

RESOLUTION NO. 17-08

CITY OF BUCKLEY, WASHINGTON

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY, WASHINGTON ADOPTING A FINANCIAL COST ALLOCATION FOR INTERFUND FEES.

WHEREAS, the State Auditor's Office conducted an accountability audit of the City of Buckley for the period of January 1, 2014 through December 31, 2015; and

WHEREAS, the areas examined during the audit were those representing the highest risk of fraud, loss, abuse, or noncompliance including safeguarding of assets (cash receipting and utility billing), small and attractive assets, investigative (drug buy) fund and cost allocation; and

WHEREAS, as a result of the accountability audit, the State Auditor recommended that the City adopt a formal Cost Allocation Policy for Interfund Fees; and

WHEREAS, the City of Buckley desires to comply with all laws and recommendations in calculating and receiving full cost recovery for services rendered to other funds; and

WHEREAS, as a result, the Cost Allocation Policy was developed identifying the variety of ways utilized to identify and determine an appropriate percentage of costs for allocation to the using street operations and proprietary funds; and

WHEREAS, the City Council desires to adopt the policies set forth as guidelines for calculating and receiving full cost recovery for services rendered to other funds;

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Buckley hereby adopts the Cost Allocation Policy in its entirety as contained in Exhibit A, attached hereto and incorporated herein by the reference as if set forth in full.

Introduced, passed and approved this 24th day of October, 2017.



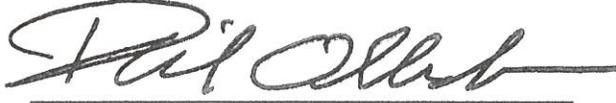
Pat Johnson, Mayor

ATTEST:



Joanne Starr, City Clerk

APPROVED AS TO FORM:



Phil Olbrechts, City Attorney

POSTED: October 26, 2017

EXHIBIT A

City Services Cost Allocation Plan

Cost Allocation

The City of Buckley desires to comply with all laws and recommendations in calculating and receiving full cost recovery for services rendered to other funds.

Cost allocation is a method to identify and distribute indirect costs. Direct costs are costs assignable to a specific objective, whereas indirect costs are costs incurred for multiple cost objectives or not assignable to a specific cost objective without effort disproportionate to the benefit received.

The Washington State Auditor's Office prescribes the accounting and reporting of local governments in the State of Washington under the Revised Code of Washington (RCW) 43.09.200. Washington State law RCW 43.09.210 states in part:

Separate accounts shall be kept for each department, public improvement, undertaking, institution, and public service industry under the jurisdiction of every taxing body. All service rendered by, or property transferred from, one department, public improvement, undertaking, institution, or public service industry receiving the same, and no department, public improvement, undertaking institution, or public service industry shall benefit in any financial manner whatever by an appropriation of fund made for the support of another.

The RCW does not specifically address how "full value" for cost recovery is to be determined.

RCWs 35A.33.122/35A.34.205/35.33.123 states:

Administration, oversight, or supervision of utility – Reimbursement from utility budget authorized. Whenever any code city apportions a percentage of the city manager's, administrator's, or supervisor's time, or the time of other management or general government staff, for administration, oversight, or supervision of a utility operated by the city, or to provide services to the utility, the utility budget may identify such services and budget for reimbursement of the city's current expense fund for the value of such services.

The Federal Office of Management and Budget (OMB) Circular A-87

OMB Circular A-87 establishes cost principals for State, local, and Indian Tribal Governments for determining costs for Federal Awards. Item 5 of the Circular states that, "The principals are for determining allowable costs only." In defining allowable costs, the Circular provides a definition of allocable costs at Attachment A, paragraph C.3.a, "A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received." The Circular further outlines costs that are allowable for charging the Federal government and distinguishes those that are specifically excluded from recovery.

Governmental Accounting Standards Board (GASB)

GASB is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. While GASB is not a governmental agency and does not have enforcement authority, compliance with GASB is tested by the Washington State Auditor's reoccurring audits of the City.

Allocated Costs

The City has identified a variety of ways to identify and determine an appropriate percentage of costs for allocation to using street operations and proprietary funds. These ways include:

- Number of employees (FTEs) in each fund as illustrated in Appendix A – Table 1.
- Total operating expenses (dollar amounts) in each fund (not including debt service and capital improvements) in Appendix A – Table 2.
- Total operating revenues (dollar amounts) in each fund (not including beginning fund balances, grant receipts or interfund transfers).
- Number of expenditure line items used in each fund (or transactions, if available).
- Calculation of what percentage of the Admin/Finance position classification's time is directly attributable to a service function (i.e. utility billing, PW project management, etc.). Illustration of actual support functions is listed in Appendix B.
- Count and tracking of regular City Council business agenda items. The percentage attributed to street operations and proprietary funds will be used as a cost factor in Appendix A – Table 3.
- Calculation of what percentage of travel, training, etc. of Mayor, City Council or Admin/Finance is directly attributable to a service function.
- Information Technology costs allocated based on number and location of computers supported in Appendix A – Table 4.
- Information Technology costs allocated based on percentage of total content and webpages for public information on the City's website and Facebook site in Appendix A – Table 2.
- Human Resource/Personnel costs allocated based on number and location of employees in Appendix A – Table 1.
- Insurance costs allocated on annual CIAW schedule of values using facility/building valuations and vehicle and equipment schedules as illustrated in Appendix E.
- Calculation of what percentage of costs are related to supporting City Hall and Multi-Purpose Center for custodial including salaries, benefits and other related costs necessary to maintain the City facilities. Also included are related utility expenses, communications and miscellaneous items for central administration (i.e. bank charges, courier charges, shredding) and other expenditures central in nature serving the City administration as illustrated in Appendix F.
- Square footage in City Hall and the Multi-Purpose Center used by PW Administration is tracked as a factor in calculating support costs. The percentage of square feet both directly and indirectly supporting PW functions.
- Finance tracks actual services provided to functions as allocated on the legal bills supplied by the contracted City Attorney.
- A combination of multiple cost drivers above may be used in allocating costs.

Following is the plan to allocate General Fund Service costs – Administrative (service functions, legislative, etc.), Financial (including payroll, utility billing, collections, etc.), PW Project reporting and management, Information Services (computer, website, Facebook and communications), Utilities/Custodial, Risk Insurance, Human Resources and Planning/Building to the various funds that

utilize those services. One of the tasks of the Finance Department is to manage the Utility Billing function for the Water/Sewer, Stormwater and Solid Waste Funds. A more detailed description of the cost allocation methodologies to be used is identified in Appendix C.

A large percentage of all Admin/Finance costs are considered to be directly related to the utility funds. The percentages stay relatively constant but may vary each year. A time survey will be performed each year to determine the proper allocation to the utilities. The time survey will compile, at a minimum, quarterly data, as illustrated in Appendix D, which the Admin/Finance Department shall use to track and verify the General Fund costs to be allocated.

