

CAL MARITIME

A Campus of The California State University

TO: Mark Nickerson, CFO
FROM: CMA Cost Allocation Committee: Diane Rawicz, Chair; Voting Members: Capt. Harry Bolton, Steve Mastro, Carlos Portillo, Ken Toet, Veronica Boe, Peg Solveson, Bruce Hartman (left mid-year). Student Representatives not available, (ASCMA and Corps).
DATE: June 8, 2011
SUBJECT: Recommendations re: 2011/12 Cost Allocation Plan.

The Cost Allocation Committee is presenting the attached FY2011 General Fund Cost Allocation Plan to the CFO and is recommending approval and implementation.

The Cost Allocation committee has reviewed, updated, and made modifications to the FY2011 General Fund Cost Allocation Plan. Revenue Management Program (RMP) changes to CSU business processes continues to require review of plan terminology and methodology. The primary objectives of the committee in reviewing this comprehensive plan were to;

1. Review cost methodology as applied to the development of the Cost Allocation Plan.
2. Identify and allocate cost to all appropriate Auxiliary and Enterprise entities that receive support services.
3. Continue to investigate other current costs for potential allocation or development of internal service centers.

The attached final version of this FY2011 plan meets all of the above objectives. .

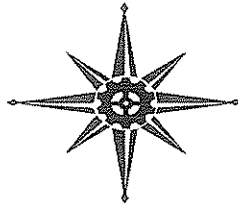
- In FY2011 many of the longstanding institutional adjustments are reduced further (or eliminated) in number and amounts.
- Overall cost allocation expense to several programs was reduced from FY2010 levels.
- A new Appendix D3 provides labor rates for Information Technology to charge to non-Operating Trust departments for special projects.
- Utility cost allocation methodology was changed from CSU GSF based allocation methodology to an allocation based on analysis of actual FY2010 data (invoices and meter readings). The calculated costs for utilities will be allocated monthly. Tracking of Actuals (invoices and meter readings) will determine if a year-end true-up of utility costs is needed. It is the hope that this methodology will one day lead us to the ability to post actual costs (based on meter readings) monthly to each enterprise unit.

The committee worked hard towards a printing & copying solution implementation. We have analysis and information in a proposal to be submitted separately to you with options for implementing partial and full solutions. Details will come under a separate recommendation Memo.

The committee intends to continue to evaluate new chargeback categories and methodologies. This will be accomplished with regular meetings in FY2011 with a committee assembled per the new committee charter established and approved in 2009. Topics currently under discussion include base chargeback's for Information Technology system access; investigation of chargeback amounts from the Chancellor's Office to the Cal Maritime campus. In FY2011 the committee will need to track the implementation of the new utility cost recovery process as well as (hopefully) implement at least a "pilot" printing & copying solution.

If after review of the recommended plan you wish to meet with the committee for further discussion of this recommendation please let us know.

/sjm



CAL MARITIME

*THE CALIFORNIA MARITIME ACADEMY
CSU OPERATING TRUST - COST ALLOCATION PLAN
For FY2011/12*

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APPENDIXES:

- A CMA Summary of CSU Operating Trust Cost Allocations for FY2011/12.
- B Allocation of CSU Operating Trust Personnel Costs to non-OT Departments.
- C Allocation of CSU Operating Trust Costs (non-personnel) to non-OT Departments.
- D Hourly Rates charged CSU OT and Non-OT Departments for support by CSU OT Departments.

INTRODUCTION

Executive Order No. 1000 has assigned responsibility to the campus Chief Financial Officer (CFO) to ensure that enterprises are charged for allowable direct costs plus an allocatable portion of indirect costs associated with facilities, goods, and services funded by the CSU Operating Trust. This 2011/12 Cost Allocation plan employs the new terminology included in EO 1000.

