



City of Fort Bragg

416 N Franklin Street
Fort Bragg, CA 95437
Phone: (707) 961-2823
Fax: (707) 961-2802

Meeting Agenda Finance and Administration Committee

Wednesday, February 14, 2024

4:00 PM

Town Hall, 363 N.Main Street and Via Video
Conference

AMENDED

MEETING CALLED TO ORDER

ROLL CALL

COMMITTEE MEMBERS PLEASE TAKE NOTICE

Committee Members are reminded that pursuant to the Council policy regarding use of electronic devices during public meetings adopted on November 28, 2022, all cell phones are to be turned off and there shall be no electronic communications during the meeting. All e-communications such as texts or emails from members of the public received during a meeting are to be forwarded to the City Clerk after the meeting is adjourned.

ZOOM WEBINAR INVITATION

This meeting is being presented in a hybrid format, both in person at Town Hall and via Zoom.

You are invited to a Zoom webinar.

When: Feb 14, 2024 04:00 PM Pacific Time (US and Canada)

Topic: Finance and Administration Committee

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/89742625508>

Or Telephone:

Dial (for higher quality, dial a number based on your current location):

+1 669 444 9171 US

Webinar ID: 897 4262 5508

International numbers available: <https://us06web.zoom.us/j/89742625508>

To speak during public comment portions of the agenda via zoom, please join the meeting and use the raise hand feature when the Chair or Acting Chair calls for public comment on the item you wish to address. Written public comments may be submitted to Amber Weaver, Administrative Assistant: aweaver@fortbragg.com

1. APPROVAL OF MINUTES

1A. [23-402](#) Approve Minutes of November 8, 2023

Attachments: [FAC 11082023](#)

2. PUBLIC COMMENTS ON NON-AGENDA ITEMS

3. CONDUCT OF BUSINESS

- 3A. [24-586](#) Receive Report from the City's Sales Tax Consultant- Thomas Adams of Avenue Insights & Analytics on Quarter 4 2023 Sales Tax and Business Activity
- 3B. [24-587](#) Receive Report from Matrix Consultant on the Results of the City of Fort Bragg Full Cost Allocation Plan Review and Establishing an Indirect Cost Rate

Attachments: [Presentation](#)
[FY24 Fort Bragg CAP Results Memo](#)
[FY24 OMB Results Memo](#)
[Fort Bragg FY23 OMB Report](#)

- 3C. 23-511 Receive Oral Update from Staff on Departmental Activities - Finance and Administration

4. MATTERS FROM COMMITTEE / STAFF

ADJOURNMENT

NOTICE TO THE PUBLIC

DISTRIBUTION OF ADDITIONAL INFORMATION FOLLOWING AGENDA PACKET DISTRIBUTION:

- *Materials related to an item on this Agenda submitted to the Council/District/Agency after distribution of the agenda packet are available for public inspection in the lobby of City Hall at 416 N. Franklin Street during normal business hours.*
- *Such documents are also available on the City of Fort Bragg's website at <http://city.fortbragg.com> subject to staff's ability to post the documents before the meeting*

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This notice is in compliance with the Americans with Disabilities Act (28 CFR, 35.102-35.104 ADA Title II).

STATE OF CALIFORNIA)
)ss.
COUNTY OF MENDOCINO)

I declare, under penalty of perjury, that I am employed by the City of Fort Bragg and that I caused this AMENDED agenda to be posted in the City Hall notice case on February 13, 2024.

Amber Weaver, Administrative Assistant



City of Fort Bragg

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Text File

File Number: 23-402

Agenda Date: 2/14/2024

Version: 1

Status: Minutes to be Approved

In Control: Finance and Administration Committee

File Type: Committee Minutes

Agenda Number: 1A.

Approve Minutes of November 8, 2023



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Meeting Minutes Finance and Administration Committee

Wednesday, November 8, 2023

4:00 PM

Town Hall, 363 N. Main Street and
Via Video Conference

MEETING CALLED TO ORDER

Chair Rafanan called the meeting to order at 4:00 PM.

ROLL CALL

Staff Present: Finance Director- Isaac Whippy, City Manager- Peggy Ducey, Administrative Analyst- Diana Sanchez, Administrative Assistant- Amber Weaver.

Present: 2 - Marcia Rafanan and Tess Albin-Smith

1. APPROVAL OF MINUTES

1A. 23-378 Approve Minutes of June 14, 2023

The minutes were approved by the Committee as presented and will be forwarded for Council review.

1B. 23-380 Approve Minutes of August 24, 2023

The minutes were approved by the Committee as presented and will be forwarded for Council review.

1C. 23-381 Approve Minutes of October 11, 2023

The minutes were approved by the Committee as presented and will be forwarded for Council review.

2. PUBLIC COMMENTS ON NON-AGENDA ITEMS

None.

3. CONDUCT OF BUSINESS

3A. 23-376 Receive and File Results of the 2023 Police Salary Survey as Required by Ordinance 672

City Manager Peggy Ducey, provided a brief history of the survey for the Police Salaries and stated that no increase was necessary based on current salary scales.

Public Comment: None.

Discussion: Councilmember Albin-Smith asked about the averages. Ducey stated that any salary increase will be triggered by the averages and noted labor negotiations regarding salaries will commence next year. Finance Director, Isaac Whippy, indicated Ordinance 672 does not specify a threshold for increases. Whippy further noted that Captain and Chief positions are

considered mid-management positions.

