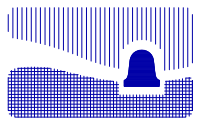




COST ALLOCATION PLAN

Fiscal Years 2007-09



city of san luis obispo

city of san luis obispo
COST ALLOCATION PLAN

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INTRODUCTION TO THE COST ALLOCATION PLAN

OVERVIEW

Purpose of the Plan

The purpose of the City’s cost allocation plan is to identify the total cost 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 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 reflected as an integral part of the total cost of providing specific goods or 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 level of sophistication and complexity of their operations.

Distributing Indirect Costs

However, 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 and uniform manner.

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.

Additionally, use allowance costs for facilities and equipment have also been developed. In accordance with generally accepted accounting principles, only operating costs are considered in preparing the cost allocation plan. As such, capital outlay and debt service costs are excluded from the calculations.

ALLOCATING INDIRECT COSTS

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 on page 4 is a summary of direct and indirect costs for San Luis Obispo based on the Budget for 2007-08 along with the resulting City-wide 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, based on an indirect cost rate of 36.1%, the total cost for a direct program of \$100,000 in San Luis Obispo would be \$136,100 under this approach.

INTRODUCTION TO THE COST ALLOCATION PLAN

Bases of Allocation

Allocating indirect costs via the Citywide indirect cost rate 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 an indicator of activity other 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 personnel administration and payroll preparation costs to it may result in an inequitable allocation of costs. Because of this, the cost allocation plan prepared for San Luis Obispo 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 on page 5 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 administration and payroll costs are related to the number of employees serviced. Other costs may appear to be arbitrarily distributed; however, the bases of allocation 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.

Summary of Indirect Cost Allocations

A summary of the indirect cost allocations is provided on pages 6 through 11, followed by the detailed allocations for each specific indirect cost program.

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 administration program is allocated solely to direct cost programs based on their operating budget. However, as the city administration program also benefits the other indirect cost programs such as human resources and building maintenance, the cost allocations could appear to be distorted since no allocations are made to them.

Under a more complex system, the cost of city administration 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.

USES OF THE PLAN

By identifying total program costs, the cost allocation plan can be used as a basic analytical tool in a wide range of financial decision-making situations, including:

- **Grant Administration.** Under federal cost accounting policies (Circular A-87), 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.

The U.S. Department of Transportation, Federal Transit Administration (FTA) reviewed and approved the City's 1993-95 Cost Allocation Plan in July 1995. The FTA approval is valid until there is a change in our

INTRODUCTION TO THE COST ALLOCATION PLAN

accounting system, or the plan varies significantly from the rates approved in July 1995.

- **Enterprise Fund Accounting.** The cost allocation plan can be used to identify the costs incurred by the General Fund in providing administrative support services to the City's enterprise operations. For example, although the City's legislative, accounting, human resources, liability insurance and building maintenance programs are budgeted and accounted for in the General Fund, these programs provide support services to the water, sewer and other enterprise funds. In order for these enterprise funds to fully reimburse these costs, it is essential to develop a methodology for determining this level of support.
- **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.
- **Labor Rates.** The City has developed hourly labor rate schedules that identify the total hourly cost of all regular positions. Key components of the "full-cost" rate include indirect costs, both organization-wide (which the cost allocation plan identifies) and for program administration. Additionally, these hourly rates include paid and leave benefits.
- **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.

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 biannually based on the two-year Financial Plan adopted by the Council. However, while the Cost Allocation

Plan itself is updated bi-annually, labor rates are revised at least annually each July to stay current with salary and benefit changes.

SUMMARY

The cost allocation plan makes determining total program costs possible by establishing a rational and consistent 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 allocating organizational resources, performing expense analyses, evaluating the costs of performing services in-house versus contract, establishing fees designed for full cost recovery, recovering indirect costs associated with grant programs and reimbursing support service costs provided by the General Fund to enterprise operations such as water and sewer.

SUMMARY OF DIRECT AND INDIRECT COSTS

DIRECT COSTS	
Public Safety	
Police Protection	12,699,000
Fire & Environmental Safety	9,918,400
Public Utilities	
Water Service (see note below)	5,464,700
Wastewater Service (see note below)	4,620,500
Whale Rock	902,800
Transportation	
Streets, Creek & Flood Protection	2,401,300
Parking	1,702,600
Transit	2,007,000
Leisure, Cultural & Social Services	
Recreation Programs	2,546,100
Maintenance Services	2,788,100
Golf	517,400
Cultural & Social Services	567,700
Community Development	
Planning	1,968,300
Construction Regulation - Building & Safety	996,300
Construction Regulation - Engineering Development Review	754,200
Economic Health	1,150,900
Natural Resources Protection	351,900
TOTAL DIRECT COSTS	\$ 51,357,200

INDIRECT COSTS	
Legislation & Policy	133,900
General Administration	
City Administration	683,300
Public Works Administration	938,200
Engineering - CIP Project Engineering	1,301,000
Transportation Planning & Engineering	600,500
Parks & Recreation Administration	677,000
Legal Services	463,500
City Clerk Services	471,100
Human Resource Administration	878,100
Risk Management	1,280,400
Financial Administration	
General Finance	828,400
Payroll	172,500
Utility Billing	436,000
Business Tax/TOT Collections	127,500
Information Technology	
Citywide Support	1,042,600
Telemetry	96,400
Radios	320,000
Cell Phones	232,200
Pagers	50,000
Telephones	267,800
Support Services	
Copier Maintenance & Paper	33,500
Postage	41,500
Ventures & Contingencies	90,000
Other Support Services	86,000
Geographic Information Services	361,700
Buildings & Equipment	
Building Maintenance	1,124,400
Vehicle Maintenance	925,000
General Fund Facilities Use	4,445,100
Equipment Use	436,100
TOTAL INDIRECT COSTS	\$ 18,543,700

OVERALL INDIRECT COST RATE (Indirect Costs Divided by Direct Costs)	36.1%
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Under generally accepted accounting principles, capital outlay and debt service costs are usually excluded in calculating indirect cost rates; accordingly, only operating costs are considered in the City's cost allocation plan. Franchise fees for Water and Wastewater are also excluded from this calculation as they are interfund transactions.

BASIS OF INDIRECT COST ALLOCATIONS

INDIRECT COST PROGRAM	BASIS OF ALLOCATION
Legislation & Policy	Council agenda items
General Administration	
City Administration	Operating budget and staff workload analysis
Public Works Administration	Staff workload analysis
Engineering - CIP Management	Staff workload analysis
Transportation Planning & Engineering	Staff workload analysis
Recreation Administration	Staff workload analysis
Legal Services	Operating budget
City Clerk Services	Council agenda items
Human Resources Administration	Full-time equivalent staffing
Risk Management	Full-time equivalent staffing
Financial Administration	
General Finance	Operating budget
Payroll	Full-time equivalent staffing
Utility Billing	Water & wastewater based on workload analysis
Business Tax/TOT Collections	General Fund operating budget
Information Technology	
Citywide support	Assigned number of workstations
Telemetry	Water, wastewater & whale rock based on workload analysis
Radios	Assigned radio equipment
Cell Phones	Assigned cell phones
Pagers	Assigned pagers
Telephones	Assigned number of phones
Support Services	
Copier Maintenance & Paper	Operating budget
Postage	Full-time equivalent staffing
Ventures & Contingencies	General Fund full-time equivalent staffing
Other Support Services	Operating budget
Geographic Information Services	Staff workload analysis
Buildings & Equipment	
Building Maintenance	Assigned square footage
Vehicle Maintenance	Value of assigned vehicles
Facilities & Equipment Use	Assigned equipment/square footage

SUMMARY OF INDIRECT COST ALLOCATIONS

	DIRECT COST PROGRAMS					Total
	Public Safety	Public Utilities	Transportation	Leisure, Cultural & Social Services	Community Development	
Legislation & Policy	18,500	24,800	17,700	16,300	56,600	133,900
General Administration						
City Administration	245,300	119,200	66,400	120,100	132,300	683,300
Public Works Administration	20,600	136,000	325,600	213,900	242,100	938,200
CIP Project Engineering	19,500	460,600	736,400	84,500		1,301,000
Transportation Planning & Engineering		31,200	380,200		189,100	600,500
Parks & Recreation Administration				677,000		677,000
Legal Services	204,100	99,100	55,200	57,900	47,200	463,500
City Clerk Services	64,800	87,300	62,300	57,300	199,400	471,100
Human Resources Administration	338,200	147,000	93,000	219,900	80,000	878,100
Risk Management	500,600	205,100	130,900	325,400	118,400	1,280,400
Financial Administration						
General Finance	364,700	177,200	98,600	103,600	84,300	828,400
Payroll	66,500	28,800	18,300	43,200	15,700	172,500
Utility Billing		436,000				436,000
Business Tax/TOT Collections	79,800		8,500	20,800	18,400	127,500
Information Technology						
Citywide Support	521,500	149,400	94,700	105,700	171,300	1,042,600
Telemetry		96,400				96,400
Radios	220,600	50,200	22,000	22,000	5,200	320,000
Cell Phones	80,800	58,400	28,600	45,300	19,100	232,200
Pagers	43,300	4,800	400	400	1,100	50,000
Telephones	114,600	29,600	30,100	59,300	34,200	267,800
Support Services						
Copier Maintenance & Paper	14,700	7,200	4,000	4,200	3,400	33,500
Postage	7,800	9,100	5,800	13,800	5,000	41,500
Ventures & Contingencies	45,400		6,300	27,600	10,700	90,000
Other Support Services	37,600	18,400	10,300	10,900	8,800	86,000
Geographic Information Services	66,200	102,400	74,100	27,800	91,200	361,700
Buildings & Equipment						
Building Maintenance	348,000	127,700	119,800	437,700	91,200	1,124,400
Vehicle Maintenance	181,700	265,300	250,100	180,500	47,400	925,000
Facilities Use	1,719,200	287,300	180,500	2,001,900	256,200	4,445,100
Equipment Use	266,700		75,600	66,100	27,700	436,100
TOTAL INDIRECT COSTS	5,590,700	3,158,500	2,895,400	4,943,100	1,956,000	18,543,700
TOTAL DIRECT COSTS*	22,617,400	10,977,500	6,115,300	6,419,300	5,221,600	51,351,100
TOTAL COSTS	28,208,100	14,136,000	9,010,700	11,362,400	7,177,600	69,894,800
INDIRECT COST RATE	24.7%	28.8%	47.3%	77.0%	37.5%	36.1%

