

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Legislation & Policy
BUDGET: \$96,800
BASE OF ALLOCATION: Council Agenda Items

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	40	40.04%	\$ 38,759
Police	10	10.01%	9,690
Engineering	1	1.00%	968
Building Safety	0	0.00%	-
Public Works:			
Public Works Admin	15	15.02%	14,539
Sewer Maintenance	2	2.00%	1,936
Street Maintenance	15	15.02%	14,539
Water System Maintenance	8	8.01%	7,754
Parks Maintenance	0	0.00%	-
Soto Sports Complex	4	4.00%	3,872
Recreation:			
Administration	2	2.00%	1,936
Other Programs	0	0.00%	-
Other Budget Activity:			
Landscape Maintenance	0.3	0.30%	290
Parkside Maintenance	0.3	0.30%	290
Gracelane Maintenance	0.3	0.30%	290
Transportation	1	1.00%	968
Downtown Parking District	1	1.00%	968
TOTAL DIRECT COST PROGRAMS	<u>100</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u><u>\$ 96,800</u></u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Administration
BUDGET: \$1,149,600
BASE OF ALLOCATION: Total Operating Budget

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	\$ 490,900	2.96%	\$ 34,028
Police	6,666,100	40.23%	462,484
Engineering	517,400	3.12%	35,868
Building Safety	381,600	2.30%	26,441
Public Works:			
Public Works Admin	610,300	3.68%	42,305
Sewer Maintenance	396,000	2.39%	27,475
Street Maintenance	706,800	4.26%	48,973
Water System Maintenance	4,990,900	30.11%	346,145
Parks Maintenance	441,500	2.66%	30,579
Soto Sports Complex	234,100	1.41%	16,209
Recreation:			
Administration	475,300	2.87%	32,994
Other Programs	598,100	3.61%	41,501
Other Budget Activity:			
Landscape Maintenance	5,700	0.03%	345
Parkside Maintenance	30,000	0.18%	2,069
Gracelane Maintenance	7,100	0.04%	460
Transportation	20,000	0.12%	1,380
Downtown Parking District	4,400	0.03%	345
TOTAL DIRECT COST PROGRAMS	<u>\$ 16,576,200</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u><u>\$ 1,149,600</u></u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Administrative Services-Accounts Payable
BUDGET: \$352,380
BASE OF ALLOCATION: Total Operating Budget

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	\$ 490,900	2.96%	\$ 10,430
Police	6,666,100	40.23%	141,762
Engineering	517,400	3.12%	10,994
Building Safety	381,600	2.30%	8,105
Public Works:			
Public Works Admin	610,300	3.68%	12,968
Sewer Maintenance	396,000	2.39%	8,422
Street Maintenance	706,800	4.26%	15,011
Water System Maintenance	4,990,900	30.11%	106,102
Parks Maintenance	441,500	2.66%	9,373
Soto Sports Complex	234,100	1.41%	4,969
Recreation:			
Administration	475,300	2.87%	10,113
Other Programs	598,100	3.61%	12,721
Other Budget Activity:			
Landscape Maintenance	5,700	0.03%	106
Parkside Maintenance	30,000	0.18%	634
Gracelane Maintenance	7,100	0.04%	141
Transportation	20,000	0.12%	423
Downtown Parking District	4,400	0.03%	106
TOTAL DIRECT COST PROGRAMS	<u>\$ 16,576,200</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u>\$ 352,380</u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Administrative Services-Payroll
BUDGET: \$176,190
BASE OF ALLOCATION: Full Time Equivalent (FTE) Employees

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning Division	5.5	6.99%	\$ 12,316
Police	31.9	40.54%	71,427
Engineering Division	3.0	3.81%	6,713
Building Safety Division	2.0	2.54%	4,475
Public Works:			
Public Works Admin	2.7	3.43%	6,043
Sewer Maintenance	2.7	3.43%	6,043
Street Maintenance	3.5	4.45%	7,840
Water System Maintenance	6.7	8.51%	14,994
Parks Maintenance	4.2	5.34%	9,409
Soto Sports Complex	2.0	2.54%	4,475
Recreation:			
Administration	5.1	6.48%	11,417
Other Programs	9.4	11.94%	21,037
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TOTAL DIRECT COST PROGRAMS	78.70	100.00%	
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TOTAL INDIRECT COST ALLOCATION			<u>\$ 176,190</u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Administrative Services- Administration
BUDGET: \$58,730
BASE OF ALLOCATION: Total Operating Budget