3B. 23-379 Receive Report on Selection of the Mayor and Vice-Mayor and Provide Direction to Staff Regarding Next Steps

City Manager Peggy Ducey, led the discussion on the process potential of implementing a system of rotating positions of City Council Members through positions to serve on each position, including Mayor and Vice Mayor. Ducey stated this system was providing moderate benefits in smaller/median sized cities.

Public Comments: None.

Discussion: Councilmember Albin-Smith voiced her agreement with this option because it may reduce complacency and ensure fairness. Albin-Smith further recommended that the City adopt Robert's Rules of Order in the conduct of business. Rafanan disagreed and said the public has a right to vote for officers. Further concerns are this system may result in a lack of consistent leadership and/or disruption to long-term projects.

3C. 23-377 Receive Oral Update from Staff on Departmental Activities

Finance Director, Isaac Whippy, announced that major repairs have been completed on the pool at CV Starr and the pool was now re-open. Whippy said other minor repair supplies have been ordered, but these minor repairs will not disrupt use of the pool. Whippy expressed positive expectations in the CV Starr's ability to generate revenue and said that two (2) full-time lifeguards had been hired. Whippy announced the quarter one financial report would be presented to Council at the second meeting this month and the year-end report will be presented at the next Finance and Admin Committee and will also include a sales tax presentation. Ducey discussed the implementation of the NEO GOV program to assist with onboarding efficiency through increased automation as CV Starr employees are integrated into the City of Fort Bragg.

Public Comments: Juli Mortensen.

Discussion: Albin-Smith asked how many new positions might be opening. Ducey approximated three (3).

4. MATTERS FROM COMMITTEE / STAFF

None.

ADJOURNMENT

Chair Rafanan adjourned the meeting at 4:40 PM



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Text File

File Number: 24-586

Agenda Date: 2/14/2024

Version: 1

Status: Business

In Control: Finance and Administration Committee

File Type: Staff Report

Agenda Number: 3A.

Receive Report from the City's Sales Tax Consultant- Thomas Adams of Avenue Insights & Analytics on Quarter 4 2023 Sales Tax and Business Activity



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Text File

File Number: 24-587

Agenda Date: 2/14/2024

Version: 1

Status: Business

In Control: Finance and Administration Committee

File Type: Staff Report

Agenda Number: 3B.

Receive Report from Matrix Consultant on the Results of the City of Fort Bragg Full Cost Allocation Plan Review and Establishing an Indirect Cost Rate



Full Cost Allocation Review & OMB Cost Allocation Study

FORT BRAGG, CA

AGENDA

Full Cost Allocation & OMB Study

1. Project Background and Scope
2. Full Cost Allocation Review
3. OMB Compliant Cost Plan
4. Discussion / Questions

Project Background

- City annually calculates the indirect costs associated with non-general fund sources through a full cost allocation plan process.
- The cost allocation justifies budgeted reimbursements to the general fund.
- At the end of the fiscal year, a true-up is done to ensure that transfers were appropriate, and credits / additional funds are collected as needed.
- No OMB Compliant cost plan has ever been developed for reimbursement from federally funded projects and / or grants.

Project Scope

- Review Full Cost Allocation methodology and identify recommendations for compliance with best practices and industry standard.
- Develop OMB 2 CFR Part 200 Compliant Cost Allocation Plan and Indirect Cost Rate for reimbursement from federal grants and / or federally funded projects.

Full Cost Allocation Review

- No major issues with the City's current methodology. Use of true-up based on actual general fund staff time spent ensures that there is appropriate reimbursement.
- Recommendations for improvement:
 - Allocate reasonable and necessary costs – exclude costs with elections, litigations, transfers, etc.
 - Assign indirect support to all funds and departments to ensure fairness and defensibility
 - Utilize a double-step down methodology to capture reciprocal indirect support
 - Eliminate true-up process and use budgetary adjustments, as no legal requirement or industry standard to do true-ups.

OMB Compliant Cost Plan

- Based on Audited Actual Expenditures rather than budgeted expenditures.
- Utilized for reimbursement from special revenue funds, federally funded projects and grants, and some state grants / projects.
- Excluded legislative, lobbying, litigation, and other types of activities.
- Calculated salary and benefits indirect cost rate of 27.10%. This is the maximum rate that can be used. Actual indirect rate must be negotiated with each grant.
- Applied against staff hourly rates that bill to projects and grants.



Questions



January 12, 2024

FY24 FULL COST ALLOCATION PLAN REVIEW AND RESULTS

Fort Bragg currently conducts an in-house cost allocation process, which takes costs from general fund departments and allocates to general and non-general fund sources. This model was developed in-house and there is a true-up process that is conducted at the end of each fiscal year to ensure that the indirect costs assessed were appropriate.

The City would like to review the methodology of its current cost plan and determine if there are any opportunities for improvement to allow for the creation of the most defensible, fair, and equitable cost plan. The following memo provides a brief overview of the current plan methodology, proposed improvements, and a comparison of the differences between the City’s current plan and proposed plan.

Current Cost Allocation Plan

The City’s most recent cost allocation allocated roughly \$3.5 million in personnel, non-personnel, and operating expenditures. Indirect Programs are defined as functional areas which provide internal support functions to those funds and departments that are more public-facing (i.e., Public Safety, Utilities, etc.). For each of the Indirect Programs, an allocation metric was used to allocate the support provided to receiving programs. The following table outlines Indirect Programs, total cost allocated, and allocation metrics.

