
COST ALLOCATION PLAN

Fiscal Year 2015-16



City of Ukiah

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INTRODUCTION

OVERVIEW

Purpose of the Plan

The purpose of the City's Cost Allocation Plan is to identify the total costs of providing specific City services. Why is a separate cost accounting analysis required to do this? Because in almost all organizations—whether in the private or the public sector—the cost of producing goods or delivering services can be classified into two basic categories: direct and indirect costs.

“Direct costs” by their nature are usually easy to identify and relate to a specific service. However, this is not the case for “indirect costs.” As such, if we want to know the “total cost” of providing a specific service, then we need to develop an approach—a plan—for reasonably allocating indirect costs to direct cost programs.

What Are Direct and Indirect Costs? Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection and water service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective.

Common examples of indirect costs include accounting, purchasing, legal services, personnel administration and building maintenance. Although indirect costs are generally not readily identifiable with direct cost programs, their cost should be included if we want to know the total cost of delivering specific services.

Budgeting and Accounting for Indirect Costs. Theoretically, all indirect costs could be directly charged to specific cost objectives; however, practical difficulties generally preclude such an approach for organizational and accounting reasons. As such, almost all organizations separately budget and account for direct and indirect costs at some level depending on their financial reporting needs and the complexity of their operations.

Distributing Indirect Costs. In order to determine the total cost of delivering specific services, some methodology for determining and distributing indirect costs must be developed, and that is the purpose of cost allocation plans: to identify indirect costs and to allocate them to benefiting direct cost programs in a logical, consistent and reasonable manner.

Plan Goal: Reasonable Allocation of Costs. It is important to stress that the goal of the Cost Allocation Plan is a reasonable allocation of indirect costs, not a “perfect” one. By their very nature, indirect costs are difficult to link with direct costs. As such, in developing an allocation approach, it is important to keep this goal in mind balancing the cost and of effort of complicated allocation methods with the likely benefits from the end results.

Indirect Cost Allocation Strategies

There are several ways of allocating indirect costs, including:

Internal Service Funds. Many cities allocate costs through formal internal service funds for services like printing, information technology, fleet maintenance and insurance. Typically with this approach, the internal service fund provides services to the organization and charges back for departments based on their actual

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usage of the service and standard per unit billing rates, like a private company would (except the goal is to break even rather than earn a profit). In this case, for the operating programs, indirect costs become direct costs, like they would if they contracted-out for the service.

While this approach can result in added accounting costs to develop internal billing rates and track actual usage, it has the advantage of encouraging more efficient use of internal services by allocating costs based on actual usage, setting aside funds for long-term capital replacement needs (or in the case of insurance, adequate reserves) and helping measure performance.

As shown in the side bar, the City uses seven internal service funds to allocate organization-wide support costs.

Payroll Allocations. Some organizations allocate percentages of key support staff to selected funds through direct payroll allocations, such as 15% of the City Manager to the Water Fund or 20% of the Public Works Director to the Wastewater Fund, with direct cost distributions of non-staffing costs via accounts payable where possible.

City Internal Service Funds

- Insurance
- Building Maintenance & Corporation Yard
- Garage
- Dispatch
- Purchasing
- Billing & Collections
- Information Technology

While this practice is not uncommon, it has some conceptual drawbacks, such as the basis for the percentage allocations. One of the advantages of cost allocation plans is that the basis for the allocation is clear. Even where internal service funds are used, cost allocation plans are still often needed in allocating indirect costs to the internal service funds (so their costs reflect the full cost of providing services to the organization) and in allocating other indirect costs not typically recovered through internal service funds, such as city manager, city attorney, city clerk, human resources and accounting.

Cost Allocation Plan. Cost allocation Plans provide a clear, consistent and reasonable basis for allocating indirect costs.

Combination of the Three. Some agencies use a combination of these three approaches.

In the City's case, it uses a combination of internal services funds and a cost allocation plan in distributing indirect costs.

Determining Direct and Indirect Costs

The first step in preparing the City's Cost Allocation Plan is determining direct and indirect costs. Program costs that primarily provide service to the public are identified as direct costs, whereas the cost of programs that primarily provide services to the organization are identified as indirect costs.

In accordance with generally accepted accounting principles, only operating costs are considered in preparing the Cost Allocation Plan. As such, capital outlay, debt service, interfund transfers and "pass-through" costs are excluded from the calculations.

ALLOCATING INDIRECT COSTS

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For general purposes, the City-wide indirect cost rate can be used as the basis for allocating indirect costs. The indirect cost rate is simply the ratio between indirect and direct costs, which can be easily computed for the City as a whole once the direct and indirect cost base has been determined.

Citywide Indirect Cost Rate

Provided in Table 1 (page 6) is a summary of direct and indirect costs for the City of Ukiah based on the Preliminary 2015-16 Budget along with the resulting citywide indirect cost rate. By applying the overall indirect cost rate to any specific direct cost program, the total cost of the program can be determined. For example, with an overall indirect cost rate of 18% the total cost for a direct program of \$100,000 in Ukiah would be \$118,000 with this approach. (Note: Adjustments are made for capital outlay, debt service, interfund transfers and pass-through costs).

Bases of Allocation

This method of cost allocation assumes that all indirect costs are incurred proportionately to the direct cost of the program. However, this may not be a reasonable assumption in all cases, as the benefit received from certain types of support service programs may be more closely related to another indicator of activity than cost.

For example, if a program service is primarily delivered through contract and does not have any City staffing directly associated with it, distributing human resources costs to it may result in an inequitable allocation of costs. Because of this, the City's Cost Allocation Plan establishes separate *bases of allocation* for each major indirect cost category. With this approach, indirect costs can be allocated to each direct cost program in a fair, convenient, and most importantly, consistent manner. Provided in Table 2 on page 7 is a summary of the primary methods of allocation used in distributing indirect costs to direct cost programs.

Some of these costs lend themselves to an easily justified, rational approach of distribution. For example, human resources costs are related to the number of employees serviced. Other costs may not be as intuitive; however, the allocation bases are consistent with generally accepted accounting principles and recognize the concept that the cost of developing the information necessary to perform the cost allocations should not exceed the benefits likely to be gained.

Where there is not otherwise a clear relationship to another allocation base (like authorized staffing or assigned space), allocating costs based on operating budget is the common industry practice, and as such, this approach is used by the City.

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Indirect Cost Allocations

A summary of the indirect cost allocations (Central Services) is provided in Table 3.0 (page 7), followed by the detailed allocations for each specific indirect cost program for Central Services on Tables 4.0 through 4.8 (pages 8 to 16) and internal service fund allocations on Tables 5.0 to 5.9 (pages 17 to 25).

Simple Method of Allocating Costs

In performing the cost allocations, all indirect costs have been allocated only to direct cost programs rather than using a more complex sequential allocation system. Although there are some conceptual difficulties with this approach, the difference in the end result is insignificant, but the cost of preparation, review and audit is significantly reduced.

For example, the cost of the City Manager program is allocated solely to direct cost programs based on their operating budget. However, as the City Manager program also benefits other indirect cost programs such as Human Resources and Finance, the cost allocations could appear to be distorted since no allocations are made to them.

Under a more sophisticated system, the cost of the City Manager program would be allocated to the other indirect costs programs and iterative allocations then made to direct cost programs until all indirect costs are distributed. However, this process is extremely time consuming (and places far more reliance on the underlying significance of the allocation bases than may be appropriate) and results in the same basic cost allocations as the simpler method since all indirect costs are allocated in the final product. Again, as noted above, the plan's goal is a reasonable allocation of indirect costs, not a "perfect" one.