In FY2006/07 CMA established methodologies for allocation of direct and indirect costs to non-general fund entities. This 2011/12 plan continues to improve all facets of the plan including methodology, procedures, measurements, adjustments, and billing processes. The goal is to comply with EO 1000 and properly assign cost for centralized support. This has resulted in some changes in business processes at CMA that have increased efficiency. To mitigate the fiscal effects on specific departmental entities of this allocation plan CMA will continue to make minor “institutional adjustments” to the calculated allocated costs in FY2011/12 for in kind services.

The University Budget Office, in concert with the Cost Allocation Committee, will update this Cost Allocation Plan annually. The updated Plan will be presented to the University Chief Financial Officer – The Vice President for Administration and Finance, for final review and approval.

PRINCIPLES

State legislative appropriations and mandatory student fees are deposited in the CSU 485 Operating Trust as the primary, but not the only source, of support for the University’s educational mission. Enterprise funds provide supplemental services critical to the delivery of state supported programs. Enterprise organizations are formed to provide essential functions that are an integral part of the educational mission of the California State University. It is appropriate to recognize these interdependencies between the CSU Operating Trust and enterprise activities in the cost allocation plan.

- ❖ No more than the full costs of a CSU Operating Trust activity, inclusive of direct and indirect costs, may be allocated. Where formulas or methodologies calculate cost that exceeds the full cost recovery rate an adjustment factor will be used to reduce the rate appropriately.
- ❖ Allocations of CSU Operating Trust costs may be offset with unrecovered costs incurred by enterprise activities on behalf of the CSU Operating Trust (see Institutional Adjustments section). If a cost allocation plan incorporates such exchanges of value they should be documented.
- ❖ All significant incremental costs should be included in the cost allocation plan. Generally, “significant” means that the effort and cost of allocating the cost is in line with the benefit. The University should document the reasons for excluding incremental costs. CMA has not analyzed all incremental costs as yet. Once Direct and Indirect costs processes are fully established this will become a priority.
- ❖ Allocation of indirect costs should be based on a process that is reasonable relative to the activity and the related costs. CMA Indirect costs are based on one of three criteria; 1) Gross Square Feet (GSF) of space occupied, 2) Percent of effort of personnel, 3) Percent of budgeted expense by Non-OT department as compared to institution.

- ❖ The basis of allocation for a service may vary as the University determines what is appropriate and reasonable. If a different allocation approach is used for the same CSU Operating Trust service, the costs of the service should be allocated only once and any duplication eliminated. CMA Indirect services are allocated as a percent of total cost. Direct services are allocated based on the actual hourly rate of personnel cost plus overhead.

DEFINITIONS

CSU Operating Trust refers to the CSU fund 485 designation that will combine funds from the legislature's Budget Act appropriation and the campus collection of instructional student fees.

Proprietary Funds refers to a university-related entity (program, activity, or fund source) that furnishes facilities, goods or services to students, faculty, staff, or incidentally to the general public for which a fee is collected. There are two types of Proprietary Funds:

1. Enterprise Funds are entities that charge fees to external users for goods or services. Although they are supported by user fees the activity is under the administration of the university.

CMA Enterprise activities include:

- Extended Learning / MARSEC (Continuing Maritime Education and Maritime Security)
- Facility Rental
- Parking
- Book Store (operated under Contract by Follett)
- CMA Services (Housing and Food Services)
- Lottery Funds
- Instructionally Related Activities- IRA
- Summer Academic Enrichment and Sailing Programs
- Cruise Trust & Pirates Cove (Ships store)

2. Internal Service Funds are activities that provide goods or services to campus departments on a cost-reimbursement basis. Use of an Internal Service Fund is only appropriate if the campus is the predominant participant in the activity.

CMA Internal Service Fund current and under consideration activities include:

- Telecommunications
- Shipping & Postage
- Copy & Printing.

Fiduciary Funds refers to funds held by the campus as an agent for an organization or other governmental unit which can only be utilized in support of the unit's programs or activities. There are

1. Private-Purpose Trust Funds are any separately organized non-state entity that operates in compliance with auxiliary organization policies of the CSU Board of Trustees, the terms of leases and operating agreements with the CSU, and policies established by the university.