- 1) On an annual basis, the City Administrator and Finance Department will compile the numbers from the above mentioned ways to determine the appropriate percentages to use in allocating General Fund accounting and administrative costs to various funds. An average percentage rate will then be determined.
- 2) Allocate the General Fund Accounting and Utility Billing, PW Administrative, Information Technology, Human Resources, Planning/Building, Utilities/Custodial, Risk Insurance and Payroll costs.
- 3) Review General Fund Legal fees to determine appropriate allocation (if needed) based on number of employees and or billing description.
- 4) In January of each year the City Administrator and Finance Department will calculate the actual amounts of the previous year's cost allocations and if the actual dollars expended at year end exceed a 15% variance, an adjustment will be made to reflect the increase or decrease.
- 5) Maintain thorough, consistent and clear documentation.

It is important to maintain back-up documentation that indicates how each cost allocation is determined and calculated.

The Cost Allocation Plan for the coming year shall be prepared by the City Administrator and Finance Department during the annual budget process and shall be included and approved by the City Council as part of the overall budget package.

APPENDIX A (Examples)

Table 1 – Citywide FTEs

FTE Function	FTEs	PT - FTE Equivalence	Total/Section	% FTE
Finance & Admin	6.0	0.4	6.4	14.3%
Judicial and Legal	1.0	1.1	2.1	4.7%
Police	12.0	0.0	12.0	26.8%
Fire & EMS	2.8	0.4	3.2	7.0%
Building/Planning	2.0	0.7	2.7	6.1%
Community SVCS	3.0	3.0	6.0	13.4%
Cemetery	0.0	0.0	0.0	0.0%
Streets	0.6	0.1	0.7	1.6%
Water	3.2	0.7	3.9	8.7%
Sewer Collection/Treatment	5.6	0.2	5.8	13.0%
Solid Waste	0	0.0	0.0	0.0%
Stormwater	1.8	0.2	2.0	4.4%
Subtotals	37.8	7.0		
Totals for Government		44.8		

FTE Utility Allocation – Payroll & HR Conversion

Utility Allocation - Payroll & HR Conversion	Finance Dir (6%)	Deputy Clerk (18%)	City Clerk (10%)	City Administrator (10%)
Finance & Admin	0.9%	2.6%	1.4%	1.4%
Judicial and Legal	0.3%	0.9%	0.5%	0.5%
Police	1.6%	4.8%	2.7%	2.7%
Fire & EMS	0.4%	1.3%	0.7%	0.7%
Building/Planning	0.4%	1.1%	0.6%	0.6%
Community SVCS	0.8%	2.4%	1.3%	1.3%
Cemetery	0.0%	0.0%	0.0%	0.0%
Streets	0.1%	0.3%	0.2%	0.2%
Water	0.5%	1.6%	0.9%	0.9%
Sewer Collection/Treatment	0.8%	2.3%	1.3%	1.3%
Solid Waste	0.0%	0.0%	0.0%	0.0%
Stormwater	0.3%	0.8%	0.4%	0.4%

Table 2 – Operating Expenditures and Percentage Conversion

2018 Operational Budgets for Web & Finance		
	Full Year Budget	%
Legislative	\$31,270	0.4%
Judicial	\$220,110	2.6%
Executive	\$107,375	1.3%
Finance & Admin	\$773,730	9.2%
I.T.	\$119,547	1.4%
Police	\$1,823,600	21.7%
Fire	\$455,675	5.4%
Building	\$124,976	1.5%
Planning	\$133,252	1.6%
Parks	\$194,935	2.3%

MPC & Senior	\$109,548	1.3%
Community Center	\$24,350	0.3%
Youth Center	\$96,801	1.2%
Cemetery	\$8,520	0.1%
RR ROW	\$21,057	0.3%
Street	\$145,940	1.7%
TBD	\$132,945	1.6%
EMS	\$299,300	3.6%
Visitor Prom	\$22,450	0.3%
Comp Plan	\$84,779	1.0%
NG Oper	\$225	0.0%
Water	\$724,998	8.6%
Sewer	\$1,185,416	14.1%
Solid Waste	\$899,716	10.7%
Stormwater	\$651,000	7.8%
Total	\$8,391,517	100.0%

Table 3 – Agenda Bill Tracking

Agenda Bill Tracking	# Items (full)	To Date 9/27/17 - 76 items			City Clerk (20%)	Deputy Clerk (6%)	City Administrator (17%)
		* # partial	Total	%			
Street	3.0	2.15	5.15	6.8%	1.4%	0.4%	1.2%
Street Cap	9.0		9	11.8%	2.4%	0.7%	2.0%
Water	1.0	2.15	3.15	4.1%	0.8%	0.2%	0.7%
Water Cap	3.0		3	3.9%	0.8%	0.2%	0.7%
Sewer	6.0	2.15	8.15	10.7%	2.1%	0.6%	1.8%
Sewer Cap	2.0		2	2.6%	0.5%	0.2%	0.4%
Storm	4.0	1.65	5.65	7.4%	1.5%	0.4%	1.3%
Storm Cap	0.0		0	0.0%	0.0%	0.0%	0.0%
Solid Waste	1.0	0.4	1.4	1.8%	0.4%	0.1%	0.3%
Total Agenda Percentage				49.3%			
*Note: Partial are those where 2 or more categories were subject to or beneficiaries of the agenda item							

Table 4 – Utility Allocation for IT

Utility Allocation for IT - 2018	%	Converted	\$119,547	Total all Areas
City Hall	11.8%			
- Streets	3.3%	0.4%	\$469	\$732
- Water	8.6%	1.0%	\$1,219	\$1,904
- Sewer Collection/Treatment	14.1%	1.7%	\$1,993	\$9,568
- Solid Waste	10.7%	1.3%	\$1,512	\$1,670
- Stormwater	7.8%	0.9%	\$1,094	\$1,709
PW Shop	5.4%			
- Streets	3.3%	0.2%	\$215	
- Water	8.6%	0.5%	\$558	
- Sewer Collection/Treatment	14.1%	0.8%	\$912	
- Stormwater	7.8%	0.4%	\$501	
WWTP	5.4%	5.4%	\$6,456	

Building/Utility Billing		1.2%			
- Streets	3.3%		0.0%	\$49	
- Water	8.6%		0.1%	\$127	
- Sewer Collection/Treatment	14.1%		0.2%	\$208	
- Solid Waste	10.7%		0.1%	\$158	
- Stormwater	7.8%		0.1%	\$114	

Table 5(a) – Custodial Allocation

Custodial Allocation Based on Operating Expense		\$5,140
Street	3.3%	\$170.84
Water	8.6%	\$444.11
Sewer	14.1%	\$726.14
Solid Waste	10.7%	\$551.13
Stormwater	7.8%	\$398.78

Table 5(b) - Audit Cost Allocation

Audit Costs - 2017	Operating Cost %	\$14,416
Street/TBD	3.3%	\$251
Water	8.6%	\$1,245
Sewer	14.1%	\$2,036
Solid Waste	10.7%	\$1,546
Stormwater	7.8%	\$1,118

