

1. AGENDA - APRIL 6, 2023

Documents:

[APRIL 6, 2023 MEETING AGENDA.PDF](#)

2. Document(S) Distributed After Posting Of Agenda

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2.I. Updated Draft Cost Allocation Plan Documents

Documents:

[UPDATED DRAFT COST ALLOCATION PLAN DOCUMENTS.PDF](#)

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TEMPLETON COMMUNITY SERVICES DISTRICT

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ADMINISTRATION/FINANCE COMMITTEE MEETING
Thursday, April 6, 2023 at 12:00 p.m.

The District Administration/Finance Committee will meet both in-person at the Templeton CSD Board Room located at 206 5th Street, Templeton, CA and via a Zoom Teleconference on Thursday, April 6, 2023, at 12:00 p.m.

PUBLIC PARTICIPATION: THE BOARD ROOM WILL NOW BE OPEN TO PUBLIC THAT WISH TO ATTEND MEETINGS IN-PERSON; HOWEVER, MEETINGS WILL CONTINUE TO BE AVAILABLE BY TELECONFERENCE OR BY VISITING THE LINK BELOW.

Public Call in # to Participate is as follows:
Zoom Phone # 1-669-900-6833
Meeting ID: 826 8884 7582
Passcode# 149673

Or Join the Zoom Meeting at:

<https://us02web.zoom.us/j/82688847582?pwd=NVR5MTIMcGllZm9lNDR3amE4TGcvZz09>

PLEASE NOTE: In order to view the meeting in the best quality, it is recommended that you watch it utilizing Speaker View.

The public may also provide comment via e-mail or letters that will be read into the public record. E-mails may be sent to the Board Secretary at boardclerk@templetoncsd.org. Letters may be mailed to the District Office at P.O. Box 780, Templeton, CA 93465. Letters may also be dropped-off at the District's Drop-Box located outside the District Office at 420 Crocker Street, Templeton. People may also call the District Office at (805) 434-4900 to leave a message concerning items on the agenda. Public input must be received by Thursday, April 6, 2023 by 9:00 a.m.

AGENDA:

- 1) Update to Draft Administration Cost Allocation Plan: Staff will review an update to the previously proposed draft Administration Cost Allocation Plan with the Committee.

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- 2) Audit RFP Update: The Committee will be provided with an update on the RFP for an auditing firm.

The public is invited to attend this meeting in-person or via Zoom and will be afforded time to discuss any item on the agenda.

TO: Jeff Britz, General Manager
Natalie Klock, Finance Officer

DATE: April 5, 2023

RE: Administrative Allocation Review/Recommendation

SUBMITTED BY: Mary A. Morris-Mayorga, Advisor

In October 2022 the Templeton Community Services District (TCSD) contracted with Regional Government Services (RGS) to perform a review of the TCSD’s Administrative Allocation and recommend revisions as appropriate to reflect fund costs of administrative services. Pursuant to PO Number 22/23-0011, this memo provides an overview of the analysis that was performed and conveys the recommended allocation revision for consideration. RGS staff reviewed relevant best practices, regulatory standards, and similar agency practices to determine appropriate revisions to TCSD’s existing administrative allocation.

Summary and Recommendations

Based upon review of historical data for budget, actuals, and the timing need for the administrative allocation percent, it is recommended that TCSD utilize the audited fund actuals including asset replacement funding in the calculation. Asset replacement funding is calculated, set aside, reconciled, and monitored by administrative staff until it is utilized; therefore, makes logical sense to include. This will result in the most reasonable, accurate allocation percent due in large part to the potential for fluctuation of budget versus actual amounts by fund.

When developing the budget, using this method will require using the actuals from two years prior. For example, the Fiscal Year 2023-2024 Budget administrative allocation percentage will be based on the audited fund actuals for Fiscal Year 2021-2022. The calculated allocation percent using actuals rather than budget is listed below and the existing allocation percent is shown for comparative purposes:

Allocation Based on Prior Year Actual	Percent Comparison	
	Calculated ⁽¹⁾ Allocation %	Existing Allocation %
Water	34.59%	44.00%
Sewer	29.64%	30.00%
Drainage	0.27%	0.50%
Solid Waste ⁽²⁾	0.00%	5.00%
Fire	22.73%	10.00%
CFD	0.04%	0.00%
Street Lights	0.55%	0.00%
Park/Recreation & Solid Waste	12.18%	10.50%
Total Allocation	100.00%	100.00%

(1) Calculated based on PY actual

(2) Solid Waste is now included in Parks/Recreation as reflected in that percentage increase