Table 1: Costs Allocated Through Current Full Cost Plan and Allocation Metrics

Service Area	Total Cost	Allocation Metric
City Council	\$343,480	# of Agenda Items
City Attorney	\$397,452	# of Agenda Items
City Clerk	\$227,217	# of Agenda Items
Human Resources	\$275,288	# of FTE
City Administration	\$306,300	Budgeted Exp
Non-Departmental	\$1,186,753	Budgeted Exp
Financial management	\$308,379	Budgeted Exp
Utility Billing	\$254,963	# of Bills Processed
Corp Yard	\$102,078	Budgeted Exp
PW Admin	\$146,281	Budgeted Exp
Total	\$3,548,191	

To determine the total indirect cost allocated to each Direct Program, the total quantity of each allocation basis or cost driver is divided by the total cost for the indirect program, resulting in a per metric cost. The driver rate is then multiplied by the individual amount of the metric that is specific to the Direct Program. For example, City Council is allocated based upon agenda items. There was a total of 308 agenda items processed, the total cost for City Council (\$343,480) is divided by the 308 to come up with a cost of \$1,115 per agenda item. 20 of the 308 agenda items were specific to Parks, therefore the 20 is multiplied by the driver rate of \$1,115 equaling \$53,297. This is repeated for every Indirect Program. The following table shows the total Indirect costs allocated to each Direct Programs.

Table 2: Costs Allocated to Direct Programs Through Current Full Cost Plan

Direct Program	Total Cost Allocated
Police/Fire Department	\$903,191
Community Development	\$439,507
Parks	\$159,809
Storm Drains	\$83,974
Street Maintenance	\$156,815
Street Traffic & Safety	\$106,234
Water Enterprise	\$852,774
Wastewater Enterprise	\$838,322
	\$3,540,626

Overall, \$3.5 million in indirect cost is allocated to Direct Programs through the City’s current cost allocation plan. The totals in Table 1 and Table 2 should align, but a discrepancy of \$7,565 exists between them. This discrepancy arises because there is an error with the Human Resource metric, which includes an Indirect Program (Corp Yard), resulting in a \$7,565 reduction in the allocation from Human Resources. Overall, the largest allocations are to Police / Fire (\$903,000), Water (\$853,000), and Wastewater (\$838,000).

Current Cost Allocation Methodology Recommendations

Based upon the project team’s review of the City’s Full Cost Allocation Plan process, there are many strengths. Current strengths include utilizing a variety of metrics and ensuring costs do get allocated to general fund sources along with non-general fund sources. However, we also identified, several opportunities for improvement to strengthen the defensibility of the cost allocation plan and ensure compliance with cost allocation best practices.

Currently, the City includes all expenses for all central services or providers of service, regardless of whether those costs are relatable to the service area. For example, the total

costs associated with City Clerk are spread across all departments despite costs associated with elections being present. Elections are not in relation to other city departments, but rather a more public-facing activity performed by the City Clerk. A more accurate and defensible approach would be to exclude or adjust costs that are non-essential to supporting other City Departments.

Recommendation:

The City should adopt the practice of allocating only cost which are “necessary and reasonable” to the function of a Department and the service they provide.

The current cost allocation model for the city takes general fund expenses and spreads it to specific general fund and non-general fund programs. In order for a plan to be considered fair, equitable, and defensible – costs must be allocated to all funds and departments regardless of their ability to afford those indirect costs. The City should revise its plan to include all funds and departments. Even if these other funds and programs are unable to pay the General Fund or “afford” those indirect costs, it helps the City understand the true indirect costs associated with its operations.

Recommendation:

The City should adopt the practice of allocating costs to all City Funds and Departments, regardless of their ability to recover costs.

The City’s current cost allocation strategy only distributes the budgeted / actual expenditures of Indirect Programs. To improve this approach the City should implement a double step-down method, which entails not only distributing direct costs but redistributing indirect costs incurred from other Indirect Programs. For example, City Manager and City Council provide support to Finance, as such, they would allocate indirect costs to Finance. When Finance then distributes costs to Direct Programs it would allocate direct costs (personnel, non-personnel, etc.) and indirect costs (those incurred from City Manager and City Council). This method provides a clearer, more accurate reflection of the true cost of services bore by Indirect Programs.

Recommendation:

The City should adopt the practice of utilizing a double step-down method to allocate costs to capture indirect costs from other central services.

The City currently conducts a “true-up” process. This means that at the end of the fiscal year, City staff track their time spent with each fund and department and based on that time, the total costs are allocated back to those funds and departments. If based on the budgeted cost allocation plan, there were higher costs, then those programs receive a

refund, otherwise, they may owe additional funds. A “true-up” process is not required for a Full Cost Allocation plan process. It can be cumbersome and can result in large variations year-to-year. It is typically only utilized in jurisdictions that do not have a process in place and are utilizing outdated information. As the City is annually updating the plan based upon tangible metrics it is not required nor needed to continue this process. Additionally, this process relies upon staff accurately coding their time. The purpose of the cost allocation plan is to eliminate time tracking and utilize tangible data to allocate indirect support.

Recommendation:

The City should utilize its Full Cost Allocation budgeted numbers for funds and departments rather than conducting a “true-up” process at the end of the year with actual time.

Proposed Cost Allocation Plan

Based upon the prior recommendations and opportunities for improvement, the project team developed a full cost allocation plan. Matrix Consulting Group worked with the City’s staff to identify which City Departments provide services and support to other City Departments. The following points provide an overview of the six Central services and their determined internal support

- **Non-Departmental** – represents expenditures used Citywide rather than by a particular City Department, but does include expenses such as retiree costs, liability insurance and property insurance, which are considered allocable to other funds and departments.
- **City Council** – represents the City’s governing body, responsible for enacting policy and legislation on behalf of city departments and its residents.
- **City Manager** – acts as the City’s administrative head, responsible for general administrative and managerial support Citywide. Additionally, this Department also houses the City’s City Clerk, City Attorney, and Human Resources, who are responsible for various services, including managing City records, preparing agenda packets, overseeing municipal elections, legal counsel and advice, litigation, general employee support, and benefits administration.
- **Finance** – is responsible for general fiscal management Citywide, including; processing transactions and utility billing, accounting and auditing, developing of financial reports, and administration of business license and taxes.

