

OMB 2 CFR PART 200 COMPLIANT COST ALLOCATION PLAN

Fiscal Year 22 Actual Expenditures

CITY OF FORT BRAGG, CA

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1. Executive Summary

The Matrix Consulting Group has prepared this OMB 2 CFR Part 200 Cost Allocation Plan (OMB) for the City of Fort Bragg, California. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments and programs.

1 Methodology

The primary objective of a Cost Allocation Plan (CAP) is to spread costs from central support departments, generally called “Central Service Departments” to those departments, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

1.1 Allocation Principles

This plan was compiled in accordance with Generally Accepted Accounting Principles and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget’s (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation “bases” that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

Following the above principles ensures the production of an equitable and fair plan.

1.2 Double-Step Down Method

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

Other methods of distributing Central Service costs to Receivers do exist, however, the project team used the double-step down method as it is the most equitable means to distribute costs.

1.3 Types of Cost Allocation Plans

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. The below dot points outline the two types of plans and provide examples of plan utilization.

- **Full Cost Allocation Plan:** is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost-of-service study to account for indirect overhead.
- **OMB Compliant Plan:** is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB.

This plan is an **OMB Compliant Plan**.

2 Project Steps

The project team, along with City staff, went through the following steps in order to develop this OMB:

- Meet with City administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or “functions” provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source and collect allocation basis data and statistics
- Populate the analytical model and calculate results
- Employ quality control processes for accurate results
- Review results with the City
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

3 Summary

In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2021-2022 actual expenditures
- The allocation methodology is **an OMB Title 2 CFR 200 Compliant Plan**, not a Full Cost Plan
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the City’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

2. Indirect Cost Rate

Indirect cost rates are a mechanism for fairly and equitably determining what proportions of administration costs a jurisdiction, department, or program should bear. An indirect cost rate represents the ratio between the total indirect costs and benefitting direct costs, after excluding unallowable, extraordinary or distorting expenditures. This will allow for the jurisdiction represented in the direct cost base to assume its fair share of indirect costs when the rate is applied. The following subsections provide information regarding the purpose of the indirect cost rate, the indirect cost rate calculation methodology, and its application.

1 Purpose of Indirect Cost Rate

The City of Fort Bragg intends to utilize an approved indirect cost rate to recover indirect costs (administrative, labor, etc.) associated with deposit-based services or from external agencies; including, State and Federal grants and projects. The supporting documentation for the OMB compliant Indirect Cost rate, including its calculation, have been included in this report.

2 Indirect Cost Rate Calculation

The indirect cost rate is comprised of two components:

- **Total Indirect Costs:** These costs represent the total administrative overhead allocated to an agency, department, or program. The supporting documentation for this overhead is typically a Cost Allocation Plan. The administrative overhead is generally representative of services such as Finance, Human Resources, Information Technology, etc.
- **Indirect Cost Rate Base:** These costs represent the basis upon which the indirect cost rate will be applied and are typically salaries only, salaries and benefits, and / or total direct expenses. Depending upon the rate calculation methodology a different indirect cost rate basis can be utilized.

For the City of Fort Bragg, a single indirect Citywide cost rate was calculated utilizing salary & benefits of an employee to determine the proportional indirect support for that employee, all in accordance with OMB guidelines. This type of rate is typically used when billing staff out for programs or activities. This rate is calculated by taking the total indirect costs and dividing it by total direct personnel costs (salaries and benefits).

3 Applying Indirect Cost Rates

To determine the indirect cost associate with a City employee, the indirect rate is applied to the salary and benefits of the specified personnel. For example, if a City employee has an hourly rate of \$50, the Districtwide salary and benefit indirect rate of 27.10% is multiplied by the \$50, resulting in an indirect cost of \$13.55 per hour. The total hourly rate of \$63.55 would then allow the City to account for both direct (salaries and benefits) and indirect (district-wide overhead) costs. The following page shows the Indirect Cost Rate calculated for the City of Fort Bragg using FY21-22 Actual Expenditures.

FORT BRAGG, FL
OMB 2 CFR Part 200 Compliant Cost Plan Based on FY21-22 Actual Expenditures
Indirect Rate

Total Salaries & Benefits Districtwide	\$ 6,300,388
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Less Central Service Salaries & Benefits

110-4130 - General Fund-City Manager	\$ 759,797
110-4150 - General Fund-Finance	\$ 459,496
	\$ 1,219,293

Total Salary & Benefits Base for Indirect Rate Calculation	\$ 5,081,095
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Proposed Central Service Indirect Cost Allocations

110-4130 - General Fund-City Manager	\$ 711,562
110-4150 - General Fund-Finance	\$ 665,337
	\$ 1,376,900

Indirect Cost Rate Base	\$ 5,081,095
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Fort Bragg Citywide Indirect Rate	27.10%
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3. Reading the Plan

The final documentation of an OMB can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here; and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Fiscal Support function of the Finance Department allocates by number of transactions, then the basis for the allocation of that function shown on this schedule would be number of transactions and the source would potentially be transaction reports.
- **Central Service Departments:** Lists all Central Service departments, including their fund, department, and or division number, along with expenditure totals per department, subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all Receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:

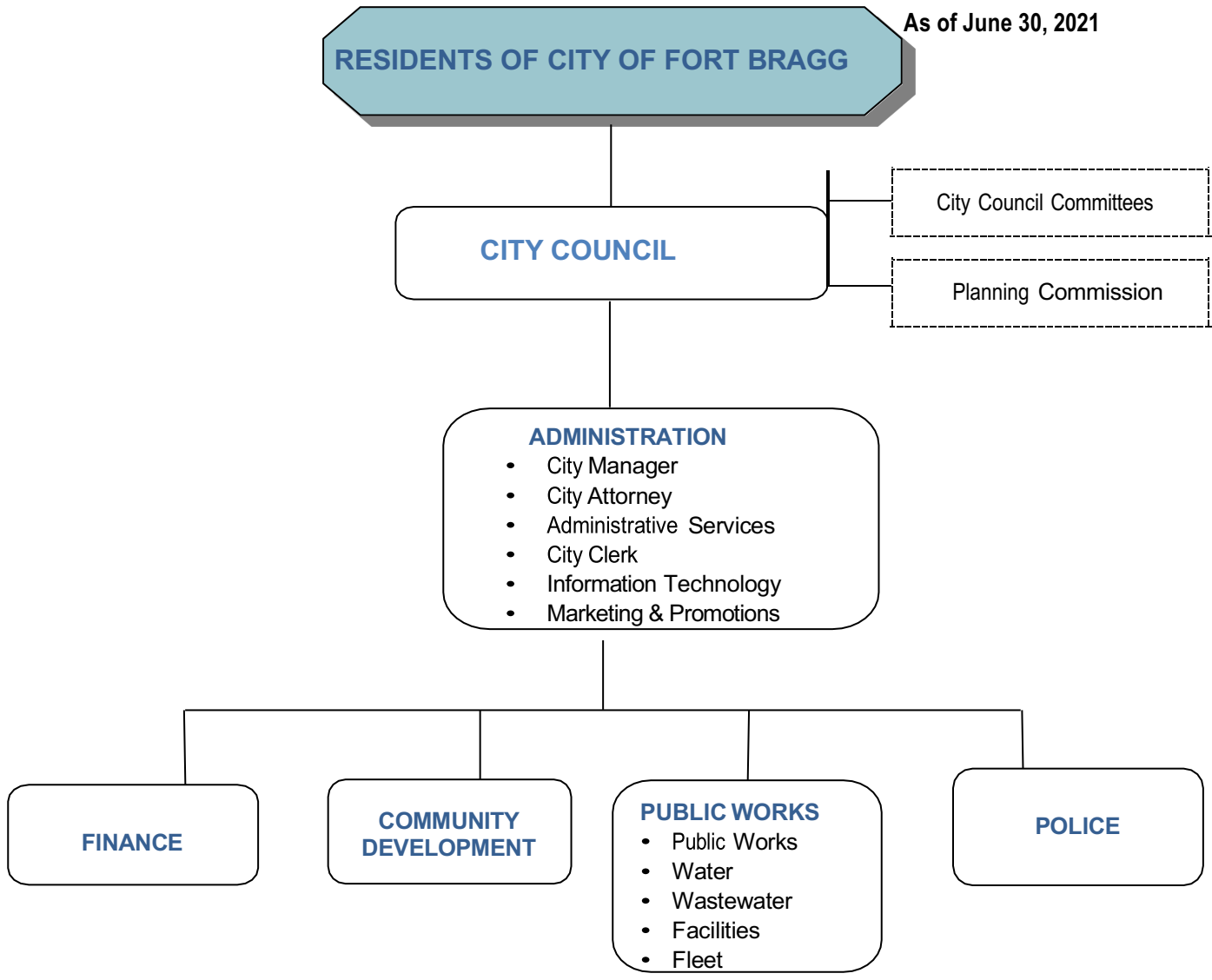
- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the City that benefit from services.
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. Additionally, this worksheet compounds incoming allocations and breaks total costs down by function. Lastly, it demonstrates how the G&A (General and Administrative) column is reallocated and displays subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the dollar amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each Central Service department along with the source of the data.

4. Organizational Chart

The organizational chart on the following page shows the overall structure for the City of Fort Bragg, including illustrating how each of the City's departments are organized.

MASTER ORGANIZATIONAL CHART



5. Summary of Overhead Allocations

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting OMB analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service and Receiving department. The Central Service departments are listed down the left-hand side, with Receiving departments across the top.

6. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Fiscal Support function of the Finance Department allocates by number of transactions, then the basis for the allocation of that function shown on this schedule would be number of transactions and the source would potentially be transaction reports.