Table 5(c) - I.T. Inventory for Calculation

Dept.	Desktop Units	Laptop/Tablet	Servers	Totals	Percentage	Convert	Email	Percentage
Police	12	9	5	26	28.0%	0.28	16	19.75%
Fire	10	4	4	18	19.35%	0.19	4	4.94%
City Hall	6	4	1	11	11.8%	0.12	7	8.64%
Court	3	1	0	4	4.3%	0.04	4	4.94%
Building	2	1	0	3	3.2%	0.03	1	1.23%
Building/Utility Billing	1	0	0	1	1.1%	0.01	1	1.23%
Planning	2	1	0	3	3.2%	0.04	2	2.47%
Public Works	4	1	0	5	5.4%	0.05	12	14.81%
IT	1	1	0	2	2.2%	0.02	14	17.28%
Waste Water	4	1	0	5	5.4%	0.05	4	4.94%
Youth Center	3	0	0	3	3.2%	0.03	4	4.94%
Senior Center	2	2	0	4	4.3%	0.04	5	6.17%
City Council	1	7	0	8	8.6%	0.09	7	8.64%
Total	51	32	10	93	100.0%		81	100.00%

Appendix B

Example Position Duties - Cost Allocation Administrative Utility Support

Tasks related to utilities work performed by the City Clerk include the following:

- Manage City contract files & index
- Manage City's administrative files
- Project/Grant progress reports & payment requests
- Project deliverables & closeouts
- Receive & receipt utility payments
- Receive & receipt miscellaneous payments
- Enter utility payments into Utility System
- Take utility payments over the phone
- Answer citizen utility questions; look up utility balances, etc.
- Sell garbage tags
- Prepare & produce the City's Annual "Water" Consumer Confidence Report
- Post & publish press releases, public hearing notices, ordinance summaries, etc.
- Manage Ordinances – proof, obtain signatures, publish, distribute, and process for codification
- Manage Resolutions – proof, obtain signatures, distribute & file
- Coordinate with City attorney on legal issues regarding ordinances and resolutions
- Scan all permanent and essential documents for preservation
- Manage City records
- Maintain record management files
- Coordinate & schedule document destruction
- Manage Council minutes
- Assist in preparation of Council agenda packets
- Update, distribute & manage City meeting list
- Assist citizens with problems & report to Public Works
- Update Buckley Municipal Code books
- Index all agenda bills
- Liaison with City web master
- Track & schedule CPR certification training
- Track & schedule open government training
- Liaison with City Council members
- Support development of City Council agendas
- Manage City event applications & coordinate necessary City services/resources
- Administer TBD program
- Process & record City easements, deeds, agreements, etc.
- Prepare & submit Levy Certifications to the County

- Manage & respond to Public Records Requests
- Administer, file & track Tort Claims
- Attend Council, Staff and Committee meetings

Tasks related to utilities work performed by the City Finance Director include the following:

- Processes invoices and makes payment for all bills for the utilities
- Processes payment and closeout for City grants & projects
- Completes monthly financial reports (entering revenues, transfers, and investments)
- Completes monthly and quarterly reports, plus the year end W-2s for payroll
- Oversees monthly payroll and quarterly reports for employees accrued time-off
- Prepares and submits the City's annual financial report
- Primary point of contact and liaison with biannual City performance/financial audit
- Process, routes and completion of the City's annual insurance schedule
- Maintains the City's personnel files
- Receive & receipt utility payments
- Enter utility payments into Utility System
- Take utility payments over the phone
- Answer citizen utility questions; look up utility balances, etc.
- Sell garbage tags
- Close out the daily utility payments and do the daily reconciliation for the bank deposit
- Makes daily deposit to the bank
- Assist citizens with problems & report to Public Works
- Liaison with City Council Members
- Attend Council, Staff and Committee meetings

Tasks related to utilities work performed by the Deputy City Clerk include the following:

- Processes invoices and makes payment for all bills for the utilities
- Completes monthly financial reports (entering revenues, transfers, and investments)
- Process monthly payroll and quarterly reports for employee's accrued time-off
- Maintains the City's personnel files
- Receive & receipt utility payments
- Enter utility payments into Utility System
- Take utility payments over the phone
- Answer citizen utility questions; look up utility balances, etc.
- Sell garbage tags
- Close out the daily utility payments and do the daily reconciliation for the bank deposit
- Makes daily deposit to the bank
- Assist citizens with problems & report to Public Works
- Liaison with City Council Members

- Attend Council, Staff and Committee meetings
- Process City Payroll & accruals
- Produce Council minutes
- Assist in preparation of Council agenda packets when needed
- Update City Code books
- Receipting of permits monies
- Manage Business licenses/routing for approval from each department
- Assist with City Wellness program for Utility Department
- Post & publish press releases, public hearing notices, ordinance summaries, etc.
- Manage City records
- Liaison with City web master
- Training of the part time Admin Assistant with receipting utility payments
- Reporting waste complaints to Waste Management
- City Council recorder/Parliamentarian
- Civil Service Secretary
- Filing of utility, permit, etc. payments
- Manage Buckley Hall event cleaning
- Prepare schedule for Buckley Hall cleaning
- Liaison of the Buckley Hall Board
- Manage and oversee employee timesheets
- Order City business cards
- Manage City credit cards – Check in/out for utility department
- Order City office supplies
- Manage special event applications
- Mail distribution to all departments
- Manage City employee certifications
- Bimonthly water reports for Utility Departments & Distribution

Tasks related to utilities work performed by the P/T Admin Asst include the following:

- Answers phones at City Hall
- Receives & receipts utility payments
- Enters utility payments into utility system
- Works front counter at City Hall helping citizens with all issues
- Receives & receipts miscellaneous payments
- Manages records/documents in storage garage
- Prepares & indexes records/documents for destruction
- Prepares, indexes and boxes records/documents for transmittal to State Archives
- Answers citizen questions and assists or refers to Public Works or other staff
- Sells garbage tags
- Updates administrative files
- Boxes past year's administrative files and prepares them for storage

- Supports City Hall staff with general administrative/secretarial support
- Coordinates documents/records from other departments for storage, archives and destruction
- Organizes & indexes City maps and drawings in storage garage
- Organizes records in record garage
- Developing a system for receiving, transmitting and/or destroying records/documents
- Handles Anniversary Recognition Program
- Miscellaneous filing & organizing for City Hall staff
- Training to Assist Deputy Clerk with daily closeout when needed

Tasks related to utilities work performed by the City Administrator/PW Director include the following:

- Supervises, administers and coordinates the activities and functions of the various utility sections.
- Regularly reports to the mayor and the City Council concerning the status of all assignments, duties, projects and functions of the various offices, departments, commissions and boards.
- Prepares the annual budget and submits to the Council for adoption.
- Monitors ongoing financial condition of each department/section, and reports to Mayor and Council.
- Prepares quarterly financial reports.
- Supervises purchasing by various City officials, departments, commissions and boards.
- Supervises expenditures by the various City offices, departments, commissions and boards, for the purpose of keeping the same within the limitations of the annual budget for the City.
- Serves as personnel and human resources officer for the City.
- Prepares, oversees and manages State and Federal grants/loans.
- Compiles and submits annual reports to the State for water, sewer and stormwater.
- Compiles and maintains operating data on each utility.
- Attends all meetings of the City Council and subcommittee's such other meetings as may be requested by the mayor and members of the City Council.
- Recommends and drafts for adoption such measures as is necessary or expedient in the running of the business of the City.
- Field and investigate all complaints in relation to matters concerning the administration of the government of the City, and to see that all franchises and permits granted by the City are faithfully observed.
- Develops and maintains a current capital improvements program based on long-range plans and policies developed by the City.
- Analyze all facets of proposed capital expenditures in order to facilitate the decisions of the mayor and the city council.
- Assist each department in ascertaining whether or not departments are adequately and properly manned and organized in order to carry out their functions.