- **PW Admin / Engineering** – is responsible for administrative support to all of the Public Work divisions, along with providing engineering services and implementation of the City’s capital improvement program.
- **Corporation Yard** – is responsible for general maintenance and upkeep of the City’s streets, storm drains, utility meters, and fire hydrants.

The Full Cost Plan developed for the City was based on FY24 budgeted expenditures and starts with \$4.7 million of costs for allocation. The following table identifies the budgeted expenditures associated with each central service, along with any disallowed costs and cost adjustments.

Table 3: Costs Allocated Through Proposed Full Cost Plan

Name	FY24 Budgeted Exp	Disallowed Costs	Cost Adjustments	Total Costs
Non-Departmental	\$500,869	\$0	\$637,327	\$1,138,196
City Council	\$120,245	(\$5,000)	\$238,509	\$353,754
City Manager	\$705,428	(\$151,000)	\$428,605	\$983,033
Finance	\$569,345	\$0	\$224,148	\$793,493
PW Admin / Engineering	\$988,516	\$0	\$38,129	\$1,026,645
Corporation Yard	(\$354,388)	\$0	\$785,285	\$430,897
Total	\$2,530,014	(\$156,000)	\$2,352,003	\$4,726,018

While budgeted expenditures for central service departments for FY24 total approximately \$2.5 million, roughly \$156,000 of that was disallowed as they do not directly benefit a specific City department. Costs that were disallowed included:

- **Elections Costs** – \$5,000 of City Council costs were disallowed as they pertained to the administration of municipal elections.
- **Litigation** – \$151,000 of City Manager costs were disallowed as they pertained to services in association with contracted litigation.

Along with disallowed costs, \$2.4 million¹ in cost adjustments were made to the starting expenditures to increase the total costs to \$4.7 million.

Despite starting with \$4.7 million in costs, not all functions provided by the identified central services are in support of other City departments and funds. Therefore, some costs were “unallocated,” in order to ensure receiving departments were not unfairly

¹ These cost adjustments reflect the “credit” associated with cost allocation, and as the purpose of this plan is to allocate out the total costs, those credits should not be included, they essentially result in neutralizing the total budget for a department.

burdened with costs for services not received. The following table outlines the allocated and unallocated costs associated with each central service.

Table 4: Breakdown of Allocated & Unallocated Costs

Name	Total Costs	Unallocated Costs	Allocated Costs
Non-Departmental	\$845,236	\$65,312	\$779,925
City Council	\$350,894	\$91,240	\$259,654
City Manager	\$946,867	\$9,455	\$937,412
Finance	\$842,817	\$96,350	\$746,466
PW Admin / Engineering	\$1,107,117	\$529,683	\$577,435
Corporation Yard	\$633,087	\$0	\$633,087
Total	\$4,726,018	\$792,039	\$3,933,979

In order to accurately reflect the true indirect costs associated with departments and funds, roughly \$792,000 of the \$4.7 million was not allocated as it is in relation to costs associated with services not performed in support of other departments and funds. Services that were not allocated out to departments and funds included:

- **Non-Departmental** – services and costs associated with property tax, equipment and vehicles leases, various memberships (LAFCO, League of CA Cities, etc.), and miscellaneous expenditures, as these are not in relation to city services and departments.
- **City Council** – services and costs associated with legislative support provided to the larger the community, such as, proclamations, attending events, etc.
- **City Manager** – services and costs associated with elections that are administered by the City Clerk’s office housed in City Manager, as these are not in relation to city services and departments.
- **Finance** – services and costs associated with business licensing and sales taxes, as they are more about servicing the community rather than internal departments.
- **PW Admin / Engineering** – services and costs associated with engineering services and contracted staff, as these are more in relation to permits and inspection on behalf of the community rather than internal departments.

The expenditures associated with each central service department outlined in Table 3 (\$2.5 million) directly tie to the City’s adopted budget. The total costs identified in Table 4 (\$3.9 million), however, will differ from the budgeted expenditures, as this amount accounts for both budgeted expenditures, as well as indirect costs allocated to Receiving departments only.

Cost Plan Comparison

The following subsections compare the current and proposed cost plan as well as the results of the plans.

Central Service Department, Function, and Metric Comparison

The proposed plan identifies six Central Services with nine unique metrics. The following table compares by central service the proposed allocation methodology:

Table 5: Metric Comparison

Central Service	Proposed Plan Metrics	City's Current Metrics
Non-Departmental City Council	# of FTE	
	Direct to Finance	Budgeted Exp
	Sq. Ft. of Properties	
City Manager	# of Agenda Items	# of Agenda Items
	# of Agenda Items	# of Agenda Items
	Budgeted Exp	Budgeted Exp
Finance	# of FTE	# of FTE
	Direct to Water & Wastewater	
	Dollar Value of Fund Balance	Budgeted Exp
PW Admin / Engineering	# of Transactions	# of Bills Processed
Corporation Yard	PW Budgeted Exp	PW Budgeted Exp

Overall, the proposed plan consolidates Central Services by budgeted Department. However, within those departments, multiple service areas were identified. For example, within Finance, there are three major allocated areas – Utility Billing, Investment Support, and Fiscal Support. These service areas are consistent with the current plan – Utility Support and Fiscal Management. However, the metrics are slightly different.