USES OF THE COST ALLOCATION PLAN

By identifying total program costs, the Cost Allocation Plan can be used as an analytical tool in many financial decision-making situations, including:

- **Reimbursement Transfers.** The Cost Allocation Plan identifies the costs incurred by the General Fund in providing administrative support services to the City's other funds such as enterprise operations and special revenue funds. For example, although the City's administrative, legal services, human resources and accounting funds are budgeted and accounted for in the General Fund, these programs provide support services to other City funds. The Cost Allocation Plan provides a clear methodology for determining this level of support in reimbursing these costs.
- **General Fund User Charges.** Similar to ensuring that enterprise fund revenues fully recover their costs, the Cost Allocation Plan can also be used in determining appropriate user fees for General Fund services, such as planning applications, building permits and recreation activities, in ensuring that the full cost of services are considered in setting rates.
- **Labor Rates.** Along with accounting for salary, benefits and paid leave (such as vacation, sick and holidays), "full cost" hourly labor rates can be developed that appropriately include indirect costs.
- **Contracting-Out for Services.** By identifying total costs, the cost allocation plan can also be helpful in analyzing the costs of contracting for services versus performing services in-house.

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- **Grant Administration.** Under federal cost accounting policies, it is permissible to include indirect costs in accounting for grant programs. By establishing indirect cost rates, the cost allocation plan can be used in recovering the total costs (direct and indirect) associated with implementing grant programs.

PLAN PREPARATION

In a true cost accounting system, indirect costs would be computed and allocated on an ongoing basis throughout the fiscal year based on actual costs. However, frequent updating in municipal finance would not serve any specific purpose—such as unit price control in a manufacturing company—but it would consume significant accounting resources. As such, the City’s Cost Allocation Plan is prepared annually based on the budget adopted by the Council.

This approach works well when significant variances are not expected between budget and actual. However, where large variances are possible, then at the end of the fiscal year, a “true-up” should be calculated based on actual costs. Any variances (either over or under the Cost Allocation Plan amounts) can then be applied to the following year’s Cost Allocation Plan.

After two years, the City will assess whether there were any significant variances between budget and actual, and move to a “true-up” approach if that proves to be the case.

SUMMARY

The Cost Allocation Plan helps make determining total program costs possible by establishing a reasonable methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the Cost Allocation Plan can be a valuable analytical tool in a number of situations, including establishing fees designed for full cost recovery, reimbursing support service costs provided by the General Fund to other funds and recovering indirect costs associated with grant programs. Table 1 on the following page is a summary of all indirect and direct costs in this plan. Indirect costs represent only 18% of all costs.

Summary Schedules

Table 1 - Indirect and Direct Cost Summary

Indirect Costs		Direct Costs	
General Fund		General Fund	
City Council	126,158	Business, Economic, Grant & Housing	323,775
City Clerk	137,984	Community Outreach/Public Information Services	37,000
City Manager	396,602	Parks	1,101,063
Administrative Support	84,456	Recreation Administration (<i>Includes all recreation activities</i>)	866,893
Misc. General Government	136,673	Planning & Community Development	506,928
Accounting	696,537	Building Inspection	284,354
City Attorney	201,161	Engineering (<i>Included Landfill/Solid Waste</i>)	610,293
Treasury Management	89,344	Traffic Signal operations	33,000
Human Resources/Risk Mgmt.	481,893	Streets	775,765
Internal Service Funds		Storm Drain	98,239
Garage	400,620	Animal Control	78,500
Purchasing	219,871	Police Patrol	5,262,672
Billing & Collections	860,347	Police Major Crimes	162,314
Dispatch	687,987	Community Services Officers (<i>includes SLESF</i>)	504,767
Building Maintenance/ Corporation Yard	582,907	Fire	2,150,676
Information Technology	711,219	Enterprise Funds	
Insurance	288,013	Parking Enforcement	132,116
Total Indirect Costs	6,101,772	Golf	41,973
		Conference Center	257,524
		Airport	1,119,216
		Electric	12,024,405
		Street Lighting	368,369
		Public Benefit	510,000
		Water	2,391,148
		Wastewater	3,442,852
		Special Revenue Funds	
		Successor Agency	33,800
		Alex Rorabaugh Recreation Center	76,426
		Downtown Business Improvement	15,000
		Museum	307,703
		Visit Ukiah	110,000
		Total Direct Costs	33,626,771
Overall Indirect Cost rate			
Indirect costs divided by direct costs			18%

Summary Schedules

Under Generally accepted accounting principles, capital outlay, debt service and interfund transfers and pass-through payments are usually excluded in calculating indirect cost rates; accordingly, only operating costs (less transfers) are considered in the City's cost allocation plan.

Table 2- Basis of Indirect Cost Allocations

Central Services:	Basis of Allocation
City Council	Operating Budget
City Clerk	Operating Budget
City Manager	Operating Budget
Administrative Support	Operating Budget
Miscellaneous General Government	Operating Budget
Finance- Accounting	Operating Budget
City Attorney	Operating Budget
Human Resources	Full-Time Equivalent Staffing
Treasury Management	Fund Balance- Interest Distribution
Internal Service Funds:	
Insurance Liability	Claims History/Claims Paid/Property Value
Garage	Previous Year Actual Parts/Labor
Purchasing	Operating Contractual Services & Supplies
Billing & Collections	Billable Revenues
Dispatch Center	Dispatch Services With Flat Rates to Utilities
Building Maintenance	Assigned Space
City Hall Use Allowance	Assigned Space
Information Technology	Full-Time Equivalent Staffing

Table 3.0- Summary of indirect Cost Allocations for Central Services

Central Services:	General Fund	Public Safety	Special Revenue Funds	Enterprise Funds	Total
City Council	\$ 17,398	\$ 30,610	\$ 2,037	\$ 76,113	\$ 126,158
City Clerk	19,029	33,479	2,228	83,248	137,984
City Manager	54,694	96,228	6,403	239,277	396,602
Administrative Support	11,647	20,492	1,364	50,954	84,456
Miscellaneous General Government	18,848	33,161	2,207	82,457	136,673
Finance- Accounting	96,056	169,002	11,246	420,233	696,537
City Attorney	27,741	48,808	3,248	121,364	201,161
Human Resources	147,449	159,420	14,126	160,898	481,893
Treasury Management	6,877	-	-	82,467	89,344
Total Indirect Costs for Central Services	\$ 399,737	\$ 591,201	\$ 42,859	\$ 1,317,011	\$ 2,350,808
Total Direct Costs	4,715,810	8,080,429	542,929	20,287,603	33,626,771
Total Costs	5,115,547	8,671,630	585,788	21,604,614	35,977,579
Indirect Cost Rate	8.48%	7.32%	7.89%	6.49%	6.99%