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	110-4190 - General Fund- Non- departmental	110-4110 - General Fund- City Council	110-4200 - General Fund-Police- Operations	110-4220 - General Fund-Fire- District/city
110-4130	General Fund	City Manager	\$ 12,823	\$ 4,477	\$ 129,650	\$ 9,637
110-4150	General Fund	Finance	\$ 17,897	\$ 4,035	\$ 32,399	\$ 455
Total Allocated			\$ 30,720	\$ 8,512	\$ 162,049	\$ 10,092
Direct Bill Adjustments						
Proposed Costs			\$ 30,720	\$ 8,512	\$ 162,049	\$ 10,092

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	110-4320 - General Fund-Community Development	110-4321 - General Fund-Marketing & Promotions	110-4330 - General Fund-Engineering	110-4390 - General Fund-Community Contributions
110-4130	General Fund	City Manager	\$ 140,378	\$ 3,484	\$ 39,375	\$ 1,494
110-4150	General Fund	Finance	\$ 12,113	\$ 2,943	\$ 7,685	\$ 335
Total Allocated			\$ 152,491	\$ 6,427	\$ 47,060	\$ 1,829
Direct Bill Adjustments						
Proposed Costs			\$ 152,491	\$ 6,427	\$ 47,060	\$ 1,829

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	110-4392 - General Fund- Parks & Facilities	110-4520 - General Fund-Street Maintenance	110-4522 - General Fund-Streets-Storm Drains	110-4570 - General Fund- Corporation Yard	110-4840 - General Fund- Traffic Safety
110-4130	General Fund	City Manager	\$ 8,867	\$ 28,018	\$ 14,342	\$ 29,708	\$ 382
110-4150	General Fund	Finance	\$ 6,950	\$ 1,525	\$ 693	\$ 7,450	\$ 1,970
Total Allocated			\$ 15,817	\$ 29,542	\$ 15,035	\$ 37,158	\$ 2,352
Direct Bill Adjustments							
Proposed Costs			\$ 15,817	\$ 29,542	\$ 15,035	\$ 37,158	\$ 2,352

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	110-4915 - General Fund-Caspar Landfill & GF Debt	112 - Economic Stabilization Reserve	114 - Gen Fund Litigation Reserve	116 - General Plan Maint Fee Fund	117 - Housing Trust Fund
110-4130	General Fund	City Manager	\$ 2,893	\$ -	\$ -	\$ 20	\$ 233
110-4150	General Fund	Finance	\$ 369	\$ 958	\$ 350	\$ 430	\$ 468
Total Allocated			\$ 3,262	\$ 958	\$ 350	\$ 450	\$ 700
Direct Bill Adjustments							
Proposed Costs			\$ 3,262	\$ 958	\$ 350	\$ 450	\$ 700

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	119 - Development Projects Fund	120 - Parking	122 - Parkland Monitoring / Reporting	124 - Tobacco License Fee	125 - St Mandated Disab Access Fee	131 - CDBG Funds
110-4130	General Fund	City Manager	\$ -	\$ 502	\$ 1,234	\$ -	\$ -	\$ -
110-4150	General Fund	Finance	\$ 7,586	\$ 61	\$ 225	\$ 34	\$ 34,586	\$ 12
Total Allocated			\$ 7,586	\$ 563	\$ 1,458	\$ 34	\$ 34,586	\$ 12
Direct Bill Adjustments								
Proposed Costs			\$ 7,586	\$ 563	\$ 1,458	\$ 34	\$ 34,586	\$ 12

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	139 - Cops Ab1913 Allocation	146 - Ojp Vest Partnership Grant	162 - Cdbg Program Income Account	163 - HOME Program Income	167 - Police Asset Seizure Revenue	175 - Successor Agency
110-4130	General Fund	City Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194
110-4150	General Fund	Finance	\$ 512	\$ 75	\$ 6,008	\$ 26	\$ 3,608	\$ 1,051
Total Allocated			\$ 512	\$ 75	\$ 6,008	\$ 26	\$ 3,608	\$ 1,245
Direct Bill Adjustments								
Proposed Costs			\$ 512	\$ 75	\$ 6,008	\$ 26	\$ 3,608	\$ 1,245

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	176 - LMIH Successor Agency	190 - Construction /Demo Ordinance	220 - Waste Mgt Comm Benefit Pymt	221 - Gas Taxes - HUTA	223 - Stp D1 Streets & Hwys Alloc	250 - Dist Sales Tax- Street Repair
110-4130	General Fund	City Manager	\$ -	\$ -	\$ 8,563	\$ 1,332	\$ -	\$ -
110-4150	General Fund	Finance	\$ 323	\$ 1	\$ 0	\$ 2,179	\$ 263	\$ 4,130
Total Allocated			\$ 323	\$ 1	\$ 8,564	\$ 3,511	\$ 263	\$ 4,130
Direct Bill Adjustments								
Proposed Costs			\$ 323	\$ 1	\$ 8,564	\$ 3,511	\$ 263	\$ 4,130

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	280 - Fire Tax - Fire Equip. Fund	285 - OJ Park Maintenance Fund	314 - MCOG OWP Funding	315 - CDBG 2014 Super NOFA	327 - SWRCB Storm Water Prop 84	329 - Other State Grants
110-4130	General Fund	City Manager	\$ 5,224	\$ 2,389	\$ 1,267	\$ 20,319	\$ 2,765	\$ 10,693
110-4150	General Fund	Finance	\$ 372	\$ 4	\$ 428	\$ 42	\$ 75	\$ 1,043
Total Allocated			\$ 5,597	\$ 2,392	\$ 1,696	\$ 20,361	\$ 2,840	\$ 11,736
Direct Bill Adjustments								
Proposed Costs			\$ 5,597	\$ 2,392	\$ 1,696	\$ 20,361	\$ 2,840	\$ 11,736

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	330 - Other Federal Grants	331 - CDBG 2016 SuperNOFA Grant	332 - Other Small Grants	333 - CDBG 2017	334 - CDBG 2020	335 - CDBG- COVID Grants
110-4130	General Fund	City Manager	\$ 515	\$ 7,859	\$ 7,843	\$ 83,403	\$ 78	\$ -
110-4150	General Fund	Finance	\$ 1,519	\$ 18	\$ 298	\$ 2,477	\$ 3,176	\$ 5,085
Total Allocated			\$ 2,034	\$ 7,877	\$ 8,141	\$ 85,881	\$ 3,254	\$ 5,085
Direct Bill Adjustments								
Proposed Costs			\$ 2,034	\$ 7,877	\$ 8,141	\$ 85,881	\$ 3,254	\$ 5,085

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund / Dept #	Fund Name	Dept Name	420 - Maple Street & SD Rehab	421 - 2022 Street Rehab	Subtotal	Direct Billed	Unallocated	Total
110-4130	General Fund	City Manager	\$ 44,740	\$ 43,989	\$ 711,562	\$ -	\$ 142,750	\$ 854,312
110-4150	General Fund	Finance	\$ 1,509	\$ 745	\$ 665,337	\$ -	\$ 76,448	\$ 741,785
Total Allocated			\$ 46,249	\$ 44,734	\$ 1,376,900	\$ -	\$ 219,198	\$ 1,596,098
Direct Bill Adjustments					\$ -			
Proposed Costs			\$ 46,249	\$ 44,734	\$ 1,376,900	\$ -	\$ 219,198	\$ 1,596,098

6. Summary of Functions and Allocation Bases

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Fiscal Support function of the Finance Department allocates by number of transactions, then the basis for the allocation of that function shown on this schedule would be number of transactions and the source would potentially be transaction reports.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	SUPPORT %	ALLOCATION BASIS	SOURCE
110-4130 - General Fund-City Manager				
	Counsel Support	17%	# of Agenda Items per Fund / Dept	Agenda Report
	Citywide Support	25%	Budgeted Expenditures	Budget
	City Clerk -Citywide Support	13%	# of Agenda Items per Fund / Dept	Agenda Report
	HR - Employee Support	16%	# of FTE per Fund / Dept	Staffing File
	Finance	16%	Direct to Finance	
	Elections	1%	Not Allocated	
	Housing & Economic Development	12%	Not Allocated	
110-4150 - General Fund-Finance				
	Utility Billing	26%	Direct to Water & Wastewater	
	Investments	4%	Dollar Value of Fund Balance	Cash Receipts
	Fiscal Support	61%	# of Transactions per Fund / Dept	AP and JE Reports
	Business License / Sales Tax	9%	Not Allocated	

7. Central Service Departments (Providers)

The follow page provides a list of all the departments included as Central Services, including; their fund, department, and or division number, expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

CENTRAL SERVICES DEPARTMENTS (PROVIDERS)

Fund	Dept	Name	Functional Expenditures	Disallowed Costs	Cost Adjustments	Total \$
110-4130	General Fund	City Manager	\$ 1,225,232	\$ (165,937)	\$ -	\$ 1,059,295
110-4150	General Fund	Finance	\$ 536,978	\$ (175)	\$ -	\$ 536,803

TOTAL ALLOCATED EXPENDITURES \$1,596,098

8. Grantee Departments (Receivers)

The following page provides a list of all the departments included as Receiving departments, including their fund, department, and or division number.