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	\$ 490,900	2.96%	\$ 1,738
Police	6,666,100	40.23%	23,627
Engineering	517,400	3.12%	1,832
Building Safety	381,600	2.30%	1,351
Public Works:			
Public Works Admin	610,300	3.68%	2,161
Sewer Maintenance	396,000	2.39%	1,404
Street Maintenance	706,800	4.26%	2,502
Water System Maintenance	4,990,900	30.11%	17,684
Parks Maintenance	441,500	2.66%	1,562
Soto Sports Complex	234,100	1.41%	828
Recreation:			
Administration	475,300	2.87%	1,686
Other Programs	598,100	3.61%	2,120
Other Budget Activity:			
Landscape Maintenance	5,700	0.03%	18
Parkside Maintenance	30,000	0.18%	106
Gracelane Maintenance	7,100	0.04%	23
Transportation	20,000	0.12%	70
Downtown Parking District	4,400	0.03%	18
TOTAL DIRECT COST PROGRAMS	\$ 16,576,200	100.00%	
TOTAL INDIRECT COST ALLOCATION			\$ 58,730

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: City Clerk
BUDGET: \$323,400
BASE OF ALLOCATION: Council Agenda Items

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	40	40.04%	\$ 129,489
Police	10	10.01%	32,372
Engineering	1	1.00%	3,234
Building Safety	0	0.00%	-
Public Works:			
Public Works Admin	15	15.02%	48,575
Sewer Maintenance	2	2.00%	6,468
Street Maintenance	15	15.02%	48,575
Water System Maintenance	8	8.01%	25,904
Parks Maintenance	0	0.00%	-
Soto Sports Complex	4	4.00%	12,936
Recreation:			
Administration	2	2.00%	6,468
Other Programs	0	0.00%	-
Other Budget Activity:			
Landscape Maintenance	0.3	0.30%	970
Parkside Maintenance	0.3	0.30%	970
Gracelane Maintenance	0.3	0.30%	970
Transportation	1	1.00%	3,234
Downtown Parking District	1	1.00%	3,234
TOTAL DIRECT COST PROGRAMS	<u>100</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u><u>\$ 323,400</u></u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: City Attorney
BUDGET: \$283,200
BASE OF ALLOCATION: Total Operating Budget

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	\$ 490,900	2.96%	\$ 8,383
Police	6,666,100	40.23%	113,931
Engineering	517,400	3.12%	8,836
Building Safety	381,600	2.30%	6,514
Public Works:			
Public Works Admin	610,300	3.68%	10,422
Sewer Maintenance	396,000	2.39%	6,768
Street Maintenance	706,800	4.26%	12,064
Water System Maintenance	4,990,900	30.11%	85,272
Parks Maintenance	441,500	2.66%	7,533
Soto Sports Complex	234,100	1.41%	3,993
Recreation:			
Administration	475,300	2.87%	8,128
Other Programs	598,100	3.61%	10,224
Other Budget Activity:			
Landscape Maintenance	5,700	0.03%	85
Parkside Maintenance	30,000	0.18%	510
Gracelane Maintenance	7,100	0.04%	113
Transportation	20,000	0.12%	340
Downtown Parking District	4,400	0.03%	85
TOTAL DIRECT COST PROGRAMS	\$ 16,576,200	100.00%	
TOTAL INDIRECT COST ALLOCATION			\$ 283,200

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Non Departmental
BUDGET: \$1,167,200
BASE OF ALLOCATION: Total Operating Budget

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	\$ 490,900	2.96%	\$ 34,549
Police	6,666,100	40.23%	469,565
Engineering	517,400	3.12%	36,417
Building Safety	381,600	2.30%	26,846
Public Works:			
Public Works Admin	610,300	3.68%	42,953
Sewer Maintenance	396,000	2.39%	27,896
Street Maintenance	706,800	4.26%	49,723
Water System Maintenance	4,990,900	30.11%	351,444
Parks Maintenance	441,500	2.66%	31,048
Soto Sports Complex	234,100	1.41%	16,458
Recreation:			
Administration	475,300	2.87%	33,499
Other Programs	598,100	3.61%	42,136
Other Budget Activity:			
Landscape Maintenance	5,700	0.03%	350
Parkside Maintenance	30,000	0.18%	2,101
Gracelane Maintenance	7,100	0.04%	467
Transportation	20,000	0.12%	1,401
Downtown Parking District	4,400	0.03%	350
TOTAL DIRECT COST PROGRAMS	\$ 16,576,200	100.00%	
TOTAL INDIRECT COST ALLOCATION			\$ 1,167,200