- Reviews and provides comments for land use applications and capital projects to ensure that improvements are per adopted City code.
- Negotiates and monitors bargaining unit agreements with covered employees.
- Assists with emergency preparedness and mitigation planning for utilities.
- Acts as property manager of the City for all utility owned properties.
- Negotiates, writes and monitors contracts, leases and use agreements.
- Responds to citizen complaints about utility issues.
- Assists with preparation and submission of the City's annual financial report
- Point of contact and liaison with State Auditor for City performance/financial audit of utilities.
- Assists with processing and completion of the City's annual insurance schedule.
- Meets with various State and Federal agencies concerning utility operations.

Tasks related to utilities work performed by the City Permit Tech/PW Clerk include the following:

- Reviews applications and construction plans for completeness; assists with the issuance of permits for street, right-of-way, utilities and related work; calculate and collect fees.
- Confer with and advise members of the general public, property owners, architects, engineers, developers, and others regarding Public Works, development policies, procedures and standards; provide and explain requirements of construction, building, mechanical, plumbing, zoning and related codes and ordinances.
- Receive and respond to complaints and inquiries on property conditions; forward complaints to the appropriate official.
- Accept plan check applications; calculate and collect fees; assign permit numbers; forward for plan review.
- Assist in preparing information and reports for various projects, committees and advisory boards as directed; research information and prepare materials for presentation to the public.
- Responds to requests for information, provides staff support, and administers the records management program for the PW Departments.
- Preparation of confidential correspondence, memorandums and project related documents.
- Assist the public with questions and requests regarding the City of Buckley Municipal Code, permitting, as well as general information. Routes information/referrals to the City's Public Works Director.
- Prepare, maintain, and update Public Works and related files and records; maintain and update paper as well as computer files.
- Assists with maintaining and updating the Public Works web pages under the City's website.
- Responsible to assure effective and efficient utility billing and collection operations, productivity and system accuracy.
- Conducts and monitors data transfer between the computer and the ASP Juniper handheld computer meter reading system.

- Maintains meter route status in the ASP Juniper and makes changes as necessary on meter routes, generates monthly meter reading reports for service activity. Coordinates monthly with the meter reader on changes in routes and service problems.
- Prepare and process monthly customer billing runs, edits, corrects and approves meter reading route changes in the computer system. Audits all utility billing information, reports, computer runs for accuracy and makes necessary adjustments or corrections.
- Maintains procedures for utility bills, delinquent billing reminders and service disconnects.
- Maintains annual and monthly activity reports of bills, reminder notices, turn-on and turn-off for service and other utility billing activity.
- Maintains and updates master and control files for the utility billing computer module.
- Works as a direct liaison with DM Disposal Company providing new customer information as well as any changes for existing customers and coordinating for missed garbage/recycling pick-ups.
- Works with customers and staff to resolve any billing errors and problems; works with Vision Municipal Solutions on computer software installation, testing and upgrades; works with the utility crew to handle service requests.

Tasks related to utilities work performed by the City I.T. Systems Support Specialist include the following:

- Manage the City's computer network servers, workstations, and portable devices including software/hardware installations, maintenance, upgrades, evaluations and recommend ways to improve and streamline technology operations.
- Safeguard the City's network against destructive intrusive agents such as virus attacks and hackers.
- Perform technical troubleshooting to resolve computer, phone equipment and software problems.
- Perform the maintenance and upkeep of City phone, voicemail system and security systems.
- Assist with research and recommendations on the City's communication system and related equipment.
- Oversee and manage administration of the Exchange Server email system. Monitor email traffic to ensure that only City provided email systems are used on City computers.
- Plan and implement complex and routine short and long range projects related to local and wide area networks, wireless systems and telephony systems.
- Manage and administer backup system for phone system and network servers.
- Restore files and databases as required.
- Coordinate phone system repairs with hardware and software technicians. Administers and programs minor phone system.
- Prepare and implement an Information System (IS) disaster recovery plan and write appropriate documentation.
- Identify and develop an IT work plan based on short and long term needs.
- Prepare information technology budget.

- Maintain records on computer network service and communication systems, City-wide inventories, purchases, and repairs.
- Remain current concerning trends and developments in computer hardware and software; perform research and provide information and assistance as assigned; assist in system planning.
- Train and provide technical assistance and support to users regarding features, capabilities and policies regarding internet/email, computer and software use.
- Assist in computerized system development of the Records Management System.
- Assist with the development and updating of the City's computer and software usage, communication policy and web standards.
- Consult with Department Directors concerning future technology implementations and projects and for specific departmental technology needs.
- Consult with Department Directors to coordinate system activities and to identify needs; manage major projects including software and hardware improvements, development of complex systems, and replacement of existing systems relating to voice, video and data.
- Verify and reconcile payments for computer and telephone (or technical) vendor services.

Tasks related to utilities work performed by the Consultant WebMaster include the following:

Phase I - Initial Website Review/Refresh of Current Website Design, Architecture, Content Transfer &

Writing of New Content:

- Review current City Website and make recommendations to update homepage & overall navigation structure using best practices for professional & user friendly website.
- Work with GovOffice and City staff to design and create new homepage design theme and new internal page/banner designs.
- Creation of new website navigation architecture.
- Transfer of current content to new pages.
- Writing and new content creation.
- Gather photos to be incorporated into new homepage design and interior page designs (create & send out press release approved by City staff seeking Buckley photos from citizens/professional photographers to be used in new website).
- Meet up to 2 times with individual Department Directors/Managers to determine new pages/content desired, review of newly drafted pages.
- Proof and edit of new content/documents submitted by staff.
- Create City Facebook account and link to City Website.
- Create Community and Business links, i.e. Pierce County Emergency Management, Chamber of Commerce, Library, School District, Rainier School, Community Support Groups, Kiwanis, Eagles, etc.
- Review newly designed site with Mayor/key staff prior to going live.