*includes direct cost adjustments from page 43

SUMMARY OF INDIRECT COST ALLOCATIONS

	PUBLIC SAFETY		Total
	Police Protection	Fire & Env Safety	
Legislation & Policy	11,400	7,100	18,500
General Administration			
City Administration	137,700	107,600	245,300
Public Works Administration	15,000	5,600	20,600
CIP Project Engineering	6,500	13,000	19,500
Transportation Planning & Engineering			
Parks & Recreation Administration			
Legal Services	114,600	89,500	204,100
City Clerk Services	39,900	24,900	64,800
Human Resources Administration	214,000	124,200	338,200
Risk Management	316,700	183,900	500,600
Financial Administration			
General Finance	204,700	160,000	364,700
Payroll	42,100	24,400	66,500
Utility Billing			
Business Tax/TOT Collections	44,800	35,000	79,800
Information Technology			
Citywide Support	346,400	175,100	521,500
Telemetry			
Radios	121,800	98,800	220,600
Cell Phones	52,300	28,500	80,800
Pagers	24,000	19,300	43,300
Telephones	70,700	43,900	114,600
Support Services			
Copier Maintenance & Paper	8,200	6,500	14,700
Postage		7,800	7,800
Ventures & Contingencies	28,700	16,700	45,400
Other Support Services	21,100	16,500	37,600
Geographic Information Services	40,900	25,300	66,200
Buildings & Equipment			
Building Maintenance	195,200	152,800	348,000
Vehicle Maintenance	181,700		181,700
Facilities Use	963,900	755,300	1,719,200
Equipment Use	130,200	136,500	266,700
TOTAL INDIRECT COSTS	3,332,500	2,258,200	5,590,700
TOTAL DIRECT COSTS*	12,699,000	9,918,400	22,617,400
TOTAL COSTS	16,031,500	12,176,600	28,208,100
INDIRECT COST RATE	26.2%	22.8%	24.7%

*includes direct cost adjustments from page 43

SUMMARY OF INDIRECT COST ALLOCATIONS

	PUBLIC UTILITIES			Total
	Water	Wastewater	Whale Rock	
Legislation & Policy	12,000	12,800		24,800
General Administration				
City Administration	59,300	50,100	9,800	119,200
Public Works Administration	73,200	60,000	2,800	136,000
CIP Project Engineering	111,900	348,700		460,600
Transportation Planning & Engineering	15,600	15,600		31,200
Parks & Recreation Administration				
Legal Services	49,300	41,700	8,100	99,100
City Clerk Services	42,400	44,900		87,300
Human Resources Administration	75,500	63,200	8,300	147,000
Risk Management	111,700	93,400		205,100
Financial Administration				
General Finance	88,100	74,500	14,600	177,200
Payroll	14,800	12,400	1,600	28,800
Utility Billing	218,000	218,000		436,000
Business Tax/TOT Collections				
Information Technology				
Citywide Support	80,200	65,600	3,600	149,400
Telemetry	48,200	38,600	9,600	96,400
Radios	17,600	28,200	4,400	50,200
Cell Phones	26,200	31,000	1,200	58,400
Pagers	400	3,700	700	4,800
Telephones	21,100	6,800	1,700	29,600
Support Services				
Copier Maintenance & Paper	3,600	3,000	600	7,200
Postage	4,700	3,900	500	9,100
Ventures & Contingencies				
Other Support Services	9,200	7,700	1,500	18,400
Geographic Information Services	70,600	30,400	1,400	102,400
Buildings & Equipment				
Building Maintenance	62,700	59,800	5,200	127,700
Vehicle Maintenance	81,400	164,400	19,500	265,300
Facilities Use	141,900	128,300	17,100	287,300
Equipment Use				
TOTAL INDIRECT COSTS	1,439,600	1,606,700	112,200	3,158,500
TOTAL DIRECT COSTS*	5,416,700	4,656,900	903,900	10,977,500
TOTAL COSTS	6,856,300	6,263,600	1,016,100	14,136,000
INDIRECT COST RATE	26.6%	34.5%	12.4%	28.8%

*includes direct cost adjustments from page 43

SUMMARY OF INDIRECT COST ALLOCATIONS

	TRANSPORTATION			Total
	Streets, Creek & Flood Protection	Parking	Transit	
Legislation & Policy	9,900	2,100	5,700	17,700
General Administration				
City Administration	26,100	18,500	21,800	66,400
Public Works Administration	212,100	48,800	64,700	325,600
CIP Project Engineering	731,200		5,200	736,400
Transportation Planning & Engineering	334,000	30,600	15,600	380,200
Parks & Recreation Administration				
Legal Services	21,700	15,400	18,100	55,200
City Clerk Services	34,900	7,500	19,900	62,300
Human Resources Administration	46,800	41,700	4,500	93,000
Risk Management	69,300	61,600		130,900
Financial Administration				
General Finance	38,700	27,500	32,400	98,600
Payroll	9,200	8,200	900	18,300
Utility Billing				
Business Tax/TOT Collections	8,500			8,500
Information Technology				
Citywide Support	43,700	40,100	10,900	94,700
Telemetry				
Radios	17,600	4,400		22,000
Cell Phones	16,700	9,500	2,400	28,600
Pagers	400			400
Telephones	6,800	20,500	2,800	30,100
Support Services				
Copier Maintenance & Paper	1,600	1,100	1,300	4,000
Postage	2,900	2,600	300	5,800
Ventures & Contingencies	6,300			6,300
Other Support Services	4,000	2,900	3,400	10,300
Geographic Information Services	64,000	2,500	7,600	74,100
Buildings & Equipment				
Building Maintenance	33,900	62,900	23,000	119,800
Vehicle Maintenance	234,200	15,900		250,100
Facilities Use	107,900	32,200	40,400	180,500
Equipment Use	75,600			75,600
TOTAL INDIRECT COSTS	2,158,000	456,500	280,900	2,895,400
TOTAL DIRECT COSTS*	2,401,300	1,707,000	2,007,000	6,115,300
TOTAL COSTS	4,559,300	2,163,500	2,287,900	9,010,700
INDIRECT COST RATE	89.9%	26.7%	14.0%	47.3%

*includes direct cost adjustments from page 43

SUMMARY OF INDIRECT COST ALLOCATIONS

	LEISURE, CULTURAL & SOCIAL SERVICES				Total
	Recreation Programs	Maintenance Services	Golf	Cultural & Social Services	
Legislation & Policy	6,400	5,700	700	3,500	16,300
General Administration					
City Administration	27,600	30,300	5,600	56,600	120,100
Public Works Administration	10,300	192,400	2,800	8,400	213,900
CIP Project Engineering	46,800	23,400		14,300	84,500
Transportation Planning & Engineering					
Parks & Recreation Administration	406,100	237,000	33,900		677,000
Legal Services	22,900	25,200	4,700	5,100	57,900
City Clerk Services	22,400	19,900	2,500	12,500	57,300
Human Resources Administration	156,300	49,000	14,600		219,900
Risk Management	231,300	72,600	21,500		325,400
Financial Administration					
General Finance	41,100	45,000	8,300	9,200	103,600
Payroll	30,700	9,600	2,900		43,200
Utility Billing					
Business Tax/TOT Collections	9,000	9,800		2,000	20,800
Information Technology					
Citywide Support	63,800	34,600	7,300		105,700
Telemetry					
Radios	8,800	13,200			22,000
Cell Phones	25,000	17,900	2,400		45,300
Pagers		400			400
Telephones	35,300	21,700	2,300		59,300
Support Services					
Copier Maintenance & Paper	1,700	1,800	300	400	4,200
Postage	9,800	3,100	900		13,800
Ventures & Contingencies	21,000	6,600			27,600
Other Support Services	4,300	4,700	900	1,000	10,900
Geographic Information Services	11,900	5,800	2,500	7,600	27,800
Buildings & Equipment					
Building Maintenance	221,800	70,400	10,000	135,500	437,700
Vehicle Maintenance	10,200	146,900	23,400		180,500
Facilities Use	1,105,400	142,800	9,800	743,900	2,001,900
Equipment Use	5,700	60,400			66,100
TOTAL INDIRECT COSTS	2,535,600	1,250,200	157,300	1,000,000	4,943,100
TOTAL DIRECT COSTS*	2,546,100	2,788,100	517,400	567,700	6,419,300
TOTAL COSTS	5,081,700	4,038,300	674,700	1,567,700	11,362,400
INDIRECT COST RATE	99.6%	44.8%	30.4%	176.1%	77.0%

*includes direct cost adjustments from page 43

SUMMARY OF INDIRECT COST ALLOCATIONS

	COMMUNITY DEVELOPMENT					Total
	Planning	Building & Safety	Engineering Dev Review	Economic Health	Natural Res Protection	
Legislation & Policy	36,100	1,400	5,700	2,800	10,600	56,600
General Administration						
City Administration	21,400	10,800	8,200	50,300	41,600	132,300
Public Works Administration	46,900	18,800	172,600	1,900	1,900	242,100
CIP Project Engineering						
Transportation Planning & Engineering	134,500	31,200	23,400			189,100
Parks & Recreation Administration						
Legal Services	17,800	9,000	6,800	10,400	3,200	47,200
City Clerk Services	127,100	5,000	19,900	10,000	37,400	199,400
Human Resources Administration	34,700	19,700	9,000	11,400	5,200	80,000
Risk Management	51,400	29,200	13,300	16,900	7,600	118,400
Financial Administration						
General Finance	31,700	16,100	12,200	18,600	5,700	84,300
Payroll	6,800	3,900	1,800	2,200	1,000	15,700
Utility Billing						
Business Tax/TOT Collections	6,900	3,500	2,700	4,100	1,200	18,400
Information Technology						
Citywide Support	72,900	32,800	47,400	9,100	9,100	171,300
Telemetry						
Radios		2,600	2,600			5,200
Cell Phones	2,400	9,500	3,600	1,200	2,400	19,100
Pagers	1,100					1,100
Telephones	16,500	9,700	6,300	600	1,100	34,200
Support Services						
Copier Maintenance & Paper	1,300	600	500	800	200	3,400
Postage	2,200	1,200	600	700	300	5,000
Ventures & Contingencies	4,700	2,600	1,200	1,500	700	10,700
Other Support Services	3,300	1,700	1,300	1,900	600	8,800
Geographic Information Services	42,100	8,300	18,400	6,500	15,900	91,200
Buildings & Equipment						
Building Maintenance	59,800	12,600	7,800	7,400	3,600	91,200
Vehicle Maintenance		19,000	28,400			47,400
Facilities Use	160,900	36,900	22,700	24,200	11,500	256,200
Equipment Use		12,200	15,500			27,700
TOTAL INDIRECT COSTS	882,500	298,300	431,900	182,500	160,800	1,956,000
TOTAL DIRECT COSTS*	1,968,300	996,300	754,200	1,150,900	351,900	5,221,600
TOTAL COSTS	2,850,800	1,294,600	1,186,100	1,333,400	512,700	7,177,600
INDIRECT COST RATE	44.8%	29.9%	57.3%	15.9%	45.7%	37.5%