GRANTEE DEPARTMENTS (RECEIVERS)

FUND / DEPT #	FUND NAME	DEPT NAME
110-4190	General Fund	Non-departmental
110-4110	General Fund	City Council
110-4200	General Fund	Police Operations
110-4220	General Fund	Fire-District/city
110-4320	General Fund	Community Development
110-4321	General Fund	Marketing & Promotions
110-4330	General Fund	Engineering
110-4390	General Fund	Community Contributions
110-4392	General Fund	Parks & Facilities
110-4520	General Fund	Street Maintenance
110-4522	General Fund	Streets-Storm Drains
110-4570	General Fund	Corporation Yard
110-4840	General Fund	Traffic Safety
110-4915	General Fund	Caspar Landfill & GF Debt
116	General Plan Maint Fee Fund	
117	Housing Trust Fund	
119	Development Projects Fund	
125	St Mandated Disab Access Fee	
139	COPS AB1913 Allocation	
146	OJP Vest Partnership Grant	
162	CDBG Program Income Account	
167	Police Asset Seizure Revenue	
175	Successor Agency	
221	Gas Taxes-HUTA	
223	Stp D1 Streets & Hwys Alloc	
250	Dist Sales Tax-Street Repair	
314	MCOG OWP Funding	
327	SWRCB Storm Water Prop 84	
329	Other State Grants	
330	Other Federal Grants	
332	Other Small Grants	
333	CDBG 2017	
334	CDBG 2020	
335	CDBG- COVID Grants	
420	Maple Street & SD Rehab	
421	2022 Street Rehab	
425	Bainbridge Park- Soccer Fields	
520	Facilities Maint & Repair	
521	Technology Maint & Repair	
522	Fleet Services	
610	Water Works O & M	

GRANTEE DEPARTMENTS (RECEIVERS)

FUND / DEPT #	FUND NAME	DEPT NAME
614	Non-Routine Maintenance-Water	
615	Capital Reserve-Water	
651	Water Capital Projects	
710	Wastewater O & M	
714	Non-Routine Maintenance-WWtr	
715	Capital Project Fund-WWtr	
716	WW Treatment Plant-Rehab	
717	JPFA-WW Plant Bonds	
810	CV Starr Center	

9. Cost Allocation Plan

The following points highlight the information included for each Central Service department for the Citywide Cost Allocation Plan:

- **Departmental Narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to Receiving departments.
- **Costs to be Allocated:** This details the total functional cost associated with a department, as well as any cost adjustments, and incoming costs from other Central Service departments.
- **Departmental Expense Detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation Detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation Summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

The following pages provide the detailed information outline above for each Central Service department.

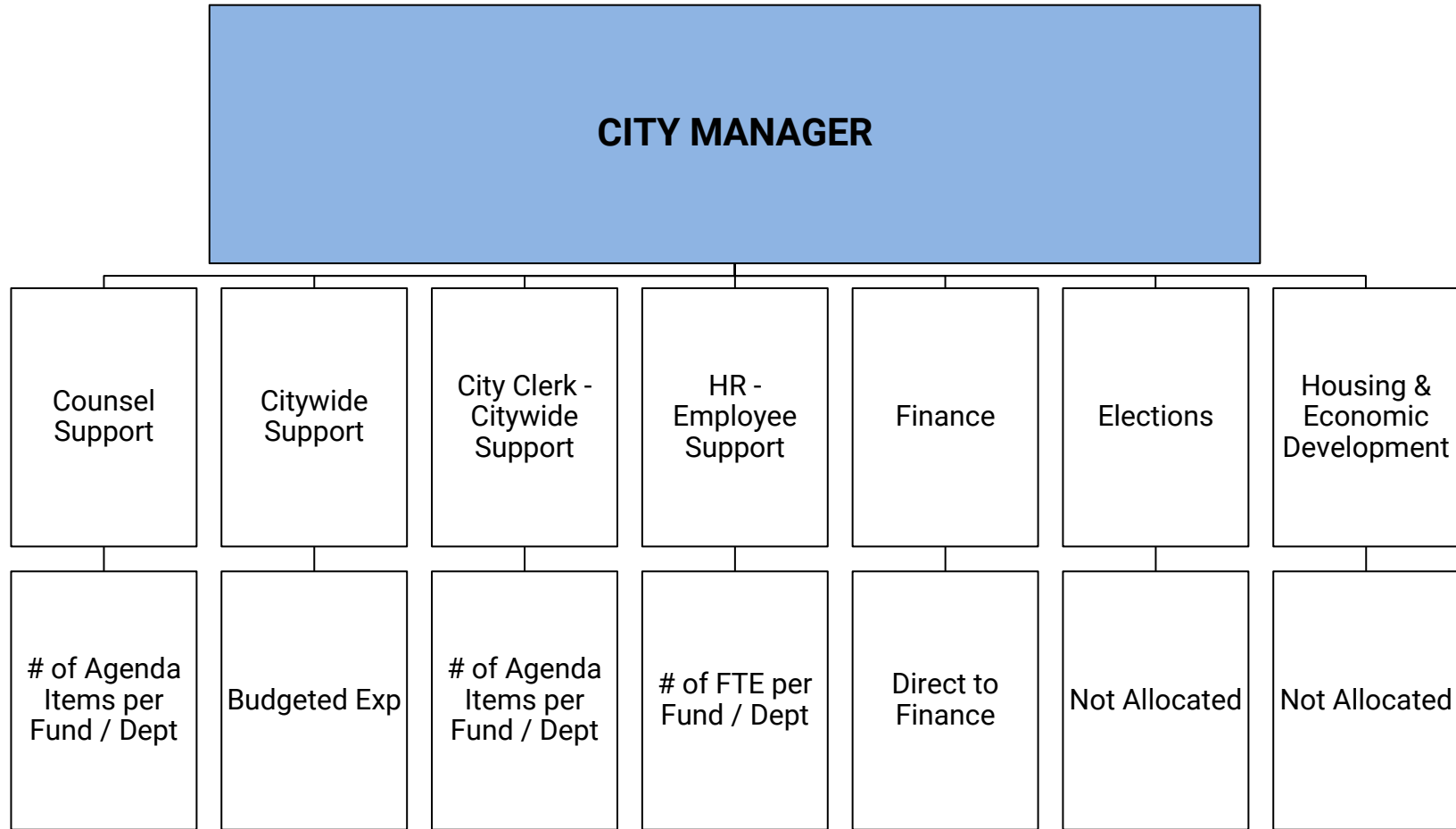
1 City Manager

The City Manager's Office acts as the administrative head of the City and is responsible for general administrative and managerial support Citywide. Additionally, this department includes the Human Resources and City Attorney functions. As such, the department is responsible for administering employee benefits and providing legal counsel and representation. City Manager's costs are allocated to Receiving Departments as follows:

- **Counsel Support** – represents costs associated with providing legal advice and counsel to all departments and functions within the City. These costs have been allocated based on the number of agenda items per fund / department.
- **Citywide Support** – represents costs associated with general managerial and administrative oversight. These costs have been allocated based on budgeted expenditures.
- **City Clerk – Citywide Support** – represents costs associated with maintaining City records, attending board and commission meetings, preparation of agenda packets, insurance and legal notice coordination, and oversight of contracts. These costs have been allocated based on the number of agenda items per fund / department.
- **HR – Employee Support** – represents costs associated with general employee labor relations; including, grievance investigation, recruitment, training, benefits administration, policy updates, and maintaining compensation schedules. These costs have been allocated based on the number of full-time employees per fund / department.
- **Finance** – represents costs associated with funding the Finance Director position. These costs have been allocated directly to Finance.
- **Elections** – represents costs associated with management and oversight of municipal elections. Per OMB guidelines these costs have been unallocated.

- **Housing & Economic Development** – represents costs associated with personnel working on housing and economic development related tasks. Per OMB guidelines these costs have been unallocated.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-4130 - General Fund-City Manager	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 1,225,232		\$ 1,225,232
Dues & Memberships	\$ (2,125)		
Litigation	\$ (163,812)		
Total Disallowed Costs	\$ (165,937)		\$ (165,937)
Incoming Costs			
110-4130 - General Fund-City Manager		\$ 42,736	\$ 42,736
110-4150 - General Fund-Finance		\$ 10,995	\$ 10,995
Total Incoming Costs	\$ -	\$ 53,731	\$ 53,731
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 1,059,295	\$ 53,731	\$ 1,113,026