Using this approach, the administrative allocation calculation for the Fiscal Year 2023-2024 Budget will be as shown below with the total administrative costs entered and the allocation will be calculation in accordance with the percentages below:

Total Administrative Costs to Allocate			\$	-
Allocate Based on Prior Year Actual				
		FY 2023-24		
	FY 2021-22 Actual	Allocation %	Admin Allocation	
Water	\$ 1,921,123	34.59%	\$	-
Sewer	1,645,406	29.64%		-
Drainage	14,745	0.27%		-
Solid Waste	-	0.00%		-
Fire	1,261,789	22.73%		-
CFD	2,040	0.04%		-
Street Lights	30,402	0.55%		-
Park/Recreation & Solid Waste	676,417	12.18%		-
Total Allocation	\$ 5,551,922	100.00%	\$	-

To facilitate this change in administrative allocation method, an Excel model has been developed which will allow staff to perform this calculation. This will reflect changes in operating costs by fund to maintain equitable allocations to each fund.

Review of Allocation Approaches

In determining whether the current administrative allocation or another approach would best reflect the most practical cost-of-service allocation, a variety of historical data was reviewed:

- actual operating expenses
- operating budget
- number of positions
- administrative costs, and
- related allocation to funds.

When evaluating alternative approaches, the practicalities of implementing were also considered in relation to resources (staff, system, and time). Complex methods of allocation would not be practicable for small agencies with limited staff.

There are a variety of approaches that can be utilized for allocations, include: salary/wages/benefits based on FTE/hours worked; accounts payable/purchasing on number of transactions; financial reporting/budgeting on budget or actual amounts; operations and maintenance on square footage or FTE; and information technology on number of computers and/or components. While these approaches can be useful in highly complex organizations with staff and sophisticated systems to maintain, these approaches would not dramatically impact the overall allocation to funds; therefore, a percentage by fund is still recommended. However, this percentage would no longer remain static and would be based upon updated metrics.

Actual Expenditures History

A review of the actual expenditure history by fund over the prior ten years provides one aspect of cost-of-service evaluation as shown below. Using actual expenditures as the base for the allocation, provides the most accurate allocation given that it represents the actual utilization of resources versus planned activity from the budget since a budget is a plan that can be impacted by a many factors.

Total Operating Expenses

	FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19		FY 2017-18	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water	\$ 1,921,123	34.60%	\$ 2,006,873	39.99%	\$ 1,838,993	37.52%	\$ 1,836,714	38.01%	\$ 1,786,544	38.58%
Sewer	1,645,406	29.64%	1,476,766	29.43%	1,716,445	35.02%	1,708,196	35.35%	1,526,274	32.96%
Drainage	14,745	0.27%	15,334	0.31%	17,991	0.37%	16,809	0.35%	15,705	0.34%
Solid Waste	-	0.00%	39,975	0.80%	19,372	0.40%	19,358	0.40%	22,367	0.48%
Fire	1,261,789	22.73%	1,048,257	20.89%	693,743	14.16%	696,871	14.42%	770,838	16.64%
CFD	2,040	0.04%	2,945	0.06%	1,500	0.03%	-	0.00%	-	0.00%
Street Lights	30,402	0.55%	29,148	0.58%	28,997	0.59%	31,301	0.65%	33,022	0.71%
Park/Recreation	676,417	12.18%	398,393	7.94%	583,501	11.91%	522,978	10.82%	476,467	10.29%
	<u>5,551,922</u>	<u>100.01%</u>	<u>5,017,691</u>	<u>100.00%</u>	<u>4,900,542</u>	<u>100.00%</u>	<u>4,832,227</u>	<u>100.00%</u>	<u>4,631,217</u>	<u>100.00%</u>
Administration	<u>1,142,103</u>		<u>1,128,697</u>		<u>1,104,675</u>		<u>1,052,574</u>		<u>986,835</u>	
Total Expenses	<u>\$ 6,694,025</u>		<u>\$ 6,146,388</u>		<u>\$ 6,005,217</u>		<u>\$ 5,884,801</u>		<u>\$ 5,618,052</u>	