Phase II – Webmaster Services, ongoing website content management:

- Manage website content, providing any or all site updates on a weekly or monthly basis as directed by staff.
- Provide monthly review of web pages to keep content fresh & relevant.
- In the event of a City/community emergency, provide emergency updates as directed by staff.
- Work with staff, creating ongoing updates to government content and promotion of City programs.
- Creation of new pages as requested by staff.
- Upload of new documents to document center and individual pages as directed by staff (meet with Mayor and City Clerk to determine what new documents could be added to benefit citizen access).
- Seasonal photo updates on homepage & throughout site.

Facebook Account:

- Weekly review, updates, photos – keep fresh & relevant.
- Monitor any public comments; refer to City staff as needed for review/action.
- External posts will not be allowed, citizens will only be able to “comment on” or “like” City posts.

Press Releases:

- Coordinate with City staff on drafting/editing timely press releases to post to website as requested.
- Release by way of City Website, Facebook, and other local media sources as requested.

Additional Communications Services may include but are not limited to:

- Creation of surveys for promotion via Website, Facebook, and Press Release.

Appendix C

Specific Cost Allocation Methodologies Used

As provided in the Allocated Costs Section the City utilizes a variety of ways to identify and determine an appropriate percentage of costs for allocation. Methodology of allocation breakdowns and percentages will be reviewed annually for a material percentage increase or decrease. If the actual dollars expended at year end exceed a 15% variance, an adjustment will be made to reflect the increase or decrease and the formula for calculating will be adjusted. The City service functions allocated in this plan are reflected in the various methods listed below:

Council Agenda Items – Count of regular business agenda items for allocation of next year's budget costs is based on actual counts through September of the current year. Converted percentages attributed to street operations and proprietary funds will be used as a cost factor. Used for:

- Legislative
- Clerk & Deputy
- Administrator

FTE (Full Time Equivalent) – The budgeted count of employees is tracked jointly by the City Administrator and Finance Department. The percentage of FTEs attributed to street operations and proprietary funds are used as a cost factor. Used for:

- Executive
- Finance Payroll
- Personnel
- Wellness

Function Hours – Hours are tracked at position level based on 2080 hours for a full 1 FTE. Hours are allocated to the function the position supports and are calculated based on a minimum of quarterly tracking through September of the current year and then averaged for an annual percentage. These are reviewed on an annual basis and if necessary adjustments are made. Used for:

- Finance Department
- Administrator
- Public Works Administration
- Information Technology
- Planning/Building

Operating Expenditures – Operating budgets exclusive of transfers, capital expenditures and expenditures related to City debt as presented in the annual budget to be maintained and updated by the Finance Department. The percentage of dollars allocated to street operations and proprietary funds. Used for:

- Auditing Expenditures
- Finance Department
- General Services Printing
- General Services Communication/Utilities

- Website Management

Legal Expenditures – Finance Department uses a spreadsheet and tracks services provided to functions as allocated on the legal bills supplied by the contracted City Attorney. Prior year general legal expenditures are reduced by items which can be directly charged to projects. The remaining legal costs are then multiplied by the percentage of operating budgets less operating transfers of public works activities. These amounts are then added together to determine the percentage of street operations and proprietary funds to be allocated for legal expenditures. (Prior Year Legal costs – (less) legal expenditures allocated to direct function) x (times) percent of Public Work's operating budgets less transfers). Used for:

- Legal Expenditures

IT Equipment – The actual count of workstations is tracked by IT and Finance Departments. Several figures are taken into account when calculating IT support:

Percentage of base number of computers and servers allocated to Public Works functions. Added to the number is the indirect figure IT equipment supported for those departments who support the street operations and proprietary funds. Used for:

- Information Technology

Square Feet – The actual count of square footage in City Hall and the Multi-Purpose Center used by Public Works Administration is tracked by PW Administration. The percentage of square feet both directly and indirectly supporting Public Works functions. Used for:

- General Services (Custodial)

Capital Projects – Cost for Capital projects administration for transportation and proprietary function is determined by the Capital Improvement Plan and project accounting. Hours are allocated to the function the position supports and are calculated based on a minimum of quarterly tracking through September of the current year and then averaged for an annual percentage. Used for:

- General Services Administration (PW Administration)
- Engineering Services

Cost Basis for Allocation

City Service Functions

Allocation Basis for certain City functions may use a combination of basis to allocate costs to benefitting operating units. The determination of the relative weight for each base may be a matter of judgment or it may be based on underlying cost data. The following provides a description of the City services and the benefitting functions.

The Finance Department will allocate costs based on actual data accumulated annually. If the calculated amount of variance between prior budget figures and current actual expenditures exceeds 15% this will be deemed material and an adjustment will be made.

Legislative - City Council

Costs captured in this category include the salaries, benefits and other costs necessary to operate the City Council. Costs are also inclusive of election costs paid to Pierce County. The City Council engages in legislative activities and provides policy direction to the City's operations. The City Council costs are allocated to benefitting operating units based on a count of agenda items. The count of agenda items most closely tracks the effort of the Council in addressing the legislative and policy needs of the operating units. Business agenda items are tracked through September of the current year and then averaged for an annual percentage.

- 100% of the City Council's budget is allocated using this base x percent of agenda items pertaining to street operations and proprietary funds

Executive – Mayor

Costs captured in this category include the salaries, benefits and other costs necessary to operate the Mayor's Office. The Mayor is the Chief Executive Officer for the City, working closely with City Council and providing executive management oversight of all operating units and staff. The Mayor's costs are allocated to benefitting operating units based on a percentage of FTE allocation. The executive budget has been reduced by 10%, accounting for efforts of serving on boards and commissions on behalf of governmental functions (i.e. AWC Small Cities, PCRC, PSRC, etc.)

- 100% of Executive Base – (less) 10% x (times) percent of FTE

Executive – City Administrator

Costs captured in this category include the salaries, benefits and other costs necessary to operate the City Administrator's Office. The City Administrator is the Chief Administrative Officer for the City, working closely with City Council and providing executive management oversight of all operating units and staff. In addition, the City Administrator acts as the City's Public Works Director and provides oversight and management to street operations and proprietary funds. The Administrator's costs are allocated to benefitting operating units based on functions the position supports calculated based on a minimum of quarterly tracking through September of the current year and then averaged for an annual percentage, and the count of agenda items and fund activity tracks the support provided in assisting the operating units with Council matters. Business agenda items are tracked through September of the current year and then averaged for an annual percentage.

- 100% of Administrator Base x (times) percent of tracked function hours
- 17% of the City Administrator's base x (times) percent of agenda items pertaining to street operations and proprietary funds

Human Resources/Personnel

Costs captured in Human Resources/Personnel include the salaries, benefits and other costs necessary to operate the Human Resource functions. These functions are accounted for separately and are allocated based on specific methods. Both the City Clerk and City Administrator share in the Human Resource functions with the City Clerk performing personnel tracking (i.e. length of service, awards, job descriptions, employment advertisements, etc.) and the City Administrator responsible for labor negotiations, contract oversight, employee performance and disciplinary activities, etc. Human Resource costs are allocated to benefitting operating units based on a percentage of FTE allocation and percentage of City Clerk and City Administrator average time performing Human Resource functions on a monthly basis.