*includes direct cost adjustments from page 43

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Legislation & Policy
Budget	133,900
Base of Allocation	City Council Agenda Items

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	16	8.5%	11,400
Fire & Environmental Safety	10	5.3%	7,100
Public Utilities			
Water Service	17	9.0%	12,000
Wastewater Service	18	9.5%	12,800
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	14	7.4%	9,900
Parking	3	1.6%	2,100
Transit	8	4.2%	5,700
Leisure, Cultural & Social Services			
Recreation Programs	9	4.8%	6,400
Maintenance Services	8	4.2%	5,700
Golf	1	0.5%	700
Cultural & Social Services	5	2.6%	3,500
Community Development			
Planning	51	27.0%	36,100
Construction Regulation - Building & Safety	2	1.1%	1,400
Construction Regulation - Engineering Development Review	8	4.2%	5,700
Economic Health	4	2.1%	2,800
Natural Resource Protection	15	7.9%	10,600
Total Direct Cost Programs	189	100%	133,900

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	City Administration
Budget	683,300
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	137,700
Fire & Environmental Safety	9,918,400	19.3%	107,600
Public Utilities			
Water Service	5,464,700	10.6%	59,300
Wastewater Service	4,620,500	9.0%	50,100
Whale Rock	902,800	1.8%	9,800
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	26,100
Parking	1,702,600	3.3%	18,500
Transit	2,007,000	3.9%	21,800
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	27,600
Maintenance Services	2,788,100	5.4%	30,300
Golf	517,400	1.0%	5,600
Cultural & Social Services	567,700	1.1%	56,600
Community Development			
Planning	1,968,300	3.8%	21,400
Construction Regulation - Building & Safety	996,300	1.9%	10,800
Construction Regulation - Engineering Development Review	754,200	1.5%	8,200
Economic Health	1,150,900	2.2%	50,300
Natural Resource Protection	351,900	0.7%	41,600
Total Direct Cost Programs	51,357,200	100%	683,300

Direct allocations for administrative oversight have been made to Cultural & Social Services (\$50,400), Economic Health (\$37,800) and Natural Resources Protection (\$37,800) in addition to allocations based on the operating budget.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Public Works Administration
Budget	938,200
Base of Allocation	Staff Workload Analysis

Direct Cost Program	Base of Allocation	Cost Allocation
Public Safety		
Police Protection	1.6%	15,000
Fire & Environmental Safety	0.6%	5,600
Public Utilities		
Water Service	7.8%	73,200
Wastewater Service	6.4%	60,000
Whale Rock	0.3%	2,800
Transportation		
Streets, Creek & Flood Protection	22.6%	212,100
Parking	5.2%	48,800
Transit	6.9%	64,700
Leisure, Cultural & Social Services		
Recreation Programs	1.1%	10,300
Maintenance Services	20.5%	192,400
Golf	0.3%	2,800
Cultural & Social Services	0.9%	8,400
Community Development		
Planning	5.0%	46,900
Construction Regulation - Building & Safety	2.0%	18,800
Construction Regulation - Engineering Development Review	18.4%	172,600
Economic Health	0.2%	1,900
Natural Resource Protection	0.2%	1,900
Total Direct Cost Programs	100.00%	938,200

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	CIP Project Engineering
Budget	1,301,000
Base of Allocation	Staff Workload Analysis

Direct Cost Program	Base of Allocation	Cost Allocation
Public Safety		
Police Protection	0.5%	6,500
Fire & Environmental Safety	1.0%	13,000
Public Utilities		
Water Service	8.6%	111,900
Wastewater Service	26.8%	348,700
Whale Rock		
Transportation		
Streets, Creek & Flood Protection	56.2%	731,200
Parking		
Transit	0.4%	5,200
Leisure, Cultural & Social Services		
Recreation Programs	3.6%	46,800
Maintenance Services	1.8%	23,400
Golf		
Cultural & Social Services	1.1%	14,300
Community Development		
Planning		
Construction Regulation - Building & Safety		
Construction Regulation - Engineering Development Review		
Economic Health		
Natural Resource Protection		
Total Direct Cost Programs	100%	1,301,000

The costs of subdivision inspection (\$177,800) are reflected in engineering development review.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Transportation Planning & Engineering
Budget	600,500
Base of Allocation	Staff Workload Analysis

Direct Cost Program	Base of Allocation	Cost Allocation
Public Safety		
Police Protection		
Fire & Environmental Safety		
Public Utilities		
Water Service	2.6%	15,600
Wastewater Service	2.6%	15,600
Whale Rock		
Transportation		
Streets, Creek & Flood Protection	55.6%	334,000
Parking	5.1%	30,600
Transit	2.6%	15,600
Leisure, Cultural & Social Services		
Recreation Programs		
Maintenance Services		
Golf		
Cultural & Social Services		
Community Development		
Planning	22.4%	134,500
Construction Regulation - Building & Safety	5.2%	31,200
Construction Regulation - Engineering Development Review	3.9%	23,400
Economic Health		
Natural Resource Protection		
Total Direct Cost Programs	100%	600,500

The cost of transportation planning & engineering excludes \$200,000 for updating the City Traffic Model in 2007-08 as it is a significant one-time cost.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
 Budget
 Base of Allocation

Parks & Recreation Administration
677,000
Staff Workload Analysis

Direct Cost Program	Base of Allocation	Cost Allocation
Recreation Programs	60.0%	406,100
Maintenance Services	35.0%	237,000
Golf Operations	5.0%	33,900
Total Direct Cost Programs	100%	677,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Legal Services
Budget	463,500
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	114,600
Fire & Environmental Safety	9,918,400	19.3%	89,500
Public Utilities			
Water Service	5,464,700	10.6%	49,300
Wastewater Service	4,620,500	9.0%	41,700
Whale Rock	902,800	1.8%	8,100
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	21,700
Parking	1,702,600	3.3%	15,400
Transit	2,007,000	3.9%	18,100
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	22,900
Maintenance Services	2,788,100	5.4%	25,200
Golf	517,400	1.0%	4,700
Cultural & Social Services	567,700	1.1%	5,100
Community Development			
Planning	1,968,300	3.8%	17,800
Construction Regulation - Building & Safety	996,300	1.9%	9,000
Construction Regulation - Engineering Development Review	754,200	1.5%	6,800
Economic Health	1,150,900	2.2%	10,400
Natural Resource Protection	351,900	0.7%	3,200
Total Direct Cost Programs	51,357,200	100%	463,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	City Clerk Services
Budget	471,100
Base of Allocation	Council Agenda Items

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	16	8.5%	39,900
Fire & Environmental Safety	10	5.3%	24,900
Public Utilities			
Water Service	17	9.0%	42,400
Wastewater Service	18	9.5%	44,900
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	14	7.4%	34,900
Parking	3	1.6%	7,500
Transit	8	4.2%	19,900
Leisure, Cultural & Social Services			
Recreation Programs	9	4.8%	22,400
Maintenance Services	8	4.2%	19,900
Golf	1	0.5%	2,500
Cultural & Social Services	5	2.6%	12,500
Community Development			
Planning	51	27.0%	127,100
Construction Regulation - Building & Safety	2	1.1%	5,000
Construction Regulation - Engineering Development Review	8	4.2%	19,900
Economic Health	4	2.1%	10,000
Natural Resource Protection	15	7.9%	37,400
Total Direct Cost Programs	189	100%	471,100

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Human Resources Administration
Budget	878,100
Base of Allocation	Full-Time Equivalent Staffing (FTE's)

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	96	24.4%	214,000
Fire & Environmental Safety	56	14.2%	124,200
Public Utilities			
Water Service	34	8.6%	75,500
Wastewater Service	28	7.2%	63,200
Whale Rock	4	0.9%	8,300
Transportation			
Streets, Creek & Flood Protection	21	5.3%	46,800
Parking	19	4.7%	41,700
Transit	2	0.5%	4,500
Leisure, Cultural & Social Services			
Recreation Programs	70	17.8%	156,300
Maintenance Services	22	5.6%	49,000
Golf	7	1.7%	14,600
Cultural & Social Services			
Community Development			
Planning	16	4.0%	34,700
Construction Regulation - Building & Safety	9	2.2%	19,700
Construction Regulation - Engineering Development Review	4	1.0%	9,000
Economic Health	5	1.3%	11,400
Natural Resource Protection	2	0.6%	5,200
Total Direct Cost Programs	392	100%	878,100

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Risk Management
Budget	1,280,400
Base of Allocation	Full-Time Equivalent Staffing (FTE's)

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	96	24.7%	316,700
Fire & Environmental Safety	56	14.4%	183,900
Public Utilities			
Water Service	34	8.7%	111,700
Wastewater Service	28	7.3%	93,400
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	21	5.4%	69,300
Parking	19	4.8%	61,600
Transit			
Leisure, Cultural & Social Services			
Recreation Programs	70	18.1%	231,300
Maintenance Services	22	5.7%	72,600
Golf	7	1.7%	21,500
Cultural & Social Services			
Community Development			
Planning	16	4.0%	51,400
Construction Regulation - Building & Safety	9	2.3%	29,200
Construction Regulation - Engineering Development Review	4	1.0%	13,300
Economic Health	5	1.3%	16,900
Natural Resource Protection	2	0.6%	7,600
Total Direct Cost Programs	386	100%	1,280,400