CMA Private Purpose Trust Funds includes:

1. Associated Students of The California Maritime Academy - ASCMA

2. The California Maritime Academy Foundation – CMA Foundation

Direct Costs refers to costs that can be readily assigned to a particular cost objective, i.e. identified and charged (or billed) to a specific enterprise, with a high degree of accuracy and without an inordinate amount of accounting.

Indirect Costs refers to costs that cannot be readily assigned to a particular cost objective without effort disproportionate to the benefits received. Indirect costs are those incurred for purposes common to a number, or all programs or activities of the campus, but which cannot be identified and charged directly to such programs or activities (e.g. enterprise) with a reasonable degree of accuracy and without an inordinate amount of accounting. Indirect costs may be called by other terms such as overhead or Administrative & Facilities (F&A) expenses.

Incremental Costs refers to the change in CSU Operating Trust out-of-pocket expenses related to activities, projects, or programs assigned to an enterprise. Incremental costs are expenses that would not have been incurred if the enterprise were not present. Incremental costs are usually direct costs but may include indirect costs. Currently CMA is not using incremental costs. This will be looked at in the future if the OT costs were to be allocated on a per-employee basis for some services such as information technology.

ALLOCATION METHODOLOGY DETERMINED TO BE REASONABLE RELATIVE TO THE ACTIVITY AND THE RELATED COSTS.

INDIRECT COSTS

The following are the currently recognized services provided by CSU Operating Trust departments to Enterprise departments. Currently CMA is not allocating costs from all the potential INDIRECT COST Operating Trust activities. The indirect cost services that may be considered in the future are noted in the cost allocation plan table on page 6.

CMA indirect costs included in the Cost Allocation Plan:

- Personnel – methodology for personnel cost is to determine the percent of time and effort each departmental employee spends supporting non-OT departments based on current salary cost plus the institutional benefit cost average of 41% of salary. Currently personnel costs are allocated for Accounting, Purchasing, Public Safety, Facilities, Facility Rental, and Human Resources services.
- Risk Pool – methodology for insurance cost is a percentage of insurance cost equal to the percentage of the Non-OT department budget as compared to the total budget of all entities being covered by CSURMA.
- Utilities – Methodology for utilities was changed for FY2011. The campus has installed meters for electricity, gas, and water at strategic locations to provide sub meter readings for buildings and units. The data collected during FY2010 was used to develop a cost allocation for utility costs in FY2011 including a projected 6.2% increase to the base cost. These calculated utility costs will be allocated monthly to the non-Operating Trust units. Actual costs and meter readings will be tracked for two purposes: 1) to prepare for cost allocation in FY2012; and, 2) to calculate actual utility use by unit which could lead to an end-of-year true up of Actuals if indicated.

- Facility Maintenance and Operations is allocated as a Rental Cost - Methodology for Rental charges is to use the CSU M&O Cost for GSF. This cost per GSF (\$9.73 in 2010/11) is multiplied by the GSF occupied by the non-OT department to create a total for utilities. This total Maintenance amount is adjusted by a factor, (0.59 for FY2010/11), so that full cost recovery is not exceeded. The amounts for housekeeping, grounds, trades etc. are allocated back to the appropriate OT department as a chargeback. The total rate is broken into: M&O for buildings, grounds, and custodial, plus administrative cost. Using this methodology allows Facilities to budget for and bill non-OT entities on a monthly basis for routine scheduled maintenance that is provided over a twelve month period. Special projects and unscheduled maintenance will continue to be billed on a monthly basis as using rates included in appendix D1. This business process change is in keeping with the primary objectives of the plan as it reduces the number of internal invoices that accounting will be required to process annually.

DIRECT COSTS

Direct costs are expenditures initially incurred by the CSU Operating Trust, which can be easily determined and recharged to the Enterprise based upon the actual cost of the goods or services provided for which the CSU Operating Trust must be reimbursed. The recharge of direct costs is often documented by a work order with attached documentation of non-personnel costs. CSU Operating Trust departments that wish to charge for Direct Cost services must have an approved and published rate (see Appendix D). The exceptions to this are reimbursements for actual costs incurred by one department on behalf of another department.