Overall, the major changes are the inclusion of a greater variety of metrics and the utilization of more specific metrics such as square footage and transactions. The modifications incorporated into the proposed plan provide a clear representation of staff time spent providing services to receiving departments, strengthening the overall defensibility of the plan.

Cost Allocation Results Comparison

The City currently allocates costs to eight funds and departments. By comparison, the proposed Cost Allocation Plan (CAP) allocates costs to 67 funds and departments. The following table provides a breakdown of potential cost recovery for each fund for both the current and proposed plans, along with the associated difference.

Table 6: Total Costs Allocated Comparison

Name	Current CAP	Proposed CAP	Difference
Police / Fire ²	\$903,191	\$557,792	(\$345,399)
Community Development	\$439,507	\$302,503	(\$137,004)
Marketing & Promotions	\$0	\$7,550	\$7,550
Community Contributions	\$0	\$317	\$317
Parks & Facilities	\$159,809	\$111,679	(\$48,130)
Street Maintenance	\$156,815	\$156,933	\$118
Streets-Storm Drains	\$83,974	\$42,808	(\$41,166)
Traffic Safety	\$106,234	\$76,174	(\$30,060)
Caspar Landfill & GF Debt	\$0	\$2,341	\$2,341
Economic Stabilization Reserve	\$0	\$1,210	\$1,210
Gen Fund Litigation Reserve	\$0	\$442	\$442
General Plan Maint Fee Fund	\$0	\$519	\$519
Housing Trust Fund	\$0	\$548	\$548
Development Projects Fund	\$0	\$8,628	\$8,628
Parking	\$0	\$77	\$77
Parkland Monitoring / Reporting	\$0	\$284	\$284
Tobacco License Fee	\$0	\$43	\$43
St Mandated Disab Access Fee	\$0	\$39,252	\$39,252
CDBG Funds	\$0	\$16	\$16
Cops Ab1913 Allocation	\$0	\$585	\$585
Ojp Vest Partnership Grant	\$0	\$85	\$85
Cdbg Program Income Account	\$0	\$6,820	\$6,820
HOME Program Income	\$0	\$33	\$33
Police Asset Seizure Revenue	\$0	\$6,738	\$6,738
Successor Agency	\$0	\$3,460	\$3,460
LMIH Successor Agency	\$0	\$407	\$407
Construction/Demo Ordinance	\$0	\$1	\$1
Waste Mgt Comm Benefit Pymt	\$0	\$1	\$1
Gas Taxes - HUTA	\$0	\$2,473	\$2,473
Stp D1 Streets & Hwys Alloc	\$0	\$299	\$299
Dist Sales Tax-Street Repair	\$0	\$5,090	\$5,090
Fire Tax - Fire Equip. Fund	\$0	\$470	\$470
OJ Park Maintenance Fund	\$0	\$5	\$5
MCOG OWP Funding	\$0	\$1,221	\$1,221
CDBG 2014 Super NOFA	\$0	\$53	\$53
SWRCB Storm Water Prop 84	\$0	\$85	\$85
Other State Grants	\$0	\$11,675	\$11,675
Other Federal Grants	\$0	\$1,725	\$1,725
Other Small Grants	\$0	\$338	\$338
CDBG 2016 SuperNOFA Grant	\$0	\$23	\$23
CDBG 2017	\$0	\$2,811	\$2,811
CDBG 2020	\$0	\$11,142	\$11,142
CDBG- COVID Grants	\$0	\$5,771	\$5,771
Blue Economy - Harbor Activity	\$0	\$8,737	\$8,737
Maple Street & SD Rehab	\$0	\$1,712	\$1,712

² To provide a more accurate comparison to the current plan Police / Fire were consolidated in this Table, and includes Departments 4200, 4202, and 4220.

Name	Current CAP	Proposed CAP	Difference
2022 Street Rehab	\$0	\$4,865	\$4,865
Town Hall Bathrooms and Window	\$0	\$2,446	\$2,446
Main Street Fire Station Rehab	\$0	\$2,631	\$2,631
Bainbridge Park- Soccer Fields	\$0	\$127	\$127
CIP-Broadband	\$0	\$6,571	\$6,571
Roof Replacement	\$0	\$6,466	\$6,466
EV Charging	\$0	\$4,071	\$4,071
Facilities Maint & Repair	\$0	\$53,752	\$53,752
Technology Maint & Repair	\$0	\$56,607	\$56,607
Fleet Services	\$0	\$200,346	\$200,346
Water Works O & M ³	\$852,774	\$856,055	\$3,282
Wastewater O & M ⁴	\$838,322	\$990,484	\$152,162
CV Starr Center	\$0	\$368,683	\$368,683
Total	\$3,540,626	\$3,933,979	(\$393,353)

The proposed plan includes approximately \$393,000 less in overall costs than the current plan. Reasons for this are not only the use of different fiscal years (FY22-23 vs. FY23-24) but also strengthening the plan by capturing “unallocated” costs of \$792,000 and disallowed costs of \$156,000. By comparison, the largest increases in allocation are to CV Starr and Wastewater, which increase by \$369,000 and \$152,000, respectively. The largest reductions are to Police / Fire (\$345,000) and Community Development (\$137,000).

The allocation to CV Starr (\$369,000) is a result of this fund being new, as such it has previously not been included in the plan. The largest portion of this allocation, \$275,000, comes from Non-Departmental due to the large number of staff associated with this fund.