Whale Rock and Transit have independent risk management programs and are excluded from this allocation.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Finance: General 828,400 Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	204,700
Fire & Environmental Safety	9,918,400	19.3%	160,000
Public Utilities			
Water Service	5,464,700	10.6%	88,100
Wastewater Service	4,620,500	9.0%	74,500
Whale Rock	902,800	1.8%	14,600
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	38,700
Parking	1,702,600	3.3%	27,500
Transit	2,007,000	3.9%	32,400
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	41,100
Maintenance Services	2,788,100	5.4%	45,000
Golf	517,400	1.0%	8,300
Cultural & Social Services	567,700	1.1%	9,200
Community Development			
Planning	1,968,300	3.8%	31,700
Construction Regulation - Building & Safety	996,300	1.9%	16,100
Construction Regulation - Engineering Development Review	754,200	1.5%	12,200
Economic Health	1,150,900	2.2%	18,600
Natural Resource Protection	351,900	0.7%	5,700
Total Direct Cost Programs	51,357,200	100%	828,400

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Finance: Payroll
Budget	172,500
Base of Allocation	Full-Time Equivalent Staffing (FTE's)

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	96	24.4%	42,100
Fire & Environmental Safety	56	14.2%	24,400
Public Utilities			
Water Service	34	8.6%	14,800
Wastewater Service	28	7.2%	12,400
Whale Rock	4	0.9%	1,600
Transportation			
Streets, Creek & Flood Protection	21	5.3%	9,200
Parking	19	4.7%	8,200
Transit	2	0.5%	900
Leisure, Cultural & Social Services			
Recreation Programs	70	17.8%	30,700
Maintenance Services	22	5.6%	9,600
Golf	7	1.7%	2,900
Cultural & Social Services			
Community Development			
Planning	16	4.0%	6,800
Construction Regulation - Building & Safety	9	2.2%	3,900
Construction Regulation - Engineering Development Review	4	1.0%	1,800
Economic Health	5	1.3%	2,200
Natural Resource Protection	2	0.6%	1,000
Total Direct Cost Programs	392	100%	172,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Finance: Utility Billing
Budget	436,000
Base of Allocation	Water & Wastewater based on workload analysis

Direct Cost Program	Percent of Total	Cost Allocation
Public Safety		
Police Protection		
Fire & Environmental Safety		
Public Utilities		
Water Service	50.0%	218,000
Wastewater Service	50.0%	218,000
Whale Rock		
Transportation		
Streets, Creek & Flood Protection		
Parking		
Transit		
Leisure, Cultural & Social Services		
Recreation Programs		
Maintenance Services		
Golf		
Cultural & Social Services		
Community Development		
Planning		
Construction Regulation - Building & Safety		
Construction Regulation - Engineering Development Review		
Economic Health		
Natural Resource Protection		
Total Direct Cost Programs	100%	436,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Finance: Business Tax/Transient Occupancy Tax
Budget	127,500
Base of Allocation	General Fund Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	35.1%	44,800
Fire & Environmental Safety	9,918,400	27.4%	35,000
Public Utilities			
Water Service			
Wastewater Service			
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	2,401,300	6.6%	8,500
Parking			
Transit			
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	7.0%	9,000
Maintenance Services	2,788,100	7.7%	9,800
Golf			
Cultural & Social Services	567,700	1.6%	2,000
Community Development			
Planning	1,968,300	5.4%	6,900
Construction Regulation - Building & Safety	996,300	2.8%	3,500
Construction Regulation - Engineering Development Review	754,200	2.1%	2,700
Economic Health	1,150,900	3.2%	4,100
Natural Resource Protection	351,900	1.0%	1,200
Total Direct Cost Programs	36,142,200	100%	127,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Information Technology: Citywide Support 1,042,600 No. of Workstations
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Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	95	33.2%	346,400
Fire & Environmental Safety	48	16.8%	175,100
Public Utilities			
Water Service	22	7.7%	80,200
Wastewater Service	18	6.3%	65,600
Whale Rock	1	0.3%	3,600
Transportation			
Streets, Creek & Flood Protection	12	4.2%	43,700
Parking	11	3.8%	40,100
Transit	3	1.0%	10,900
Leisure, Cultural & Social Services			
Recreation Programs	18	6.1%	63,800
Maintenance Services	10	3.3%	34,600
Golf	2	0.7%	7,300
Cultural & Social Services			
Community Development			
Planning	20	7.0%	72,900
Construction Regulation - Building & Safety	9	3.1%	32,800
Construction Regulation - Engineering Development Review	13	4.5%	47,400
Economic Health	3	0.9%	9,100
Natural Resource Protection	3	0.9%	9,100
Total Direct Cost Programs	286	100%	1,042,600

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Information Technology: Telemetry
Budget	96,400
Base of Allocation	Staff Workload Analysis

Direct Cost Program	Base of Allocation	Cost Allocation
Public Safety		
Police Protection		
Fire & Environmental Safety		
Public Utilities		
Water Service	50.0%	48,200
Wastewater Service	40.0%	38,600
Whale Rock	10.0%	9,600
Transportation		
Streets, Creek & Flood Protection		
Parking		
Transit		
Leisure, Cultural & Social Services		
Recreation Programs		
Maintenance Services		
Golf		
Cultural & Social Services		
Community Development		
Planning		
Construction Regulation - Building & Safety		
Construction Regulation - Engineering Development Review		
Economic Health		
Natural Resource Protection		
Total Direct Cost Programs	100%	96,400

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Information Technology: Radios
Budget	320,000
Base of Allocation	Assigned Radio Equipment

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	138	38.0%	121,800
Fire & Environmental Safety	112	30.9%	98,800
Public Utilities			
Water Service	20	5.5%	17,600
Wastewater Service	32	8.8%	28,200
Whale Rock	5	1.4%	4,400
Transportation			
Streets, Creek & Flood Protection	20	5.5%	17,600
Parking	5	1.4%	4,400
Transit			
Leisure, Cultural & Social Services			
Recreation Programs	10	2.8%	8,800
Maintenance Services	15	4.1%	13,200
Golf			
Cultural & Social Services			
Community Development			
Planning			
Construction Regulation - Building & Safety	3	0.8%	2,600
Construction Regulation - Engineering Development Review	3	0.8%	2,600
Economic Health			
Natural Resource Protection			
Total Direct Cost Programs	363	100%	320,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program
Budget
Base of Allocation

Information Technology: Cell Phones 232,200 Assigned Cell Phones
--

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	44	22.6%	52,300
Fire & Environmental Safety	24	12.3%	28,500
Public Utilities			
Water Service	22	11.3%	26,200
Wastewater Service	26	13.3%	31,000
Whale Rock	1	0.5%	1,200
Transportation			
Streets, Creek & Flood Protection	14	7.2%	16,700
Parking	8	4.1%	9,500
Transit	2	1.0%	2,400
Leisure, Cultural & Social Services			
Recreation Programs	21	10.8%	25,000
Maintenance Services	15	7.7%	17,900
Golf	2	1.0%	2,400
Cultural & Social Services			
Community Development			
Planning	2	1.0%	2,400
Construction Regulation - Building & Safety	8	4.1%	9,500
Construction Regulation - Engineering Development Review	3	1.5%	3,600
Economic Health	1	0.5%	1,200
Natural Resource Protection	2	1.0%	2,400
Total Direct Cost Programs	195	100%	232,200

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Information Technology: Pagers
Budget	50,000
Base of Allocation	Assigned Pagers

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	65	48.1%	24,000
Fire & Environmental Safety	52	38.5%	19,300
Public Utilities			
Water Service	1	0.7%	400
Wastewater Service	10	7.4%	3,700
Whale Rock	2	1.5%	700
Transportation			
Streets, Creek & Flood Protection	1	0.7%	400
Parking			
Transit			
Leisure, Cultural & Social Services			
Recreation Programs			
Maintenance Services	1	0.7%	400
Golf			
Cultural & Social Services			
Community Development			
Planning	3	2.2%	1,100
Construction Regulation - Building & Safety			
Construction Regulation - Engineering Development Review			
Economic Health			
Natural Resource Protection			
Total Direct Cost Programs	135	100%	50,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Information Technology: Telephone Communications
Budget	267,800
Base of Allocation	No. of Phone Lines

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	124	26.4%	70,700
Fire & Environmental Safety	77	16.4%	43,900
Public Utilities			
Water Service	37	7.9%	21,100
Wastewater Service	12	2.6%	6,800
Whale Rock	3	0.6%	1,700
Transportation			
Streets, Creek & Flood Protection	12	2.6%	6,800
Parking	36	7.7%	20,500
Transit	5	1.1%	2,800
Leisure, Cultural & Social Services			
Recreation Programs	62	13.2%	35,300
Maintenance Services	38	8.1%	21,700
Golf	4	0.9%	2,300
Cultural & Social Services			
Community Development			
Planning	29	6.2%	16,500
Construction Regulation - Building & Safety	17	3.6%	9,700
Construction Regulation - Engineering Development Review	11	2.3%	6,300
Economic Health	1	0.2%	600
Natural Resource Protection	2	0.4%	1,100
Total Direct Cost Programs	470	100%	267,800

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Support Services: Copier Maintenance & Paper
Budget	33,500
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	8,200
Fire & Environmental Safety	9,918,400	19.3%	6,500
Public Utilities			
Water Service	5,464,700	10.6%	3,600
Wastewater Service	4,620,500	9.0%	3,000
Whale Rock	902,800	1.8%	600
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	1,600
Parking	1,702,600	3.3%	1,100
Transit	2,007,000	3.9%	1,300
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	1,700
Maintenance Services	2,788,100	5.4%	1,800
Golf	517,400	1.0%	300
Cultural & Social Services	567,700	1.1%	400
Community Development			
Planning	1,968,300	3.8%	1,300
Construction Regulation - Building & Safety	996,300	1.9%	600
Construction Regulation - Engineering Development Review	754,200	1.5%	500
Economic Health	1,150,900	2.2%	800
Natural Resource Protection	351,900	0.7%	200
Total Direct Cost Programs	51,357,200	100%	33,500

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Support Services: Postage
Budget	41,500
Base of Allocation	Full-Time Equivalent Staffing (FTE's)

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection *			
Fire & Environmental Safety	56	18.7%	7,800
Public Utilities			
Water Service	34	11.4%	4,700
Wastewater Service	28	9.5%	3,900
Whale Rock	4	1.2%	500
Transportation			
Streets, Creek & Flood Protection	21	7.0%	2,900
Parking	19	6.3%	2,600
Transit	2	0.7%	300
Leisure, Cultural & Social Services			
Recreation Programs	70	23.5%	9,800
Maintenance Services	22	7.4%	3,100
Golf	7	2.2%	900
Cultural & Social Services			
Community Development			
Planning	16	5.2%	2,200
Construction Regulation - Building & Safety	9	3.0%	1,200
Construction Regulation - Engineering Development Review	4	1.3%	600
Economic Health	5	1.7%	700
Natural Resource Protection	2	0.8%	300
Total Direct Cost Programs	297	100%	41,500