The rates in Appendix D are based on actual hourly rates for current employees at regular, shift differential, or overtime rates plus benefits. An overhead rate is added for the charge to non-OT departments for administrative and expendable supply costs incurred by the OT department in providing non-OT support.

CMA Direct Costs included in the OT Cost Allocation Plan:

- Telephone charges - Methodology for telephone charges is the actual cost of calls from the extension plus an overhead charge (percent of actual cost) for the maintenance and operation of the telephone system.
- Shipping and Postage - Methodology for shipping and postage meter costs are to allocate the actual cost back once the charges have been billed to CMA by the vendors.
- Non-OT Maintenance - Methodology for non-OT maintenance projects is to bill OT departments for personnel cost plus cost of materials. Hourly rates are calculated for each trade based on actual salaries for all employees. Vacant positions are added at the minimum market rate. Benefits are added at the institutional average of 41% of salary for regular time and 25% for the additional salary earned for overtime. Non-CSU Operating Trust departments are additionally billed an overhead charge (as a percentage) for OT expendable supplies and administrative oversight. See Appendix D1 for rates.
- Public Safety – Methodology is the same as Facilities. Benefit cost for shift premium pay is calculated the same as Overtime. See Appendix D2 for rates.
- Information Technology – Methodology for hourly rates for categories is the same as Facilities. See Appendix D3 for rates.

CMA 2010/2011 Cost Allocation Plan

Recipients of OT services on the California Maritime Academy campus are identified in the definitions section of this document.

The following have been identified as CSU Operating Trust supported facilities, goods, and services that are provided to an Enterprise for which there is (or could be in the future) a cost allocation method. Each of the facilities, goods or services has been categorized as a direct cost or an indirect cost as indicated in the table.

	Direct Cost	Indirect Cost	Notes
Utilities	In Test	Appendix C	Metering of electricity, gas, and water is in process.
Communications	Current	NA	
Risk Pool	N/A	Appendix C	
Automobile Insurance	Future	To be Studied	Motor Pool Issue.
Information Technology	Appendix D3	To be studied	
Public Safety	Appendix D2	Appendix B	
Parking	N/A	Appendix C	
Maintenance	Appendix D1	Appendix C	Rent Formula
Non-general Maintenance	Appendix D1	Appendix B	
Office Space	N/A	Appendix C	Rent Formula
Garbage/Waste	To be studied	Appendix C	Utilities/Rent formula
Motor Pool	Future	To be studied	Indirect rate to be studied.
Warehousing/Receiving	Future	To be studied	Indirect rate to be studied.
Printing & Photocopying	In Process	In Process	Allocation Methods being tested for student copying.
Postage/shipping	Current	To be studied	Allocation to all departments and indirect rate is being studied.
Financial Services	N/A	Appendix B	
Procurement	N/A	Appendix B	
Human Resources	N/A	Appendix B	
Capital Planning	To be studied	To be studied	
CMS	Appendix D3	To be studied	

INSTITUTIONAL ADJUSTMENTS

Institutional adjustments to the calculated allocation amount to any non-OT department can be made by CMA using one or more of the following rationale(s).

1. Charging the calculated rate would result in exceeding full cost recovery by the Operating Trust.
2. Charging the fully calculated rate does not take into consideration the cost offset for services the non-OT department provides to the Operating Trust.
3. Charging the fully calculated rate when the methodology for rate calculation has been modified and results in a significant increase in allocation to the non-OT department.

Institutional adjustments will be documented in the Cost Allocation Plan Summary –Appendix A and further documented for Private-Purpose Trust fund organizations in Operating Agreements to be executed annually.

BILLING PROCEDURES

Direct costs may be recorded directly by the non-OT department, or to the CSU Operating Trust with a charge back to the Enterprise or Private-purpose departments. Indirect costs will be billed to the non-OT department as a journal entry in the PeopleSoft accounting system. Private-Purpose Trust Funds held externally (e.g. Foundation) will be invoiced by CMA.