110-4130 - General Fund-City Manager

EXPENSE DETAIL

Expense Type	Expense (\$)	General Admin	Counsel Support	Citywide Support	City Clerk -Citywide Support	HR - Employee Support	Finance	Elections	Housing & Economic Development
Personnel									
Salary	\$ 583,776	\$ 57,856	\$ -	\$ 172,793	\$ 86,887	\$ 66,645	\$ 112,034	\$ 4,573	\$ 82,988
Benefits	\$ 176,021	\$ 17,445	\$ -	\$ 52,101	\$ 26,198	\$ 20,095	\$ 33,781	\$ 1,379	\$ 25,023
Subtotal Personnel Cost	\$ 759,797	\$ 75,301	\$ -	\$ 224,893	\$ 113,085	\$ 86,740	\$ 145,815	\$ 5,952	\$ 108,011
Operating Services & Supplies									
City Attorney	\$ 327,624	\$ -	\$ 327,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Human Resources	\$ 60,912	\$ -	\$ -	\$ -	\$ -	\$ 60,912	\$ -	\$ -	\$ -
Legal Notices	\$ 9,816	\$ 973	\$ -	\$ 2,905	\$ 1,461	\$ 1,121	\$ 1,884	\$ 77	\$ 1,395
Professional Services	\$ 56,616	\$ 5,611	\$ -	\$ 16,758	\$ 8,426	\$ 6,463	\$ 10,865	\$ 443	\$ 8,048
Supplies & Services	\$ 10,467	\$ 1,037	\$ -	\$ 3,098	\$ 1,558	\$ 1,195	\$ 2,009	\$ 82	\$ 1,488
Subtotal Operating Cost	\$ 465,435	\$ 7,621	\$ 327,624	\$ 22,761	\$ 11,445	\$ 69,691	\$ 14,758	\$ 602	\$ 10,932
FUNCTIONAL EXPENDITURES	\$ 1,225,232	\$ 82,922	\$ 327,624	\$ 247,655	\$ 124,530	\$ 156,431	\$ 160,573	\$ 6,554	\$ 118,942
Disallowed Costs									
Dues & Memberships	\$ (2,125)	\$ (2,125)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Litigation	\$ (163,812)	\$ -	\$ (163,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Disallowed Costs	\$ (165,937)	\$ (2,125)	\$ (163,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cost Adjustments									
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 1,059,295	\$ 80,797	\$ 163,812	\$ 247,655	\$ 124,530	\$ 156,431	\$ 160,573	\$ 6,554	\$ 118,942
First Allocation									
Incoming - All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reallocate Admin Costs	\$ -	\$ (80,797)	\$ 13,526	\$ 20,450	\$ 10,283	\$ 12,917	\$ 13,259	\$ 541	\$ 9,821
Unallocated Costs	\$ (135,859)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,095)	\$ (128,764)
Subtotal of First Allocation	\$ 923,436	\$ 177,339	\$ 268,105	\$ 134,813	\$ 169,348	\$ 173,832	\$ -	\$ -	\$ -
Second Allocation									
Incoming - All Others	\$ 53,731	\$ 4,098	\$ 8,309	\$ 12,562	\$ 6,317	\$ 7,935	\$ 8,145	\$ 332	\$ 6,033
Reallocate Admin Costs	\$ (0)	\$ (4,098)	\$ 686	\$ 1,037	\$ 522	\$ 655	\$ 673	\$ 27	\$ 498
Unallocated Costs	\$ (6,891)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (360)	\$ (6,531)
Subtotal of Second Allocation	\$ 46,840	\$ 8,995	\$ 13,599	\$ 6,838	\$ 8,590	\$ 8,817	\$ -	\$ -	\$ -
TOTAL ALLOCATED	\$ 970,276	\$ 186,334	\$ 281,704	\$ 141,651	\$ 177,938	\$ 182,649	\$ -	\$ -	\$ -

110-4130 - General Fund-City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Counsel Support							
110-4130 - General Fund-City Manager	12.00	4.332%	\$ 7,683		\$ 7,683		\$ 7,683
110-4150 - General Fund-Finance	2.00	0.722%	\$ 1,280		\$ 1,280	\$ 68	\$ 1,348
110-4110 - General Fund-City Council	1.00	0.361%	\$ 640		\$ 640	\$ 34	\$ 674
110-4200 - General Fund-Police-Operations	7.50	2.708%	\$ 4,802		\$ 4,802	\$ 255	\$ 5,056
110-4220 - General Fund-Fire-District/city	2.50	0.903%	\$ 1,601		\$ 1,601	\$ 85	\$ 1,685
110-4320 - General Fund-Community Development	104.00	37.545%	\$ 66,582		\$ 66,582	\$ 3,530	\$ 70,112
110-4330 - General Fund-Engineering	15.00	5.415%	\$ 9,603		\$ 9,603	\$ 509	\$ 10,112
110-4392 - General Fund-Parks & Facilities	7.00	2.527%	\$ 4,481		\$ 4,481	\$ 238	\$ 4,719
110-4520 - General Fund-Street Maintenance	22.00	7.942%	\$ 14,085		\$ 14,085	\$ 747	\$ 14,831
110-4522 - General Fund-Streets-Storm Drains	12.00	4.332%	\$ 7,683		\$ 7,683	\$ 407	\$ 8,090
110-4570 - General Fund-Corporation Yard	1.00	0.361%	\$ 640		\$ 640	\$ 34	\$ 674
122 - Parkland Monitoring / Reporting	1.00	0.361%	\$ 640		\$ 640	\$ 34	\$ 674
220 - Waste Mgt Comm Benefit Pymt	7.00	2.527%	\$ 4,481		\$ 4,481	\$ 238	\$ 4,719
329 - Other State Grants	9.00	3.249%	\$ 5,762		\$ 5,762	\$ 305	\$ 6,067
333 - CDBG 2017	58.00	20.939%	\$ 37,132		\$ 37,132	\$ 1,969	\$ 39,101
421 - 2022 Street Rehab	16.00	5.776%	\$ 10,243		\$ 10,243	\$ 543	\$ 10,787
Total	277.00	100.000%	\$ 177,339	\$ -	\$ 177,339	\$ 8,995	\$ 186,334

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

Agenda Report

110-4130 - General Fund-City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
110-4130 - General Fund-City Manager	897,607.69	4.880%	\$ 13,085		\$ 13,085		\$ 13,085
110-4150 - General Fund-Finance	536,977.91	2.920%	\$ 7,828		\$ 7,828	\$ 417	\$ 8,245
110-4190 - General Fund-Non-departmental	835,153.46	4.541%	\$ 12,174		\$ 12,174	\$ 649	\$ 12,823
110-4110 - General Fund-City Council	214,276.18	1.165%	\$ 3,124		\$ 3,124	\$ 167	\$ 3,290
110-4200 - General Fund-Police-Operations	3,796,699.05	20.643%	\$ 55,346		\$ 55,346	\$ 2,951	\$ 58,297
110-4220 - General Fund-Fire-District/city	434,423.36	2.362%	\$ 6,333		\$ 6,333	\$ 338	\$ 6,670
110-4320 - General Fund-Community Development	365,417.81	1.987%	\$ 5,327		\$ 5,327	\$ 284	\$ 5,611
110-4321 - General Fund-Marketing & Promotions	226,874.74	1.234%	\$ 3,307		\$ 3,307	\$ 176	\$ 3,484
110-4330 - General Fund-Engineering	665,591.06	3.619%	\$ 9,703		\$ 9,703	\$ 517	\$ 10,220
110-4390 - General Fund-Community Contributions	97,297.00	0.529%	\$ 1,418		\$ 1,418	\$ 76	\$ 1,494
110-4392 - General Fund-Parks & Facilities	36,478.85	0.198%	\$ 532		\$ 532	\$ 28	\$ 560
110-4520 - General Fund-Street Maintenance	124,496.57	0.677%	\$ 1,815		\$ 1,815	\$ 97	\$ 1,912
110-4522 - General Fund-Streets-Storm Drains	6,680.88	0.036%	\$ 97		\$ 97	\$ 5	\$ 103
110-4570 - General Fund-Corporation Yard	483,289.86	2.628%	\$ 7,045		\$ 7,045	\$ 376	\$ 7,421
110-4840 - General Fund-Traffic Safety	24,872.83	0.135%	\$ 363		\$ 363	\$ 19	\$ 382
110-4915 - General Fund-Caspar Landfill & GF Debt	188,388.93	1.024%	\$ 2,746		\$ 2,746	\$ 146	\$ 2,893
116 - General Plan Maint Fee Fund	1,297.42	0.007%	\$ 19		\$ 19	\$ 1	\$ 20
117 - Housing Trust Fund	15,158.55	0.082%	\$ 221		\$ 221	\$ 12	\$ 233
120 - Parking	32,704.20	0.178%	\$ 477		\$ 477	\$ 25	\$ 502
122 - Parkland Monitoring / Reporting	3,063.60	0.017%	\$ 45		\$ 45	\$ 2	\$ 47
175 - Successor Agency	12,622.50	0.069%	\$ 184		\$ 184	\$ 10	\$ 194
220 - Waste Mgt Comm Benefit Pymt	16,715.00	0.091%	\$ 244		\$ 244	\$ 13	\$ 257
221 - Gas Taxes - HUTA	86,724.00	0.472%	\$ 1,264		\$ 1,264	\$ 67	\$ 1,332
280 - Fire Tax - Fire Equip. Fund	340,236.16	1.850%	\$ 4,960		\$ 4,960	\$ 264	\$ 5,224
285 - OJ Park Maintenance Fund	155,574.10	0.846%	\$ 2,268		\$ 2,268	\$ 121	\$ 2,389
314 - MCOG OWP Funding	82,548.08	0.449%	\$ 1,203		\$ 1,203	\$ 64	\$ 1,267
315 - CDBG 2014 Super NOFA	1,323,298.48	7.195%	\$ 19,290		\$ 19,290	\$ 1,029	\$ 20,319
327 - SWRCB Storm Water Prop 84	180,084.82	0.979%	\$ 2,625		\$ 2,625	\$ 140	\$ 2,765
329 - Other State Grants	828.66	0.005%	\$ 12		\$ 12	\$ 1	\$ 13
330 - Other Federal Grants	33,523.42	0.182%	\$ 489		\$ 489	\$ 26	\$ 515
331 - CDBG 2016 SuperNOFA Grant	511,839.68	2.783%	\$ 7,461		\$ 7,461	\$ 398	\$ 7,859
332 - Other Small Grants	510,795.02	2.777%	\$ 7,446		\$ 7,446	\$ 397	\$ 7,843
333 - CDBG 2017	949,396.68	5.162%	\$ 13,840		\$ 13,840	\$ 738	\$ 14,578
334 - CDBG 2020	5,110.87	0.028%	\$ 75		\$ 75	\$ 4	\$ 78
420 - Maple Street & SD Rehab	2,913,790.21	15.843%	\$ 42,475		\$ 42,475	\$ 2,265	\$ 44,740
421 - 2022 Street Rehab	1,628,329.78	8.853%	\$ 23,737		\$ 23,737	\$ 1,266	\$ 25,002
425-Bainbridge Park- Soccer Fields	56,986.37	0.310%	\$ 831		\$ 831	\$ 44	\$ 875
521-Technology Maint & Repair	596,779.50	3.245%	\$ 8,699		\$ 8,699	\$ 464	\$ 9,163
Total	18,391,933.28	100.000%	\$ 268,105	\$ -	\$ 268,105	\$ 13,599	\$ 281,704