* The Police Station has its own postage meter, and as such, no postage costs in the support services program are allocated to police protection.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Support Services: Ventures & Contingencies
Budget	90,000
Base of Allocation	General Fund Full-time Equivalent Staffing (FTE's)

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	96	31.9%	28,700
Fire & Environmental Safety	56	18.5%	16,700
Public Utilities			
Water Service			
Wastewater Service			
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	21	7.0%	6,300
Parking			
Transit			
Leisure, Cultural & Social Services			
Recreation Programs	70	23.3%	21,000
Maintenance Services	22	7.3%	6,600
Golf			
Cultural & Social Services			
Community Development			
Planning	16	5.2%	4,700
Construction Regulation - Building & Safety	9	2.9%	2,600
Construction Regulation - Engineering Development Review	4	1.3%	1,200
Economic Health	5	1.7%	1,500
Natural Resource Protection	2	0.8%	700
Total Direct Cost Programs	299	100%	90,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Support Services: Other Costs
Budget	86,000
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	21,100
Fire & Environmental Safety	9,918,400	19.3%	16,500
Public Utilities			
Water Service	5,464,700	10.6%	9,200
Wastewater Service	4,620,500	9.0%	7,700
Whale Rock	902,800	1.8%	1,500
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	4,000
Parking	1,702,600	3.3%	2,900
Transit	2,007,000	3.9%	3,400
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	4,300
Maintenance Services	2,788,100	5.4%	4,700
Golf	517,400	1.0%	900
Cultural & Social Services	567,700	1.1%	1,000
Community Development			
Planning	1,968,300	3.8%	3,300
Construction Regulation - Building & Safety	996,300	1.9%	1,700
Construction Regulation - Engineering Development Review	754,200	1.5%	1,300
Economic Health	1,150,900	2.2%	1,900
Natural Resource Protection	351,900	0.7%	600
Total Direct Cost Programs	51,357,200	100%	86,000

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Geographic Information Services
Budget	361,700
Base of Allocation	Staff Workload Analysis

Direct Cost Program	Base of Allocation	Cost Allocation
Public Safety		
Police Protection	11.3%	40,900
Fire & Environmental Safety	7.0%	25,300
Public Utilities		
Water Service	19.5%	70,600
Wastewater Service	8.4%	30,400
Whale Rock	0.4%	1,400
Transportation		
Streets, Creek & Flood Protection	17.7%	64,000
Parking	0.7%	2,500
Transit	2.1%	7,600
Leisure, Cultural & Social Services		
Recreation Programs	3.3%	11,900
Maintenance Services	1.6%	5,800
Golf	0.7%	2,500
Cultural & Social Services	2.1%	7,600
Community Development		
Planning	11.6%	42,100
Construction Regulation - Building & Safety	2.3%	8,300
Construction Regulation - Engineering Development Review	5.1%	18,400
Economic Health	1.8%	6,500
Natural Resource Protection	4.4%	15,900
Total Direct Cost Programs	100%	361,700

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Building Maintenance
Budget	828,700
Base of Allocation	Weighted Square Footage of Assigned Building Space

Direct Cost Program	Assigned Square Footage	Intensity Factor	Base of Allocation	Percent of Total	Cost Allocation
Public Safety					
Police Protection	34,477	0.43	14,825	14.7%	122,000
Fire & Environmental Safety	27,056	0.43	11,634	11.6%	95,700
Public Utilities					
Water Service	6,225	0.61	3,797	3.8%	31,200
Wastewater Service	6,405	0.63	4,035	4.0%	33,200
Whale Rock					
Transportation					
Streets, Creek & Flood Protection	6,990	0.35	2,447	2.4%	20,100
Parking	6,460	1.00	6,460	6.4%	53,100
Transit	5,774	0.24	1,386	1.4%	11,400
Leisure, Cultural & Social Services					
Recreation Programs	50,346	0.50	25,173	25.0%	207,200
Maintenance Services	9,992	0.66	6,595	6.5%	54,300
Golf	1,844	0.46	848	0.8%	7,000
Cultural & Social Services	34,925	0.46	16,066	15.9%	132,200
Community Development					
Planning	5,900	1.00	5,900	5.9%	48,500
Construction Regulation - Building & Safety	840	1.00	840	0.8%	6,900
Construction Regulation - Engineering Development Review	420	1.00	420	0.4%	3,500
Economic Health	100	1.00	100	0.1%	800
Natural Resource Protection	200	1.00	200	0.2%	1,600
Total Direct Cost Programs	197,954		100,725	100%	828,700

1. Total Building Maintenance Program costs are \$1,124,400. 73.7% of the adjusted square footage maintained by Building Maintenance is occupied by these direct cost programs. The budget amount shown here is 73.7% of \$1,124,400.
2. Actual square footage assigned is adjusted by a service intensity factor based on average service requests in each building category.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Building Maintenance: Indirect Cost Programs
Budget	295,700
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	73,200
Fire & Environmental Safety	9,918,400	19.3%	57,100
Public Utilities			
Water Service	5,464,700	10.6%	31,500
Wastewater Service	4,620,500	9.0%	26,600
Whale Rock	902,800	1.8%	5,200
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	13,800
Parking	1,702,600	3.3%	9,800
Transit	2,007,000	3.9%	11,600
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	14,600
Maintenance Services	2,788,100	5.4%	16,100
Golf	517,400	1.0%	3,000
Cultural & Social Services	567,700	1.1%	3,300
Community Development			
Planning	1,968,300	3.8%	11,300
Construction Regulation - Building & Safety	996,300	1.9%	5,700
Construction Regulation - Engineering Development Review	754,200	1.5%	4,300
Economic Health	1,150,900	2.2%	6,600
Natural Resource Protection	351,900	0.7%	2,000
Total Direct Cost Programs	51,357,200	100%	295,700

The indirect costs of the Building Maintenance program are based on 26.3% of the program's operating budget of \$1,124,400.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Vehicle Maintenance
Budget	925,000
Base of Allocation	Value of Assigned Vehicles

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	1,230,500	19.6%	181,700
Fire & Environmental Safety			
Public Utilities			
Water Service	551,600	8.8%	81,400
Wastewater Service	1,114,000	17.8%	164,400
Whale Rock	132,200	2.1%	19,500
Transportation			
Streets, Creek & Flood Protection	1,586,900	25.3%	234,200
Parking	107,600	1.7%	15,900
Transit			
Leisure, Cultural & Social Services			
Recreation Programs	68,900	1.1%	10,200
Maintenance Services	994,800	15.9%	146,900
Golf	158,300	2.5%	23,400
Cultural & Social Services			
Community Development			
Planning			
Construction Regulation - Building & Safety	128,700	2.1%	19,000
Construction Regulation - Engineering Development Review	192,100	3.1%	28,400
Economic Health			
Natural Resource Protection			
Total Direct Cost Programs	6,265,600	100%	925,000

Fire emergency response vehicles are maintained by the fire vehicle maintenance staff and are therefore excluded from this allocation.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Use of General Fund Facilities: Direct Cost Programs
Budget	3,472,800
Base of Allocation	Assigned Square Footage @ charge per month (see below)

Direct Cost Program	Base of Allocation	Charge	Cost Allocation
Public Safety			
Police Protection	34,477	1.75	723,600
Fire & Environmental Safety	27,056	1.75	567,600
Public Utilities			
Water Service	4,320	0.75	38,400
Wastewater Service	4,500	0.75	40,800
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	6,990	0.75	62,400
Parking			
Transit	120	1.75	2,400
Leisure, Cultural & Social Services			
Recreation Programs	50,346	1.75	1,057,200
Maintenance Services	9,992	0.75	90,000
Golf			
Cultural & Social Services	34,925	1.75	733,200
Community Development			
Planning	5,900	1.75	123,600
Construction Regulation - Building & Safety	840	1.75	18,000
Construction Regulation - Engineering Development Review	420	1.75	8,400
Economic Health	100	1.75	2,400
Natural Resource Protection	200	1.75	4,800
Total Direct Cost Programs	180,186		3,472,800

Value of space at City facilities is estimated at \$1.75 per square foot per month for office building space.

Value of space at City facilities is estimated at \$0.75 per square foot per month for space at the corporation yard.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	Use of General Fund Facilities: Indirect Cost Programs
Budget	972,300
Base of Allocation	Operating Budget

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	12,699,000	24.7%	240,300
Fire & Environmental Safety	9,918,400	19.3%	187,700
Public Utilities			
Water Service	5,464,700	10.6%	103,500
Wastewater Service	4,620,500	9.0%	87,500
Whale Rock	902,800	1.8%	17,100
Transportation			
Streets, Creek & Flood Protection	2,401,300	4.7%	45,500
Parking	1,702,600	3.3%	32,200
Transit	2,007,000	3.9%	38,000
Leisure, Cultural & Social Services			
Recreation Programs	2,546,100	5.0%	48,200
Maintenance Services	2,788,100	5.4%	52,800
Golf	517,400	1.0%	9,800
Cultural & Social Services	567,700	1.1%	10,700
Community Development			
Planning	1,968,300	3.8%	37,300
Construction Regulation - Building & Safety	996,300	1.9%	18,900
Construction Regulation - Engineering Development Review	754,200	1.5%	14,300
Economic Health	1,150,900	2.2%	21,800
Natural Resource Protection	351,900	0.7%	6,700
Total Direct Cost Programs	51,357,200	100%	972,300

Value of space at City facilities for indirect cost programs is estimated at \$1.75 per square foot per month for 46,300 square feet.

