

**City of Fort Bragg  
Cost Allocation Plan  
Personnel Cost Allocation and FTE Count Budget vs. Actual**

		FY 19-20 Actual		FY 19-20 Budget		FY 19-20 Budget	
		Personnel Costs	FTEs	Personnel Costs	FTEs	\$ Change	FTE Change
<b>Internal Service Funds:</b>	Facilities	\$ 122,042	1.5	\$ 134,748	1.5	\$ 12,706	0.0
	Information Technology	124,701	1.8	172,228	2.0	47,527	0.2
	Fleet	112,247	1.1	109,266	1.1	(2,981)	0.0
<b>Indirect Cost Programs:</b>	City Council	240,637	1.0	313,172	1.3	72,535	0.3
	City Clerk	100,053	1.0	135,630	1.3	35,577	0.3
	Administration	156,581	1.4	284,196	2.4	127,615	1.0
	City Attorney	619	0.0	1,856	0.0	1,237	0.0
	Human Resources	109,779	1.2	123,798	1.4	14,019	0.2
	Financial Management	306,081	2.7	348,350	3.0	42,269	0.3
	Utility Billing	158,161	2.0	143,404	1.8	(14,757)	-0.2
	PW Administration	242,468	2.0	269,128	2.3	26,660	0.3
<b>Direct Cost Programs:</b>	Public Safety	3,184,383	23.0	3,174,668	20.9	(9,715)	-2.1
	Community Development	382,307	2.8	354,618	2.9	(27,689)	0.1
	Parks	192,422	2.2	239,975	2.8	47,553	0.6
	Storm Drains	40,247	0.5	85,279	1.0	45,032	0.5
	Corporation Yard	6,562	0.1	8,838	0.1	2,276	0.0
	Street Maintenance	102,067	1.0	63,524	0.7	(38,543)	-0.3
	Traffic&Safety	37,496	0.5	56,023	0.8	18,527	0.3
	Water Utility	429,548	4.4	440,502	4.2	10,954	-0.2
	Wastewater Utility	686,266	6.7	725,697	7.7	39,431	1.0
<b>Total</b>		<b>\$ 6,734,667</b>	<b>56.9</b>	<b>\$ 7,184,900</b>	<b>59.2</b>	<b>\$ 450,233</b>	<b>2.3</b>

**City of Fort Bragg**  
**Cost Allocation Plan**  
**Internal Service Fund Cost Allocation FY 19-20 Budget vs. Actual**

	Facilities Allocation		Information Tech Allocation		Vehicles Allocation	
	Actual	Budget	Actual	Budget	Actual	Budget
<b>Direct Programs</b>						
Police/Fire Department	\$ 72,593	\$ 87,672	\$ 122,978	\$ 133,868	\$ 107,296	\$ 172,431
Community Development	6,387	7,714	23,203	25,100	-	-
Parks	62,694	75,718	8,993	4,183	23,640	37,990
Storm Drains	-	-	3,597	-	2,375	3,816
Corporation Yard	23,820	28,769	18,618	12,550	1,943	3,123
Street Maintenance	-	-	1,799	-	9,283	14,919
Street Traffic & Safety	-	-	1,799	-	5,397	8,674
Water Enterprise	-	-	9,281	12,550	28,821	46,317
Wastewater Enterprise	-	-	25,524	37,651	71,675	115,186
<b>Indirect Programs</b>						
City Council	8,316	10,044	32,485	46,017	-	-
City Attorney	-	-	-	-	-	-
City Administration	17,564	21,213	4,641	12,550	8,636	13,878
Human Resources	1,597	1,928	4,641	4,183	-	-
City Clerk	1,597	1,928	9,281	8,367	-	-
Financial Management	3,193	3,857	20,883	16,734	-	-
Utility Billing	3,193	3,857	2,320	8,367	-	-
PW Administration	4,790	5,785	13,922	66,934	-	-
	<b>\$ 205,745</b>	<b>\$ 248,485</b>	<b>\$ 303,964</b>	<b>\$ 389,054</b>	<b>\$ 259,066</b>	<b>\$ 416,334</b>
<b>Difference</b>	<b>\$ 42,740</b>		<b>\$ 85,090</b>		<b>\$ 157,268</b>	
<b>Driver</b>	<b>Square Footage</b>		<b>Number of IT Devices</b>		<b>Number of Vehicles</b>	