Allocation Basis:

Budgeted Expenditures

Source of Allocation:

Budget

110-4130 - General Fund-City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
City Clerk - Citywide Support							
110-4130 - General Fund-City Manager	12.00	4.332%	\$ 5,840		\$ 5,840		\$ 5,840
110-4150 - General Fund-Finance	2.00	0.722%	\$ 973		\$ 973	\$ 52	\$ 1,025
110-4110 - General Fund-City Council	1.00	0.361%	\$ 487		\$ 487	\$ 26	\$ 512
110-4200 - General Fund-Police-Operations	7.50	2.708%	\$ 3,650		\$ 3,650	\$ 194	\$ 3,844
110-4220 - General Fund-Fire-District/city	2.50	0.903%	\$ 1,217		\$ 1,217	\$ 65	\$ 1,281
110-4320 - General Fund-Community Development	104.00	37.545%	\$ 50,616		\$ 50,616	\$ 2,684	\$ 53,299
110-4330 - General Fund-Engineering	15.00	5.415%	\$ 7,300		\$ 7,300	\$ 387	\$ 7,687
110-4392 - General Fund-Parks & Facilities	7.00	2.527%	\$ 3,407		\$ 3,407	\$ 181	\$ 3,587
110-4520 - General Fund-Street Maintenance	22.00	7.942%	\$ 10,707		\$ 10,707	\$ 568	\$ 11,275
110-4522 - General Fund-Streets-Storm Drains	12.00	4.332%	\$ 5,840		\$ 5,840	\$ 310	\$ 6,150
110-4570 - General Fund-Corporation Yard	1.00	0.361%	\$ 487		\$ 487	\$ 26	\$ 512
122 - Parkland Monitoring / Reporting	1.00	0.361%	\$ 487		\$ 487	\$ 26	\$ 512
220 - Waste Mgt Comm Benefit Pymt	7.00	2.527%	\$ 3,407		\$ 3,407	\$ 181	\$ 3,587
329 - Other State Grants	9.00	3.249%	\$ 4,380		\$ 4,380	\$ 232	\$ 4,612
333 - CDBG 2017	58.00	20.939%	\$ 28,228		\$ 28,228	\$ 1,497	\$ 29,725
421 - 2022 Street Rehab	16.00	5.776%	\$ 7,787		\$ 7,787	\$ 413	\$ 8,200
Total	277.00	100.000%	\$ 134,813	\$ -	\$ 134,813	\$ 6,838	\$ 141,651

Allocation Basis:

of Agenda Items per Fund / Dept

Source of Allocation:

Agenda Report

110-4130 - General Fund-City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR - Employee Support							
110-4130 - General Fund-City Manager	6.00	9.524%	\$ 16,128		\$ 16,128		\$ 16,128
110-4150 - General Fund-Finance	8.00	12.698%	\$ 21,505		\$ 21,505	\$ 1,206	\$ 22,710
110-4200 - General Fund-Police-Operations	22.00	34.921%	\$ 59,138		\$ 59,138	\$ 3,315	\$ 62,453
110-4320 - General Fund-Community Development	4.00	6.349%	\$ 10,752		\$ 10,752	\$ 603	\$ 11,355
110-4330 - General Fund-Engineering	4.00	6.349%	\$ 10,752		\$ 10,752	\$ 603	\$ 11,355
110-4570 - General Fund-Corporation Yard	7.43	11.798%	\$ 19,980		\$ 19,980	\$ 1,120	\$ 21,101
521-Technology Maint & Repair	1.00	1.587%	\$ 2,688		\$ 2,688	\$ 151	\$ 2,839
522-Fleet Services	1.00	1.587%	\$ 2,688		\$ 2,688	\$ 151	\$ 2,839
610-Water Works O & M	3.88	6.164%	\$ 10,439		\$ 10,439	\$ 585	\$ 11,024
710-Wastewater O & M	5.68	9.021%	\$ 15,277		\$ 15,277	\$ 856	\$ 16,134
Total	63.00	100.000%	\$ 169,348	\$ -	\$ 169,348	\$ 8,590	\$ 177,938

Allocation Basis:

of FTE per Fund / Dept

Source of Allocation:

Staffing File

110-4130 - General Fund-City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Finance							
110-4150 - General Fund-Finance	1.00	100.000%	\$ 173,832		\$ 173,832	\$ 8,817	\$ 182,649
Total	1.00	100.000%	\$ 173,832	\$ -	\$ 173,832	\$ 8,817	\$ 182,649
Allocation Basis:	Direct to Finance						

ALLOCATION SUMMARY

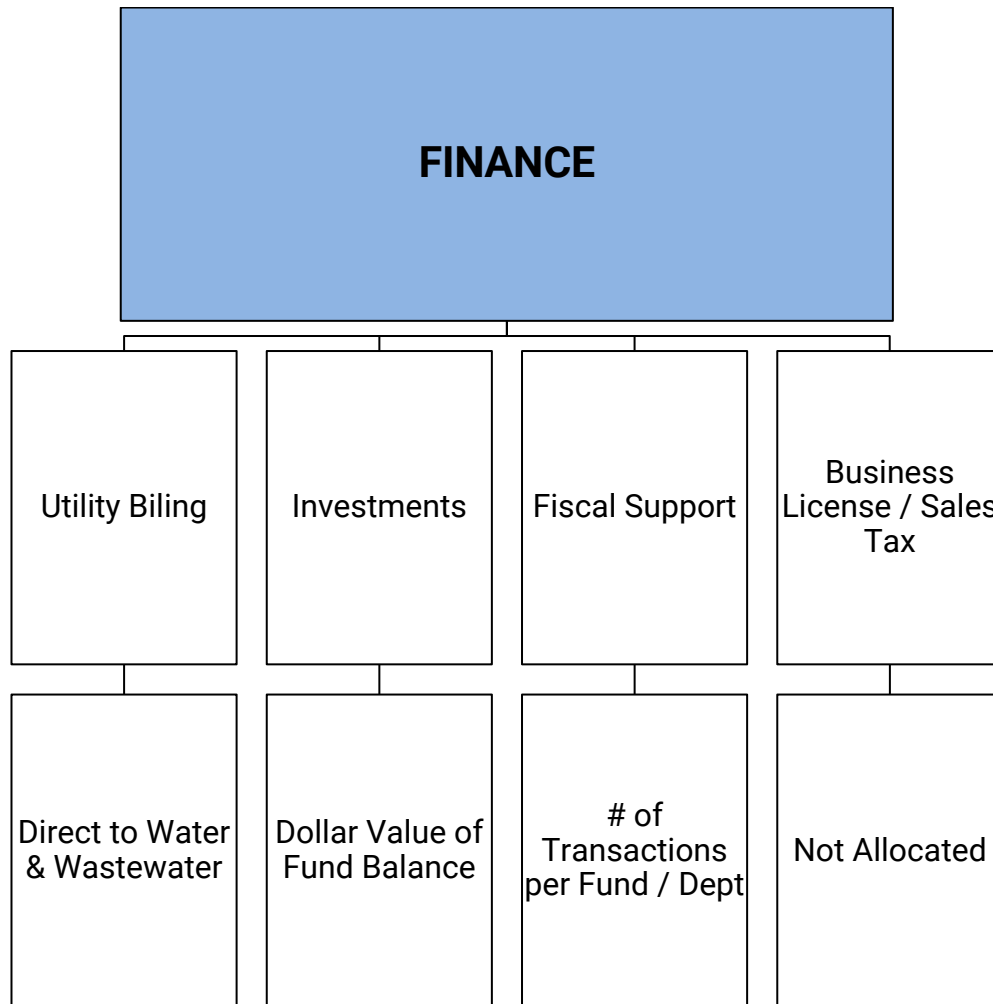
110-4130 - General Fund-City Manager	Counsel Support	Citywide Support	City Clerk - Citywide Support	HR - Employee Support	Finance	Total
110-4130 - General Fund-City Manager	\$ 7,683	\$ 13,085	\$ 5,840	\$ 16,128	\$ -	\$ 42,736
110-4150 - General Fund-Finance	\$ 1,348	\$ 8,245	\$ 1,025	\$ 22,710	\$ 182,649	\$ 215,978
110-4190 - General Fund-Non-departmental	\$ -	\$ 12,823	\$ -	\$ -	\$ -	\$ 12,823
110-4110 - General Fund-City Council	\$ 674	\$ 3,290	\$ 512	\$ -	\$ -	\$ 4,477
110-4200 - General Fund-Police-Operations	\$ 5,056	\$ 58,297	\$ 3,844	\$ 62,453	\$ -	\$ 129,650
110-4220 - General Fund-Fire-District/city	\$ 1,685	\$ 6,670	\$ 1,281	\$ -	\$ -	\$ 9,637
110-4320 - General Fund-Community Development	\$ 70,112	\$ 5,611	\$ 53,299	\$ 11,355	\$ -	\$ 140,378
110-4321 - General Fund-Marketing & Promotions	\$ -	\$ 3,484	\$ -	\$ -	\$ -	\$ 3,484
110-4330 - General Fund-Engineering	\$ 10,112	\$ 10,220	\$ 7,687	\$ 11,355	\$ -	\$ 39,375
110-4390 - General Fund-Community Contributions	\$ -	\$ 1,494	\$ -	\$ -	\$ -	\$ 1,494
110-4392 - General Fund-Parks & Facilities	\$ 4,719	\$ 560	\$ 3,587	\$ -	\$ -	\$ 8,867
110-4520 - General Fund-Street Maintenance	\$ 14,831	\$ 1,912	\$ 11,275	\$ -	\$ -	\$ 28,018
110-4522 - General Fund-Streets-Storm Drains	\$ 8,090	\$ 103	\$ 6,150	\$ -	\$ -	\$ 14,342
110-4570 - General Fund-Corporation Yard	\$ 674	\$ 7,421	\$ 512	\$ 21,101	\$ -	\$ 29,708
110-4840 - General Fund-Traffic Safety	\$ -	\$ 382	\$ -	\$ -	\$ -	\$ 382
110-4915 - General Fund-Caspar Landfill & GF Debt	\$ -	\$ 2,893	\$ -	\$ -	\$ -	\$ 2,893
116 - General Plan Maint Fee Fund	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ 20
117 - Housing Trust Fund	\$ -	\$ 233	\$ -	\$ -	\$ -	\$ 233
120 - Parking	\$ -	\$ 502	\$ -	\$ -	\$ -	\$ 502
122 - Parkland Monitoring / Reporting	\$ 674	\$ 47	\$ 512	\$ -	\$ -	\$ 1,234
175 - Successor Agency	\$ -	\$ 194	\$ -	\$ -	\$ -	\$ 194
220 - Waste Mgt Comm Benefit Pymt	\$ 4,719	\$ 257	\$ 3,587	\$ -	\$ -	\$ 8,563
221 - Gas Taxes - HUTA	\$ -	\$ 1,332	\$ -	\$ -	\$ -	\$ 1,332
280 - Fire Tax - Fire Equip. Fund	\$ -	\$ 5,224	\$ -	\$ -	\$ -	\$ 5,224
285 - OJ Park Maintenance Fund	\$ -	\$ 2,389	\$ -	\$ -	\$ -	\$ 2,389
314 - MCOG OWP Funding	\$ -	\$ 1,267	\$ -	\$ -	\$ -	\$ 1,267
315 - CDBG 2014 Super NOFA	\$ -	\$ 20,319	\$ -	\$ -	\$ -	\$ 20,319
327 - SWRCB Storm Water Prop 84	\$ -	\$ 2,765	\$ -	\$ -	\$ -	\$ 2,765
329 - Other State Grants	\$ 6,067	\$ 13	\$ 4,612	\$ -	\$ -	\$ 10,693
330 - Other Federal Grants	\$ -	\$ 515	\$ -	\$ -	\$ -	\$ 515
331 - CDBG 2016 SuperNOFA Grant	\$ -	\$ 7,859	\$ -	\$ -	\$ -	\$ 7,859
332 - Other Small Grants	\$ -	\$ 7,843	\$ -	\$ -	\$ -	\$ 7,843
333 - CDBG 2017	\$ 39,101	\$ 14,578	\$ 29,725	\$ -	\$ -	\$ 83,403
334 - CDBG 2020	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ 78
420 - Maple Street & SD Rehab	\$ -	\$ 44,740	\$ -	\$ -	\$ -	\$ 44,740
421 - 2022 Street Rehab	\$ 10,787	\$ 25,002	\$ 8,200	\$ -	\$ -	\$ 43,989
425-Bainbridge Park- Soccer Fields	\$ -	\$ 875	\$ -	\$ -	\$ -	\$ 875
521-Technology Maint & Repair	\$ -	\$ 9,163	\$ -	\$ 2,839	\$ -	\$ 12,002
522-Fleet Services	\$ -	\$ -	\$ -	\$ 2,839	\$ -	\$ 2,839
610-Water Works O & M	\$ -	\$ -	\$ -	\$ 11,024	\$ -	\$ 11,024
710-Wastewater O & M	\$ -	\$ -	\$ -	\$ 16,134	\$ -	\$ 16,134
Total	\$ 186,334	\$ 281,704	\$ 141,651	\$ 177,938	\$ 182,649	\$ 970,276