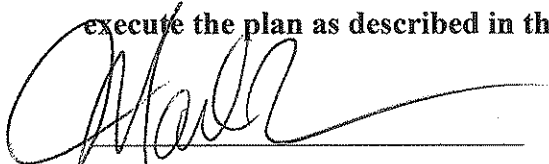
Indirect costs per Appendix E will be billed at the beginning of each month based on the annual rate as established in the cost allocation plan and approved by the Chief Fiscal Officer (Vice President for Administration and Finance). Any adjustments for changes in service level or costs during the fiscal year that were unanticipated will be “made- up” during the first quarter of the next fiscal period except for changes made with the express approval of the CFO.

Direct costs shall be billed as incurred on a monthly basis throughout the year based on the rate sheets in Appendix D.

PLAN REVIEW AND APPROVAL

The Budget Office will update the cost allocation plan each spring. Salary\benefit rates will be updated based on February or March data. Other Indirect Rates will be updated using Current FY costs and /or projections provided by CSU management offices. These rates will be presented to the Cost Allocation Committee for review and discussion, which will result in a recommended Cost Allocation Plan to the CFO. The CFO will review and approve the Cost Allocation Plan for implementation at the beginning of the new Fiscal Year on July 1st.

I have reviewed this cost allocation plan for the 2011/12-year and give my approval to execute the plan as described in these documents and attachments.



Mark Nickerson, CFO

6/15/11
Date

CALIFORNIA MARITIME ACADEMY CSU OPERATING TRUST COST ALLOCATION SUMMARY
Appendix A
FINAL - 2011-12 (June 8, 2011)

Non GF Entity	Type Entity	Fiscal Services	Purchasing & Risk Mgt. Services	HR Services	Public Safety	VP A&F Reimb.	Risk Pool CSURMA	Utilities	Facilities M & O	CY Total 2011-2012	CMA Inst Adms.	CY Revised 2011-12 Total	PV Amounts 2010-11	Current Year +/-	Notes
ASCSMA	Private-Purpose	14,273	2,162	-	3,282	-	-	480	625	20,823	-	20,823	18,763	2,060	2
Exl. Learn / Maritime Security	Enterprise	39,250	8,238	18,571	17,317	-	13,157	456	4,568	101,556	-	101,556	94,119	7,437	2
Foundation	Private-Purpose	58,191	4,747	-	-	-	-	-	-	62,938	-	62,938	60,530	2,408	3
Fac. Rent	Enterprise	5,658	1,618	-	2,956	11,450	469	2,016	11,894	36,060	(9,000)	27,060	25,752	1,308	4
Parking	Enterprise	14,273	946	-	107,469	-	2,028	5,316	40,000	170,033	(42,469)	127,564	126,768	796	5
Housing	Enterprise	39,250	5,678	4,133	72,624	-	32,578	169,320	238,574	562,156	-	562,156	615,771	(53,615)	6 & 7
Food Services	Enterprise	39,250	3,791	29,088	21,881	-	48,367	79,116	14,884	236,378	-	236,378	166,618	69,762	6 & 7
Book Store	Enterprise	-	1,079	-	4,622	-	561	3,888	9,473	19,623	-	19,623	20,191	(568)	6 & 7
Lottery	Enterprise	7,136	682	-	-	-	1,422	-	-	9,240	-	9,240	5,160	4,080	74
IRA	Enterprise	7,136	677	-	-	-	1,281	-	-	9,094	-	9,094	9,020	74	74
Cruise Trust	Enterprise	6,319	2,432	-	-	-	7,634	-	-	16,385	-	16,385	17,688	(1,483)	74
Pirates Cove	Enterprise	5,274	946	1,621	-	-	598	-	-	8,440	-	8,440	5,948	2,492	2,492
Sailing	Enterprise	3,159	677	-	-	-	323	-	-	4,159	(2,500)	1,659	1,757	(89)	(89)
Summer Acad. Enrich. Prog.	Enterprise	3,159	677	1,614	1,037	-	1,149	-	-	7,636	-	7,636	8,549	(913)	(913)
Total Allocated Cost 2011/12		242,328	34,350	56,028	231,187	11,450	109,567	260,592	320,019	1,264,521		1,210,552	1,176,812	33,740	
Unfunded Institutional Adj		(2,500)	0	(42,469)	(42,469)				(9,000)	(53,969)		1,210,552	1,176,812		
Net Allocated Cost 10/11		239,828	34,350	56,028	188,718	11,450	109,567	260,592	311,019	1,210,552		1,176,812	1,176,812		
Total Allocated Cost 2010-11		256,382	25,560	54,044	222,719	11,138	99,375	304,092	317,894	1,291,206		(14,395)	1,176,812		
Unfunded Institutional Adj		(23,898)	(2,000)	(42,507)	(42,507)			(9,000)	(14,395)	(53,969)		1,210,552	1,176,812		
Net Allocated Cost 10-11		232,484	23,560	52,044	180,212	11,138	99,375	287,092	303,894	1,176,811		1,176,812	1,176,812		
Dollar Increase (Decrease)		7,334	8,790	2,984	8,506	312	10,192	(6,500)	2,125	33,741		60,426	33,740		
Percentage Increase (Decrease)		3.2%	34.4%	5.7%	4.7%	2.8%	10.3%	-2.4%	0.7%	2.9%		2.9%	2.9%		
Cost Recovery % of Department Budget		28.1%	25.2%	8.9%	23.6%	1.4%	26.4%	24.4%	9.9%						

