



District-Wide Cost Allocation Plan

Fiscal Year 2021/2022

SUMMARY OF ALLOCATION STATISTICS

Support Service	Allocation Methods
Administration	
Board Meetings / Agenda Items	Number of Agenda Items- all sessions from 1/1/18 to 12/31/18
Human Resources	Number of Full-Time Employee equivalents per department
Purchasing / Accounts Payable	Number of financial transactions per department
Customer Service / Utility Billing	Number of hours per day spent on utility billing / customer service per department
Information Technology	Number of workstations per department
Financial Statements / Budget	Percentage of Audited Expenditures per department
Non Allocable	Not allocated
General Services	
Fleet Maintenance	Number of Vehicles per department
Facilities Maintenance	Percentage of building square footage per department
Projects	Percentage of time spent on work / projects per department
Non Allocable	Not allocated

Bear Valley Community Services District

Administration

Description of Service:

The Administration Department provides oversight and support for all other District functions. Administration is comprised of the Board of Directors, the Office of the General Manager, Secretary of the Board and General Counsel. The functions of Finance, Utility Billing, Customer Service, Risk Management and Information Technology are overseen by the Administrative Services Director reporting to the General Manager.

Allocation Methodology:

The time allocations estimated for each position and allocation method in Administration are shown in the table below. The percentages of time allocations are then multiplied by the department breakdowns for each allocation method in the tables to follow.

Administration	Agenda Items	Staff Size	Transactions	Utility Accounts	Workstations	Expenditures	Total %
General Manager	50%	25%	25%				100.00%
Assistant to the General Manager	45%	55%					100.00%
Accountant II	5%	25%	70%				100.00%
Office Assistant		10%	40%	50%			100.00%
Administrative Services Director	10%	5%	30%	10%	15%	30%	100.00%
Billing Clerk #1			10%	90%			100.00%
Billing Clerk #2			20%	80%			100.00%
Board Members	100%						100.00%
Communications Specialist	100%						100.00%

- The allocation method for Board meetings and agenda items is based on a sample of agenda items from January 1, 2018 through December 31, 2018.

Department	Agenda Items	%
WATER	14	23%
GATE	5	8%
POLICE	6	10%
ROADS	9	15%
PARKS & REC	10	16%
WASTEWATER	8	13%
SOLID WASTE	9	15%
	61	100%

- The allocation method for Human Resources is based on the numbers of full-time equivalent staff positions assigned to the various departments receiving support services from Administration. The numbers are based on filled positions as of April 1, 2019.

Department	FTE's	%
POLICE	7.67	29%
GATE	5.72	22%
WATER	5	19%
ROADS	4	15%
WASTEWATER	3	11%
SOLID WASTE	1	4%
	<u>26.39</u>	<u>100%</u>

- The allocation method for Purchasing and Accounts Payable is based on a sample of General Ledger expenditure entries from January 1, 2018 through December 31, 2018.

Department	GL Expenditure Entries	Percentage
Police	665	17.45%
Gate	323	8.48%
Water	932	24.46%
Waste Water	593	15.56%
Parks & Rec	67	1.76%
Roads	790	20.73%
Solid Waste	441	11.57%
Total	<u>3811</u>	<u>100.00%</u>

- The allocation method for customer service / utility billing is based on an estimated number of hours spent by the billing clerks and administrative assistant in a typical day.

Department	Billing / Customer Service Hours per day	%
Water	6.5	81%
Solid Waste	0.5	6%
Sewer	0.5	6%
Gate	0.5	6%
	<u>8</u>	<u>100%</u>

- The allocation method for information technology is based on the number of workstations per department.

Department	Workstations	%
POLICE	9	53%
GATE	2	12%
WATER	3	18%
ROADS	1	6%
WASTEWATER	2	12%
SOLID WASTE	0	0%
	<u>17</u>	<u>100%</u>

- The allocation method for financial statements & budget is based on the Fiscal Year 2017-18 audited expenditures per department.

Department	FY 17-18 Audited Exp.	%
POLICE	\$1,333,715	20%
GATE	\$408,526	6%
PARKS & REC	\$164,875	2%
WATER	\$2,641,984	39%
ROADS	\$952,879	14%
WASTEWATER	\$651,115	10%
SOLID WASTE	\$616,583	9%
	<u>\$6,769,677</u>	<u>100%</u>

- The expenditure line items for resale supplies (50211) and address signs (50212) are not allocated to other departments as the corresponding revenues are recorded in the General Fund.