2 Finance

The Finance department is responsible for all fiscal management within the City; including, finance planning and forecasting, investments, audits, general ledger, and cash reconciliation. Finance's costs are allocated to Receiving Departments as follows:

- **Utility Billing** – represents costs associated with administering and collection of utility payments, along with providing customer service triage. These costs were directly allocated to Water and Wastewater.
- **Investments** – represents costs associated with investing the City portfolio and managing interest earned. These costs have been allocated based on the dollar value of fund balance.
- **Fiscal Support** – represents costs associated with providing general fiscal functions; including, budget development, bank reconciliations, audits, and cash management. These costs have been allocated based on number of transactions per fund / department.
- **Business License / Sales Tax** – represents costs associated with oversight and management of business licenses and sales tax within the City. Per OMB guidelines these costs have been unallocated.

The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-4150 - General Fund-Finance	First Allocation	Second Allocation	Total
Functional Expenditures	\$ 536,978		\$ 536,978
Dues & Memberships	\$ (175)		
Total Disallowed Costs	\$ (175)		\$ (175)
Incoming Costs	\$ (350)		
110-4130 - General Fund-City Manager	\$ 205,418	\$ 10,560	\$ 215,978
110-4150 - General Fund-Finance		\$ 126,427	\$ 126,427
Total Incoming Costs	\$ 205,418	\$ 136,987	\$ 342,405
Total Cost Adjustments	\$ -		\$ -
Total Costs to be Allocated	\$ 742,221	\$ 136,987	\$ 879,208

110-4150 - General Fund-Finance

EXPENSE DETAIL

Expense Type	Expense (\$)	Utility Billing	Investments	Fiscal Support	Business License / Sales Tax
Personnel					
Salary	\$ 312,129	\$ 93,639	\$ 15,606	\$ 171,671	\$ 31,213
Benefits	\$ 147,367	\$ 44,210	\$ 7,368	\$ 81,052	\$ 14,737
Subtotal Personnel Cost	\$ 459,496	\$ 137,849	\$ 22,975	\$ 252,723	\$ 45,950
Operating Services & Supplies					
Auditing & Accounting	\$ 20,211	\$ -	\$ -	\$ 20,211	\$ -
Legal Notices	\$ 900	\$ 270	\$ 45	\$ 495	\$ 90
Professional Services	\$ 49,836	\$ -	\$ -	\$ 49,836	\$ -
Supplies & Services	\$ 6,534	\$ 1,960	\$ 327	\$ 3,594	\$ 653
Subtotal Operating Cost	\$ 77,482	\$ 2,230	\$ 372	\$ 74,137	\$ 743
FUNCTIONAL EXPENDITURES	\$ 536,978	\$ 140,079	\$ 23,347	\$ 326,859	\$ 46,693
Disallowed Costs					
Dues & Memberships	\$ (175)	\$ (53)	\$ (9)	\$ (96)	\$ (18)
Subtotal Disallowed Costs	\$ (175)	\$ (53)	\$ (9)	\$ (96)	\$ (18)
Cost Adjustments					
Subtotal Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUNCTIONAL COST	\$ 536,803	\$ 140,027	\$ 23,338	\$ 326,763	\$ 46,676
First Allocation					
Incoming - All Others	\$ 205,418	\$ 53,584	\$ 8,931	\$ 125,042	\$ 17,861
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (64,537)	\$ -	\$ -	\$ -	\$ (64,537)
Subtotal of First Allocation	\$ 677,684	\$ 193,610	\$ 32,268	\$ 451,805	\$ -
Second Allocation					
Incoming - All Others	\$ 136,987	\$ 35,733	\$ 5,956	\$ 83,387	\$ 11,911
Reallocate Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Costs	\$ (11,911)	\$ -	\$ -	\$ -	\$ (11,911)
Subtotal of Second Allocation	\$ 125,076	\$ 35,733.38	\$ 5,955.56	\$ 83,386.63	\$ -
TOTAL ALLOCATED	\$ 802,760	\$ 229,344	\$ 38,224	\$ 535,192	\$ -

110-4150 - General Fund-Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Utility Billing							
610-Water Works O & M	0.50	50.000%	\$ 96,805		\$ 96,805	\$ 17,867	\$ 114,672
710-Wastewater O & M	0.50	50.000%	\$ 96,805		\$ 96,805	\$ 17,867	\$ 114,672
Total	1.00	100.000%	\$ 193,610	\$ -	\$ 193,610	\$ 35,733	\$ 229,344

Allocation Basis:

Direct to Water & Wastewater

110-4150 - General Fund-Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Investments							
110-4130 - General Fund-City Manager	295,374	1.347%	\$ 435		\$ 435		\$ 435
110-4150 - General Fund-Finance	176,702	0.806%	\$ 260		\$ 260		\$ 260
110-4190 - General Fund-Non-departmental	274,822	1.254%	\$ 405		\$ 405	\$ 76	\$ 481
110-4110 - General Fund-City Council	70,511	0.322%	\$ 104		\$ 104	\$ 20	\$ 123
110-4200 - General Fund-Police-Operations	1,249,371	5.700%	\$ 1,839		\$ 1,839	\$ 347	\$ 2,186
110-4220 - General Fund-Fire-District/city	142,955	0.652%	\$ 210		\$ 210	\$ 40	\$ 250
110-4320 - General Fund-Community Development	120,247	0.549%	\$ 177		\$ 177	\$ 33	\$ 210
110-4321 - General Fund-Marketing & Promotions	74,657	0.341%	\$ 110		\$ 110	\$ 21	\$ 131
110-4330 - General Fund-Engineering	219,024	0.999%	\$ 322		\$ 322	\$ 61	\$ 383
110-4390 - General Fund-Community Contributions	32,017	0.146%	\$ 47		\$ 47	\$ 9	\$ 56
110-4392 - General Fund-Parks & Facilities	12,004	0.055%	\$ 18		\$ 18	\$ 3	\$ 21
110-4520 - General Fund-Street Maintenance	40,968	0.187%	\$ 60		\$ 60	\$ 11	\$ 72
110-4522 - General Fund-Streets-Storm Drains	2,198	0.010%	\$ 3		\$ 3	\$ 1	\$ 4
110-4570 - General Fund-Corporation Yard	159,035	0.726%	\$ 234		\$ 234	\$ 44	\$ 278
110-4840 - General Fund-Traffic Safety	8,185	0.037%	\$ 12		\$ 12	\$ 2	\$ 14
110-4915 - General Fund-Caspar Landfill & GF Debt	61,993	0.283%	\$ 91		\$ 91	\$ 17	\$ 108
112 - Economic Stabilization Reserve	547,759	2.499%	\$ 806		\$ 806	\$ 152	\$ 958
114 - Gen Fund Litigation Reserve	200,000	0.912%	\$ 294		\$ 294	\$ 56	\$ 350
116 - General Plan Maint Fee Fund	139,061	0.634%	\$ 205		\$ 205	\$ 39	\$ 243
117 - Housing Trust Fund	75,644	0.345%	\$ 111		\$ 111	\$ 21	\$ 132
119 - Development Projects Fund	88,079	0.402%	\$ 130		\$ 130	\$ 24	\$ 154
120 - Parking	34,791	0.159%	\$ 51		\$ 51	\$ 10	\$ 61
122 - Parkland Monitoring / Reporting	128,478	0.586%	\$ 189		\$ 189	\$ 36	\$ 225
124 - Tobacco License Fee	19,569	0.089%	\$ 29		\$ 29	\$ 5	\$ 34
125 - St Mandated Disab Access Fee	19,107	0.087%	\$ 28		\$ 28	\$ 5	\$ 33
131 - CDBG Funds	7,025	0.032%	\$ 10		\$ 10	\$ 2	\$ 12
139 - Cops Ab1913 Allocation	15,861	0.072%	\$ 23		\$ 23	\$ 4	\$ 28
162 - Cdbg Program Income Account	6,088	0.028%	\$ 9		\$ 9	\$ 2	\$ 11
163 - HOME Program Income	15,000	0.068%	\$ 22		\$ 22	\$ 4	\$ 26
167 - Police Asset Seizure Revenue	411,937	1.879%	\$ 606		\$ 606	\$ 114	\$ 721
175 - Successor Agency	153,658	0.701%	\$ 226		\$ 226	\$ 43	\$ 269
176 - LMIH Successor Agency	184,418	0.841%	\$ 271		\$ 271	\$ 51	\$ 323
190 - Construction/Demo Ordinance	598	0.003%	\$ 1		\$ 1	\$ 0	\$ 1
220 - Waste Mgt Comm Benefit Pymt	269	0.001%	\$ 0		\$ 0	\$ 0	\$ 0
223 - Stp D1 Streets & Hwys Alloc	1,266	0.006%	\$ 2		\$ 2	\$ 0	\$ 2
250 - Dist Sales Tax-Street Repair	1,806,524	8.241%	\$ 2,659		\$ 2,659	\$ 502	\$ 3,161
280 - Fire Tax - Fire Equip. Fund	212,855	0.971%	\$ 313		\$ 313	\$ 59	\$ 372

110-4150 - General Fund-Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
285 - OJ Park Maintenance Fund	2,110	0.010%	\$ 3		\$ 3	\$ 1	\$ 4
315 - CDBG 2014 Super NOFA	24,188	0.110%	\$ 36		\$ 36	\$ 7	\$ 42
330 - Other Federal Grants	5,799	0.026%	\$ 9		\$ 9	\$ 2	\$ 10
331 - CDBG 2016 SuperNOFA Grant	10,308	0.047%	\$ 15		\$ 15	\$ 3	\$ 18
334 - CDBG 2020	122,426	0.558%	\$ 180		\$ 180	\$ 34	\$ 214
520-Facilities Maint & Repair	680,261	3.103%	\$ 1,001		\$ 1,001	\$ 189	\$ 1,190
521-Technology Maint & Repair	106,728	0.487%	\$ 157		\$ 157	\$ 30	\$ 187
522-Fleet Services	1,143	0.005%	\$ 2		\$ 2	\$ 0	\$ 2
610-Water Works O & M	7,721,343	35.224%	\$ 11,366		\$ 11,366	\$ 2,144	\$ 13,510
710-Wastewater O & M	3,657,024	16.683%	\$ 5,383		\$ 5,383	\$ 1,015	\$ 6,399
810-CV Starr Center	2,581,272	11.776%	\$ 3,800		\$ 3,800	\$ 717	\$ 4,517
Total	21,920,652.00	100.000%	\$ 32,268	\$ -	\$ 32,268	\$ 5,956	\$ 38,224

Allocation Basis:

Dollar Value of Fund Balance

Source of Allocation:

Cash Receipts

110-4150 - General Fund-Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Fiscal Support							
110-4130 - General Fund-City Manager	717.00	2.337%	\$ 10,561		\$ 10,561		\$ 10,561
110-4150 - General Fund-Finance	8,566.00	27.925%	\$ 126,167		\$ 126,167		\$ 126,167
110-4190 - General Fund-Non-departmental	935.00	3.048%	\$ 13,771		\$ 13,771	\$ 3,645	\$ 17,416
110-4110 - General Fund-City Council	210.00	0.685%	\$ 3,093		\$ 3,093	\$ 819	\$ 3,912
110-4200 - General Fund-Police-Operations	1,622.00	5.288%	\$ 23,890		\$ 23,890	\$ 6,323	\$ 30,213
110-4220 - General Fund-Fire-District/city	11.00	0.036%	\$ 162		\$ 162	\$ 43	\$ 205
110-4320 - General Fund-Community Development	639.00	2.083%	\$ 9,412		\$ 9,412	\$ 2,491	\$ 11,903
110-4321 - General Fund-Marketing & Promotions	151.00	0.492%	\$ 2,224		\$ 2,224	\$ 589	\$ 2,813
110-4330 - General Fund-Engineering	392.00	1.278%	\$ 5,774		\$ 5,774	\$ 1,528	\$ 7,302
110-4390 - General Fund-Community Contributions	15.00	0.049%	\$ 221		\$ 221	\$ 58	\$ 279
110-4392 - General Fund-Parks & Facilities	372.00	1.213%	\$ 5,479		\$ 5,479	\$ 1,450	\$ 6,929
110-4520 - General Fund-Street Maintenance	78.00	0.254%	\$ 1,149		\$ 1,149	\$ 304	\$ 1,453
110-4522 - General Fund-Streets-Storm Drains	37.00	0.121%	\$ 545		\$ 545	\$ 144	\$ 689
110-4570 - General Fund-Corporation Yard	385.00	1.255%	\$ 5,671		\$ 5,671	\$ 1,501	\$ 7,171
110-4840 - General Fund-Traffic Safety	105.00	0.342%	\$ 1,547		\$ 1,547	\$ 409	\$ 1,956
110-4915 - General Fund-Caspar Landfill & GF Debt	14.00	0.046%	\$ 206		\$ 206	\$ 55	\$ 261
116 - General Plan Maint Fee Fund	10.00	0.033%	\$ 147		\$ 147	\$ 39	\$ 186
117 - Housing Trust Fund	18.00	0.059%	\$ 265		\$ 265	\$ 70	\$ 335
119 - Development Projects Fund	399.00	1.301%	\$ 5,877		\$ 5,877	\$ 1,555	\$ 7,432
125 - St Mandated Disab Access Fee	1,855.00	6.047%	\$ 27,322		\$ 27,322	\$ 7,231	\$ 34,553
139 - Cops Ab1913 Allocation	26.00	0.085%	\$ 383		\$ 383	\$ 101	\$ 484
146 - Ojp Vest Partnership Grant	4.00	0.013%	\$ 59		\$ 59	\$ 16	\$ 75
162 - Cdbg Program Income Account	322.00	1.050%	\$ 4,743		\$ 4,743	\$ 1,255	\$ 5,998
167 - Police Asset Seizure Revenue	155.00	0.505%	\$ 2,283		\$ 2,283	\$ 604	\$ 2,887
175 - Successor Agency	42.00	0.137%	\$ 619		\$ 619	\$ 164	\$ 782
221 - Gas Taxes - HUTA	117.00	0.381%	\$ 1,723		\$ 1,723	\$ 456	\$ 2,179
223 - Stp D1 Streets & Hwys Alloc	14.00	0.046%	\$ 206		\$ 206	\$ 55	\$ 261
250 - Dist Sales Tax-Street Repair	52.00	0.170%	\$ 766		\$ 766	\$ 203	\$ 969
314 - MCOG OWP Funding	23.00	0.075%	\$ 339		\$ 339	\$ 90	\$ 428
327 - SWRCB Storm Water Prop 84	4.00	0.013%	\$ 59		\$ 59	\$ 16	\$ 75
329 - Other State Grants	56.00	0.183%	\$ 825		\$ 825	\$ 218	\$ 1,043
330 - Other Federal Grants	81.00	0.264%	\$ 1,193		\$ 1,193	\$ 316	\$ 1,509
332 - Other Small Grants	16.00	0.052%	\$ 236		\$ 236	\$ 62	\$ 298
333 - CDBG 2017	133.00	0.434%	\$ 1,959		\$ 1,959	\$ 518	\$ 2,477
334 - CDBG 2020	159.00	0.518%	\$ 2,342		\$ 2,342	\$ 620	\$ 2,962
335 - CDBG- COVID Grants	273.00	0.890%	\$ 4,021		\$ 4,021	\$ 1,064	\$ 5,085
420 - Maple Street & SD Rehab	81.00	0.264%	\$ 1,193		\$ 1,193	\$ 316	\$ 1,509