- 100% of Human Resources x (times) percent of FTE
- 10% of the City Clerk's base x (times) percent of FTE
- 10% of the City Administrator's base x (times) percent of FTE

Employee Benefits/Wellness

Costs captured in Employee Benefits/Wellness budget are expenditures supporting programs and activities aimed at preventing illness and injuries and promoting better morale, which results in reduced absenteeism and enhanced productivity.

- 100% of Employee Benefits x (times) percent of FTE

Financial Services

Costs captured in the Financial Services Department include salaries, benefits and other costs necessary to operate the financial functions. Finance staff provides both front office functions, such as Customer Service (Utility Billing & Collection), and back office functions, such as accounts receivable, accounts payable, payroll, and financial reporting. A variety of methods are used to calculate and track costs allocated to benefitting operating units. The staff supporting the Financial Department monitors time allocated to all functions supported in the City. Hours and calculated percentages are used to create a percentage of time supporting. Finance Department costs are allocated as a percentage of function/hours allocated to street operations and proprietary funds. Processing of accounts receivable, accounts payable and financial reporting costs are allocated based on the percentage of operating budgets supporting street operations and proprietary funds. Payroll processing costs are allocated to benefitting operating units based on a percentage of FTE allocation and percentage of Finance Department average time processing payroll on a monthly basis.

- 100% of Deputy Clerk's base x (times) percent of function hours
- 18% of the Deputy Clerk's base x (times) percent of FTE
- 6% of the Finance Director's base x (times) percent of FTE
- 100% of the Finance Director's base x (times) percent of Operating Expenditures

Auditing

Costs captured in the Auditing section support the function of auditing services. Costs captured in the cost center are payments to the State Auditor who performs the annual audit and minimal costs associated with software to track and audit companies submitting sales tax to the City.

- 100% of Audit Cost x (times) percent of Operating Expenditures

Legal Costs

The City Attorney is a contracted function with an outside firm. Invoices from the City Attorney allocate charges based on the department and function for the activity. The Finance Department maintains an electronic record tracking the basis of the activity which is reconciled to monthly invoices. The legal function allocated is for City Attorney charges only, and although defined by the BARS manual to be under the same function, does not include any charges related to the City Prosecutor or Public Defender. City Attorney services include Council support code revisions, contract review, litigation, and advice to Council and staff to ensure that all Federal, State and municipal regulations are complied with. The record maintained by the Finance Department is used as a basis of allocation.

- Legal Expenditures exclusive of Public Defender and Prosecutor expenditures x (times) percent of legal costs attributed to Public Works

Data Processing

Data Processing allocated as a General Service supports the repair of tools necessary for the City software and the maintenance of the City's software to account, retain and process all financial and development transactions.

- 100% of Central Services Data processing expenditures x (times) percent of IT Equipment

Printing

Printing Costs allocated as a General Service supports central printing and the necessary tools. Printing costs include expenditures related to maintenance and operations of the City; copiers and costs associated with printing and publication of the Annual Budget and Quarterly and Annual Financial Reports. 100% of costs are allocated based on the percentage of operating budgets supporting street operations and proprietary funds.

- 100% Printing/Copy Lease x (times) percent of Operating Expenditures

Administration/Utilities/Custodial

Costs captured include expenditures related to supporting City Hall and the Multi-Purpose Center for custodial services including salaries, benefits and other related costs necessary to maintain the City facilities. Also included are related utility expenses, communications and miscellaneous items for general administration i.e. bank charges, courier charges, shredding and other expenditures central in nature serving the City administration.

- 100% Custodial x (times) percent of square feet
- 100% Communication/Utilities x (times) percent of Operating Expenditures

Risk Insurance

Risk Insurance is allocated per the annual CIAW schedule of values using facility/building valuations and vehicle and equipment schedules.

City Clerk

Costs captured include salaries, benefits and other costs necessary to operate the City Clerk's Office function. The City Clerk's Office provides Council and committee support, engages in legislative activities, manages City records and code, manages City business license program and supports a number of Citywide activities. The City Clerk function tracks agenda items by reviewing agenda items maintained electronically with council agendas. The operating budget does not include the amount supporting business license function. The count of agenda items and fund activity tracks the support provided in assisting the operating units with Council matters and code review, and management of City records. The staff supporting the Clerk's Office also monitors time allocated to all functions supported in the City. Hours and calculated percentages are used to create a percentage of time supporting. 100% of Clerk's Office costs are allocated as a percentage of function/hours allocated to street operations and proprietary funds.

- 100% of Clerk's Office x (times) percent of function hours
- 20% of the City Clerk's base x (times) percent of agenda items pertaining to street operations and proprietary funds
- 6% of the Deputy Clerk's base x (times) percent of agenda items pertaining to street operations and proprietary funds

Information Technology

Costs captured in this category include the salaries, benefits and other costs necessary to operate, maintain and improve the technical infrastructure of the City. The count of hardware, network, email accounts and communication systems, adjusted for unique equipment is used to identify general IT infrastructure and end user support. Fund activity most closely tracks general IT infrastructure services, and IT equipment count most closely tracks end user support services. Costs allocated to street operations and proprietary funds as a result of General Services support from City Hall will be based on a percentage of City Hall allocation for IT services times the percentages of operating expenditures of street operations and proprietary funds.

- 100% of IT budget x (times) percent of IT Equipment
- 100% of City Hall IT allocation x (times) percent of Operating Expenditures

Website Management

Costs captured in this category include expenditures related to supporting and maintaining the City's website and social media for public information. The City's contractual Webmaster provides direct support to a number of citywide activities including but not limited to public notices, public awareness (water, stormwater, sewer treatment, solid waste) and education for PW functions. 100% of costs are allocated based on the percentage of operating budgets supporting street operations and proprietary funds.

- 100% Website Management x (times) percent of Operating Expenditures

PW Administration

Costs captured in this cost center include salaries, benefits and other costs necessary to provide management and administration of Public Works (Cemetery, City Facilities/Property, Streets, Water, Sewer, Solid Waste and Storm Drain), and Administrative staff being paid from the Public Works administrative function has allocated their hours to each of the functions they support. Percentages have been applied based on man hour allocation. Hours are reviewed and updated annually based on a minimum of quarterly tracking. The percentage supporting proprietary functions is used as a basis for charging all expenses related to the Public Works Administration.

- 100% of Public Works Administration x (times) percent of function hours

Planning/Building

Costs captured in this cost center include salaries, benefits and other costs necessary to provide planning, mapping, code enforcement, functional plan coordination with comprehensive plan and connection administration for building permits issued. Connection fees are collected at the time of permit issuance.