Indirect Cost Allocations by Program

Table 4.0 – Central Services: City Council Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Total Operating Budget FY 2015/2016		100.00%	\$ 126,158			
Total		100.00%	\$ 126,158			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	1,215		
10018000	Community Outreach/Public Information Services	37,000	0.11%	139	GF	17,398 13.79%
10022100	Parks	1,101,063	3.27%	4,131	Police	22,541 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	3,252	Fire	8,069 6.40%
10023100	Planning & Community Development	506,928	1.51%	1,902	Parking Enf.	496 0.39%
10023320	Building Inspection	284,354	0.85%	1,067	Golf	157 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	2,290	Conf. Center	966 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	124	Airport	4,199 3.33%
10024220	Streets	775,765	2.31%	2,910	Electric	45,112 35.76%
10024224	Storm Drain	98,239	0.29%	369	Street Lighting	1,382 1.10%
10020217	Animal Control	78,500	0.23%	295	Public Benefit	1,913 1.52%
10520210	Police Patrol	5,262,672	15.65%	19,744	Water	8,971 7.11%
10520224	Police Major Crimes	162,314	0.48%	609	Wastewater	12,917 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	1,894	Successor Agency	127 0.10%
10521210	Fire	2,150,676	6.40%	8,069	ARRC	287 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	496	Downtown Bus. Imp	56 0.04%
72022400	Golf	41,973	0.12%	157	Museum	1,154 0.92%
73022600	Conference Center	257,524	0.77%	966	Visit Ukiah	413 0.33%
77725200	Airport	1,119,216	3.33%	4,199	Total	126,158 100.00%
80026110	Electric Overhead	1,069,948	3.18%	4,014		
80026120	Electric Underground	1,059,977	3.15%	3,977		
80026130	Electric Substation	297,165	0.88%	1,115		
80026200	Electric Testing & Calibrating	229,920	0.68%	863		
80026300	Electric Generation	8,541,565	25.40%	32,046		
80026330	Electric Hydro Plant	265,284	0.79%	995		
80026400	Electric Administration	560,546	1.67%	2,103		
80526610	Street Lighting	368,369	1.10%	1,382		
80626500	Public Benefit	510,000	1.52%	1,913		
82024410	Water Administration	539,837	1.61%	2,025		
82024411	Water Production Operations & Management	1,094,926	3.26%	4,108		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	2,838		
84024420	Wastewater Administration	562,786	1.67%	2,111		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	2,176		
84024425	Wastewater Treatment	2,300,033	6.84%	8,629		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	127		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	287		
31217100	Downtown Business Improvement	15,000	0.04%	56		
69122700	Museum	307,703	0.92%	1,154		
75017110	Visit Ukiah	110,000	0.33%	413		
Total Operating Budget Used for Distribution		33,626,771	100.00%	\$ 126,158		

Indirect Cost Allocations by Program

Table 4.1- Central Services: City Clerk Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Total Operating Budget FY 2015/2016		100.00%	\$ 137,984			
Total		100.00%	\$ 137,984			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	1,329		
10018000	Community Outreach/Public Information Services	37,000	0.11%	152	GF	19,029 13.79%
10022100	Parks	1,101,063	3.27%	4,518	Police	24,654 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	3,557	Fire	8,825 6.40%
10023100	Planning & Community Development	506,928	1.51%	2,080	Parking Enf.	542 0.39%
10023320	Building Inspection	284,354	0.85%	1,167	Golf	172 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	2,504	Conf. Center	1,057 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	135	Airport	4,593 3.33%
10024220	Streets	775,765	2.31%	3,183	Electric	49,341 35.76%
10024224	Storm Drain	98,239	0.29%	403	Street Lighting	1,512 1.10%
10020217	Animal Control	78,500	0.23%	322	Public Benefit	2,093 1.52%
10520210	Police Patrol	5,262,672	15.65%	21,595	Water	9,812 7.11%
10520224	Police Major Crimes	162,314	0.48%	666	Wastewater	14,127 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	2,071	Successor Agency	139 0.10%
10521210	Fire	2,150,676	6.40%	8,825	ARRC	314 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	542	Downtown Bus. Imp	62 0.04%
72022400	Golf	41,973	0.12%	172	Museum	1,263 0.92%
73022600	Conference Center	257,524	0.77%	1,057	Visit Ukiah	451 0.33%
77725200	Airport	1,119,216	3.33%	4,593	Total	137,984 100.00%
80026110	Electric Overhead	1,069,948	3.18%	4,390		
80026120	Electric Underground	1,059,977	3.15%	4,350		
80026130	Electric Substation	297,165	0.88%	1,219		
80026200	Electric Testing & Calibrating	229,920	0.68%	943		
80026300	Electric Generation	8,541,565	25.40%	35,049		
80026330	Electric Hydro Plant	265,284	0.79%	1,089		
80026400	Electric Administration	560,546	1.67%	2,300		
80526610	Street Lighting	368,369	1.10%	1,512		
80626500	Public Benefit	510,000	1.52%	2,093		
82024410	Water Administration	539,837	1.61%	2,215		
82024411	Water Production Operations & Management	1,094,926	3.26%	4,493		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	3,104		
84024420	Wastewater Administration	562,786	1.67%	2,309		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	2,380		
84024425	Wastewater Treatment	2,300,033	6.84%	9,438		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	139		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	314		
31217100	Downtown Business Improvement	15,000	0.04%	62		
69122700	Museum	307,703	0.92%	1,263		
75017110	Visit Ukiah	110,000	0.33%	451		
Total Operating Budget Used for Distribution		33,626,771	100.00%	\$ 137,984		

Indirect Cost Allocations by Program

Table 4.2- Central Services: City Manager Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Total Operating Budget FY 2015/2016		100.00%	\$ 396,602			
Total		100.00%	\$ 396,602			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	3,819		
10018000	Community Outreach/Public Information Services	37,000	0.11%	436	GF	54,694 13.79%
10022100	Parks	1,101,063	3.27%	12,986	Police	70,863 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	10,224	Fire	25,366 6.40%
10023100	Planning & Community Development	506,928	1.51%	5,979	Parking Enf.	1,558 0.39%
10023320	Building Inspection	284,354	0.85%	3,354	Golf	495 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	7,198	Conf. Center	3,037 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	389	Airport	13,200 3.33%
10024220	Streets	775,765	2.31%	9,150	Electric	141,819 35.76%
10024224	Storm Drain	98,239	0.29%	1,159	Street Lighting	4,345 1.10%
10020217	Animal Control	78,500	0.23%	926	Public Benefit	6,015 1.52%
10520210	Police Patrol	5,262,672	15.65%	62,069	Water	28,202 7.11%
10520224	Police Major Crimes	162,314	0.48%	1,914	Wastewater	40,606 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	5,953	Successor Agency	399 0.10%
10521210	Fire	2,150,676	6.40%	25,366	ARRC	901 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	1,558	Downtown Bus. Imp	177 0.04%
72022400	Golf	41,973	0.12%	495	Museum	3,629 0.92%
73022600	Conference Center	257,524	0.77%	3,037	Visit Ukiah	1,297 0.33%
77725200	Airport	1,119,216	3.33%	13,200	Total	396,602 100.00%
80026110	Electric Overhead	1,069,948	3.18%	12,619		
80026120	Electric Underground	1,059,977	3.15%	12,502		
80026130	Electric Substation	297,165	0.88%	3,505		
80026200	Electric Testing & Calibrating	229,920	0.68%	2,712		
80026300	Electric Generation	8,541,565	25.40%	100,741		
80026330	Electric Hydro Plant	265,284	0.79%	3,129		
80026400	Electric Administration	560,546	1.67%	6,611		
80526610	Street Lighting	368,369	1.10%	4,345		
80626500	Public Benefit	510,000	1.52%	6,015		
82024410	Water Administration	539,837	1.61%	6,367		
82024411	Water Production Operations & Management	1,094,926	3.26%	12,914		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	8,921		
84024420	Wastewater Administration	562,786	1.67%	6,638		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	6,841		
84024425	Wastewater Treatment	2,300,033	6.84%	27,127		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	399		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	901		
31217100	Downtown Business Improvement	15,000	0.04%	177		
69122700	Museum	307,703	0.92%	3,629		
75017110	Visit Ukiah	110,000	0.33%	1,297		
Total Operating Budget Used for Distribution		33,626,771	100.00%	\$ 396,602		