The increased allocation to Wastewater is due to increased costs included for PW Administration and Corporation Yard, which help offset the proposed decreases to it from Non-Departmental and City Manager. The reasons for Police / Fire’s decreased allocation is due to changing the methodology for Non-Departmental from budgeted expenditures to staffing and square footage, which decreases their proportional support from 39% to 27%.

³ To provide a more accurate comparison to the current plan all Water Funds were consolidated in this Table, and includes Funds 610, 614, and 615.

⁴ To provide a more accurate comparison to the current plan all Wastewater Funds were consolidated in this Table, and includes Funds 710, 714, 715, 716, and 717.

Summary

As a means to create a fair and equitable Cost Allocation Plan, the project team worked with City staff to identify various service areas and relatable metrics which represent the level support received by receiving funds and departments. By doing so a defensible document was created, which allocates to all City funds and departments, regardless of the City's ability to recover the administrative costs from those funds and departments. It is best practice to review metrics and costs at an in-depth level every three to five years to ensure that the plan is still appropriately reflective of the current level of services being provided.

The detailed Full Cost Plan report has been provided under separate cover to City staff. These reports are extensive and provide additional information on how indirect costs were allocated to various funds and departments to meet the fairness, equitability, and defensibility criteria for successful cost allocation plan.

Results of OMB Cost Allocation Plan

The City of Fort Bragg contracted with the Matrix Consulting Group to prepare a 2 CFR Part 200 Compliant OMB Full Cost Allocation Plan (OMB) that documents current indirect costs associated with Citywide services. This plan helps to reimburse indirect costs associated with the administration of State and/or Federal grants. The following subsections are meant to provide a summary overview of the OMB Cost Plan developed for the City.

Purpose and Benefits of an OMB Compliant Cost Allocation Plan

The primary purpose of a CAP is to provide a fair and defensible document, which clearly outlines the support provided to general fund and non-general fund sources from central service departments. The results of a CAP are typically considered a more transparent and justifiable methodology for establishing transfers from non-general fund sources, as well as outline indirect costs for inclusion in cost-of-service (user fee and development impact fee) studies. An OMB compliant CAP utilizes the same concepts as a CAP but with additional scrutiny as to what expenses are allowable under federal requirements outlined by Office of Management and Budget.

Overall, an OMB analyzes the annual support provided by central service departments. The utilization of department and City specific metrics are then used to validate the support from central service departments to all sources. The methodology used to develop an OMB compliant CAP follows guidelines set by the Office of Management and Budget (OMB), as well as Generally Accepted Accounting Principles (GAAP). A more detailed explanation of the methodology used to develop the OMB can be found in the full report.

Overview of Central Services

Matrix Consulting Group worked with the City's staff to identify key central services for the City, which were as follows:

- **City Manager** – acts as the City's administrative head, responsible for general administrative and managerial support Citywide. Additionally, this department

oversees and administers Human Resources and City Attorney functions for all city departments. This department also includes the City Clerk and providing support in agenda management and review.

- **Finance** – is responsible for general fiscal management Citywide, including; processing transactions, accounting, auditing, and the developing of financial reports for all city funds and department.

These two central service departments provide various services which are in direct support of other City departments. Matrix worked with City staff to select relatable allocation bases for the service functions provided. Then the central service department's expenditures, along with incoming allocations from other central service departments, were allocated to receiving departments. There were seven unique metrics utilized ranging from number of agenda items per fund and department to number of transactions per fund and department.

Use of OMB Plan Results

The primary purpose of an OMB is to provide a fair and defensible document, which clearly outlines the support provided to general fund and non-general fund sources from central service departments, all in compliance with OMB regulations. The results from an OMB can be utilized to recover administrative, labor, and various other costs from external funding sources such as grants and programs.

The results of this plan can be used to generate an indirect rate which is then applied towards projects and / or grants that only have personnel cost. The following table shows the indirect rate calculation for the City of Fort Bragg:

$$\frac{\text{Total Indirect Costs Allocated}}{\text{Total Citywide Salaries and Benefits Expenses}} = \frac{\$1,376,683}{\$5,081.095} = 27.10\%$$

The 27.10% can be applied to staff hourly rates to recover indirect costs. For example, if a staff person costs \$100 per hour, the 27.10% indirect rate results in indirect costs of \$27.10, resulting in a fully burdened rate of \$127.10.

The detailed OMB Cost Plan report has been provided under separate cover to City staff. This report is extensive and includes additional information on how indirect costs were allocated to various funds and departments to meet the fairness, equitability, and defensibility criteria for a successful cost allocation plan.

OMB 2 CFR PART 200 COMPLIANT COST ALLOCATION PLAN

Fiscal Year 22 Actual Expenditures

CITY OF FORT BRAGG, CA

DRAFT DATE: JANUARY 2024



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San Mateo, CA 94402
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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
---	---------------------

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
---	---------------------

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
--------------------------------	---------------------

Fort Bragg Citywide Indirect Rate	27.10%
--	---------------

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:

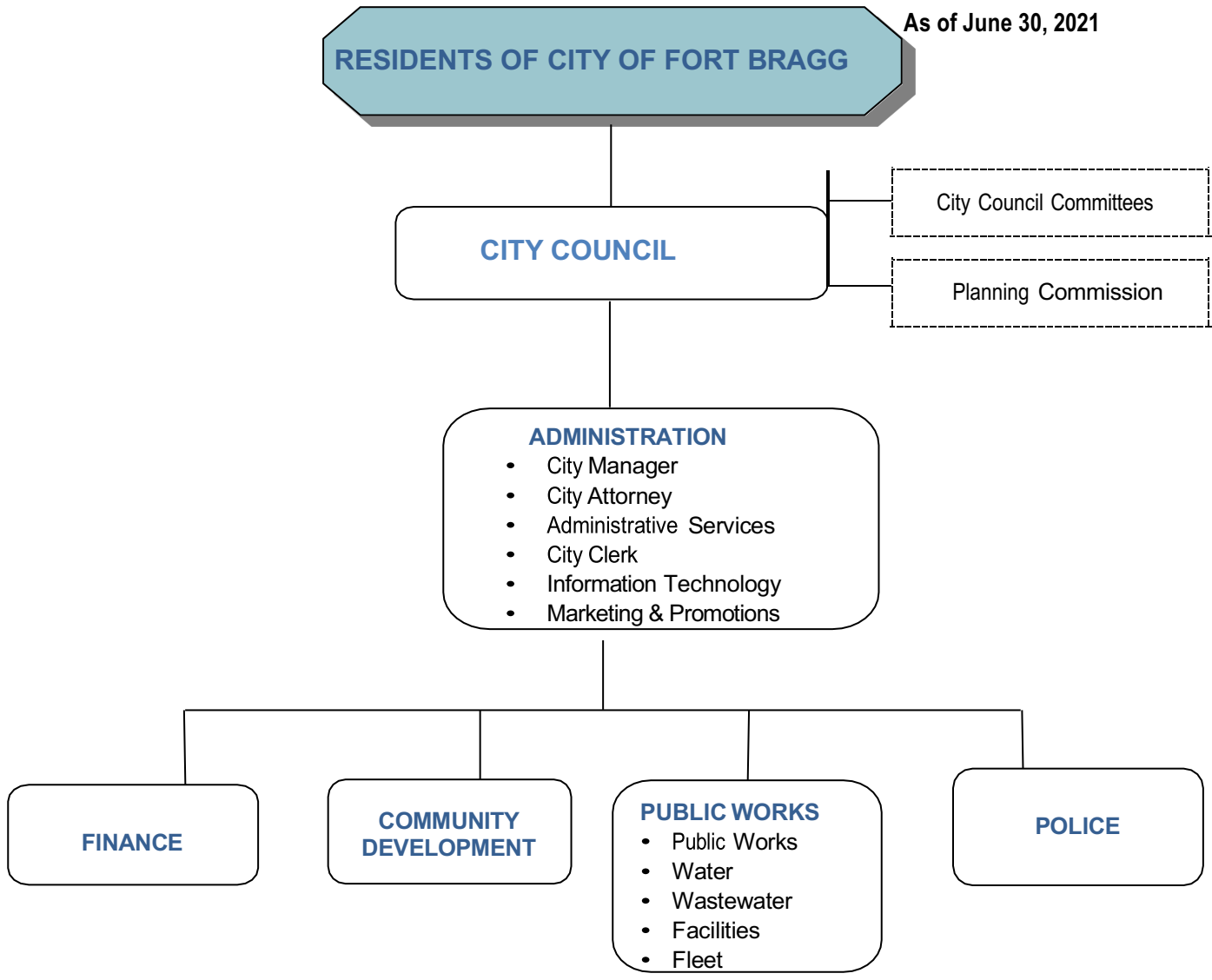
- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the City 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.