- 100% of Public Works Administration x (times) percent of function hours

Appendix E – Insurance Allocation Breakdown (Example)

CIAW Coverage Costs	2017	Ext	Total	Premium Amount	with Propert %	Department Share
General Liability	\$102,538.68	50.85%	\$102,539.19	Liability & Crime	\$8,136.78	1.14%
Auto Liability	\$17,054.81	8.46%	\$17,054.89	Auto	\$2,106.70	1.42%
Property	\$43,859.30	21.75%	\$43,859.52	Property	\$3,480.38	
Equipment Breakdown	\$10,043.19	4.98%	\$10,043.24			
Crime	\$2,640.33	1.31%	\$2,640.34			
Auto Physical Damage	\$9,493.58	4.71%	\$9,493.63			
UIM	\$0.00		\$0.00			
Total Premium	\$185,629.89		\$185,630.81			
Propel Cost	\$16,000.00		\$16,000.00			
Total Cost	\$201,629.89	\$0.00	\$201,629.89			

Totals	WWTP	Parks	Utilities	Museum	MPC - Buckley Hall	City Hall & Storage	Fire/EMS	Police	Cemetery
\$29,065,835	\$14,216,500	\$490,249	\$3,322,100	\$911,000	\$2,351,909	\$2,095,477	\$4,746,500	740,000	192,100
premium amt	48.91%	1.69%	11.43%	3.13%	1.69%	7.21%	16.33%	2.55%	0.66%
	\$21,452	\$740	\$5,013	\$0	\$3,549	\$3,162	\$7,162	\$1,117	\$290

Total Vehicle Valuation	Inc in Util	Share of Equip Premium	Share of City Hall Premium	Share of MPC Premium	Total Contribution Amount
\$2,002,199	\$0	\$0	\$0	\$0	\$0
	0.72%	15.99%	0.07%	0.90%	0.27%
	\$190	\$4,244	\$20	\$3,978	\$73

Total Equip Valuation	Share of Auto Premium	Share of Property Premium	Share of Equip Premium	Share of City Hall Premium	Share of MPC Premium	Total Contribution Amount
\$485,000	\$0	\$0	\$0	\$0	\$0	\$0
	0.00%	34.02%	0.00%	0.00%	0.00%	0.00%
premium amt	\$0	\$3,417	\$0	\$0	\$5,902	\$0

	Share of General Premium	Share of Auto Premium	Share of Property Premium	Share of Equip Premium	Share of City Hall Premium	Share of MPC Premium	Total Contribution Amount
General	47.60%	\$53,940.96		63.81%	\$6,499.00		\$60,349.96
Cemetery	0.03%	\$34.10	\$72.93	0.00%	\$0.00	0.00%	\$419.90
RR ROW	1.04%	\$1,175.39	\$57.01	2.16%	\$217.43	0.00%	\$1,689.83
Streets	2.13%	\$2,412.89	\$1,061.05	6.80%	\$683.35	0.00%	\$6,039.92
EMS	3.07%	\$3,474.86	\$8,902.52	0.00%	\$0.00	0.00%	\$16,242.70
Visitor Prom/Museum	0.21%	\$240.15	\$0.00	0.00%	\$0.00	0.00%	\$1,723.90
Water	9.65%	\$10,934.97	\$1,061.05	6.80%	\$683.35	0.00%	\$14,862.86
Sewer	20.40%	\$23,116.42	\$1,061.05	10.21%	\$1,025.03	6.25%	\$48,884.25
Solid Waste	9.51%	\$10,776.60	\$0.00	0.00%	\$0.00	6.25%	\$12,773.34
Stormwater	5.36%	\$6,070.08	\$1,061.05	10.21%	\$1,025.03	6.25%	\$10,550.86
TBD	1.01%	\$1,144.78	\$0.00	0.00%	\$0.00	6.25%	\$1,444.78
100.00%		\$113,321.19	\$13,276.67		\$10,043.19		\$174,681.86

FUND	2017	GL	% of total operations	CF Areas
001 General	\$4,477,109	\$4,477,109	46.39%	47.60%
002 Contingency	\$0			0.03%
003 Curn Res	\$75,078			1.04%
004 Cemetery	\$2,904	\$2,904	0.03%	2.13%
007 Police Res	\$153,000			3.07%
008 RR ROW	\$100,107	\$100,107	1.04%	0.21%
030 Fire Res	\$918,170			9.62%
035 Park Const	\$31,850			20.38%
101 Street	\$205,503	\$205,503	2.13%	9.51%
102 Arterial	\$1,273,355			5.86%
103 THD	\$97,500	\$97,500	1.01%	1.01%
105 EMS	\$295,950	\$295,950	3.07%	
109 Crim Justice	\$69,000			
134 Fire Const	\$5,000			
136 Visitor Prom	\$20,453	\$20,453	0.21%	
202 FS Bond	\$300,300			
307 Capital Imp	\$558,000			
308 Comp Plan	\$116,986	\$116,986	1.21%	
401 NG Oper	\$3,000	\$3,000	0.03%	
402 Water/Sewer	\$2,896,662	\$2,896,662	30.01%	W- 32.06% S- 67.94%
403 Solid Waste	\$917,832	\$917,832	9.51%	
405 Sewer Const	\$1,265,769			
406 Water Const	\$594,282			
407 Stormwater	\$516,982	\$516,982	5.36%	
408 Storm Const	\$1,067,085			
430 Equip Res	\$222,500			
631 Muni Trust	\$400,000			
701 Cemc Imp	\$1,000			
TOTALS	\$16,585,377	\$9,650,988	100.00%	100.00%

Appendix F -Expense Breakdown for Utility Portion of Administration Utilities & Communication

Expense Breakdown for Utility Portion of Administration Utilities & Communication (2018)		
Facility Charge	Public Utilities & Phones	Citywide Website Maint.
Multi-Purpose Center		
- Senior	25.00%	Legislative 0.4%
- Court	25.00%	Judicial 2.6%
- Bldg/Plan	25.00%	Executive 1.3%
- Utility	25.00%	Finance & Admin 9.2%
↓		I.T. 1.4%
Utility Breakdown (25%)		Police 21.7%
- Street	0.00%	Fire 5.4%
- Cemetery	0.00%	Building 1.5%
- Water	25.00%	Planning 1.6%
- WWTP	25.00%	Parks 2.3%
- Stormwater	25.00%	MPC & Senior 1.3%
- Solid Waste	25.00%	Community Center 0.3%
	100.00%	Youth Center 1.2%
		Cemetery 0.1%
		RR ROW 0.3%
		Street 1.7%
		TBD 1.6%
		EMS 3.6%
		Visitor Prom 0.3%
		Comp Plan 1.0%
		NG Oper 0.0%
		Water 8.6%
		Sewer 14.1%
		Solid Waste 10.7%
		Stormwater 7.8%
		100.0%
General (City Hall)		
Utility/ Printing Breakdown of F/A	% of Total City Charge	
- Street	3.30%	
- Cemetery	0.00%	
- Water	8.64%	
- Sewer	14.13%	
- Stormwater	7.80%	
- Solid Waste	10.70%	
	44.57%	

