

**Identification of Support Service Cost Centers,
Summary of Allocable Costs and Allocation Bases**

City of Bell

Central Service Cost Allocation Plan For Use During Fiscal Year 2014/15

Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Cost Pool	FY 2012/13 Actuals	OMB Circular A- 87 Exclusions	Other Exclusions	Allocable Cost	
0100	City Council	\$ 174,095	\$ (174,095)	\$ -	\$ -	
0200	City Manager	\$ 325,904	\$ (96)	\$ -	\$ 325,808	
0225	Administration Support	\$ 8,062	\$ (8,062)	\$ -	\$ -	
0300	City Clerk	\$ 255,580	\$ (187,915)	\$ -	\$ 67,665	
0400	Finance Department	\$ 1,079,603	\$ (185,049)	\$ -	\$ 894,554	
0600	City Attorney	\$ 2,147,572	\$ (1,735,821)	\$ -	\$ 411,751	
0800	Personnel	\$ 126,818	\$ (868)	\$ -	\$ 125,950	
0900	Non-Departmental	\$ 5,316,485	\$ (4,748,716)	\$ -	\$ 567,768	
5250	Facilities Maintenance	\$ 332,726	\$ (178,884)	\$ -	\$ 153,842	
Fd 85	Risk Management	\$ 1,723,256	\$ (548,606)	\$ -	\$ 1,174,650	
Total		\$ 11,490,102	\$ (7,768,112)	\$ -	\$ 3,721,990	
					Less: Adjustments for Secondary Allocation	\$ (33,619)
					Total Allocable Indirect Costs	\$ 3,688,371

City of Bell

Central Service Cost Allocation Plan For Use During Fiscal Year 2014/15

Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Cost Pool	Allocation Base	Allocable Cost
01-0100 - City Council	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ -
01-0200 - City Manager	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ 325,808
01-0225 - Admin' Support	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ -
01-0300 - City Clerk	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ 67,665
01-0400 - Finance Dept	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ 894,554
01-0600 - City Attorney	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ 411,751
01-0800 - Personnel	Citywide Support	Base Salary FY13 (Modified)	\$ 125,950
01-0900 - Non-Departmental	Utilities - City Hall	Base Salary FY13 - City Hall Depts	\$ 46,207
01-0900 - Non-Departmental	Utilities - Police Facility	Base Salary FY13 - Public Safety	\$ 42,653
01-0900 - Non-Departmental	Utilities - Community Svcs Areas	Base Salary FY13 - Community Svcs Depts	\$ 266,581
01-0900 - Non-Departmental	Citywide Support	FY 12/13 Actual Expenditures (Modified)	\$ 212,327
01-5250 - Facilities Maintenance	City Hall	Base Salary FY13 - City Hall Depts	\$ 20,000
01-5250 - Facilities Maintenance	Police Facility	Base Salary FY13 - Public Safety	\$ 18,461
01-5250 - Facilities Maintenance	Community Svcs Areas	Base Salary FY13 - Community Svcs Depts	\$ 115,382
85--- - Risk Management	Insurance Safety Dept	Base Salary FY13 - Public Safety	\$ 683,632
85--- - Risk Management	Insurance Misc Depts	Base Salary FY13 - Non-Public Safety	\$ 491,018
Total Initial Allocation			\$ 3,721,990
Less: Adjustments for Secondary Allocation			\$ (33,619)
Total Allocable Indirect Costs			\$ 3,688,371