**City of Fort Bragg  
Cost Allocation Plan  
Indirect Programs Cost Allocations to Direct Programs**

City Council		City Attorney		City Clerk		Human Resources		City Administration	
FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget

**Direct Programs**

Police/Fire Department	\$ 38,783	\$ 92,452	\$ 13,456	\$ 26,595	\$ 14,875	\$ 33,210	\$ 78,895	\$ 66,022	\$ 104,726	\$ 167,197
Community Development	60,125	97,833	20,860	28,142	23,061	35,143	9,767	9,130	10,491	16,152
Parks	26,272	25,195	9,115	7,247	10,076	9,050	7,375	8,865	8,036	16,016
Storm Drains	24,800	27,885	8,604	8,021	9,512	10,017	1,598	3,097	1,525	4,299
Corporation Yard	18,912	25,195	6,562	7,247	7,254	9,050	292	337	164	2,775
Street Maintenance	29,215	35,956	10,136	10,343	11,206	12,916	3,384	2,217	5,593	10,391
Street Traffic & Safety	28,479	27,885	9,881	8,021	10,923	10,017	1,806	2,619	1,544	3,610
Water Enterprise	32,054	38,262	11,121	11,006	12,294	13,744	15,230	13,175	32,329	54,730
Wastewater Enterprise	30,582	35,571	10,611	10,232	11,730	12,778	22,943	24,448	35,993	67,477

<b>Total</b>	<b>\$ 289,222</b>	<b>\$ 406,234</b>	<b>\$ 100,346</b>	<b>\$ 116,854</b>	<b>\$ 110,931</b>	<b>\$ 145,925</b>	<b>\$ 141,290</b>	<b>\$ 129,910</b>	<b>\$ 200,401</b>	<b>\$ 342,647</b>
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<b>Difference in Dollars</b>	<b>\$ 117,012</b>	<b>\$ 16,508</b>	<b>\$ 34,994</b>	<b>\$ (11,380)</b>	<b>\$ 142,247</b>
<b>Difference in Percents</b>	<b>29%</b>	<b>14%</b>	<b>24%</b>	<b>-9%</b>	<b>42%</b>

**City of Fort Bragg  
Cost Allocation Plan  
Indirect Programs Cost Allocations to Direct Programs**

Nondepartmental		Financial Management		Utility Billing		PW Administration		Total Indirect Cost	
FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget	FY 19-20 Actual	FY 19-20 Budget

**Direct Programs**

Police/Fire Department	\$ 230,776	\$ 297,205	\$ 215,473	\$ 173,293					\$ 696,984	\$ 855,974
Community Development	23,118	28,712	21,585	16,741					169,007	231,853
Parks	17,708	28,470	16,534	16,600			23,812	25,707	118,928	137,150
Storm Drains	3,360	7,642	3,138	4,456			4,519	6,900	57,056	72,317
Corporation Yard	3,603	4,932	3,364	2,876			4,845	4,454	44,996	56,866
Street Maintenance	12,325	18,471	11,507	10,770			16,573	16,678	99,939	117,742
Street Traffic & Safety	3,401	6,417	3,176	3,742			4,574	5,795	63,784	68,106
Water Enterprise	71,241	97,287	66,517	56,726	75,836	72,107	95,800	87,848	412,422	444,885
Wastewater Enterprise	79,315	119,945	74,055	69,937	87,839	83,521	106,657	108,307	459,725	532,216

<b>Total</b>	\$ 444,847	\$ 609,081	\$ 415,349	\$ 355,141	\$ 163,675	\$ 155,628	\$ 256,780	\$ 255,689	\$ 2,122,841	\$ 2,517,109
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<b>Difference in Dollars</b>	\$ 164,234	\$ (60,208)	\$ (8,047)	\$ (1,091)	\$ 394,269					
<b>Difference in Percents</b>	27%	-17%	-5%	0%	16%					