Allocation Results:

The time allocation percentages estimated for each position and allocation method multiplied by the department breakdown percentages for each allocation method result in the overall administrative support service allocations by position in the table below.

Bear Valley CSD									
Schedule of Allocated Salaries & Benefits for Administrative Staff									
FY 21/22									
	Police	Gate	Parks & Rec	Water	Wastewater	Roads	Solid Waste	Total	
General Manager	16.6%	11.6%	8.6%	22.3%	13.3%	16.4%	11.2%	100.0%	
Asst to Gen Manager	20.4%	15.6%	7.4%	20.8%	12.1%	15.0%	8.7%	100.0%	
Admin Services Director	21.5%	8.7%	2.9%	33.0%	11.8%	13.6%	8.5%	100.0%	
Accountant II	20.0%	11.8%	2.0%	23.0%	14.4%	19.0%	9.8%	100.0%	
Office Assistant	9.9%	8.7%	0.7%	52.3%	10.5%	9.8%	8.1%	100.0%	
Billing Clerk	1.7%	6.5%	0.2%	75.6%	7.1%	2.1%	6.8%	100.0%	
Billing Clerk	3.5%	6.7%	0.3%	69.9%	8.1%	4.2%	7.3%	100.0%	
Communications Specialist	9.8%	8.2%	16.4%	23.0%	13.1%	14.8%	14.8%	100.0%	
Board Members	9.8%	8.2%	16.4%	23.0%	13.1%	14.8%	14.8%	100.0%	
PT Office Assistant	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
PT Office Assistant	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	

These percentages are then applied to the Salary & Benefit costs for each Administration position for the upcoming fiscal year to arrive at the salary and benefit overhead cost allocations for each department.

Bear Valley CSD		
Schedule of Administrative Allocated Costs For Salaries & Benefits		
Amount To Be Allocated - \$1,237,084		
FY 21/22		
Department	2021-2022 Allocated Cost	Percentage
Police	\$197,214	15.9%
Gate	\$177,273	14.3%
Parks & Rec	\$73,994	6.0%
Water	\$351,820	28.4%
Wastewater	\$146,868	11.9%
Roads	\$171,818	13.9%
Solid Waste	\$118,097	9.5%
Total	\$1,237,084	100.0%

The percentages for each department's allocation of salary and benefit costs are then applied to the total Services and Supplies costs for Administration to arrive at the services and supplies cost allocations for each department.

Bear Valley CSD		
Schedule of Administrative Allocated Costs For Services & Supplies		
Amount To Be Allocated - \$322,745		
FY 21/22		
Department	2021-2022 Allocated Cost	Percentage
Police	\$51,484	16.0%
Gate	\$46,249	14.3%
Parks & Rec	\$19,304	6.0%
Water	\$91,787	28.4%
Wastewater	\$38,317	11.9%
Roads	\$44,826	13.9%
Solid Waste	\$30,811	9.5%
Total	\$322,777	100.0%

Bear Valley Community Services District

General Services

Description of Service:

The General Services Division is part of the Public Works Department, overseen by the General Services Supervisor under the Public Works Director. General Services is further subdivided into Facilities Maintenance, Fleet Maintenance, and Solid Waste.

Allocation Methodology:

The time allocations estimated for each position and allocation method in General Services are shown in the table below. The percentages of time allocations are then multiplied by the department breakdowns for each allocation method in the tables to follow.

General Services	Admin / Gen Svcs								Total %
	Fleet Size	Building Ft ²	PD Work	Gate Work	Roads Work	Water Work	Wastewater Work	Solid Waste Work	
General Services Supervisor	17.5%	17.5%	5.0%	2.5%	17.5%	20.0%	5.0%	15.0%	100.00%
Maintenance Worker II	10.0%	30.0%	10.0%	5.0%	15.0%	20.0%	5.0%	5.0%	100.00%
Maintenance Worker II	10.0%	10.0%	15.0%	0.0%	25.0%	25.0%	7.5%	7.5%	100.00%
Maintenance Worker II	10.0%	12.5%	0.0%	2.5%	10.0%	10.0%	2.5%	52.5%	100.00%
Maintenance Worker II	5.0%	5.0%	20.0%	0.0%	30.0%	30.0%	5.0%	5.0%	100.00%
Public Works Director	15.0%	15.0%	5.0%	5.0%	20.0%	20.0%	10.0%	10.0%	100.00%
Administrative Assistant	10.0%	20.0%	0.0%	5.0%	20.0%	20.0%	10.0%	15.0%	100.00%

- The allocation method for Fleet Maintenance is based on the number of vehicles per department.