Total Operating Expenses

	FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14	
	Amount	%	Amount	%	Amount	%	Amount	%
Water	\$ 1,804,542	40.04%	\$ 1,513,568	42.56%	\$ 1,408,508	41.81%	\$ 1,410,916	41.17%
Sewer	1,469,220	32.59%	863,118	24.27%	814,440	24.18%	760,196	22.18%
Drainage	14,530	0.32%	5,459	0.15%	6,958	0.21%	-	0.00%
Solid Waste	21,425	0.48%	23,722	0.67%	25,996	0.77%	31,300	0.91%
Fire	663,222	14.71%	717,501	20.17%	692,699	20.56%	823,986	24.04%
CFD	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Street Lights	31,998	0.71%	31,098	0.87%	27,064	0.80%	27,148	0.79%
Park/Recreation	502,679	11.15%	402,203	11.31%	393,060	11.67%	373,859	10.91%
	<u>4,507,616</u>	<u>100.00%</u>	<u>3,556,669</u>	<u>100.00%</u>	<u>3,368,725</u>	<u>100.00%</u>	<u>3,427,405</u>	<u>100.00%</u>
Administration	<u>939,452</u>		<u>907,854</u>		<u>910,051</u>		<u>915,179</u>	
Total Expenses	<u>\$ 5,447,068</u>		<u>\$ 4,464,523</u>		<u>\$ 4,278,776</u>		<u>\$ 4,342,584</u>	

Operating Budget History

A review of the budget history by fund over the prior ten years provides one aspect of cost-of-service evaluation (shown on the following page for reference). If the actual expenses for each fund remained in line with the budget, this could be a reasonable basis for allocation; however, when the actual results vary widely from the budget this would not represent a reliable allocation base. Using the budget to calculate the administrative allocation percent would require an adjustment after actuals are known which would either be factored into the next allocation calculation or as some form of separate adjustment to the administrative charges. The complexity this method adds does not appear to demonstrate that the use would be practical for implementation; therefore, would not be recommended.

Total Operating Budget

	FY 2022-23		FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water	\$ 2,216,420	36.78%	\$ 2,148,023	36.89%	\$ 2,188,256	40.02%	\$ 2,024,208	39.43%	\$ 1,953,056	39.95%
Sewer	1,709,689	28.38%	1,701,424	29.23%	1,570,950	28.74%	1,715,651	33.41%	1,578,943	32.31%
Drainage	14,330	0.24%	14,481	0.25%	17,208	0.31%	18,575	0.36%	17,603	0.36%
Solid Waste	-	0.00%	-	0.00%	44,036	0.81%	36,680	0.71%	35,782	0.73%
Fire	1,368,232	22.71%	1,305,488	22.43%	1,218,940	22.30%	727,534	14.17%	746,607	15.28%
CFD	2,600	0.04%	4,600	0.08%	1,500	0.03%	-	0.00%	-	0.00%
Street Lights	34,085	0.57%	27,530	0.47%	31,960	0.58%	31,880	0.62%	31,800	0.65%
Park/Recreation	679,500	11.28%	619,797	10.65%	393,984	7.21%	580,164	11.30%	523,771	10.72%
	<u>6,024,856</u>	<u>100.00%</u>	<u>5,821,343</u>	<u>100.00%</u>	<u>5,466,834</u>	<u>100.00%</u>	<u>5,134,692</u>	<u>100.00%</u>	<u>4,887,562</u>	<u>100.00%</u>
Administration	<u>1,383,536</u>		<u>1,149,657</u>		<u>1,131,937</u>		<u>1,070,230</u>		<u>1,044,830</u>	
Total Expenses	<u>\$ 7,408,392</u>		<u>\$ 6,971,000</u>		<u>\$ 6,598,771</u>		<u>\$ 6,204,922</u>		<u>\$ 5,932,392</u>	

Total Operating Budget

	FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water	\$ 1,884,693	39.88%	\$ 1,990,953	42.47%	\$ 1,708,269	46.13%	\$ 1,521,183	43.83%	\$ 1,472,883	43.53%
Sewer	1,518,191	32.12%	1,406,732	30.01%	796,827	21.51%	774,141	22.30%	748,501	22.12%
Drainage	15,318	0.32%	15,134	0.32%	6,998	0.19%	7,068	0.20%	3,200	0.09%
Solid Waste	38,581	0.82%	51,031	1.09%	50,465	1.36%	57,320	1.65%	54,584	1.61%
Fire	753,041	15.93%	716,174	15.28%	728,904	19.68%	711,115	20.49%	765,482	22.62%
CFD	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Street Lights	30,550	0.65%	24,515	0.52%	27,900	0.75%	27,285	0.79%	26,770	0.79%
Park/Recreation	485,867	10.28%	483,181	10.31%	384,475	10.38%	372,708	10.74%	312,540	9.24%
	<u>4,726,241</u>	<u>100.00%</u>	<u>4,687,720</u>	<u>100.00%</u>	<u>3,703,838</u>	<u>100.00%</u>	<u>3,470,820</u>	<u>100.00%</u>	<u>3,383,960</u>	<u>100.00%</u>
Administration	<u>964,485</u>		<u>929,269</u>		<u>897,040</u>		<u>919,030</u>		<u>951,434</u>	
Total Expenses	<u>\$ 5,690,726</u>		<u>\$ 5,616,989</u>		<u>\$ 4,600,878</u>		<u>\$ 4,389,850</u>		<u>\$ 4,335,394</u>	