110-4150 - General Fund-Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
421 - 2022 Street Rehab	40.00	0.130%	\$ 589		\$ 589	\$ 156	\$ 745
425-Bainbridge Park- Soccer Fields	6.00	0.020%	\$ 88		\$ 88	\$ 23	\$ 112
520-Facilities Maint & Repair	209.00	0.681%	\$ 3,078		\$ 3,078	\$ 815	\$ 3,893
521-Technology Maint & Repair	864.00	2.817%	\$ 12,726		\$ 12,726	\$ 3,368	\$ 16,094
522-Fleet Services	983.00	3.205%	\$ 14,478		\$ 14,478	\$ 3,832	\$ 18,310
610-Water Works O & M	4,919.00	16.036%	\$ 72,451		\$ 72,451	\$ 19,174	\$ 91,625
614-Non-Routine Maintenance-Water	11.00	0.036%	\$ 162		\$ 162	\$ 43	\$ 205
615-Capital Reserve-Water	18.00	0.059%	\$ 265		\$ 265	\$ 70	\$ 335
651-Water Capital Projects	286.00	0.932%	\$ 4,212		\$ 4,212	\$ 1,115	\$ 5,327
710-Wastewater O & M	4,949.00	16.134%	\$ 72,893		\$ 72,893	\$ 19,291	\$ 92,184
714-Non-Routine Maintenance-WWtr	52.00	0.170%	\$ 766		\$ 766	\$ 203	\$ 969
715-Capital Project Fund-WWtr	12.00	0.039%	\$ 177		\$ 177	\$ 47	\$ 224
716-WW Treatment Plant - Rehab	72.00	0.235%	\$ 1,060		\$ 1,060	\$ 281	\$ 1,341
717-JPFA - WW Plant Bonds	9.00	0.029%	\$ 133		\$ 133	\$ 35	\$ 168
810-CV Starr Center	156.00	0.509%	\$ 2,298		\$ 2,298	\$ 608	\$ 2,906
Total	30,675.00	100.000%	\$ 451,805	\$ -	\$ 451,805	\$ 83,387	\$ 535,192

Allocation Basis:

of Transactions per Fund / Dept

Source of Allocation:

AP and JE Reports

ALLOCATION SUMMARY

110-4150 - General Fund-Finance	Utility Billing	Investments	Fiscal Support	Total
110-4130 - General Fund-City Manager	\$ -	\$ 435	\$ 10,561	\$ 10,995
110-4150 - General Fund-Finance	\$ -	\$ 260	\$ 126,167	\$ 126,427
110-4190 - General Fund-Non-departmental	\$ -	\$ 481	\$ 17,416	\$ 17,897
110-4110 - General Fund-City Council	\$ -	\$ 123	\$ 3,912	\$ 4,035
110-4200 - General Fund-Police-Operations	\$ -	\$ 2,186	\$ 30,213	\$ 32,399
110-4220 - General Fund-Fire-District/city	\$ -	\$ 250	\$ 205	\$ 455
110-4320 - General Fund-Community Development	\$ -	\$ 210	\$ 11,903	\$ 12,113
110-4321 - General Fund-Marketing & Promotions	\$ -	\$ 131	\$ 2,813	\$ 2,943
110-4330 - General Fund-Engineering	\$ -	\$ 383	\$ 7,302	\$ 7,685
110-4390 - General Fund-Community Contributions	\$ -	\$ 56	\$ 279	\$ 335
110-4392 - General Fund-Parks & Facilities	\$ -	\$ 21	\$ 6,929	\$ 6,950
110-4520 - General Fund-Street Maintenance	\$ -	\$ 72	\$ 1,453	\$ 1,525
110-4522 - General Fund-Streets-Storm Drains	\$ -	\$ 4	\$ 689	\$ 693
110-4570 - General Fund-Corporation Yard	\$ -	\$ 278	\$ 7,171	\$ 7,450
110-4840 - General Fund-Traffic Safety	\$ -	\$ 14	\$ 1,956	\$ 1,970
110-4915 - General Fund-Caspar Landfill & GF Debt	\$ -	\$ 108	\$ 261	\$ 369
112 - Economic Stabilization Reserve	\$ -	\$ 958	\$ -	\$ 958
114 - Gen Fund Litigation Reserve	\$ -	\$ 350	\$ -	\$ 350
116 - General Plan Maint Fee Fund	\$ -	\$ 243	\$ 186	\$ 430
117 - Housing Trust Fund	\$ -	\$ 132	\$ 335	\$ 468
119 - Development Projects Fund	\$ -	\$ 154	\$ 7,432	\$ 7,586
120 - Parking	\$ -	\$ 61	\$ -	\$ 61
122 - Parkland Monitoring / Reporting	\$ -	\$ 225	\$ -	\$ 225
124 - Tobacco License Fee	\$ -	\$ 34	\$ -	\$ 34
125 - St Mandated Disab Access Fee	\$ -	\$ 33	\$ 34,553	\$ 34,586
131 - CDBG Funds	\$ -	\$ 12	\$ -	\$ 12
139 - Cops Ab1913 Allocation	\$ -	\$ 28	\$ 484	\$ 512
146 - Ojp Vest Partnership Grant	\$ -	\$ -	\$ 75	\$ 75
162 - Cdbg Program Income Account	\$ -	\$ 11	\$ 5,998	\$ 6,008
163 - HOME Program Income	\$ -	\$ 26	\$ -	\$ 26
167 - Police Asset Seizure Revenue	\$ -	\$ 721	\$ 2,887	\$ 3,608
175 - Successor Agency	\$ -	\$ 269	\$ 782	\$ 1,051
176 - LMIH Successor Agency	\$ -	\$ 323	\$ -	\$ 323
190 - Construction/Demo Ordinance	\$ -	\$ 1	\$ -	\$ 1

ALLOCATION SUMMARY

110-4150 - General Fund-Finance	Utility Billing	Investments	Fiscal Support	Total
220 - Waste Mgt Comm Benefit Pymt	\$ -	\$ 0	\$ -	\$ 0
221 - Gas Taxes - HUTA	\$ -	\$ -	\$ 2,179	\$ 2,179
223 - Stp D1 Streets & Hwys Alloc	\$ -	\$ 2	\$ 261	\$ 263
250 - Dist Sales Tax-Street Repair	\$ -	\$ 3,161	\$ 969	\$ 4,130
280 - Fire Tax - Fire Equip. Fund	\$ -	\$ 372	\$ -	\$ 372
285 - OJ Park Maintenance Fund	\$ -	\$ 4	\$ -	\$ 4
314 - MCOG OWP Funding	\$ -	\$ -	\$ 428	\$ 428
315 - CDBG 2014 Super NOFA	\$ -	\$ 42	\$ -	\$ 42
327 - SWRCB Storm Water Prop 84	\$ -	\$ -	\$ 75	\$ 75
329 - Other State Grants	\$ -	\$ -	\$ 1,043	\$ 1,043
330 - Other Federal Grants	\$ -	\$ 10	\$ 1,509	\$ 1,519
331 - CDBG 2016 SuperNOFA Grant	\$ -	\$ 18	\$ -	\$ 18
332 - Other Small Grants	\$ -	\$ -	\$ 298	\$ 298
333 - CDBG 2017	\$ -	\$ -	\$ 2,477	\$ 2,477
334 - CDBG 2020	\$ -	\$ 214	\$ 2,962	\$ 3,176
335 - CDBG- COVID Grants	\$ -	\$ -	\$ 5,085	\$ 5,085
420 - Maple Street & SD Rehab	\$ -	\$ -	\$ 1,509	\$ 1,509
421 - 2022 Street Rehab	\$ -	\$ -	\$ 745	\$ 745
425-Bainbridge Park- Soccer Fields	\$ -	\$ -	\$ 112	\$ 112
520-Facilities Maint & Repair	\$ -	\$ 1,190	\$ 3,893	\$ 5,083
521-Technology Maint & Repair	\$ -	\$ 187	\$ 16,094	\$ 16,280
522-Fleet Services	\$ -	\$ 2	\$ 18,310	\$ 18,312
610-Water Works O & M	\$ 114,672	\$ 13,510	\$ 91,625	\$ 219,807
614-Non-Routine Maintenance-Water	\$ -	\$ -	\$ 205	\$ 205
615-Capital Reserve-Water	\$ -	\$ -	\$ 335	\$ 335
651-Water Capital Projects	\$ -	\$ -	\$ 5,327	\$ 5,327
710-Wastewater O & M	\$ 114,672	\$ 6,399	\$ 92,184	\$ 213,255
714-Non-Routine Maintenance-WWtr	\$ -	\$ -	\$ 969	\$ 969
715-Capital Project Fund-WWtr	\$ -	\$ -	\$ 224	\$ 224
716-WW Treatment Plant - Rehab	\$ -	\$ -	\$ 1,341	\$ 1,341
717-JPFA - WW Plant Bonds	\$ -	\$ -	\$ 168	\$ 168
810-CV Starr Center	\$ -	\$ 4,517	\$ 2,906	\$ 7,422
Total	\$ 229,344	\$ 38,224	\$ 535,192	\$ 802,760

10. Certificate of Indirect Costs

The following page provides the certification letter of indirect costs for the City of Fort Bragg's Title 2 CFR 200 Compliant Cost Allocation Plan.

CITY OF FORT BRAGG, CA
CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal January 12, 2024 to establish billing or final indirect costs rates for July 1, 2021 through June 30, 2022 are allowable in accordance with the requirements of 2 CFR Part 200, Cost Principles for State, Local, and Indian Tribal Governments (Title 2 CFR 200), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct:

City Fort Bragg, California

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____