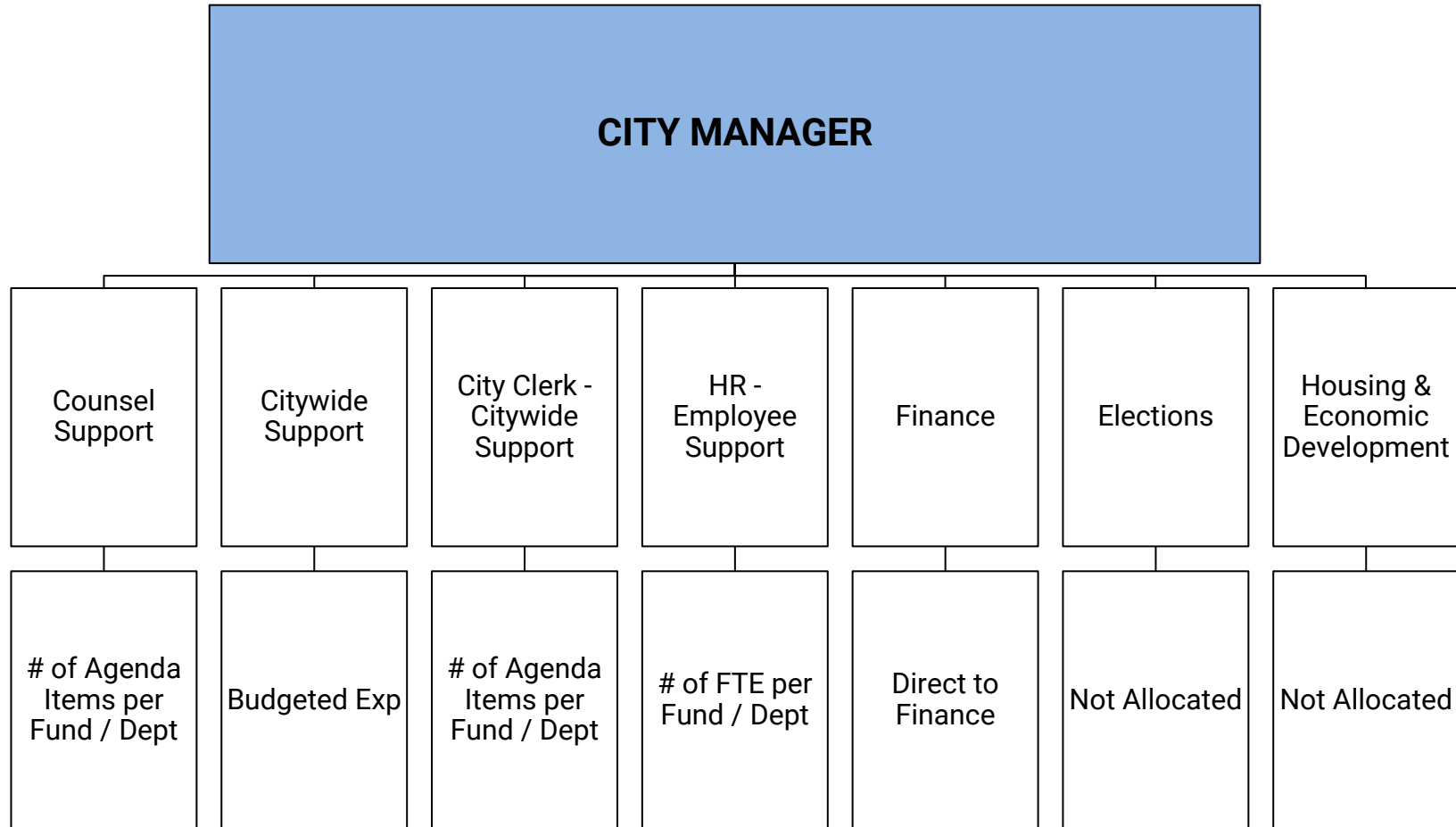
1 City Manager

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

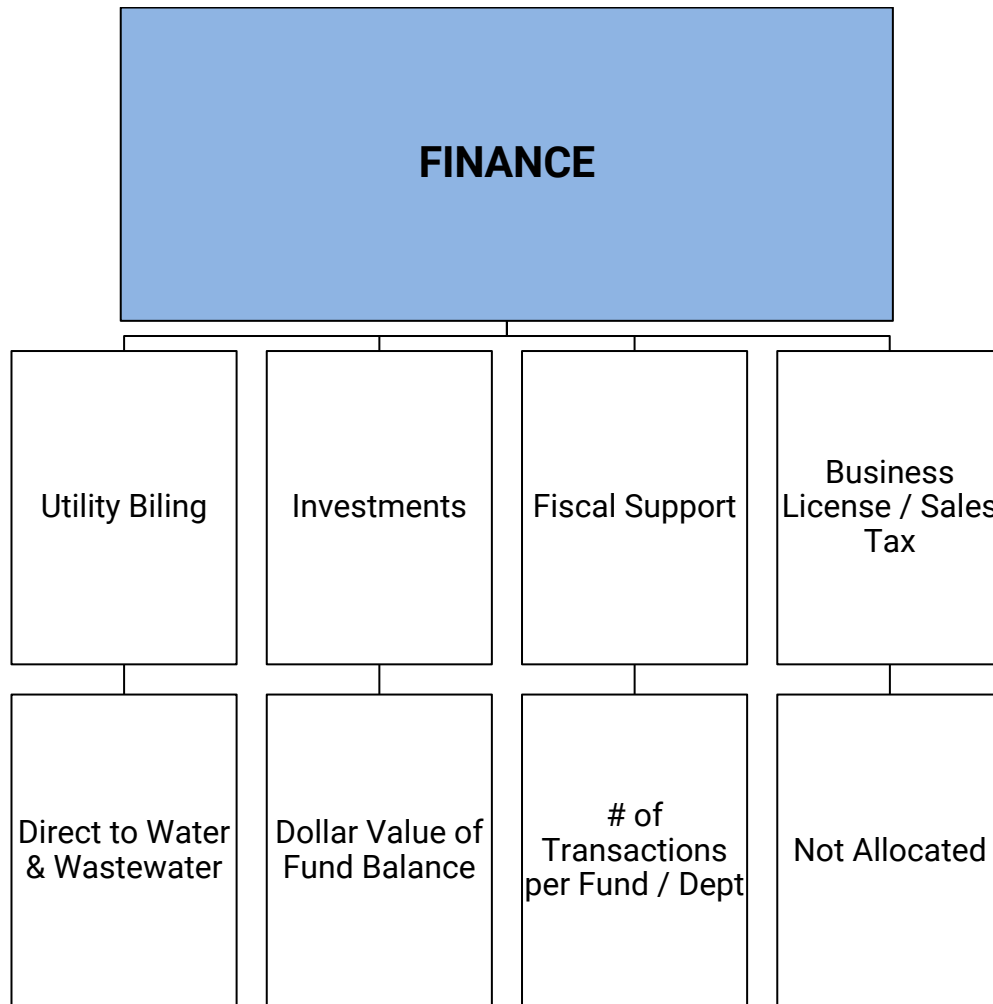
110-4130 - General Fund-City Manager	Counsel Support	Citywide Support	City Clerk - Citywide Support	HR - Employee Support	Finance	Total
110-4130 - General Fund-City Manager	\$ 7,683	\$ 13,085	\$ 5,840	\$ 16,128	\$ -	\$ 42,736
110-4150 - General Fund-Finance	\$ 1,348	\$ 8,245	\$ 1,025	\$ 22,710	\$ 182,649	\$ 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: _____



City of Fort Bragg

416 N Franklin Street
Fort Bragg, CA 95437
Phone: (707) 961-2823
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Text File

File Number: 23-511

Agenda Date: 2/14/2024

Version: 1

Status: Draft

In Control: Finance and Administration Committee

File Type: Staff Report

Agenda Number: 3C.

Receive Oral Update from Staff on Departmental Activities - Finance and Administration