Number Of Positions History

The number of positions or full-time equivalents can serve as an allocation base for consideration in allocating costs. Over the past nine years, the most notable increase in positions has occurred in Fire with some fluctuation in other departments and related funds. Given that the number of positions has been fairly stable over the years with exception of fire, this would support maintaining a cost allocation based on operating budget rather than positions since this will reflect the costs related to all operating activities including positions.

Department Assignment	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15
Fire	5.00	5.00	5.00	2.00	2.00	2.00	2.00	3.00	3.00
Utility	6.00	6.00	6.00	6.00	6.00	5.00	6.00	6.00	6.00
Engineering	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks/Recreation	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Administration	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.75	5.75
Total Positions	<u>21.10</u>	<u>21.60</u>	<u>21.60</u>	<u>18.60</u>	<u>18.60</u>	<u>17.60</u>	<u>17.60</u>	<u>18.75</u>	<u>18.75</u>
Total Positions excl Admin	<u>15.50</u>	<u>16.00</u>	<u>16.00</u>	<u>13.00</u>	<u>13.00</u>	<u>12.00</u>	<u>12.00</u>	<u>13.00</u>	<u>13.00</u>

Administrative Costs Allocation

The current practice of administrative cost allocation has been in place for many years with allocation percentages by fund remaining the same each year, regardless of operational changes. While administrative costs have increased over time (as shown in the following table), these reflect district-wide support requirements such as: employee benefits, retirement, risk management and insurance, and information systems.

Administration Operating Expense Budget

FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15	FY 2013-14
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
\$ 1,383,536	1,149,657	\$ 1,131,937	\$ 1,070,230	\$ 1,044,830	\$ 964,485	\$ 929,269	\$ 897,040	\$ 919,030	\$ 951,434

For reference, the ten-year history of allocated administrative costs is shown on the following page. Given that actual expenses can vary, it is recommended that this percentage be evaluated and adjusted annually, as warranted.

Total Allocated Administrative Costs (per budget)

	Allocation	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15	FY 2013-14
Water	44.0%	\$ 583,766	\$ 532,181	\$ 581,793	\$ 532,745	\$ 507,413	\$ 512,819	\$ 481,832	\$ 400,400	\$ 385,000	\$ 415,580
Sewer	30.0%	398,027	362,851	396,677	363,235	345,965	349,649	321,002	273,000	262,500	283,350
Drainage	0.5%	6,630	6,047	6,611	6,054	5,766	5,828	5,475	4,550	4,375	4,723
Solid Waste	5.0%		-	66,113	60,539	57,661	58,274	54,754	45,500	43,750	47,225
Fire	10.0%	132,674	120,950	132,226	121,078	115,322	116,550	109,507	91,000	87,500	94,950
Park/Rec/Solid Waste	10.5%	205,645	187,473	138,837	127,132	121,088	122,378	112,351	95,550	91,875	99,173
Total Allocation	100.0%	\$ 1,326,742	\$ 1,209,502	\$ 1,322,257	\$ 1,210,783	\$ 1,153,215	\$ 1,165,498	\$ 1,084,921	\$ 910,000	\$ 875,000	\$ 945,001

RGS appreciates the opportunity to assist Templeton Community Services District and is available to address questions or provide additional information if needed.