INDIRECT PROGRAM COST ALLOCATION

Indirect Cost Program	General Fund Equipment Use
Budget	436,100
Base of Allocation	Depreciation on Assigned Equipment

Direct Cost Program	Base of Allocation	Percent of Total	Cost Allocation
Public Safety			
Police Protection	130,200	29.9%	130,200
Fire & Environmental Safety	136,500	31.3%	136,500
Public Utilities			
Water Service			
Wastewater Service			
Whale Rock			
Transportation			
Streets, Creek & Flood Protection	75,600	17.3%	75,600
Parking			
Transit			
Leisure, Cultural & Social Services			
Recreation Programs	5,700	1.3%	5,700
Maintenance Services	60,400	13.9%	60,400
Golf			
Cultural & Social Services			
Community Development			
Planning			
Construction Regulation - Building & Safety	12,200	2.8%	12,200
Construction Regulation - Engineering Development Review	15,500	3.6%	15,500
Economic Health			
Natural Resource Protection			
Total Direct Cost Programs	436,100	100%	436,100

Depreciation has been calculated using the straight-line method over the estimated useful lives of the equipment as determined by City policy. Annual cost of vehicle use has been calculated based on an analysis of the fleet inventory including type of vehicle, its estimated useful life, replacement cost, and program assignment for General Fund Programs. Effective July 1, 1994 only General Fund programs acquire vehicles through the Fleet Replacement Fund.

SUMMARY OF INDIRECT COSTS BY FUND

	Cost Allocation Plan	Direct Cost Adjustments	Total	Percent of Total
General Fund	14,490,500	21,500	14,512,000	78.2%
Water	1,439,600	(48,000)	1,391,600	7.5%
Sewer	1,606,700	36,400	1,643,100	8.9%
Whale Rock	112,200	1,100	113,300	0.6%
Parking	456,500	4,400	460,900	2.5%
Transit	280,900		280,900	1.5%
Golf	157,300		157,300	0.8%
Total	18,543,700	15,400	18,559,100	100.0%

Direct Cost Adjustments

General Fund	
Underground Utilities Locator staffing support (1)	21,500
Parking Fund	
SNAP parking enforcement support (Per Council policy direction in February 2001.)	4,400
Water Fund	
Natural Resources program allocation for program support	13,600
Utilities Engineer services to Development Review (2)	(11,500)
Underground Utilities Locator staffing support	(50,100)
Sewer Fund	
Natural Resources program allocation for program support	17,000
Utilities Engineer services to Development Review (2)	(9,200)
Underground Utilities Locator staffing support (1)	28,600
Whale Rock Fund	
Natural Resources program allocation for program support	3,400
Utilities Engineer services to Development Review (2)	(2,300)
Total	15,400

1 The cost of utility location is accounted for in the Water Fund. However, this function also benefits the General Fund for storm drains, traffic signal conduit and fiber optic lines; and the Sewer Fund for wastewater collection lines. These costs are allocated to the General Fund and Sewer Fund based on workload analysis.

2 Based on the 2008 cost of services study. Cost is allocated to the funds based on the allocation of the Utilities Engineer position.

HOURLY LABOR RATES

OVERVIEW

The following schedules identify hourly labor rates for all regular City positions based on five key factors:

- **Annual Salary.** Based on the top of the salary range (except for Police Officers as noted on page 45); about 60% of all City employees are at the top of their salary range.
- **Paid Benefits.** Retirement, workers compensation, Medicare, unemployment and group insurance.
- **Productive Hours.** Annual regular hours—generally 2,080 except for sworn fire staff—less vacation, sick leave, holidays and break hours.
- **Citywide Indirect Costs.** Services such as legal services, accounting, human resources, insurance and building maintenance.
- **Departmental and Program Administration Costs.** Support costs internal to the operating departments that are not allocated as part of the cost allocation plan.

Each schedule summarizes the specific factors in calculating hourly labor rates. The following summarizes how these five cost components are used in arriving at a full-cost hourly labor rate, using a Police Officer position as an example (first page of the labor rate schedules under “public safety” on page 45).

Hourly Compensation

The first step is to arrive at an hourly compensation cost (exclusive of organization-wide and departmental indirect costs) as follows:

- **Annual Salary.** In this case, this is \$70,980 based on the 5th step of a 7-step range for a police officer (as of December 2007, 65% of the City's police officers are at Step 5 or higher).
- **Benefits.** The cost of benefits such as retirement, workers' compensation, Medicare and group insurance is added to the base salary. In this case, the total cost of benefits for a police officer is 62.78% of salary, for total annual compensation of \$115,541.
- **Productive Hours.** To determine the hourly cost of services, we need to divide the total annual cost of salaries and benefits by the number of hours actually worked during the year. This is determined by taking the annual base of 2,080 hours (52

weeks per year times 40 hours per week) and reducing it by paid time-off such as vacation, sick and holidays. In this case, total productive hours in a year are 1,816, resulting in an hourly cost of \$63.62 (\$115,541 divided by 1,816).

Indirect Costs

Once the direct hourly compensation has been determined, we need to add the support costs incurred by the organization and the department. In the case of the Police Department, the cost allocation plan has identified \$3,332,500 in organization-wide indirect costs, for a ratio of indirect costs to program costs (\$12,630,300) of 26.4%. In addition, we need to identify support costs internal to the department, such as dispatch, records, building maintenance and department administration. This ratio of department support costs (\$3,068,600) to direct costs (\$9,561,700) is 32.1%. To avoid “double counting” for the same costs, the departmental indirect cost rate is only applied to “direct” positions; it is not allocated to “support” positions.

Total Costs

The full-cost hourly rate is then determined by adjusting the hourly total compensation cost (in this case, \$63.62) by the organization-wide indirect cost rate (26.4%) and the departmental indirect cost rate (32.1%), for a total hourly cost of \$106.22 per hour.

ORGANIZATION

Positions are organized into the same six financial groupings as used in the Financial Plan:

- Public Safety
- Public Utilities
- Transportation
- Leisure, Cultural & Social Services
- Community Development
- General Government

ANNUAL UPDATE

While the Cost Allocation Plan itself is updated bi-annually, labor rates are revised at least annually each July to stay current with salary and benefit changes, and are distributed via an update to the Revenue Management Manual.

PUBLIC SAFETY - POLICE LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Police Officer ***	\$97,474	61.96%	\$157,869	1,816	\$86.93	26.4%	32.1%	\$145.13
Police Sergeant	120,952	61.96%	195,894	1,816	107.87	26.4%	32.1%	180.09
Police Lieutenant	137,748	61.96%	223,097	1,816	122.85	26.4%	32.1%	205.09
Field Service Technician***	76,882	38.96%	106,835	1,703	62.73	26.4%	32.1%	104.73
Evidence Technician	102,492	38.96%	142,423	1,703	83.63	26.4%	32.1%	139.62
Neighborhood Services Manager	88,244	47.89%	130,504	1,703	76.63	26.4%	32.1%	127.93
Support								
Chief of Police	160,394	70.96%	274,210	1,703	161.02	26.4%	0.0%	203.50
Police Captain	157,534	61.96%	255,142	1,703	149.82	26.4%	0.0%	189.35
Communications & Records Manager	120,952	37.85%	166,737	1,703	97.91	26.4%	0.0%	123.74
Communications Supervisor	89,414	37.85%	123,261	1,703	72.38	26.4%	0.0%	91.48
Communications Technician	76,778	37.85%	105,842	1,703	62.15	26.4%	0.0%	78.55
Records Clerk***	67,158	37.85%	92,580	1,703	54.36	26.4%	0.0%	68.71
Records Supervisor	74,828	37.85%	103,153	1,703	60.57	26.4%	0.0%	76.55
Senior Administrative Analyst	84,006	47.89%	124,236	1,703	72.95	26.4%	0.0%	92.20
Administrative Assistant	52,676	47.89%	77,903	1,703	45.74	26.4%	0.0%	57.81

* Represents top step in range except Police Officer which is shown at Step 5.

** Program indirect costs are not allocated to support positions.

***Police Officer and Records Clerk include 5.26% Education Incentive; Field Service Technician includes 2.63% Education Incentive

Leave Benefits

	Sworn	Operations	Support	Office
Total Days (2080 hours)	260	260	260	260
Vacation Days	(15)	(15)	(15)	(15)
Holidays	(12)	(12)	(12)	(12)
Sick (12 days @ 50%)	(6)	(6)	(6)	(6)
Productive Days	227	227	227	227
Productive Hours	1,816	1,816	1,816	1,816
Breaks (30 minutes daily)		(114)	(114)	(114)
Risk & Benefits Manager	1,816	1,703	1,703	1,703

Paid Benefit Rate

Retirement	36.14%	17.78%	17.78%	27.82%
Workers compensation	10.40%	2.40%	2.40%	2.40%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.40%	0.40%	0.40%	0.40%
Group Insurance	12.45%	15.23%	14.12%	14.12%
Uniform	1.12%	1.70%	1.70%	1.70%
Total Paid Benefits Rate	61.96%	38.96%	37.85%	47.89%

Indirect Cost Allocation

	Amount	Percent
Citywide Indirect Costs	3,332,500	26.4%
Program Costs		
Direct Costs		
Patrol	6,700,300	
Traffic Safety	846,200	
Investigation	1,613,600	
Neighborhood Services	254,100	
Animal Regulation	147,500	
Total Direct Costs	9,561,700	
Indirect Costs		
Administration	1,437,500	
Animal Control	(147,500)	
Support Services	1,847,300	
Fire Dispatch	(68,700)	
Total Indirect Costs	3,068,600	32.1%
Total Program Costs	12,630,300	

PUBLIC SAFETY - FIRE LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Battalion Chief	\$128,050	64.59%	\$210,760	2,532	\$83.24	22.6%	12.9%	\$115.28
Battalion Chief-Training	\$134,446	64.59%	\$221,287	2,532	\$87.40	22.6%	12.9%	\$0.00
Fire Captain	92,274	77.59%	163,871	2,532	64.73	22.6%	12.9%	89.63
Fire Engineer	78,936	77.59%	140,184	2,532	55.37	22.6%	12.9%	76.68
Fire Engineer/EMT	87,684	77.59%	155,719	2,532	61.51	22.6%	12.9%	85.18
Firefighter	72,904	77.59%	129,471	2,532	51.14	22.6%	12.9%	70.82
Firefighter/EMT	81,652	77.59%	145,007	2,532	57.27	22.6%	12.9%	79.32
Fire Marshal	107,250	45.78%	156,349	1,703	91.81	22.6%	12.9%	127.14
Fire Inspector	79,534	45.78%	115,945	1,703	68.08	22.6%	12.9%	94.28
Hazardous Materials Coordinator	95,134	45.78%	138,686	1,703	81.44	22.6%	12.9%	112.78
Support								
Fire Chief	154,544	76.19%	272,294	1,703	159.89	22.6%	0.0%	196.04
Fire Vehicle Mechanic	80,912	44.18%	116,659	1,703	68.50	22.6%	0.0%	83.99
Administrative Assistant	52,676	46.19%	77,007	1,703	45.22	22.6%	0.0%	55.44
Administrative Analyst	76,206	46.19%	111,406	1,703	65.42	22.6%	0.0%	80.21