Indirect Cost Allocations by Program

Table 4.3 – Central Services: Administrative Support Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Total Operating Budget FY 2015/2016		100.00%	\$ 84,456			
Total		100.00%	\$ 84,456			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	813		
10018000	Community Outreach/Public Information Services	37,000	0.11%	93	GF	11,647 13.79%
10022100	Parks	1,101,063	3.27%	2,765	Police	15,090 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	2,177	Fire	5,402 6.40%
10023100	Planning & Community Development	506,928	1.51%	1,273	Parking Enf.	332 0.39%
10023320	Building Inspection	284,354	0.85%	714	Golf	105 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	1,533	Conf. Center	647 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	83	Airport	2,811 3.33%
10024220	Streets	775,765	2.31%	1,948	Electric	30,200 35.76%
10024224	Storm Drain	98,239	0.29%	247	Street Lighting	925 1.10%
10020217	Animal Control	78,500	0.23%	197	Public Benefit	1,281 1.52%
10520210	Police Patrol	5,262,672	15.65%	13,218	Water	6,006 7.11%
10520224	Police Major Crimes	162,314	0.48%	408	Wastewater	8,647 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	1,268	Successor Agency	85 0.10%
10521210	Fire	2,150,676	6.40%	5,402	ARRC	192 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	332	Downtown Bus. Imp	38 0.04%
72022400	Golf	41,973	0.12%	105	Museum	773 0.92%
73022600	Conference Center	257,524	0.77%	647	Visit Ukiah	276 0.33%
77725200	Airport	1,119,216	3.33%	2,811	Total	84,456 100.00%
80026110	Electric Overhead	1,069,948	3.18%	2,687		
80026120	Electric Underground	1,059,977	3.15%	2,662		
80026130	Electric Substation	297,165	0.88%	746		
80026200	Electric Testing & Calibrating	229,920	0.68%	577		
80026300	Electric Generation	8,541,565	25.40%	21,453		
80026330	Electric Hydro Plant	265,284	0.79%	666		
80026400	Electric Administration	560,546	1.67%	1,408		
80526610	Street Lighting	368,369	1.10%	925		
80626500	Public Benefit	510,000	1.52%	1,281		
82024410	Water Administration	539,837	1.61%	1,356		
82024411	Water Production Operations & Management	1,094,926	3.26%	2,750		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	1,900		
84024420	Wastewater Administration	562,786	1.67%	1,413		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	1,457		
84024425	Wastewater Treatment	2,300,033	6.84%	5,777		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	85		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	192		
31217100	Downtown Business Improvement	15,000	0.04%	38		
69122700	Museum	307,703	0.92%	773		
75017110	Visit Ukiah	110,000	0.33%	276		
Total Operating Budget Used for Distribution		33,626,771	100.00%	\$ 84,456		

Indirect Cost Allocations by Program

Table 4.4 – Central Services: Miscellaneous General Government Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Total Operating Budget FY 2015/2016		100.00%	\$ 136,673			
Total		100.00%	\$ 136,673			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	1,316		
10018000	Community Outreach/Public Information Services	37,000	0.11%	150	GF	18,848 13.79%
10022100	Parks	1,101,063	3.27%	4,475	Police	24,420 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	3,523	Fire	8,741 6.40%
10023100	Planning & Community Development	506,928	1.51%	2,060	Parking Enf.	537 0.39%
10023320	Building Inspection	284,354	0.85%	1,156	Golf	171 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	2,480	Conf. Center	1,047 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	134	Airport	4,549 3.33%
10024220	Streets	775,765	2.31%	3,153	Electric	48,872 35.76%
10024224	Storm Drain	98,239	0.29%	399	Street Lighting	1,497 1.10%
10020217	Animal Control	78,500	0.23%	319	Public Benefit	2,073 1.52%
10520210	Police Patrol	5,262,672	15.65%	21,390	Water	9,719 7.11%
10520224	Police Major Crimes	162,314	0.48%	660	Wastewater	13,993 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	2,052	Successor Agency	137 0.10%
10521210	Fire	2,150,676	6.40%	8,741	ARRC	311 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	537	Downtown Bus. Imp	61 0.04%
72022400	Golf	41,973	0.12%	171	Museum	1,251 0.92%
73022600	Conference Center	257,524	0.77%	1,047	Visit Ukiah	447 0.33%
77725200	Airport	1,119,216	3.33%	4,549	Total	136,673 100.00%
80026110	Electric Overhead	1,069,948	3.18%	4,349		
80026120	Electric Underground	1,059,977	3.15%	4,308		
80026130	Electric Substation	297,165	0.88%	1,208		
80026200	Electric Testing & Calibrating	229,920	0.68%	934		
80026300	Electric Generation	8,541,565	25.40%	34,716		
80026330	Electric Hydro Plant	265,284	0.79%	1,078		
80026400	Electric Administration	560,546	1.67%	2,278		
80526610	Street Lighting	368,369	1.10%	1,497		
80626500	Public Benefit	510,000	1.52%	2,073		
82024410	Water Administration	539,837	1.61%	2,194		
82024411	Water Production Operations & Management	1,094,926	3.26%	4,450		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	3,074		
84024420	Wastewater Administration	562,786	1.67%	2,287		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	2,357		
84024425	Wastewater Treatment	2,300,033	6.84%	9,348		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	137		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	311		
31217100	Downtown Business Improvement	15,000	0.04%	61		
69122700	Museum	307,703	0.92%	1,251		
75017110	Visit Ukiah	110,000	0.33%	447		
Total Operating Budget Used for Distribution		33,626,771	100.00%	\$ 136,673		

(Property Tax Administration Fee excluded from distribution)

Indirect Cost Allocations by Program

Table 4.5 – Central Services: Finance Accounting Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Total Operating Budget FY 2015/2016		100.00%	\$ 696,537			
Total		100.00%	\$ 696,537			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$ 696,537		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	6,707		
10018000	Community Outreach/Public Information Services	37,000	0.11%	766	GF	96,056 13.79%
10022100	Parks	1,101,063	3.27%	22,807	Police	124,454 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	17,957	Fire	44,549 6.40%
10023100	Planning & Community Development	506,928	1.51%	10,500	Parking Enf.	2,737 0.39%
10023320	Building Inspection	284,354	0.85%	5,890	Golf	869 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	12,641	Conf. Center	5,334 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	684	Airport	23,183 3.33%
10024220	Streets	775,765	2.31%	16,069	Electric	249,071 35.76%
10024224	Storm Drain	98,239	0.29%	2,035	Street Lighting	7,630 1.10%
10020217	Animal Control	78,500	0.23%	1,626	Public Benefit	10,564 1.52%
10520210	Police Patrol	5,262,672	15.65%	109,010	Water	49,530 7.11%
10520224	Police Major Crimes	162,314	0.48%	3,362	Wastewater	71,314 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	10,456	Successor Agency	700 0.10%
10521210	Fire	2,150,676	6.40%	44,549	ARRC	1,583 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	2,737	Downtown Bus. Imp	311 0.04%
72022400	Golf	41,973	0.12%	869	Museum	6,374 0.92%
73022600	Conference Center	257,524	0.77%	5,334	Visit Ukiah	2,279 0.33%
77725200	Airport	1,119,216	3.33%	23,183	Total	696,537 100.00%
80026110	Electric Overhead	1,069,948	3.18%	22,163		
80026120	Electric Underground	1,059,977	3.15%	21,956		
80026130	Electric Substation	297,165	0.88%	6,155		
80026200	Electric Testing & Calibrating	229,920	0.68%	4,763		
80026300	Electric Generation	8,541,565	25.40%	176,928		
80026330	Electric Hydro Plant	265,284	0.79%	5,495		
80026400	Electric Administration	560,546	1.67%	11,611		
80526610	Street Lighting	368,369	1.10%	7,630		
80626500	Public Benefit	510,000	1.52%	10,564		
82024410	Water Administration	539,837	1.61%	11,182		
82024411	Water Production Operations & Management	1,094,926	3.26%	22,680		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	15,668		
84024420	Wastewater Administration	562,786	1.67%	11,657		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	12,015		
84024425	Wastewater Treatment	2,300,033	6.84%	47,642		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	700		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	1,583		
31217100	Downtown Business Improvement	15,000	0.04%	311		
69122700	Museum	307,703	0.92%	6,374		
75017110	Visit Ukiah	110,000	0.33%	2,279		
Total Operating Budget Used for Distribution		33,626,771	100.00%	\$ 696,537		