Operating Expenses

	FY 2023-24		FY 2022-23		FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14												
	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc	Budget	Actual	Admin Alloc									
Water	\$ 583,766	\$ 2,216,420		\$ 583,766	\$ 2,148,023	\$ 1,921,123	\$ 532,161	\$ 2,198,256	\$ 2,006,873	\$ 581,769	\$ 2,024,208	\$ 1,838,983	\$ 532,145	\$ 1,953,056	\$ 1,838,714	\$ 507,413	\$ 1,894,893	\$ 1,786,544	\$ 512,919	\$ 1,990,953	\$ 1,834,542	\$ 481,832	\$ 1,708,269	\$ 1,513,568	\$ 400,400	\$ 1,521,383	\$ 1,408,538	\$ 385,000	\$ 1,472,883	\$ 1,410,916	\$ 415,980		
Sewer	398,027	1,709,669		398,027	1,701,424	1,645,406	362,851	1,570,950	1,476,766	396,677	1,715,651	1,716,445	363,235	1,578,943	1,708,196	345,965	1,518,191	1,526,274	349,649	1,406,732	1,469,200	321,002	795,827	863,118	273,000	774,141	814,440	262,500	748,501	760,196	283,350		
Drainage	6,630	14,330		6,630	14,481	14,745	6,047	17,208	15,334	6,611	18,575	17,991	6,054	17,603	16,809	5,766	15,318	15,705	5,828	15,134	14,530	5,475	6,998	5,459	4,550	7,068	6,998	4,375	3,200	-	4,723		
Solid Waste	-	-		-	-	-	44,036	39,975	66,113	36,680	19,372	60,539	35,782	19,368	57,661	38,581	22,367	58,274	51,031	21,425	54,754	50,465	23,722	45,500	57,320	25,996	43,750	54,584	31,300	47,225			
Administration	-	1,383,536		-	1,149,657	1,142,103	1,131,937	1,128,697	1,070,230	1,104,675	1,044,830	1,052,574	964,485	986,835	929,269	939,452	897,040	907,854	919,030	910,051	951,434	915,179	951,434	915,179	951,434	915,179	951,434	915,179	951,434	915,179	951,434		
Fire	132,674	1,368,232		132,674	1,305,488	1,261,789	120,950	1,218,940	1,048,257	132,226	727,534	693,743	121,078	746,607	696,871	115,322	753,041	770,838	116,550	716,174	663,222	109,507	728,904	717,501	91,000	711,115	692,699	87,500	765,482	823,986	94,950		
CFD	-	2,600		-	4,600	2,040	-	1,500	2,945	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Street Lights	-	34,085		-	27,530	30,402	-	31,960	29,148	-	31,880	28,997	-	31,800	31,301	-	30,550	33,022	-	24,515	31,998	-	27,900	31,098	-	27,285	27,964	-	26,770	27,148	-		
Park/Recreation	205,645	679,500		205,645	619,797	676,417	197,473	393,984	368,393	138,837	580,164	583,501	127,132	623,771	522,878	121,088	485,867	476,467	122,378	483,181	522,679	112,351	384,475	402,203	95,550	372,708	393,060	91,875	312,540	373,859	99,173		
	\$ -	\$ -	\$ 1,326,742	\$ 7,408,392	\$ -	\$ 1,326,742	\$ 6,971,000	\$ 6,694,025	\$ 1,209,502	\$ 6,598,771	\$ 6,146,388	\$ 1,322,257	\$ 6,204,922	\$ 6,005,217	\$ 1,210,783	\$ 6,092,392	\$ 5,894,801	\$ 1,153,215	\$ 6,690,726	\$ 5,618,052	\$ 1,165,498	\$ 5,616,989	\$ 5,447,068	\$ 1,084,921	\$ 4,600,878	\$ 4,464,523	\$ 910,000	\$ 4,389,850	\$ 4,278,776	\$ 875,000	\$ 4,335,394	\$ 4,342,584	\$ 945,001
Total Excluding Administration	\$ -	\$ -	\$ 1,326,742	\$ 6,024,856	\$ -	\$ 1,326,742	\$ 5,821,343	\$ 5,551,922	\$ 1,209,502	\$ 5,466,834	\$ 5,017,691	\$ 1,322,257	\$ 5,134,692	\$ 4,900,542	\$ 1,210,783	\$ 4,887,562	\$ 4,832,227	\$ 1,153,215	\$ 4,726,241	\$ 4,631,217	\$ 1,165,498	\$ 4,687,720	\$ 4,507,616	\$ 1,084,921	\$ 3,703,838	\$ 3,556,669	\$ 910,000	\$ 3,470,820	\$ 3,368,725	\$ 875,000	\$ 3,383,960	\$ 3,427,405	\$ 945,001
Administrative Costs for Allocation			\$ 1,326,742		\$ 1,209,502		\$ 1,322,257		\$ 1,210,783		\$ 1,153,215		\$ 1,038,131		\$ 982,422		\$ 903,667		\$ 937,892		\$ 985,809												

Note: Budget and Actual amounts include total operating budget less Administrative Allocation plus Asset Replacement Funding