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

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Leave Benefits

	Sworn	Technical	Office	Operations
Total Annual Hours	2,912	2,080	2,080	2,080
Vacation Hours	(168)	(120)	(120)	(120)
Holiday Hours	(145)	(96)	(96)	(96)
Sick (@ 50% of accrual)	(67)	(48)	(48)	(48)
Breaks (30 minutes daily)		(114)	(114)	(114)
Total Productive Hours	2,532	1,703	1,703	1,703

Paid Benefits

Retirement	49.13%	27.82%	27.82%	27.82%
Risk & Benefits Manager	11.50%	2.40%	2.40%	2.40%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.40%	0.40%	0.40%	0.40%
Group Insurance	12.11%	12.11%	14.12%	12.11%
FLSA overtime	1.40%	0.00%	0.00%	0.00%
Uniform	1.60%	1.60%	0.00%	0.00%
Total Paid Benefits Rate	77.59%	45.78%	46.19%	44.18%

Indirect Cost Allocation

	Amount	Percent
Citywide Indirect Costs	2,258,200	22.6%
Program Costs		
Direct Costs		
Emergency Response	8,074,800	
Hazard Prevention	767,500	
Total Direct Costs	8,842,300	
Indirect Costs		
Administration	634,700	
Training	387,900	
Technical Services	38,800	
Disaster Preparedness	14,700	
Dispatch	68,700	
Total Indirect Costs	1,144,800	12.9%
Total Program Costs	9,987,100	

PUBLIC UTILITIES LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations Support								
Director of Utilities	\$154,544	44.16%	\$222,791	1,703	\$130.86	26.3%	0.0%	\$165.24
Deputy Director/Water	122,122	44.16%	176,051	1,703	103.41	26.3%	0.0%	130.57
Deputy Director/Wastewater	122,122	44.16%	176,051	1,703	103.41	26.3%	0.0%	130.57
Utilities Engineer	97,266	44.16%	140,219	1,703	82.36	26.3%	0.0%	104.00
Utilities Projects Manager	97,266	44.16%	140,219	1,703	82.36	26.3%	0.0%	104.00
Senior Administrative Analyst	84,006	44.16%	121,103	1,703	71.13	26.3%	0.0%	89.82
Supervising Administrative Assistant	56,940	44.16%	82,085	1,703	48.21	26.3%	0.0%	60.88
Administrative Assistant	52,676	44.16%	75,938	1,703	44.60	26.3%	0.0%	56.32
Water Services								
Water Distribution Supervisor	88,244	44.16%	127,213	1,703	74.72	26.3%	9.5%	103.34
Water Distribution System Operator	61,646	44.16%	88,869	1,703	52.20	26.3%	9.5%	72.19
Water Customer Service Personnel	61,646	44.16%	88,869	1,703	52.20	26.3%	9.5%	72.19
Underground Utilities Locator	52,676	44.16%	75,938	1,703	44.60	26.3%	9.5%	61.69
Water Treatment Plant Maintenance Technician	56,940	44.16%	82,085	1,703	48.21	26.3%	9.5%	66.68
Water Treatment Plant Supervisor	97,266	44.16%	140,219	1,703	82.36	26.3%	9.5%	113.91
Water Treatment Plant Operator	70,278	44.16%	101,313	1,703	59.51	26.3%	9.5%	82.30
Water Treatment Plant Chief Operator	75,764	44.16%	109,221	1,703	64.15	26.3%	9.5%	88.73
Water Supply Supervisor	88,244	44.16%	127,213	1,703	74.72	26.3%	9.5%	103.34
Water Supply Operator	61,646	44.16%	88,869	1,703	52.20	26.3%	9.5%	72.19
Utilities Conservation Manager	88,244	44.16%	127,213	1,703	74.72	26.3%	9.5%	103.34
Utilities Conservation Technician	63,180	44.16%	91,080	1,703	53.50	26.3%	9.5%	73.99

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits	
Total Days (2080 hours)	260
Risk & Benefits Manager	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703
Paid Benefit Rate	
Retirement	25.79%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefit Rate	44.16%

PUBLIC UTILITIES LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Wastewater Services								
Wastewater Reclamation Plant Supervisor	97,266	46.19%	142,193	1,703	83.52	26.3%	9.5%	115.51
Collection Supervisor	88,244	46.19%	129,004	1,703	75.77	26.3%	9.5%	104.80
Wastewater Collection Systems Operator	61,646	46.19%	90,120	1,703	52.93	26.3%	9.5%	73.21
Water Reclamation Operator	70,278	46.19%	102,739	1,703	60.35	26.3%	9.5%	83.46
Water Reclamation Chief Operator	75,764	46.19%	110,759	1,703	65.06	26.3%	9.5%	89.98
Water Reclamation Maintenance Technician	70,278	46.19%	102,739	1,703	60.35	26.3%	9.5%	83.46
Chief Maintenance Technician	71,916	46.19%	105,134	1,703	61.75	26.3%	9.5%	85.41
Laboratory Analyst	70,278	46.19%	102,739	1,703	60.35	26.3%	9.5%	83.46
Laboratory Manager	88,244	46.19%	129,004	1,703	75.77	26.3%	9.5%	104.80
Industrial Waste Inspector	63,180	46.19%	92,363	1,703	54.25	26.3%	9.5%	75.03
Industrial Waste Manager	88,244	46.19%	129,004	1,703	75.77	26.3%	9.5%	104.80

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits	
Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703
Paid Benefit Rate	
Retirement	27.82%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefit Rate	46.19%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs		
Water	1,439,600	
Wastewater	1,606,700	
Whale Rock	112,200	
Total Indirect Costs	3,158,500	26.3%
Program Costs		
Direct Costs		
Water	5,416,700	
Wastewater	4,656,900	
Whale Rock	903,900	
Total Direct Costs	10,977,500	
Indirect Costs - Public Utilities Admin & Eng	1,046,500	9.5%
Total Program Costs	12,024,000	

TRANSPORTATION LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Transportation Planning & Engineering								
Principal Transportation Planner	\$88,244	46.19%	\$129,004	1,816	\$71.04	36.1%	0.0%	\$96.68
City Traffic Engineer	107,250	46.19%	156,789	1,816	\$86.34	36.1%	0.0%	\$117.51
Engineer	86,268	46.19%	126,115	1,816	69.45	36.1%	0.0%	94.52
Streets, Creek & Flood Protection								
Streets Maintenance Supervisor	84,006	46.19%	122,808	1,816	67.63	89.9%	0.0%	128.40
Heavy Equipment Operator	52,676	46.19%	77,007	1,816	42.40	89.9%	0.0%	80.51
Maintenance Worker	49,998	46.19%	73,092	1,816	40.25	89.9%	0.0%	76.42
Street Maintenance Technician	56,940	46.19%	83,241	1,816	45.84	89.9%	0.0%	87.03
Signal & Streetlight Technician	63,180	46.19%	92,363	1,816	50.86	89.9%	0.0%	96.57
Parking								
Parking Manager	88,244	46.19%	129,004	1,816	71.04	26.7%	0.0%	90.03
Parking Enforcement Officer	48,724	46.19%	71,230	1,816	39.22	26.7%	0.0%	49.71
Parking Coordinator	48,724	46.19%	71,230	1,816	39.22	26.7%	0.0%	49.71
Administrative Assistant	52,676	46.19%	77,007	1,816	42.40	26.7%	0.0%	53.74
Supervising Administrative Assistant	56,940	46.19%	83,241	1,816	45.84	26.7%	0.0%	58.10
Meter Repair Worker	49,998	46.19%	73,092	1,816	40.25	26.7%	0.0%	51.01
Transit								
Transportation Assistant	52,676	46.19%	77,007	1,816	42.40	14.0%	0.0%	48.34
Transit Manager	88,244	46.19%	129,004	1,816	71.04	14.0%	0.0%	80.98

* Represents top step in range.

** Public works administration costs are allocated as part of the citywide rate

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Risk & Benefits Manager	227
Productive Hours	1,816
Total Productive Hours	1,816
Paid Benefit Rate	
Retirement	27.82%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefit Rate	46.19%

Indirect Cost Allocation

	Amount	Percent
Transportation Planning		
Citywide Indirect Rate		36.1%
Streets, Creek & Flood Protection		
Citywide Indirect Costs	2,158,000	89.9%
Program Direct Costs	2,401,300	
Parking		
Citywide Indirect Costs	456,500	26.7%
Program Direct Costs	1,707,000	
Transit		
Citywide Indirect Costs	280,900	14.0%
Program Direct Costs	2,007,000	

LEISURE, CULTURAL & SOCIAL SERVICES LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Parks & Recreation								
Recreation Programs								
Director of Parks & Recreation	\$139,516	46.19%	\$203,958	1,703	\$119.80	56.2%	0.0%	\$187.09
Recreation Manager	88,244	46.19%	129,004	1,703	75.77	56.2%	0.0%	118.34
Recreation Coordinator	56,940	46.19%	83,241	1,703	48.89	56.2%	0.0%	76.36
Recreation Supervisor	84,006	46.19%	122,808	1,703	72.13	56.2%	0.0%	112.65
Supervising Administrative Assistant	56,940	46.19%	83,241	1,703	48.89	56.2%	0.0%	76.36
Administrative Assistant	52,676	46.19%	77,007	1,703	45.23	56.2%	0.0%	70.64
Golf								
Golf Course Supervisor	76,206	46.19%	111,406	1,703	65.44	30.4%	0.0%	85.33
Maintenance Worker	49,998	46.19%	73,092	1,703	42.93	30.4%	0.0%	55.98
Programs Managed by Public Works								
Parks & Landscape Maintenance								
PW Maintenance Supervisor	76,206	46.19%	111,406	1,703	65.44	44.8%	0.0%	94.78
Maintenance Worker	49,998	46.19%	73,092	1,703	42.93	44.8%	0.0%	62.18
Maintenance Technician	56,940	46.19%	83,241	1,703	48.89	44.8%	0.0%	70.82
Arborist/Urban Forester	63,180	46.19%	92,363	1,703	54.25	44.8%	0.0%	78.58
Tree Trimmer	52,676	46.19%	77,007	1,703	45.23	44.8%	0.0%	65.51

* Represents top step in range.