Indirect Cost Allocations by Program

Table 4.6 – Central Services: City Attorney Distribution

	Distribution Basis/Bases	Percent	Dept. Budget			
	Total Operating Budget FY 2015/2016	100.00%	\$ 201,161			
	Total	100.00%	\$ 201,161			
Org #	Departments	Total Operating Budget FY 2015/2016	Department Percent	Total Distribution \$ 201,161		
GENERAL FUND						
10017100	Business, Economic, Grant & Housing	323,775	0.96%	1,937		
10018000	Community Outreach/Public Information Services	37,000	0.11%	221	GF	27,741 13.79%
10022100	Parks	1,101,063	3.27%	6,587	Police	35,942 17.87%
10022810	Recreation Administration (includes all Recreation Activities)	866,893	2.58%	5,186	Fire	12,866 6.40%
10023100	Planning & Community Development	506,928	1.51%	3,033	Parking Enf.	790 0.39%
10023320	Building Inspection	284,354	0.85%	1,701	Golf	251 0.12%
10024210	Engineering (includes Landfill/Solid Waste)	610,293	1.81%	3,651	Conf. Center	1,541 0.77%
10024214	Traffic Signal Operations	33,000	0.10%	197	Airport	6,695 3.33%
10024220	Streets	775,765	2.31%	4,641	Electric	71,932 35.76%
10024224	Storm Drain	98,239	0.29%	588	Street Lighting	2,204 1.10%
10020217	Animal Control	78,500	0.23%	470	Public Benefit	3,051 1.52%
10520210	Police Patrol	5,262,672	15.65%	31,482	Water	14,304 7.11%
10520224	Police Major Crimes	162,314	0.48%	971	Wastewater	20,596 10.24%
10520218	Community Services Officers (Includes SLESF)	504,767	1.50%	3,020	Successor Agency	202 0.10%
10521210	Fire	2,150,676	6.40%	12,866	ARRC	457 0.23%
ENTERPRISE FUNDS						
64020213	Parking Enforcement	132,116	0.39%	790	Downtown Bus. Imp	90 0.04%
72022400	Golf	41,973	0.12%	251	Museum	1,841 0.92%
73022600	Conference Center	257,524	0.77%	1,541	Visit Ukiah	658 0.33%
77725200	Airport	1,119,216	3.33%	6,695	Total	201,161 100.00%
80026110	Electric Overhead	1,069,948	3.18%	6,401		
80026120	Electric Underground	1,059,977	3.15%	6,341		
80026130	Electric Substation	297,165	0.88%	1,778		
80026200	Electric Testing & Calibrating	229,920	0.68%	1,375		
80026300	Electric Generation	8,541,565	25.40%	51,097		
80026330	Electric Hydro Plant	265,284	0.79%	1,587		
80026400	Electric Administration	560,546	1.67%	3,353		
80526610	Street Lighting	368,369	1.10%	2,204		
80626500	Public Benefit	510,000	1.52%	3,051		
82024410	Water Administration	539,837	1.61%	3,229		
82024411	Water Production Operations & Management	1,094,926	3.26%	6,550		
82024414	Water Distribution Operations & Maintenance	756,385	2.25%	4,525		
84024420	Wastewater Administration	562,786	1.67%	3,367		
84024421	Wastewater Operations & Maintenance	580,033	1.72%	3,470		
84024425	Wastewater Treatment	2,300,033	6.84%	13,759		
SPECIAL REVENUES & OTHER FUNDS						
10017200	Successor Agency	33,800	0.10%	202		
31122870	Alex Rorabaugh Recreation Center (ARRC)	76,426	0.23%	457		
31217100	Downtown Business Improvement	15,000	0.04%	90		
69122700	Museum	307,703	0.92%	1,841		
75017110	Visit Ukiah	110,000	0.33%	658		
	Total Operating Budget Used for Distribution	33,626,771	100.00%	\$ 201,161		

\$100,000 for litigation costs are directly charged to the Wastewater Enterprise.

Indirect Cost Allocations by Program

Table 4.7 – Central Services: Human Resources/ Risk Management Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Number of Full Time Equivalent Employees (FTEs)		100.00%	\$ 481,893			
Total		100.00%	\$ 481,893			
			Department Percent			
Org #	Departments	Number of Full Time Equivalent Employees (FTEs)	Department %	Total Distribution \$ 481,893		
GENERAL FUND						
10010000	City Council	1.90	1.21%	5,847	GF	147,449 30.60%
10015100	City Treasurer	0.38	0.24%	1,169	Police	125,105 25.96%
10011100	City Clerk	1.00	0.64%	3,078	Fire	34,315 7.12%
10012100	City Manager	1.56	1.00%	4,801	Golf	1,385 0.29%
10012200	Administrative Support	0.50	0.32%	1,539	Airport	13,049 2.71%
10013400	Accounting	6.80	4.34%	20,928	Conf. Center	8,340 1.73%
10017100	Business, Economic, Grant & Housing	2.40	1.53%	7,386	Electric	53,058 11.01%
10022100	Parks	11.15	7.12%	34,315	Street Lighting	3,539 0.73%
10022810	Recreation Administration (includes all Recreation Activities 4.40)	7.81	4.99%	24,036	Water	38,840 8.06%
10023100	Planning & Community Development	3.44	2.20%	10,587	Wastewater	42,687 8.86%
10023320	Building Inspection	2.06	1.32%	6,340	ARRC	708 0.15%
10024210	Engineering (includes Landfill/Solid Waste 1.40)	2.56	1.63%	7,879	Museum	11,880 2.47%
10024220	Streets	5.05	3.23%	15,542	Visit Ukiah	1,539 0.32%
10024214	Storm Drain	1.30	0.83%	4,001	Total	481,893 100.00%
10520210	Police Patrol	33.85	21.62%	104,177		
10520224	Police Major Crimes	1.00	0.64%	3,078		
10520218	Community Services Officers (Includes SLESF 1.00)	5.80	3.70%	17,850		
10521210	Fire	11.15	7.12%	34,315		
ENTERPRISE FUNDS						
72022400	Golf	0.45	0.29%	1,385		
73022600	Conference Center	2.71	1.73%	8,340		
77725200	Airport	4.24	2.71%	13,049		
80026110	Electric Overhead	5.20	3.32%	16,004		
80026120	Electric Underground	6.16	3.93%	18,958		
80026200	Electric Testing & Calibrating	1.40	0.89%	4,309		
80026130	Electric Substation	1.70	1.09%	5,232		
80026330	Electric Hydro Plant	0.75	0.48%	2,308		
80026400	Electric Administration	2.03	1.30%	6,248		
80526610	Street Lighting	1.15	0.73%	3,539		
82024410	Water Administration	2.03	1.30%	6,248		
82024411	Water Production Operations & Management	4.99	3.19%	15,357		
82024414	Water Distribution Operations & Maintenance	5.60	3.58%	17,235		
84024420	Wastewater Administration	2.98	1.90%	9,171		
84024421	Wastewater Operations & Maintenance	4.41	2.82%	13,572		
84024425	Wastewater Treatment	6.48	4.14%	19,943		
SPECIAL REVENUE & OTHER FUNDS						
31122870	Alex Rorabaugh Recreation Center (ARRC)	0.23	0.15%	708		
69122700	Museum	3.86	2.47%	11,880		
75017110	Vist Ukiah	0.50	0.32%	1,539		
	Total FTE's for Distribution	156.58	100.00%	\$ 481,893		