Total Administrative Costs to Allocate			\$	-
Allocate Based on Prior Year Actual	FY 2023-24			
	FY 2021-22 Actual	Allocation %	Admin Allocation	
Water	\$ 1,921,123	34.59%	\$	-
Sewer	1,645,406	29.64%		-
Drainage	14,745	0.27%		-
Solid Waste	-	0.00%		-
Fire	1,261,789	22.73%		-
CFD	2,040	0.04%		-
Street Lights	30,402	0.55%		-
Park/Recreation & Solid Waste	676,417	12.18%		-
Total Allocation	\$ 5,551,922	100.00%	\$	-

Allocation Based on Prior Year Actual	Percent Comparison	
	Calculated ⁽¹⁾ Allocation %	Existing Allocation %
Water	34.59%	44.00%
Sewer	29.64%	30.00%
Drainage	0.27%	0.50%
Solid Waste ⁽²⁾	0.00%	5.00%
Fire	22.73%	10.00%
CFD	0.04%	0.00%
Street Lights	0.55%	0.00%
Park/Recreation & Solid Waste	12.18%	10.50%
Total Allocation	100.00%	100.00%

(1) Calculated based on PY actual

(2) Solid Waste is now included in Parks/Recreation as reflected in that percentage increase

Total Administrative Costs to Allocate		\$ 1,326,742	
FY 2022-23			
FY 2021-22 Actual	Allocation %	Admin Allocation	
\$ 1,921,123	34.59%	\$ 458,920	
1,645,406	29.64%	393,246	
14,745	0.27%	3,582	
-	0.00%	-	
1,261,789	22.73%	301,568	
2,040	0.04%	531	
30,402	0.55%	7,297	
676,417	12.18%	161,597	
\$ 5,551,922	100.00%	\$ 1,326,741	

Total Operating Budget

	FY 2022-23		FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14		
	Allocation	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water	44.000%	\$ 2,216,420	36.78%	\$ 2,148,023	36.89%	\$ 2,188,256	40.02%	\$ 2,024,208	39.43%	\$ 1,953,056	39.95%	\$ 1,884,693	39.88%	\$ 1,990,953	42.47%	\$ 1,708,269	46.13%	\$ 1,521,183	43.83%	\$ 1,472,883	43.53%
Sewer	30.000%	1,709,689	28.38%	1,701,424	29.23%	1,570,950	28.74%	1,715,651	33.41%	1,578,943	32.31%	1,518,191	32.12%	1,406,732	30.01%	796,827	21.51%	774,141	22.30%	748,501	22.12%
Drainage	0.500%	14,330	0.24%	14,481	0.25%	17,208	0.31%	18,575	0.36%	17,603	0.36%	15,318	0.32%	15,134	0.32%	6,998	0.19%	7,068	0.20%	3,200	0.09%
Solid Waste	5.000%	-	0.00%	-	0.00%	44,036	0.81%	36,680	0.71%	35,782	0.73%	38,581	0.82%	51,031	1.09%	50,465	1.36%	57,320	1.65%	54,584	1.61%
Fire	10.000%	1,368,232	22.71%	1,305,488	22.43%	1,218,940	22.30%	727,534	14.17%	746,607	15.28%	753,041	15.93%	716,174	15.28%	728,904	19.68%	711,115	20.49%	765,482	22.62%
CFD		2,600	0.04%	4,600	0.08%	1,500	0.03%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Street Lights		34,085	0.57%	27,530	0.47%	31,960	0.58%	31,880	0.62%	31,800	0.65%	30,550	0.65%	24,515	0.52%	27,900	0.75%	27,285	0.79%	26,770	0.79%
Park/Recreation	10.500%	679,500	11.28%	619,797	10.65%	393,984	7.21%	580,164	11.30%	523,771	10.72%	485,867	10.28%	483,181	10.31%	384,475	10.38%	372,708	10.74%	312,540	9.24%
	100.000%	6,024,856	100.00%	5,821,343	100.00%	5,466,834	100.00%	5,134,692	100.00%	4,887,562	100.00%	4,726,241	100.00%	4,687,720	100.00%	3,703,838	100.00%	3,470,820	100.00%	3,383,960	100.00%
Administration		1,383,536		1,149,657		1,131,937		1,070,230		1,044,830		964,485		929,269		897,040		919,030		951,434	
Total Expenses		<u>\$ 7,408,392</u>		<u>\$ 6,971,000</u>		<u>\$ 6,598,771</u>		<u>\$ 6,204,922</u>		<u>\$ 5,932,392</u>		<u>\$ 5,690,726</u>		<u>\$ 5,616,989</u>		<u>\$ 4,600,878</u>		<u>\$ 4,389,850</u>		<u>\$ 4,335,394</u>	