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Government Building Maintenance Personnel
BUDGET: \$146,600
BASE OF ALLOCATION: Department Square Footage

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	646	3.18%	\$ 4,662
Police	7,528	37.07%	54,345
Engineering	646	3.18%	4,662
Building Safety	416	2.05%	3,005
Public Works:			
Public Works Admin	598	2.95%	4,325
Sewer Maintenance	598	2.95%	4,325
Street Maintenance	598	2.95%	4,325
Water System Maintenance	1,195	5.89%	8,635
Parks Maintenance	-	0.00%	-
Soto Sports Complex	-	0.00%	-
Recreation:			
Administration	1,338	6.59%	9,661
Other Programs	6,738	33.19%	48,657
Other Budget Activity:			
Landscape Maintenance	-	0.00%	-
Parkside Maintenance	-	0.00%	-
Gracelane Maintenance	-	0.00%	-
Transportation	-	0.00%	-
Downtown Parking District	-	0.00%	-
TOTAL DIRECT COST PROGRAMS	<u>20,301</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u>\$ 146,600</u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Government Building Maintenance Supplies
BUDGET: \$85,300
BASE OF ALLOCATION: Department Square Footage

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	646	3.18%	\$ 2,713
Police	7,528	37.07%	31,621
Engineering	646	3.18%	2,713
Building Safety	416	2.05%	1,749
Public Works:			
Public Works Admin	598	2.95%	2,516
Sewer Maintenance	598	2.95%	2,516
Street Maintenance	598	2.95%	2,516
Water System Maintenance	1,195	5.89%	5,024
Parks Maintenance	-	0.00%	-
Soto Sports Complex	-	0.00%	-
Recreation:			
Administration	1,338	6.59%	5,621
Other Programs	6,738	33.19%	28,311
Other Budget Activity:			
Landscape Maintenance	-	0.00%	-
Parkside Maintenance	-	0.00%	-
Gracelane Maintenance	-	0.00%	-
Transportation	-	0.00%	-
Downtown Parking District	-	0.00%	-
TOTAL DIRECT COST PROGRAMS	<u>20,301</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u><u>\$ 85,300</u></u>

CITY OF ARROYO GRANDE
COST ALLOCATION PLAN FOR FISCAL YEAR 2018-2019
 Indirect Program Cost Allocation

INDIRECT COST PROGRAM: Auto Shop
BUDGET: \$159,000
BASE OF ALLOCATION: Vehicle Maintenance Budget

<u>DIRECT COST PROGRAM</u>	<u>BASE OF ALLOCATION</u>	<u>PERCENT OF TOTAL</u>	<u>COST ALLOCATION</u>
Planning & Development	-	0.00%	-
Police	32,000	45.71%	72,679
Engineering	2,300	3.29%	5,231
Building Safety	500	0.71%	1,129
Public Works:			
Public Works Admin	500	0.71%	1,129
Sewer Maintenance	3,000	4.29%	6,821
Street Maintenance	17,800	25.43%	40,434
Water System Maintenance	7,000	10.00%	15,900
Parks Maintenance	4,600	6.57%	10,446
Soto Sports Complex	2,300	3.29%	5,231
Recreation:			
Administration	-	0.00%	-
Other Programs	-	0.00%	-
Other Budget Activity:			
Landscape Maintenance	-	0.00%	-
Parkside Maintenance	-	0.00%	-
Gracelane Maintenance	-	0.00%	-
Transportation	-	0.00%	-
Downtown Parking District	-	0.00%	-
TOTAL DIRECT COST PROGRAMS	<u>\$ 70,000</u>	<u>100.00%</u>	
TOTAL INDIRECT COST ALLOCATION			<u><u>\$ 159,000</u></u>