Indirect Cost Allocations by Program

Table 4.8 – Central Services: Treasurer Distribution

Distribution Basis/Bases		Percent	Dept. Budget	
Fund Balance FY 2015/2016		100.00%	\$ 89,344	
Total		100.00%	\$ 89,344	
Org #	Fund/Department Name	Balance FY 2015/2016	Department Percent	Total Distribution \$ 89,344
GENERAL FUND				
10000000	General Fund	3,305,267	7.70%	6,877
ENTERPRISE FUNDS				
64020213	Parking Enforcement	113,260	0.26%	236
73022600	Conference Center	33,483	0.08%	70
77725200	Airport	186,827	0.44%	389
80026400	Electric Administration	12,131,498	28.25%	25,239
80526610	Street Lighting	440,856	1.03%	917
80626500	Public Benefit	6,039	0.01%	13
82024410	Water Administration	6,953,266	16.19%	14,466
84024420	Wastewater Administration (includes Fund 940)	19,773,631	46.05%	41,138
	Total Fund Balance for Distribution	42,944,127	100.00%	\$ 89,344

Internal Service Fund Allocations

Internal Service Fund Allocations

Table 5.0 – Liability Insurance/Claims Premium Distribution

Distribution Basis/Bases		Percent	Dept. Budget											
Total Liability Insurance/Claims Premium FY 2015/2016		100%	\$ 288,013											
Total		100%	\$ 288,013											
Org #	Departments	Claims Paid: Last 3 Years			Claims Made: Last 3 Years			Operating Budget			Total Distribution			
		Amount	Percent	Distribution	No.	Percent	Distribution	Amount	Percent	Distribution				
GENERAL FUND														
10017100	Business, Economic, Grant & Housing	-	0.00%	-	-	0.00%	-	313,850	0.94%	896	896	GF	40,696	14.13%
10018000	Community Outreach/Public Information Services	-	0.00%	-	-	0.00%	-	37,000	0.11%	106	106	Police	66,710	23.16%
10022100	Parks	958	0.28%	300	2	5.48%	5,300	1,097,489	3.27%	3,133	8,733	Fire	11,222	3.90%
10022810	Recreation Administration (includes all Recreation Activities)	-	0.00%	-	-	0.00%	-	866,223	2.58%	2,473	2,473	Parking Ent.	365	0.13%
10023100	Planning & Community Development	-	0.00%	-	-	0.00%	-	506,928	1.51%	1,447	1,447	Golf	120	0.04%
10023320	Building Inspection	-	0.00%	-	-	0.00%	-	284,354	0.85%	812	812	Conf. Center	13,535	4.70%
10024210	Engineering (includes Landfill/Solid Waste)	-	0.00%	-	-	0.00%	-	610,161	1.82%	1,742	1,742	Airport	3,186	1.11%
10024214	Traffic Signal Operations	-	0.00%	-	-	0.00%	-	33,000	0.10%	94	94	Electric	40,833	14.18%
10024220	Streets	12,481	3.67%	3,500	7	19.18%	18,400	775,765	2.31%	2,214	24,114	Street Lighting	1,052	0.37%
10024224	Storm Drain	-	0.00%	-	-	0.00%	-	98,239	0.29%	280	280	Public Benefit	1,456	0.51%
10020217	Animal Control	-	0.00%	-	-	0.00%	-	83,765	0.25%	239	239	Water	14,991	5.20%
10520210	Police Patrol	82,498	24.26%	23,300	10	27.40%	26,300	5,243,320	15.62%	14,967	64,567	Wastewater	92,298	32.05%
10520224	Police Major Crimes	-	0.00%	-	-	0.00%	-	162,314	0.48%	463	463	Successor Agency	96	0.03%
10520218	Community Services Officers (includes SLESF)	-	0.00%	-	-	0.00%	-	504,767	1.50%	1,441	1,441	ARRC	218	0.08%
10521210	Fire	8,699	2.56%	2,500	1	2.74%	2,600	2,144,519	6.39%	6,122	11,222	Downtown Bus. Imp.	43	0.01%
ENTERPRISE FUNDS														
64020213	Parking Enforcement	-	0.00%	-	-	0.00%	-	127,906	0.38%	365	365	Museum	878	0.30%
72022400	Golf	-	0.00%	-	-	0.00%	-	41,973	0.13%	120	120	Visit Ukiah	314	0.11%
73022600	Conference Center	36,000	10.59%	10,200	1	2.74%	2,600	257,524	0.77%	735	13,535	Total	288,013	100.00%
77725200	Airport	-	0.00%	-	-	0.00%	-	1,116,037	3.32%	3,186	3,186			
80026110	Electric Overhead	-	0.00%	-	-	0.00%	-	1,069,948	3.19%	3,054	3,054			
80026120	Electric Underground	-	0.00%	-	-	0.00%	-	1,059,977	3.16%	3,026	3,026			
80026130	Electric Substation	-	0.00%	-	-	0.00%	-	297,165	0.89%	848	848			
80026200	Electric Testing & Calibrating	-	0.00%	-	-	0.00%	-	229,920	0.68%	656	656			
80026300	Electric Generation	-	0.00%	-	-	0.00%	-	8,541,565	25.45%	24,382	24,382			
80026330	Electric Hydro Plant	-	0.00%	-	-	0.00%	-	268,443	0.80%	766	766			
80026400	Electric Administration	4,131	1.21%	1,200	2	5.48%	5,300	560,546	1.67%	1,600	8,100			
80526610	Street Lighting	-	0.00%	-	-	0.00%	-	368,369	1.10%	1,052	1,052			
80626500	Public Benefit	-	0.00%	-	-	0.00%	-	510,000	1.52%	1,456	1,456			
82024410	Water Administration	5,557	1.63%	1,600	3	6.85%	6,600	539,837	1.61%	1,541	9,741			
82024411	Water Production Operations & Management	-	0.00%	-	-	0.00%	-	1,091,424	3.25%	3,115	3,115			
82024414	Water Distribution Operations & Maintenance	-	0.00%	-	-	0.00%	-	747,750	2.23%	2,134	2,134			
84024420	Wastewater Administration	189,778	55.80%	53,600	11	30.14%	28,900	562,786	1.68%	1,606	84,106			
84024421	Wastewater Operations & Maintenance	-	0.00%	-	-	0.00%	-	572,944	1.71%	1,635	1,635			
84024425	Wastewater Treatment	-	0.00%	-	-	0.00%	-	2,296,575	6.84%	6,556	6,556			
SPECIAL REVENUE & OTHER FUNDS														
10017200	Successor Agency	-	0.00%	-	-	0.00%	-	33,800	0.10%	96	96			
31122870	Alex Rorabaugh Recreation Center (ARRC)	-	0.00%	-	-	0.00%	-	76,426	0.23%	218	218			
31217100	Downtown Business Improvement	-	0.00%	-	-	0.00%	-	15,000	0.04%	43	43			
69122700	Museum	-	0.00%	-	-	0.00%	-	307,703	0.92%	878	878			
75017110	Visit Ukiah	-	0.00%	-	-	0.00%	-	110,000	0.33%	314	314			
Total Operating Budget Used for Distribution		340,102	100.00%	96,200	37	100.00%	96,000	33,565,312	100.00%	95,813	288,013			