Noted: percentage adjustments made for rounding within formula

Total Operating Expenses

	FY 2022-23		FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Water	#DIV/0!	\$ 1,921,123	34.60%	\$ 2,006,873	39.99%	\$ 1,838,993	37.52%	\$ 1,836,714	38.01%	\$ 1,786,544	38.58%	\$ 1,804,542	40.04%	\$ 1,513,568	42.56%	\$ 1,408,508	41.81%	\$ 1,410,916	41.17%		
Sewer	#DIV/0!	1,645,406	29.64%	1,476,766	29.43%	1,716,445	35.02%	1,708,196	35.35%	1,526,274	32.96%	1,469,220	32.59%	863,118	24.27%	814,440	24.18%	760,196	22.18%		
Drainage	#DIV/0!	14,745	0.27%	15,334	0.31%	17,991	0.37%	16,809	0.35%	15,705	0.34%	14,530	0.32%	5,459	0.15%	6,958	0.21%	-	0.00%		
Solid Waste	#DIV/0!	-	0.00%	39,975	0.80%	19,372	0.40%	19,358	0.40%	22,367	0.48%	21,425	0.48%	23,722	0.67%	25,996	0.77%	31,300	0.91%		
Fire	#DIV/0!	1,261,789	22.73%	1,048,257	20.89%	693,743	14.16%	696,871	14.42%	770,838	16.64%	663,222	14.71%	717,501	20.17%	692,699	20.56%	823,986	24.04%		
CFD	#DIV/0!	2,040	0.04%	2,945	0.06%	1,500	0.03%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Street Lights	#DIV/0!	30,402	0.55%	29,148	0.58%	28,997	0.59%	31,301	0.65%	33,022	0.71%	31,998	0.71%	31,098	0.87%	27,064	0.80%	27,148	0.79%		
Park/Recreation	#DIV/0!	676,417	12.18%	398,393	7.94%	583,501	11.91%	522,978	10.82%	476,467	10.29%	502,679	11.15%	402,203	11.31%	393,060	11.67%	373,859	10.91%		
	0 #DIV/0!	5,551,922	100.01%	5,017,691	100.00%	4,900,542	100.00%	4,832,227	100.00%	4,631,217	100.00%	4,507,616	100.00%	3,556,669	100.00%	3,368,725	100.00%	3,427,405	100.00%		
Administration		<u>1,383,536</u>		<u>1,142,103</u>		<u>1,128,697</u>		<u>1,104,675</u>		<u>1,052,574</u>		<u>986,835</u>		<u>939,452</u>		<u>907,854</u>		<u>910,051</u>		<u>915,179</u>	
Total Expenses		<u>\$ 1,383,536</u>		<u>\$ 6,694,025</u>		<u>\$ 6,146,388</u>		<u>\$ 6,005,217</u>		<u>\$ 5,884,801</u>		<u>\$ 5,618,052</u>		<u>\$ 5,447,068</u>		<u>\$ 4,464,523</u>		<u>\$ 4,278,776</u>		<u>\$ 4,342,584</u>	

Administration Operating Expense Budget

FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15	FY 2013-14
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
\$ 1,383,536	1,149,657	\$ 1,131,937	\$ 1,070,230	\$ 1,044,830	\$ 964,485	\$ 929,269	\$ 897,040	\$ 919,030	\$ 951,434

\$ 1,326,742 \$ 1,209,502 \$ 1,322,257 \$ 1,210,783 \$ 1,153,215 \$ 1,038,131 \$ 982,422 \$ 903,667 \$ 937,892 \$ 985,809

Total Allocated Administrative Costs (per budget)

	Allocation	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15	FY 2013-14
Water	44.0%	\$ 583,766	\$ 532,181	\$ 581,793	\$ 532,745	\$ 507,413	\$ 512,819	\$ 481,832	\$ 400,400	\$ 385,000	\$ 415,580
Sewer	30.0%	398,027	362,851	396,677	363,235	345,965	349,649	321,002	273,000	262,500	283,350
Drainage	0.5%	6,630	6,047	6,611	6,054	5,766	5,828	5,475	4,550	4,375	4,723
Solid Waste	5.0%		-	66,113	60,539	57,661	58,274	54,754	45,500	43,750	47,225
Fire	10.0%	132,674	120,950	132,226	121,078	115,322	116,550	109,507	91,000	87,500	94,950
Park/Rec/Solid Waste	10.5%	205,645	187,473	138,837	127,132	121,088	122,378	112,351	95,550	91,875	99,173
Total Allocation	100.0%	\$ 1,326,742	\$ 1,209,502	\$ 1,322,257	\$ 1,210,783	\$ 1,153,215	\$ 1,165,498	\$ 1,084,921	\$ 910,000	\$ 875,000	\$ 945,001

