

**COST ALLOCATION PLAN SUMMARY**

The Cost Allocation Plan helps make a determination of 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 is a valuable analytical tool. The details of the adopted allocation of costs are summarized in the tables presented on the following pages:

**TABLES:**

Table 1: Program Classifications:

<b>Internal Service Funds</b>	<b>Direct Programs</b>	<b>Indirect Programs</b>
Facilities	Police/Fire Department	City Council
IT	Community Development	City Attorney
Fleet	Parks	City Administration
	Storm Drains	Human Resources
	Corporation Yard	City Clerk
	Street Maintenance	Financial Management
	Street Traffic & Safety	Utility Billing
	Water Enterprise	PW Administration
	Wastewater Enterprise	

Table 2: Personnel Cost Allocation and FTE count:

		Personnel Costs	FTEs
<b>Internal Service Funds:</b>	<b>Facilities</b>	107,322	2.2
	<b>Information Technology</b>	65,369	2.3
	<b>Fleet</b>	135,030	1.1
<b>Indirect Cost Programs:</b>	<b>City Council</b>	274,372	1.5
	<b>City Clerk</b>	78,007	1.3
	<b>Administration</b>	151,788	1.4
	<b>City Attorney</b>	924	-
	<b>Human Resources</b>	97,433	1.3
	<b>Financial Management</b>	301,481	2.9
	<b>Utility Billing</b>	127,853	2.1
	<b>PW Administration</b>	228,429	1.8
	<b>Public Safety</b>	2,829,065	22.8
	<b>Community Development</b>	279,513	3.3
<b>Direct Cost Programs:</b>	<b>Parks</b>	218,601	2.3
	<b>Storm Drains</b>	58,597	0.6
	<b>Corporation Yard</b>	6,422	0.1
	<b>Street Maintenance</b>	89,357	0.8
	<b>Traffic&amp;Safety</b>	36,206	0.7
	<b>Water Utility</b>	449,478	4.8
	<b>Wastewater Utility</b>	638,517	7.6
		<b>6,173,764</b>	<b>60.79</b>

Table 3: Internal Service Funds Cost Driver Rate Table:

Rate Table				
ISFs	Cost	Driver	Total Driver	Rate
<b>Facilities</b>				
Personnel Cost	\$ 107,322			
Non-Personnel Cost	265,125			
Long Term Funding Plan	(177,344)	\$ 195,103	Square footage	68,926 \$ 2.83
<b>Information Tech</b>				
Personnel Cost	\$ 65,369			
Non-Personnel Cost	187,454			
Long Term Funding Plan	8,535	\$ 261,359	Workstations	93 \$ 2,810
<b>Fleet</b>				
Personnel Cost	\$ 135,030			
Non-Personnel Cost	239,000			
Long Term Funding Plan	43,738	\$ 417,769	Fleet Vehicles	60 \$ 6,963
<b>Total Indirect Costs</b>		<b>\$ 874,230</b>		

Note: Each rate is derived by dividing Cost by Total Driver

Table 4: Internal Service Funds Allocation to Programs:

	Summary of ISF Allocation							Total Allocation
	Facilities		Info Tech		Fleet			
	Sq Ft	Allocation	Work-stations	Allocation	Fleet Vehicles	Allocation		
<b>Direct Programs</b>								
Police/Fire Department	24,319	68,838	32	89,930	25	173,026	331,793	
Community Development	2,140	6,057	5	14,052	0	-	20,108	
Parks	21,003	59,451	1	2,810	5	38,121	100,383	
Storm Drains	-	-	-	-	1	3,830	3,830	
Corporation Yard	7,980	22,588	3	8,431	0.5	3,133	34,152	
Street Maintenance	-	-	-	-	2	14,970	14,970	
Street Traffic & Safety	-	-	-	-	1	8,704	8,704	
Water Enterprise	-	-	3	8,431	7	46,477	54,908	
Wastewater Enterprise	-	-	9	25,293	17	115,583	140,875	
<b>Indirect Programs</b>								
City Council	2,786	7,886	11	30,913	-	-	38,799	
City Attorney	-	-	-	-	-	-	-	
City Administration	5,884	16,656	4	11,241	2	13,926	41,822	
Human Resources	535	1,514	1	2,810	-	-	4,324	
City Clerk	535	1,514	2	5,621	-	-	7,135	
Financial Management	1,070	3,028	4	11,241	-	-	14,270	
Utility Billing	1,070	3,028	2	5,621	-	-	8,649	
PW Administration	1,605	4,542	16	44,965	-	-	49,507	
<b>Totals</b>	<b>68,926</b>	<b>\$ 195,103</b>	<b>93</b>	<b>\$ 261,359</b>	<b>60</b>	<b>\$ 417,769</b>	<b>\$ 874,230</b>	

Table 5: Indirect Programs Cost Driver Rate Table:

Rate Table						
Indirect Programs	Cost	Total Cost	Driver	Total Driver	Rate	
City Council						
Personnel Cost	\$ 274,372					
Non-Personnel Cost	19,500					
Facilities	7,886					
IT	30,913					
Fleet	-	\$ 332,671	Agenda Items	302	\$	1,102
City Attorney						
Personnel Cost	924					
Non-Personnel Cost	90,000					
Fleet	-	\$ 90,924	Agenda Items	302	\$	301
City Clerk						
Personnel Cost	78,007					
Non-Personnel Cost						
Facilities	1,514					
IT	5,621					
Fleet	-	\$ 85,142	Agenda Items	302	\$	282
Human Resources						
Personnel Cost	97,433					
Facilities	1,514					
IT	2,810					
Fleet	-	\$ 101,758	Full Time Equivalent staffing	42.95	\$	2,369
City Administration						
Personnel Cost	151,788					
Non-Personnel Cost	38,339					
Facilities	16,656					
IT	11,241					
Fleet	13,926					
Program Income	(27,147)	\$ 204,802	Operating Budget	7,761,112		3%
Non-departmental						
Personnel Cost	312,315					
Non-Personnel Cost	468,118					
Program Income	(450)	\$ 779,983	Operating Budget	7,761,112		10%
Financial Management						
Personnel Cost	301,481					
Non-Personnel Cost	55,606					
Facilities	3,028					
IT	11,241					
Program Income	(59,616)	\$ 311,740	Operating Budget	7,761,112		4%
Utility Billing						
Personnel Cost	127,853					
Facilities	3,028					
IT	5,621					
Fleet	-	\$ 136,502	Bills Processed	73,140	\$	1.87
PW Administration						
Personnel Cost	228,429					
Non-Personnel Cost	7,550					
Facilities	4,542					
IT	44,965					
Program Income	(94,024)	\$ 191,462	PW Operating Budget	3,702,733		5%
<b>Total Indirect Costs</b>		<b>\$2,234,984</b>				

Note: Each rate is derived by dividing Total Cost by Total Driver

Table 6: Indirect Programs Cost Allocation to Direct Programs :

Direct Programs	Summary of Indirect Cost Allocation									
	City Council		City Attorney		City Clerk		Human Resources		City Administration	
	Agenda Items	Allocation	Agenda Items	Allocation	Agenda Items	Allocation	Full Time Equivalent staffing	Allocation	Operating Budget	Allocation
<b>Police/Fire Department</b>										
Indirect Cost Allocation	69	75,711	69	20,693	69	19,377	22.8	53,932	3,747,532	98,891
<b>Community Development Department</b>										
Indirect Cost Allocation	73	80,117	73	21,897	73	20,505	3.3	7,805	310,846	8,203
<b>Parks</b>										
Indirect Cost Allocation	19	20,632	19	5,639	19	5,281	2.3	5,351	359,759	9,493
<b>Storm Drains</b>										
Indirect Cost Allocation	21	22,835	21	6,241	21	5,844	0.6	1,437	76,727	2,025
<b>Corporation Yard</b>										
Indirect Cost Allocation	19	20,632	19	5,639	19	5,281	0.1	169	53,324	1,407
<b>Street Maintenance</b>										
Indirect Cost Allocation	27	29,445	27	8,048	27	7,536	0.8	2,014	222,327	5,867
<b>Street Traffic &amp; Safety</b>										
Indirect Cost Allocation	21	22,835	21	6,241	21	5,844	0.7	1,662	68,709	1,813
<b>Water Enterprise</b>										
Indirect Cost Allocation	28	31,333	28	8,564	28	8,019	4.8	11,377	1,355,735	35,775
<b>Wastewater Enterprise</b>										
Indirect Cost Allocation	26	29,130	26	7,962	26	7,455	7.6	18,011	1,566,153	41,328
<b>Total</b>	<b>302</b>	<b>\$ 332,671</b>	<b>302</b>	<b>\$ 90,924</b>	<b>302</b>	<b>\$ 85,142</b>	<b>42.95</b>	<b>\$ 101,758</b>	<b>\$ 7,761,112</b>	<b>\$ 204,802</b>

Table 6: Indirect Programs Cost Allocation to Direct Programs (continued) :

Direct Programs	Summary of Indirect Cost Allocation									
	Non-departmental		Financial Management		Utility Billing		PW Administration		Total Indirect Cost	Full Cost
	Operating Budget	Allocation	Operating Budget	Allocation	Bills Processed	Allocation	PW Operating Budget	Allocation		
<b>Police/Fire Department</b>										
Indirect Cost Allocation	3,747,532	376,623	3,747,532	150,527	-	-	-	-	795,753	4,543,285
<b>Community Development Department</b>										
Indirect Cost Allocation	310,846	31,240	310,846	12,486	-	-	-	-	182,252	493,098
<b>Parks</b>										
Indirect Cost Allocation	359,759	36,155	359,759	14,450	-	-	359,759	18,602	115,605	475,364
<b>Storm Drains</b>										
Indirect Cost Allocation	76,727	7,711	76,727	3,082	-	-	76,727	3,967	53,143	129,870
<b>Corporation Yard</b>										
Indirect Cost Allocation	53,324	5,359	53,324	2,142	-	-	53,324	2,757	43,386	96,710
<b>Street Maintenance</b>										
Indirect Cost Allocation	222,327	22,344	222,327	8,930	-	-	222,327	11,496	95,679	318,006
<b>Street Traffic &amp; Safety</b>										
Indirect Cost Allocation	68,709	6,905	68,709	2,760	-	-	68,709	3,553	51,614	120,323
<b>Water Enterprise</b>										
Indirect Cost Allocation	1,355,735	136,250	1,355,735	54,456	33,888	63,246	1,355,735	70,103	419,123	1,774,857
<b>Wastewater Enterprise</b>										
Indirect Cost Allocation	1,566,153	157,397	1,566,153	62,908	39,252	73,257	1,566,153	80,983	478,430	2,044,582
<b>Total</b>	<b>\$ 7,761,112</b>	<b>\$ 779,983</b>	<b>\$ 7,761,112</b>	<b>\$ 311,740</b>	<b>\$ 73,140</b>	<b>\$ 136,502</b>	<b>\$ 3,702,733</b>	<b>\$ 191,462</b>	<b>\$ 2,234,984</b>	<b>\$ 9,996,096</b>