** Recreation and public works administration costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Risk & Benefits Manager	(114)
Total Productive Hours	1,703
Paid Benefit Rate	
Retirement	27.82%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefit Rate	46.19%

Indirect Cost Allocation

	Amount	Percent
Recreation Programs		
Citywide Indirect Costs ***	1,430,200	56.2%
Program Direct Costs	2,546,100	
Golf		
Citywide Indirect Costs	157,300	30.4%
Program Direct Costs	517,400	
Parks & Landscape Maintenance		
Citywide Indirect Costs	1,250,200	44.8%
Program Direct Costs	2,788,100	

*** Excludes direct costs of facilities use.

COMMUNITY DEVELOPMENT LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Community Development								
Operations Support								
Director of Community Development	\$154,544	46.19%	\$225,928	1,703	\$132.70	49.6%	0.0%	\$198.49
Supervising Administrative Assistant	56,940	46.19%	83,241	1,703	48.89	49.6%	0.0%	73.13
Planning								
Deputy Director	122,122	46.19%	178,530	1,703	104.86	49.6%	21.9%	191.20
Associate Planner	73,814	46.19%	107,909	1,703	63.38	49.6%	21.9%	115.57
Senior Planner	88,244	46.19%	129,004	1,703	75.77	49.6%	21.9%	138.16
Planning Technician	52,676	46.19%	77,007	1,703	45.23	49.6%	21.9%	82.47
Housing Programs Manager	88,244	46.19%	129,004	1,703	75.77	49.6%	21.9%	138.16
Administrative Assistant	52,676	46.19%	77,007	1,703	45.23	49.6%	21.9%	82.47
Permit Technician	52,676	46.19%	77,007	1,703	45.23	49.6%	21.9%	82.47
Building & Safety								
Chief Building Official	107,250	46.19%	156,789	1,703	92.09	25.2%	18.9%	137.04
Assistant Building Official	79,794	46.19%	116,651	1,703	68.52	25.2%	18.9%	101.96
Administrative Assistant	52,676	46.19%	77,007	1,703	45.23	25.2%	18.9%	67.31
Permit Technician	52,676	46.19%	77,007	1,703	45.23	25.2%	18.9%	67.31
Code Enforcement Officer	71,916	46.19%	105,134	1,703	61.75	25.2%	18.9%	91.89
Plans Examiner	73,814	46.19%	107,909	1,703	63.38	25.2%	18.9%	94.32
Building Permit Coordinator	56,940	46.19%	83,241	1,703	48.89	25.2%	18.9%	72.76
Building Inspector	68,276	46.19%	99,813	1,703	58.63	25.2%	18.9%	87.24

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Risk & Benefits Manager	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703
Paid Benefit Rate	
Retirement	27.82%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefits Rate	46.19%

Indirect Cost Allocation

	Amount	Percent
Planning		
Citywide Indirect Costs	882,500	49.6%
Program Indirect Costs		
Community Development Administration	275,500	
Commissions & Committees	44,400	
Total Program Indirect Costs	319,900	21.9%
Program Direct Costs	1,460,400	
Program Total	1,780,300	
Building & Safety		
Citywide Indirect Costs	298,300	25.2%
Program Indirect Costs - Comm Dev Admin	188,000	18.9%
Program Direct Costs	996,300	
Program Total	1,184,300	

COMMUNITY DEVELOPMENT LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Public Works								
Engineering								
Supervising Civil Engineer	\$107,250	44.16%	\$154,612	1,703	\$90.81	57.3%	0.0%	\$142.82
Senior Civil Engineer	97,266	44.16%	140,219	1,703	82.36	57.3%	0.0%	129.52
Field Engineering Assistant	68,276	44.16%	98,427	1,703	57.81	57.3%	0.0%	90.92
Engineer	86,268	44.16%	124,364	1,703	73.05	57.3%	0.0%	114.88
Engineering Technician	63,180	44.16%	91,080	1,703	53.50	57.3%	0.0%	84.13
Construction Engineering Manager	107,250	44.16%	154,612	1,703	90.81	57.3%	0.0%	142.82
Public Works Inspector	63,180	44.16%	91,080	1,703	53.50	57.3%	0.0%	84.13
Permit Technician	52,676	44.16%	75,938	1,703	44.60	57.3%	0.0%	70.15
Programs Managed by Administration								
Economic Development								
Economic Development Manager	\$107,250	44.16%	\$154,612	1,703	\$90.81	15.9%	0.0%	\$105.22
Administrative Assistant	52,676	44.16%	75,938	1,703	44.60	15.9%	0.0%	51.68
Natural Resource Protection								
Natural Resources Manager	107,250	44.16%	154,612	1,703	90.81	45.7%	0.0%	132.31
Biologist	86,268	44.16%	124,364	1,703	73.05	45.7%	0.0%	106.43
Administrative Assistant	52,676	44.16%	75,938	1,703	44.60	45.7%	0.0%	64.99

* Represents top step in range.

** Public works and city administration costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703
Paid Benefit Rate	
Retirement	25.79%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefits Rate	44.16%

Indirect Cost Allocation

	Amount	Percent
Engineering-Development Review		
Citywide Indirect Costs	431,900	57.3%
Program Direct Costs	754,200	
Economic Health		
Citywide Indirect Costs	182,500	15.9%
Program Direct Costs	1,150,900	
Natural Resource Protection		
Citywide Indirect Costs	160,800	45.7%
Program Direct Costs	351,900	

GENERAL GOVERNMENT LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Administration								
City Manager	\$195,442	44.16%	\$281,749	1,703	\$165.49	36.1%	0.0%	\$225.23
Assistant City Manager	154,544	44.16%	222,791	1,703	130.86	36.1%	0.0%	178.10
Principal Administrative Analyst	88,244	44.16%	127,213	1,703	74.72	36.1%	0.0%	101.70
City Mgr Executive Assistant	62,608	44.16%	90,256	1,703	53.01	36.1%	0.0%	72.15
Administrative Assistant	52,676	44.16%	75,938	1,703	44.60	36.1%	0.0%	60.71
Attorney								
City Attorney	175,240	44.16%	252,626	1,703	148.39	36.1%	0.0%	201.95
Assistant City Attorney	122,122	44.16%	176,051	1,703	103.41	36.1%	0.0%	140.74
Legal Assistant/Paralegal	61,542	44.16%	88,719	1,703	52.11	36.1%	0.0%	70.92
City Clerk								
City Clerk	122,174	44.16%	176,126	1,703	103.45	36.1%	0.0%	140.80
Administrative Assistant	52,676	44.16%	75,938	1,703	44.60	36.1%	0.0%	60.71
Finance & Information Technology								
Director of Finance & IT/City Treasurer	154,544	44.16%	222,791	1,703	130.86	36.1%	0.0%	178.10
Finance Manager	122,122	44.16%	176,051	1,703	103.41	36.1%	0.0%	140.74
Revenue Supervisor	84,006	44.16%	121,103	1,703	71.13	36.1%	0.0%	96.81
Accounting Supervisor	84,006	44.16%	121,103	1,703	71.13	36.1%	0.0%	96.81
Accounting Assistant	49,998	44.16%	72,077	1,703	42.34	36.1%	0.0%	57.62
Information Technology Manager	122,122	44.16%	176,051	1,703	103.41	36.1%	0.0%	140.74
Network Administrator	73,814	44.16%	106,410	1,703	62.50	36.1%	0.0%	85.07
Telecommunications Supervisor	97,266	44.16%	140,219	1,703	82.36	36.1%	0.0%	112.09
Radio Systems Technician	63,180	44.16%	91,080	1,703	53.50	36.1%	0.0%	72.81
Telemetry/Instrumentation Technician	63,180	44.16%	91,080	1,703	53.50	36.1%	0.0%	72.81
Information Technology Assistant	49,998	44.16%	72,077	1,703	42.34	36.1%	0.0%	57.62
Human Resources								
Director of Human Resources	139,516	44.16%	201,126	1,703	118.14	36.1%	0.0%	160.78
Human Resources Analyst	84,006	44.16%	121,103	1,703	71.13	36.1%	0.0%	96.81
Risk & Benefits Manager	88,244	44.16%	127,213	1,703	74.72	36.1%	0.0%	101.70
Human Resources Specialist	58,422	44.16%	84,221	1,703	49.47	36.1%	0.0%	67.33
HR Executive Assistant	58,422	44.16%	84,221	1,703	49.47	36.1%	0.0%	67.33

* Represents top step in range.

** All general government program indirect costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	25.79%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefits Rate	44.16%

GENERAL GOVERNMENT LABOR RATES

As of Jan 2009

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Public Works								
Public Works Administration								
Director of Public Works	154,544	46.19%	225,928	1,703	132.70	36.1%	0.0%	180.61
Deputy Director/Transportation & Development Review	122,122	46.19%	178,530	1,703	104.86	36.1%	0.0%	142.72
Deputy Director/City Engineer	128,258	46.19%	187,500	1,703	110.13	36.1%	0.0%	149.89
Administrative Services Manager	88,244	46.19%	129,004	1,703	75.77	36.1%	0.0%	103.13
Administrative Analyst	76,206	46.19%	111,406	1,703	65.44	36.1%	0.0%	89.06
Supervising Administrative Assistant	56,940	46.19%	83,241	1,703	48.89	36.1%	0.0%	66.54
Administrative Assistant	52,676	46.19%	77,007	1,703	45.23	36.1%	0.0%	61.56
Geographic Information Services								
GIS Specialist	70,096	46.19%	102,473	1,703	60.19	36.1%	0.0%	81.92
GIS Supervisor	84,006	46.19%	122,808	1,703	72.13	36.1%	0.0%	98.17
Building Maintenance								
Facilities Maintenance Supervisor	76,206	46.19%	111,406	1,703	65.44	36.1%	0.0%	89.06
Maintenance Technician	56,940	46.19%	83,241	1,703	48.89	36.1%	0.0%	66.54
Maintenance Worker	49,998	46.19%	73,092	1,703	42.93	36.1%	0.0%	58.43
Vehicle and Equipment Maintenance								
Fleet Maintenance Supervisor	76,206	46.19%	111,406	1,703	65.44	36.1%	0.0%	89.06
Heavy Equipment Mechanic	56,940	46.19%	83,241	1,703	48.89	36.1%	0.0%	66.54

* Represents top step in range.

** All general government program indirect costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703
Paid Benefit Rate	
Retirement	27.82%
Workers compensation	2.40%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	14.12%
Total Paid Benefit Rate	46.19%