Appendix G

TABLE U1A - FTE Breakdown PW's 2018 (____ % + Certifications & Longevity)

Classification	Employee	2017 Salary/Mo w/Cert		Parks			Cemetery			Water			WWTP			Sewer Collection			Street			Storm			
		FTE	Wage	Ins	FTE	Wage	Ins	FTE	Wage	Ins	FTE	Wage	Ins	FTE	Wage	Ins	FTE	Wage	Ins	FTE	Wage	Ins	FTE	Wage	Ins
Event Sea - 300 Hrs	Vacant (12.75/hr)	100%	\$319	\$0																					
Parks Sea - 600 Hrs	Vacant (12.75/hr)	100%	\$638	\$0																					
Parks Sea - 600 Hrs	Vacant (12.75/hr)	100%	\$638	\$0																					
Parks Sea - 600 Hrs	Vacant (12.75/hr)	100%	\$638	\$0																					
Utility Sea - 600 Hrs	Vacant (13.85/hr)		\$693		50.0%	\$347		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173	
Utility Sea - 600 Hrs	Vacant (13.85/hr)		\$693		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173		25.0%	\$173	
Utility Sea - 600 Hrs	Vacant (13.85/hr)		\$693		100.0%	\$1,070																			
Meter Read-600 Hrs	McCormick (\$19.45/hr)		\$950		5.0%	\$133	\$43	5.0%	\$133	\$43	5.0%	\$133	\$43	5.0%	\$133	\$43	5.0%	\$133	\$43	5.0%	\$133	\$43	5.0%	\$133	\$43
Maint Parks/Bldg	Dahlern (1)		\$3,992		70.0%	\$2,794																			
Maint Parks/Bldg Cust	Vacant		\$2,668	\$0	75.0%	\$2,001	\$642																		
PW Office Assistant	Future Vacant		\$0																						
Utility Maint Apprentice	McAtor		\$4,195		100.0%	\$4,195	\$1,687																		
Utility Worker	Mickelson (2)		\$4,830		15.0%	\$725	\$253																		
	Rice (5)(L15)		\$5,696		75.0%	\$4,272	\$1,864																		
	Reedy (1)		\$5,226																						
	Steinmetz (1)		\$5,383		75.0%	\$4,037	\$1,625																		
	Burbank (1)		\$5,792		5.0%	\$290	\$124																		
Utility Systems Tech	Balliet (1)		\$5,306		65.0%	\$3,449	\$1,408																		
Mechanic	McCracken (3)		\$5,489		25.0%	\$1,372	\$214																		
Asst PW Supervisor				7.5%	\$412	\$64																			
WWTP Supervisor	Doty (2)		\$6,482		100.0%	\$6,482	\$2,486																		
PW Supervisor	Dansby (5)(L10)		\$7,073		25.0%	\$1,768	\$422																		
Utility Superintendent	Banks		\$7,701		25.0%	\$1,925	\$746																		
			\$8,179	\$914		\$19,794	\$6,656																		
			\$98,145	\$98,145		\$236,814																			
			\$71,349	\$71,349		\$215,658	\$241,064																		
			\$1,372	\$1,372		\$4,147	\$4,636																		
			\$99,517	\$99,517		\$240,961	\$247,779																		
			\$10,968	\$10,968		\$79,872	\$53,292																		
			\$110,485	\$110,485		\$320,833	\$301,071																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
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			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465		\$301,071	\$177,409																		
			\$114,465	\$114,465</																					

Appendix G

Utility Administration Allocation Costs (2.5%) 2018													
Classification	Employee	2018 Salary/Mo	Cemetery	Street	Street Const	Water	Water Const	WWTP	WWTP Const	Solid Waste	Stormwater	Stormwater Const	Capital Const
				61	10	6.3%	1.0%	10	1.0%	61	6.3%	1.0%	10
PT Intern	Vacant - 882 hrs	\$975	0	6.3%	10	6.3%	1.0%	59	1.0%	61	6.3%	1.0%	10
Admin Assistant	Vacant (50%)	\$0											
Permit Tech/PW Clerk	Boyle (2)(1.25)	\$5,422	0.8%	9.2%	499	10.1%	0	548	0.0%	618	10.1%	0	0
Deputy Clerk	Memovich (2)	\$4,791	0.0%	14.6%	698	18.6%	96	890	0.2%	694	13.1%	0	0
City Clerk	Starr	\$6,176	0.0%	2.2%	138	14.0%	865	604	0.5%	357	11.3%	0	0
Finance Director	Bazzar	\$8,173	0.0%	3.5%	286	9.1%	744	1,218	0.0%	874	7.8%	0	0
City Administrator	Schmidt	\$11,577	0.4%	17.2%	1,988	12.5%	1,442	1,396	3.3%	511	10.2%	279	352
	Monthly Total			\$3,669	\$2,586	\$4,189	\$763	\$4,537	\$431	\$3,115	\$3,753	\$289	\$862
	Annual Salary only*			\$44,026	\$31,035	\$50,318	\$9,160	\$54,443	\$5,173	\$37,377	\$45,032	\$3,465	\$4,340
	Benefits (42.5%)			\$18,711	\$13,190	\$21,385	\$3,893	\$23,138	\$2,199	\$15,885	\$19,139	\$1,473	\$1,845
	VCI - 50%			\$1,693	\$1,194	\$1,935	\$352	\$2,094	\$199	\$1,438	\$1,732	\$133	\$167
	Annual Salary + VCI			\$45,719	\$32,229	\$52,253	\$9,512	\$56,537	\$5,372	\$38,814	\$46,764	\$3,598	\$4,507
	Annual w/Benefits			\$64,430	\$45,419	\$73,638	\$13,405	\$79,675	\$7,571	\$54,700	\$65,903	\$5,071	\$6,352
	OT for Deputy Clerk			\$847	\$1,480	\$518	\$493	\$1,340	\$329	\$290	\$929	\$0	\$0
	Website SVCS (from spreadsheet) (New)			3.3%	\$0	\$1,555	0.0%	\$2,543	0.0%	\$0	7.8%	\$0	\$0
	Executive (Mayor - FTE)			1.7%	\$0	\$797	0.0%	\$1,238	0.0%	\$0	4.6%	\$0	\$0
	I.T. Systems Support (from spreadsheet) (New)			\$732		\$1,904		\$9,568		\$1,670	\$1,709		\$0
	Legislative (Agenda Items)			6.8%	\$2,176	\$3,803	4.1%	\$3,233	2.6%	\$845	7.4%	\$2,388	\$0
	Custodial			\$171		\$444		\$726		\$551	\$399		\$0
	Audit Costs			\$251		\$1,245		\$2,036		\$1,546	\$1,118		\$0
	Annual w/All Costs			\$66,864	\$50,702	\$81,221	\$15,167	\$100,359	\$8,744	\$61,941	\$74,278	\$5,071	\$6,352
	Total							\$470,099					