Internal Service Fund Allocations

Table 5.2 – Building Maintenance Distribution

	Distribution Basis/Bases	Percent	Dept. Budget	
	Civic Center Square Footage	100.00%	\$ 427,357	
	Total	100.00%	\$ 427,357	
Org #	Departments	Civic Center Square Footage	Department Percent	Total Distribution \$ 427,357
GENERAL FUND				
10010000	City Council	2,639.60	10.41%	44,502
10011100	City Clerk	883.80	3.49%	14,900
10012100	City Manager	757.80	2.99%	12,776
10012200	Administrative Support	303.80	1.20%	5,122
10013400	Accounting	879.60	3.47%	14,830
10016100	Human Resources/Risk Management	391.90	1.55%	6,607
10022100	Parks	147.30	0.58%	2,483
10022810	Recreation Administration	725.00	2.86%	12,223
10023100	Planning & Community Development	568.40	2.24%	9,583
10023320	Building Inspection	173.20	0.68%	2,920
10024210	Engineering	554.20	2.19%	9,344
10024220	Streets	170.10	0.67%	2,868
10520210	Police Patrol	7,009.20	27.65%	118,172
10521210	Fire	9,090.30	35.86%	153,258 *
ENTERPRISE FUNDS				
80026400	Electric Administration	699.80	2.76%	11,798
82024410	Water Administration	151.40	0.60%	2,553
84024420	Wastewater Administration	202.70	0.80%	3,417
	Total	25,348.10	100.00%	\$ 427,357
	<i>Removed from Distribution</i>			
Adjustment to Fire				
*10521210	Verihealth Contract Credit \$42,000 (3,500 x 12 months)			\$ (42,000) *
10521210	Fire adjusted distribution			\$ 111,258 *

Table 5.3 – Corporation Yard Distribution

Distribution Basis/Bases	Percent	Dept. Budget		
Corporation Yard	100.00%	\$ 70,550		
Total	100.00%	\$ 70,550		
Org #	Departments	Corporation Yard	Department Percent	Total Distribution \$ 70,550
GENERAL FUND				
10024220	Streets	32,220.00	20.36%	14,366
ENTERPRISE FUNDS				
80026400	Electric Administration	75,261.00	47.57%	33,558
82024410	Water Administration	26,457.00	16.72%	11,797
84024420	Wastewater Administration	<u>24,287.00</u>	<u>15.35%</u>	<u>10,829</u>
Total Operating Budget Used for Distribution		<u>158,225.00</u>	<u>100.00%</u>	<u>70,550</u>

Internal Service Fund Allocations

Table 5.4 – Civic Utilities Distribution

Distribution Basis/Bases		Percent	Building Utilities	
Civic Center Square Footage		100.00%	\$ 85,000	
Total		100.00%	\$ 85,000	
Org #	Departments	Civic Center Square Footage	Department Percent	Total Distribution \$ 85,000
GENERAL FUND				
10010000	City Council	2,639.60	10.41%	8,851
10011100	City Clerk	883.80	3.49%	2,964
10012100	City Manager	757.80	2.99%	2,541
10012200	Administrative Support	303.80	1.20%	1,019
10013400	Accounting	879.60	3.47%	2,950
10016100	Human Resources/Risk Management	391.90	1.55%	1,314
10022100	Parks	147.30	0.58%	494
10022810	Recreation Administration	725.00	2.86%	2,431
10023100	Planning & Community Development	568.40	2.24%	1,906
10023320	Building Inspection	173.20	0.68%	581
10024210	Engineering	554.20	2.19%	1,858
10024220	Streets	170.10	0.67%	570
10520210	Police Patrol	7,009.20	27.65%	23,504
10521210	Fire	9,090.30	35.86%	30,483
ENTERPRISE FUNDS				
80026400	Electric Administration	699.80	2.76%	2,347
82024410	Water Administration	151.40	0.60%	508
84024420	Wastewater Administration	202.70	0.80%	680
	Total Utilities	25,348.10	100.00%	85,000

Internal Service Fund Allocations

Table 5.5 – Garage Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Garage Parts		100.00%	\$ 65,210			
Garage Labor		100.00%	\$ 335,410			
Total		100.00%	\$ 400,620			
Fund #	Departments	Garage Parts 65,210	Garage Labor (hrs) 335,410	Department Percent	Labor Distribution \$ 65,210	Total Distribution \$ 428,738
GENERAL FUND						
10012200	Administrative Support (includes Landfill)	-	2	0.06%	205	205
10024210	Engineering	37	11	0.34%	1,130	1,166
10024220	Streets	12,830	581	17.79%	59,667	72,497
10022100	Parks	5,471	242	7.41%	24,853	30,324
10520210	Police	13,563	904	27.68%	92,839	106,402
10020217	Animal Control	1,033	50	1.53%	5,135	6,168
10521210	Fire	14,448	417	12.77%	42,825	57,273
ENTERPRISE FUNDS						
77725200	Airport	2,065	74	2.27%	7,600	9,665
80026400	Electric	4,680	329	10.07%	33,787	38,468
82024411	Water Treatment Plan	1,635	81.5	2.50%	8,370	10,005
82024414	Water Operations & Maintenance	2,982	201	6.15%	20,642	23,624
80326330	Hydro Plant	-	30	0.92%	3,081	3,081
84024421	Sewer Operations & Maintenance	4,590	165	5.05%	16,945	21,535
84024425	Sewer Treatment Plant Operations	1,221	80.5	2.46%	8,267	9,488
SPECIAL REVENUE & OTHER FUNDS						
64020213	Parking	654	98	3.00%	10,064	10,718
	Total Operating Budget Used for Distribution	65,210	3,266	100.00%	335,410	400,620

Internal Service Fund Allocations

Table 5.6 – Dispatch Distribution

	Distribution Basis/Bases	Percent	Dispatch Budget
	Dispatch Department Distribution	100.00%	\$ 1,052,962
	Total	100.00%	\$ 1,052,962
	Distribution Base (less Flat Rates)		\$ 687,987
Org #	Departments	Dispatch Department Distribution	Total Distribution
GENERAL FUND			
10520210	Public Safety Police	60%	412,792
10521210	Public Safety Fire	40%	275,195
10520210	Public Safety Police - Flat Rate (Fort Bragg Contract)	flat rate	324,975
	(Fire now uses Cal Fire for dispatch)		
ENTERPRISE FUNDS			
80026400	Electric	flat rate	20,000
82024410	Water	flat rate	10,000
84024420	Sewer	flat rate	<u>10,000</u>
	Total Operating Budget Used for Distribution		<u><u>1,052,962</u></u>

