

**2015 Pension In-direct Costs**

<u>Cost Basis</u>	<u>Description</u>	<u>Municipal</u>	<u>Police</u>	<u>Fire</u>	<u>Totals:</u>
Square footage	(1) Building Use Allowance	\$ 226	\$ 225	\$ 225	\$ 676
\$ Value Specific Function Performed	(2) Ceridian & JDE	6,549	6,438	6,438	19,425
\$ Value of Service & Material	(3) Innovation & Performance	274	274	274	821
\$ Value of Service	(4) Dept of Personnel & Civil Service Commission/Payroll	2,087	2,087	2,087	6,261
\$ Value of Service	(1) Department of Finance (General Services)	509	255	255	1,019
\$Value of Service and Material	(5) Print Shop	631	-	-	631
\$ Value Specific Function Performed	Actuary	3,066	11,467	2,016	16,549
	Newsletter Postage	329	329	329	987
	Subtotal:	<u>\$ 13,671</u>	<u>\$ 21,075</u>	<u>\$ 11,624</u>	<u>\$ 46,369</u>
\$ Value of Service	(6) Allocated portion of Finance employees salaries:				
	Director	25% \$ 6,741	\$ 6,741	\$ 6,741	\$ 20,222
	Assist Director	5% 1,442	1,442	1,442	4,325
	Fiscal Supervisor	90% 19,575	19,575	19,575	58,724
	Clerical	10% 1,192	1,192	1,192	3,577
	Cashiers/Investment Officer	5% 2,163	2,163	2,163	6,488
	Chief and Mail Clerk	1% 266	266	266	797
		<u>\$ 31,378</u>	<u>\$ 31,378</u>	<u>\$ 31,378</u>	<u>\$ 94,134</u>
	2015 Actuals	<u>\$ 45,049</u>	<u>\$ 52,452</u>	<u>\$ 43,001</u>	<u>\$ 140,502</u>

(1) Zelenkofski Axelrod LLC 2012 Full Cost Allocation Plan dated 2/19/2015; page A-3.

(2) Ceridian & JDE estimated cost for 2015-Benefit checks, 1099 forms and departmental reports; per Personnel

(3) I&P still provides historical data...prior to 2004.

(4) Personnel-Payroll keep/maintain salary rosters, life insurance and beneficiary data, orientation functions provided, Ceridian billing.

(5) I&P-Per Print Shop

(6) 2015 Operating Budget