Department	Vehicles	%
GATE	0	0%
POLICE	14	24%
ROADS	25	43%
WATER	12	21%
WASTEWATER	5	9%
SOLID WASTE	2	3%
	58	100%

- The allocation method for Facilities Maintenance is based on the square footage of each department's total facilities.

Department	Square Footage	%
Gate	255	1.2%
Police	5811	26.5%
Roads	6722	30.6%
Water	7101	32.4%
Wastewater	1950	8.9%
Solid Waste	96	0.4%
		100%

- The allocation method for miscellaneous projects is based on estimated time spent on work and projects for each department.

General Services	PD Work	Gate Work	Roads Work	Water Work	Wastewater Work	Solid Waste Work
General Services Supervisor	5.0%	2.5%	17.5%	20.0%	5.0%	15.0%
Maintenance Worker II	10.0%	5.0%	15.0%	20.0%	5.0%	5.0%
Maintenance Worker II	10.0%	7.0%	10.0%	5.0%	5.0%	8.0%
Maintenance Worker II	0.0%	0.0%	5.0%	0.0%	0.0%	72.5%
Maintenance Worker II	20.0%	0.0%	30.0%	30.0%	5.0%	5.0%
Public Works Director	5.0%	5.0%	20.0%	20.0%	10.0%	10.0%
Administrative Assistant	0.0%	5.0%	20.0%	20.0%	10.0%	15.0%

- The expenditure line items for bus shelters (50248), mailboxes (50268), and bark beetle (50270) are not allocated to other departments as they are General Services expenditures that remain in the General Fund.

Allocation Results:

The time allocation percentages estimated for each position and allocation method multiplied by the department breakdown percentages for each allocation method result in the overall general services support service allocations by position in the table below.

Bear Valley CSD								
Schedule of Allocated Salaries & Benefits for General Services Staff								
FY 21/22								
	Police	Gate	Parks & Rec	Water	Wastewater	Roads	Solid Waste	Total
Public Works Director	12.6%	5.2%	0.0%	28.0%	12.6%	31.0%	10.6%	100.0%
General Svcs Supervisor	13.9%	2.7%	0.0%	29.3%	8.0%	30.4%	15.7%	100.0%
Maintenance Worker II	20.4%	5.3%	0.0%	31.8%	8.5%	28.5%	5.5%	100.0%
Maintenance Worker II	5.7%	2.7%	0.0%	16.1%	4.5%	18.1%	52.9%	100.0%
Maintenance Worker II	22.5%	0.1%	0.0%	32.6%	5.9%	33.7%	5.2%	100.0%
Maintenance Worker II	20.1%	0.1%	0.0%	30.3%	9.2%	32.4%	7.9%	100.0%
Administrative Specialist	7.7%	5.2%	0.0%	28.5%	12.6%	30.5%	15.5%	100.0%

These percentages are then applied to the Salary & Benefit costs for each General Services position for the upcoming fiscal year to arrive at the salary and benefit overhead cost allocations for each department.

Bear Valley CSD		
Schedule of General Services Allocated Costs For Salaries & Benefits		
Amount To Be Allocated - \$914,991		
FY 21/22		
Department	2021-2022 Allocated Cost	Percentage
Police	\$133,248	14.5%
Gate	\$30,120	3.3%
Parks & Rec	\$0	0.0%
Water	\$257,062	28.1%
Wastewater	\$83,038	9.1%
Roads	\$269,125	29.4%
Solid Waste	\$142,398	15.6%
Total	\$914,991	100.0%

The percentages for each department's allocation of salary and benefit costs are then applied to the total Services and Supplies costs for General Services to arrive at the services and supplies cost allocations for each department.

Bear Valley CSD		
Schedule of General Services Allocated Costs For Services & Supplies		
Amount To Be Allocated - \$126,330		
FY 21/22		
Department	2021-2022 Allocated Cost	Percentage
Police	\$18,318	14.5%
Gate	\$4,169	3.3%
Parks & Rec	\$0	0.0%
Water	\$35,499	28.1%
Wastewater	\$11,496	9.1%
Roads	\$37,141	29.4%
Solid Waste	\$19,707	15.6%
Total	\$126,330	100.0%