Internal Service Fund Allocations

Table 5.7 – Purchasing Distribution

	Distribution Basis/Bases	Percent	Dept. Budget	Budget less Direct Costs	Direct Costs*	Total Distribution
	Purchasing Contractual Services & Supplies	100.00%	\$ 219,871	\$ 143,747	\$ 76,124	\$ 219,871
	Total	100.00%	\$ 219,871	\$ 143,747	\$76,124	\$ 219,871
Fund #	Departments	Purchasing Contractual Services & Supplies	Department Percent	Budget less Direct Costs \$ 143,747	Direct Costs*	Total Distribution
GENERAL FUND						
10010000	City Council	2,150.00	0.05%	67	-	67
10011100	City Clerk	27,650.00	0.60%	866	-	866
10012100	City Manager	13,940.00	0.30%	436	-	436
10012200	Administrative Support	18,000.00	0.39%	564	-	564
10012400	Miscellaneous General Government	60,000.00	1.31%	1,878	-	1,878
10013400	Accounting	113,000.00	2.46%	3,538	-	3,538
10014000	City Attorney	193,600.00	4.22%	6,061	-	6,061
10015100	Treasurer	80,000.00	1.74%	2,505	-	2,505
10016100	Human Resources/Risk Management	41,400.00	0.90%	1,296	-	1,296
10017100	Business, Economic, Grant and Housing Services	50,100.00	1.09%	1,568	-	1,568
10017200	Successor Agency	33,800.00	0.74%	1,058	-	1,058
10018000	Community Outreach/ Public Information Services	25,500.00	0.56%	798	-	798
10022100	Parks	89,000.00	1.94%	2,786	-	2,786
10022810	Recreation Administration (includes aquatics and programs)	274,350.00	5.98%	8,589	-	8,589
10023100	Planning & Community Development	110,500.00	2.41%	3,459	-	3,459
10023320	Building Inspection	44,700.00	0.97%	1,399	-	1,399
10024210	Engineering	25,000.00	0.54%	783	-	783
10024214	Storm Drains	31,500.00	0.69%	986	-	986
10024220	Streets	167,160.00	3.64%	5,233	-	5,233
10520210	Police (Includes Volunteers \$900 Major Crimes \$8,800 & SLESF \$28,621)	210,021.00	4.57%	6,575	-	6,575
10521210	Fire (reduced by \$477,590 for fire District Contract)	8,950.00	0.19%	280	-	280
ENTERPRISE FUNDS						
73022600	Conference	72,400.00	1.58%	2,267	-	2,267
77725200	Airport	42,900.00	0.93%	1,343	-	1,343
80026400	Electric (includes Street Lighting \$45,000 & Public Benefit \$120,000)	1,083,000.00	23.59%	33,905	72,318	106,223
82024410	Water	445,300.00	9.70%	13,941	1,903	15,844
84024420	Sewer (reduced by \$100,000 for Litigation Services)	1,161,750.00	25.30%	36,370	1,903	38,273
SPECIAL REVENUE & OTHER FUNDS						
31122870	Alex Rorabaugh Recreation Center (ARRC)	25,000.00	0.54%	783	-	783
31217100	Downtown District	15,000.00	0.33%	470	-	470
64020213	Parking District	111,128.00	2.42%	3,479	-	3,479
69122700	Museum	14,800.00	0.32%	463	-	463
	Total Operating Budget Used for Distribution	4,591,599.00	100.00%	143,747	76,124	219,871

Internal Service Fund Allocations

Table 5.8 – Billing & Collections Distribution

	Distribution Basis/Bases	Percent	Dept. Budget	Direct Distribution	Total Distribution	
	Utilities Based on Billable Revenues	100.00%	\$ 560,810	\$ 299,537	\$ 860,347	
	General Billing - Based on billed revenues	100.00%	\$ 560,810	\$ 299,537	\$ 860,347	
Org #	Departments	on Billable Revenues	Department Percent	Billable Distribution \$	*Meter Readers Direct Distribution	Total Distribution
				560,810		
GENERAL FUND						
10012200	Administrative Support (includes Landfill)	155,205.44	0.50%	2,815	-	2,815
10520210	Public Safety Police	864.09	0.00%	16	-	16
ENTERPRISE FUNDS						
72022400	Golf	22,698.50	0.07%	412	-	412
77725200	Airport	532,163.26	1.72%	9,652	-	9,652
80026400	Electric	14,217,963.46	45.98%	257,872	179,189	437,061
82024410	Water	5,726,622.23	18.52%	103,864	120,348	224,212
84024420	Sewer	10,224,066.74	33.07%	185,434	-	185,434
SPECIAL REVENUE & OTHER FUNDS						
64020213	Parking	41,136.50	0.13%	746	-	746
	Total Operating Budget Used for Distribution	30,920,720	100.00%	560,810	299,537	860,347
	<i>Garbage is Removed from Distribution (flat amount) Sales x 3%</i>					
	<i>*Based on historical time studies of 60% Electric 40% Water</i>					

Internal Service Fund Allocations

Table 5.9 – Information Technology Distribution

Distribution Basis/Bases		Percent	Dept. Budget			
Number of Full Time Equivalent Employees (FTEs)		100.00%	\$ 711,219			
Total		100.00%	\$ 711,219			
Org #	Departments	Number of Full Time Equivalent Employees (FTEs)	Department Percent	FTE Distribution \$ 711,219		
GENERAL FUND						
10010000	City Council	1.90	1.01%	7,179		
10015100	City Treasurer	0.38	0.20%	1,436		
10011100	City Clerk	1.00	0.53%	3,778	GF	386,176 54.3%
10012100	City Manager	1.56	0.83%	5,894	Purchasing	7,745 1.1%
10012200	Administrative Support	0.50	0.27%	1,889	Billing & Collection	36,876 5.2%
10013400	Accounting	6.80	3.61%	25,692	Garage	12,279 1.7%
10016100	Human Resources/Risk Management	2.50	1.33%	9,446	Corp Yard	1,209 0.2%
10017100	Business, Economic, Grant & Housing	2.40	1.27%	9,068	Building Maint	18,060 2.5%
10022100	Parks	11.15	5.92%	42,128	Dispatch	34,004 4.8%
10022810	Recreation Administration (includes all Recreation Activities 4.40)	7.81	4.15%	29,508	Golf	1,700 0.2%
10023100	Planning & Community Development	3.44	1.83%	12,997	Airport	16,020 2.3%
10023320	Building Inspection	2.06	1.09%	7,783	Electric	69,482 9.8%
10024210	Engineering (includes Landfill/Solid Waste 1.40)	2.56	1.36%	9,672	Water	47,682 6.7%
10024220	Streets	5.05	2.68%	19,080	Wastewater	52,404 7.4%
10024214	Storm Drain	1.30	0.69%	4,912	Conf. Center	10,239 1.4%
10520210	Police Patrol	33.85	17.98%	127,894	ARRC	869 0.1%
10520224	Police Major Crimes	1.00	0.53%	3,778	Visit Ukiah	1,889 0.3%
10520218	Community Services Officers (Includes SLESF 1.00)	5.80	3.08%	21,914	Museum	14,584 2.1%
10521210	Fire	11.15	5.92%	42,128	Total	711,219 100.0%
INTERNAL SERVICE FUNDS						
20413500	Purchasing	2.05	1.09%	7,745		
20513300	Billing & Collection	6.00	3.19%	22,670		
20524415	Water Meter Reading	1.88	1.00%	7,103		
20526430	Electric Meter Reading	1.88	1.00%	7,103		
20324100	Garage	3.25	1.73%	12,279		
20824300	Alex Rorabaugh Recreation Center (ARRC)	0.32	0.17%	1,209		
20822500	Building Maintenance	4.78	2.54%	18,060		
20620231	Dispatch Ukiah (Includes Dispatch Fort Bragg 3.00)	9.00	4.78%	34,004		
ENTERPRISE FUNDS						
72022400	Golf	0.45	0.24%	1,700		
73022600	Conference Center	2.71	1.44%	10,239		
77725200	Airport	4.24	2.25%	16,020		
80026110	Electric Overhead	5.20	2.76%	19,647		
80026120	Electric Underground	6.16	3.27%	23,274		
80026200	Electric Testing & Calibrating	1.40	0.74%	5,290		
80026130	Electric Substation	1.70	0.90%	6,423		
80526610	Street Lighting	1.15	0.61%	4,345		
80026330	Electric Hydro Plant	0.75	0.40%	2,834		
80026400	Electric Administration	2.03	1.08%	7,670		
82024410	Water Administration	2.03	1.08%	7,670		
82024411	Water Production Operations & Management	4.99	2.65%	18,853		
82024414	Water Distribution Operations & Maintenance	5.60	2.97%	21,158		
84024420	Wastewater Administration	2.98	1.58%	11,259		
84024421	Wastewater Operations & Maintenance	4.41	2.34%	16,662		
84024425	Wastewater Treatment	6.48	3.44%	24,483		
SPECIAL REVENUE & OTHER FUNDS						
31122870	Alex Rorabaugh Recreation Center (ARRC)	0.23	0.12%	869		
69122700	Museum	3.86	2.05%	14,584		
75017110	Visit Ukiah	0.50	0.27%	1,889		
Total FTE Used for Distribution		188.24	100.00%	711,219		