,048	1,752	\$109.62	22.7%	0.0%	\$134.48
Housing Programs Manager Lead	70,242	51.7%	106,557	1,658	64.29	22.7%	0.0%	78.87
Housing Customer Service Assistant	47,798	51.7%	72,510	1,658	43.75	22.7%	0.0%	53.67
Facilities Maintenance II	55,390	51.7%	84,027	1,658	50.69	22.7%	0.0%	62.19
Facilities Maintenance I	51,230	51.7%	77,716	1,658	46.89	22.7%	0.0%	57.52
Clerical Aide	37,461	51.7%	56,828	1,658	34.29	22.7%	0.0%	42.06
Housing/Facilities Services Assistant	47,798	51.7%	72,510	1,658	43.75	22.7%	0.0%	53.67

### Paid Benefits and Productive Hours

	Management	Miscellaneous
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>51.7%</b>
Fica and Medicare	14.3%	14.7%
Group Insurance	10.0%	10.9%
Life Insurance	1.0%	1.0%
Management Benefit Option	1.0%	0.0%
Retirement	29.1%	23.1%
Longevity	2.0%	2.0%
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,658</b>
Total Days (2080 hours)	260.0	260.0
Annual Leave (See Note)	(28.0)	(26.0)
Holidays	(13.0)	(13.0)
Productive Days	219.0	221.0
Productive Hours	1,752	1,768
Breaks (30 minutes daily)		(11)

\* There are no indirect program costs for the Housing Authority

Based on ten 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	
<b>Administration</b>								
City Manager	\$196,000	57.4%	\$308,504	1,752	\$176.09	24.2%	0.0%	\$218.73
Deputy City Manager	132,080	57.4%	207,894	1,752	118.66	24.2%	0.0%	147.40
IS/Technology Manager	101,899	57.4%	160,389	1,658	96.77	24.2%	0.0%	120.20
City Clerk	91,811	57.4%	144,511	1,752	82.48	24.2%	0.0%	102.46
Deputy City Clerk	66,685	57.4%	104,962	1,752	59.91	24.2%	0.0%	74.42
Human Resources Analyst	73,403	57.4%	115,536	1,752	65.95	24.2%	0.0%	81.92
Administrative Services Coordinator	66,685	57.4%	104,962	1,752	59.91	24.2%	0.0%	74.42
<b>Finance</b>								
Finance Director	142,147	57.4%	223,739	1,752	127.71	24.2%	0.0%	158.63
Budget and Finance Manager	101,899	57.4%	160,389	1,752	91.55	24.2%	0.0%	113.72
Accounting and Revenue Manager	101,899	57.4%	160,389	1,752	91.55	24.2%	0.0%	113.72
Accountant	73,403	57.4%	115,536	1,752	65.95	24.2%	0.0%	81.92
Supervising Accountant	91,811	57.4%	144,511	1,752	82.48	24.2%	0.0%	102.46
Financial Analyst	73,403	57.4%	115,536	1,752	65.95	24.2%	0.0%	81.92
Payroll Services Specialist	66,685	57.4%	104,962	1,752	59.91	24.2%	0.0%	74.42
Fiscal Assistant	58,157	51.7%	88,224	1,658	53.23	24.2%	0.0%	66.12
Fiscal Aide	44,366	51.7%	67,303	1,658	40.61	24.2%	0.0%	50.44

### Paid Benefits and Productive Hours

	Management	Miscellaneous
<b>Total Paid Benefits Rate</b>	<b>57.4%</b>	<b>51.7%</b>
Fica and Medicare	14.3%	14.7%
Group Insurance	10.0%	10.9%
Life Insurance	1.0%	1.0%
Management Benefit Option	1.0%	0.0%
Retirement	29.1%	23.1%
Longevity	2.0%	2.0%
<b>Total Productive Hours</b>	<b>1,752</b>	<b>1,658</b>
Total Days (2080 hours)	260.0	260.0
Annual Leave (See Note)	(28.0)	(26.0)
Holidays	(13.0)	(13.0)
Productive Days	219.0	221.0
Productive Hours	1,752	1,768
Breaks (30 minutes daily)		(11)

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

Based on ten years of service