6/13/2011

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Appendix B

2011-12 OT Departmental Labor Costs Allocation to Non OT Entities

Non-OT Fund Rates

Departments	OT FUND DEPARTMENTS - Allocation as Determined by percent effort of OT Fund Department Staff on behalf of Non OT Fund Unit.						Adjustment to Allocation based on Institutional Mission	Amount to be paid by non-OT Fund unit for 2008/09	Amount to be invoiced for at the beginning of each Month
	Fiscal Services	Purchasing & Risk Management Services	Public Safety	Human Resources	VP A&F				
ASGMA	14,273	2,162	3,282	-	-	-	19,717	1,643	
Ext. Learning / MARSEC	39,250	8,238	17,317	18,571	-	-	83,375	6,948	
Foundation	58,191	4,747	-	-	-	-	62,938	5,245	
Facility Rental	5,658	1,618	2,956	-	11,450	(9,000)	12,682	1,057	
Parking	14,273	946	107,469	-	-	(42,469)	80,219	6,685	
Housing	39,250	5,678	72,624	4,133	-	-	121,684	10,140	
Food Service	39,250	3,791	21,881	29,088	-	-	94,010	7,834	
Book Store	-	1,079	4,622	-	-	-	5,701	475	
Lottery Trust	7,136	682	-	-	-	-	7,818	652	
IRA Trust	7,136	677	-	-	-	-	7,813	651	
Cruise Trust	6,319	2,432	-	-	-	-	8,751	729	
Pirates Cove	5,274	946	-	1,621	-	-	7,842	654	
Sailing	3,159	677	-	-	-	(2,500)	1,336	111	
Summer Bridge	3,159	677	1,037	1,614	-	-	6,487	541	
TOTALS	242,328	34,350	231,187	55,028	11,450	(53,969)	520,374	43,364	

NOTES:

6/13/2011

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Appendix C

2011-12 OT Departmental Non Labor Costs Allocation to Non OT Departments

		Non-OT Fund Rates					
		OT FUND DEPARTMENTS					
		Allocation determined as follows: Risk pool as percent of institutional funding ; utilities & space rental by GSF occupied times CSU M&O rate adjusted by CMA funding of Facilities Departments.					
Departments	Risk Pool	Space M & O	Utilities	Adjustment to Allocation based on Institutional Mission	Amount to be paid by non CSU Operating Trust Fund unit for 2008/09	Amount to be invoiced for at the beginning of each Month	
ASCSMA	-	625	480	-	1,105	92	
Ext. Learning \MARSEC	13,157	4,568	456	-	18,181	1,515	
Foundation	-	-	-	-	-	-	
Facility Rental	469	11,894	2,016	-	14,379	1,198	
Parking	2,028	40,000	5,316	-	47,344	3,945	
Housing	32,578	238,574	169,320	-	440,472	36,706	
Food Service	48,367	14,884	79,116	-	142,368	11,864	
Book Store	561	9,473	3,888	-	13,922	1,160	
Lottery Trust	1,422	-	-	-	1,422	119	
IRA Trust	1,281	-	-	-	1,281	107	
Cruise Trust	7,634	-	-	-	7,634	636	
Pirates Cove	598	-	-	-	598	50	
Sailing	323	-	-	-	323	27	
Summer Bridge	1,149	-	-	-	1,149	96	
TOTALS	109,567	320,019	260,592	-	690,178	57,515	

NOTES: Utility costs are based on FY2010 actual costs using campus meter readings projected with 6.2% increase for FY2011.

Appendix D1

Facilities Maintenance and Operations Labor Rates

2011-12 Cost Allocation Rates

CIMA Trade Services Average Hourly Rate by Classification	OT Fund Labor Rates		Non-OT Fund Labor Rates	
	Regular Time Rate	Overtime Rate	Regular Time Rate	Overtime Rate
	Non-maintenance work for OT Fund Departments	Non-maintenance work for OT Fund Departments	Maintenance work for non-OT Fund Departments + Overhead	Maintenance work for non-OT Fund Departments + Overhead
Chief Engineer	49.58	71.47	59.19	85.33
Stationary Engineer	42.31	60.99	50.51	72.81
Maintenance Mechanic	36.52	52.64	43.60	62.84
Electrician	41.50	59.83	49.55	71.43
Carpenter	41.37	59.63	49.39	71.19
Painter	39.20	56.51	46.80	67.46
Motor Pool Services	-	-	-	-
Warehouse Services	29.41	42.39	35.11	50.61
Grounds	27.23	39.26	32.51	46.87
Custodial	20.57	29.66	24.56	35.41
Overhead = 18.50%				

Appendix D2
Public Safety Labor Rates

		2011-12 Cost Allocation Rates			
		OT Fund Labor Rates		Non-OT Fund Labor Rates	
		Regular Time Rate	Overtime Rate	Regular Time Rate	Overtime Rate
		Non-routine work for OT Fund Departments	Non-routine work for OT Fund Departments	Non-routine work for non-OT Fund Departments + Overhead	Non-routine work for non-OT Fund Departments + Overhead
Public Safety Officers					
Average Hourly Rate per Classification					
Day Shift	\$	23.65	\$ 34.10	\$ 25.88	\$ 37.30
Evening Shift	\$	25.21	\$ 34.19	\$ 27.58	\$ 37.40
Night Shift	\$	27.95	\$ 35.37	\$ 30.58	\$ 35.37
Overhead Rate = 9.4%					

Appendix D3
Information Technology Labor Rates

2011-12 Cost Allocation Rates

Public Safety Officers Average Hourly Rate per Classification	OT Fund Labor Rates		Non-OT Fund Labor Rates	
	Regular Time Rate	Overtime Rate	Regular Time Rate	Overtime Rate
	Non-routine work for OT Fund Departments	Non-routine work for OT Fund Departments	Non-routine work for non-OT Fund Departments + Overhead	Non-routine work for non-OT Fund Departments + Overhead
Help Desk	\$ 34.07	\$ 49.11	\$ 38.53	\$ 55.54
PeopleSoft Support	\$ 62.57	\$ 90.19	\$ 70.76	\$ 102.00
Network	\$ 48.74	\$ 70.25	\$ 55.12	\$ 79.45
Special Projects	\$ 52.97	\$ 76.36	\$ 59.91	\$ 86.36
Overhead Rate = 13.09%				