<u>Positions by Fund</u>	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15
Water	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46
Sewer	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Drainage	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Solid Waste	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19
Fire	5.00	5.00	5.00	2.00	2.00	2.00	2.00	3.00	3.00
Park/Recreation	3.60	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.60
Total Position by Fund	17.09	16.49	16.49	13.49	13.49	13.49	12.49	13.49	15.09

<u>Department Assignment</u>	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16	FY 2014-15
Fire	5.00	5.00	5.00	2.00	2.00	2.00	2.00	3.00	3.00
Utility	6.00	6.00	6.00	6.00	6.00	5.00	6.00	6.00	6.00
Engineering	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks/Recreation	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Administration	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.75	5.75
Total Positions	21.10	21.60	21.60	18.60	18.60	17.60	17.60	18.75	18.75
Total Positions excl Admin	15.50	16.00	16.00	13.00	13.00	12.00	12.00	13.00	13.00

Total Allocated Administrative Costs		\$ 1,326,742			\$ 1,209,502			\$ 1,322,257			\$ 1,210,783			\$ 1,163,215			\$ 1,038,131			\$ 982,422			\$ 903,667		
Allocate Based on Prior Year Actual		FY 2022-23			FY 2021-22			FY 2020-21																	
Allocation	Admin Allocation	Allocation %	FY 2020-21 Actual	FY 2021-22	Allocation %	FY 2019-20 Actual	Allocation %	FY 2018-19 Actual	FY 2019-20	Allocation %	FY 2017-18 Actual	FY 2018-19	Allocation %	FY 2016-17 Actual	FY 2017-18	Allocation %	FY 2015-16 Actual	FY 2016-17	Allocation %	FY 2014-15 Actual	FY 2015-16	Allocation %	FY 2013-14 Actual		
	Water	\$ 583,766	40.3%	\$ 2,006,873	\$ 532,181	37.7%	\$ 1,838,993	\$ 581,793	38.3%	\$ 1,836,714	\$ 432,266	38.9%	\$ 1,786,544	\$ 507,415	40.3%	\$ 1,804,542	\$ 456,778	42.9%	\$ 1,513,568	\$ 432,266	42.1%	\$ 1,408,508	\$ 397,613	41.5%	\$ 1,410,916
Sewer	398,023	29.6%	1,476,766	362,851	35.2%	1,716,445	396,677	35.6%	1,708,196	294,727	33.2%	1,526,274	345,965	32.8%	1,469,220	311,439	24.5%	863,118	294,727	24.4%	814,440	271,100	22.4%	760,196	
Drainage	6,634	0.3%	15,334	6,048	0.4%	17,991	6,611	0.4%	16,809	4,912	0.3%	15,705	5,766	0.3%	14,530	5,191	0.2%	5,459	4,912	0.2%	6,958	4,518	0.0%	-	
Solid Waste	66,337	0.8%	39,975	60,475	0.4%	19,372	66,113	0.4%	19,358	49,121	0.5%	22,367	57,661	0.5%	21,425	51,907	0.7%	23,722	49,121	0.8%	25,996	45,183	0.9%	31,300	
Fire	132,674	21.0%	1,048,257	120,950	14.2%	693,743	132,226	14.5%	696,871	98,242	16.8%	770,838	115,322	14.8%	663,222	103,813	20.4%	717,501	98,242	20.7%	692,699	90,367	24.2%	823,986	
Park/Recreation & Solid Waste	139,308	8.0%	398,393	128,998	12.0%	583,501	138,837	10.9%	522,978	103,154	10.4%	478,467	121,088	11.2%	502,679	109,004	11.4%	402,203	103,154	11.8%	393,060	94,885	11.0%	373,859	
Total Allocation	\$ 1,326,742	100.0%	\$ 4,985,598	\$ 1,209,503	99.9%	\$ 4,870,045	\$ 1,322,257	100.1%	\$ 4,800,926	\$ 982,422	100.1%	\$ 4,598,195	\$ 1,163,217	99.9%	\$ 4,475,618	\$ 1,038,132	100.1%	\$ 3,525,571	\$ 982,422	100.0%	\$ 3,341,661	\$ 903,666	100.0%	\$ 3,400,257	
Verification (Actual excl Admin, CFD, and Streetlights)			\$ 4,985,598			\$ 4,870,045			\$ 4,800,926			\$ 4,598,195			\$ 4,475,618			\$ 3,525,571			\$ 3,341,661			\$ 3,400,257	