

Managing Agency Costs and Allocation



MANAGING AGENCY COSTS

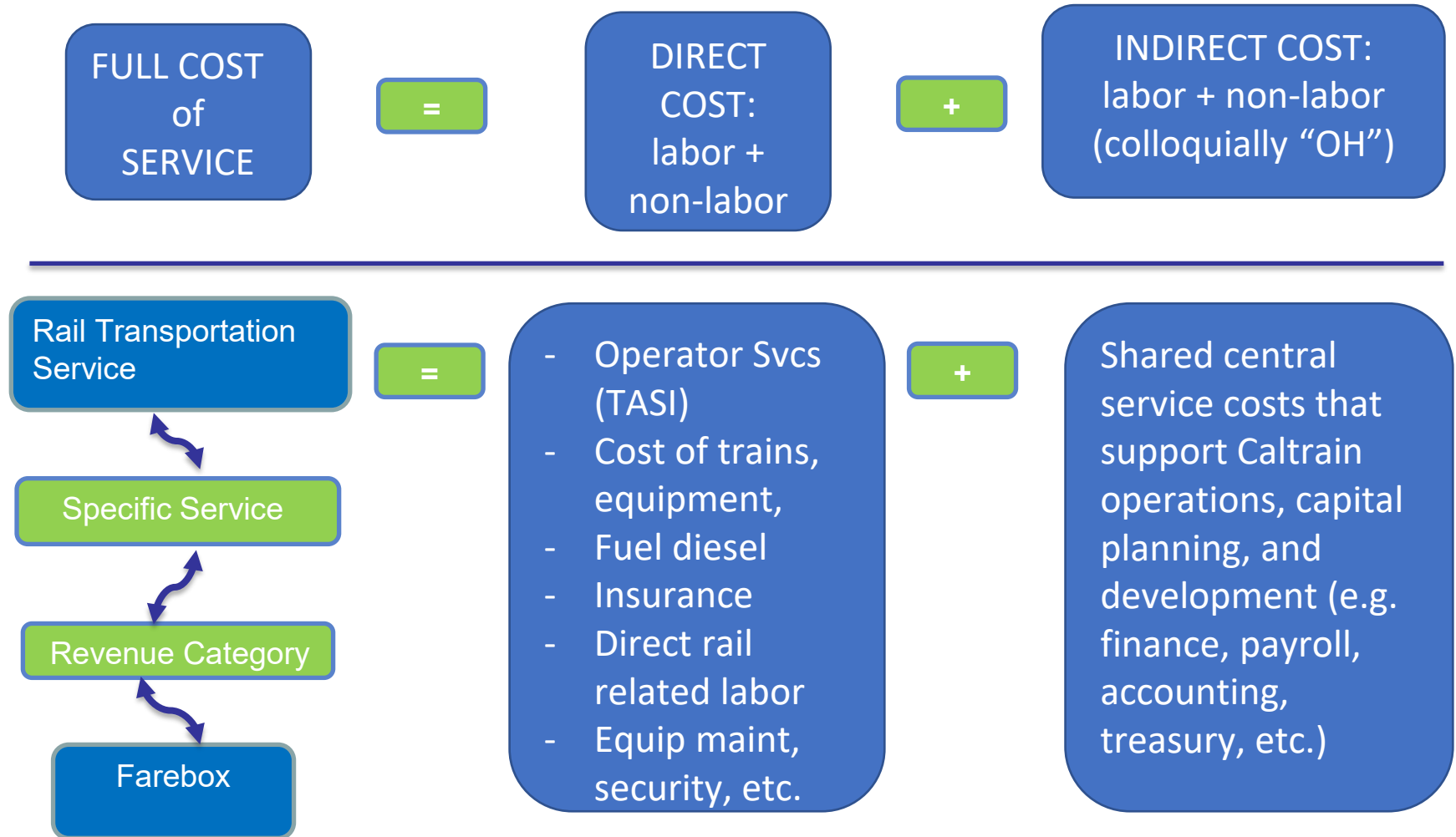
- ❖ FULL COSTING OF GOVERNMENT AND PUBLIC SERVICES
- ❖ HOW DO MANAGING AGENCY COSTS GET CHARGED TO CALTRAIN ?
- ❖ HOW ARE MANAGING AGENCY COSTS ACTUALLY PAID BY CALTRAIN ?

OVERVIEW OF FULL COSTING OF GOVERNMENT / PUBLIC SERVICES

Purpose of Full Costing in Public Agencies

- Establish government charges and fees (set rates and fees for services)
- Evaluate service delivery alternatives
- Disaster recovery cost documentation
- Grants administration
- Performance measurement
- Policy / legal requirement (appropriately allocate costs of shared services)

SERVICES PROVIDED BY CALTRAIN



HOW DO MANAGING AGENCY COSTS GET CHARGED TO CALTRAIN ?

BUDGET PROCESS

OPERATING

- Labor distribution
- Non-labor e.g. fuel, TASI
- Application of managing agency costs (AIA)

CAPITAL

- Addition of projects
- Application of managing agency costs (AIA)
- Application of capital administration costs (CapAdmin)

Allocation of Shared Services Costs

Managing Agency Costs (AIA) and Internal Cost Allocation Plan (ICAP)

- Costs that cannot be specifically identified to an agency or a set of projects
- All costs are calculated pursuant to an ICAP, developed by an outside consultant, based on a variety of metrics

Examples:

- CFO office (some accounting, payroll, AP, Treasury, etc.), Agency IT, HR, Security
- Non-chargeable C&P functions
- Central facility utilities and maintenance

AIA costs are allocated to:

- SamTrans Operating and Capital
- Caltrain Operating and Capital
- TA Operating and Capital
- JPA Operating

Allocation of Shared Services Costs (cont.)

- ICAP calculates AIA costs that is then charged against all direct costs
- ICAP rate is used to recover overhead costs related to agency indirect administration overhead and capital projects

For Caltrain Operating Budget

- Only Managing Agency Costs (AIA) are charged

For Caltrain Capital Projects

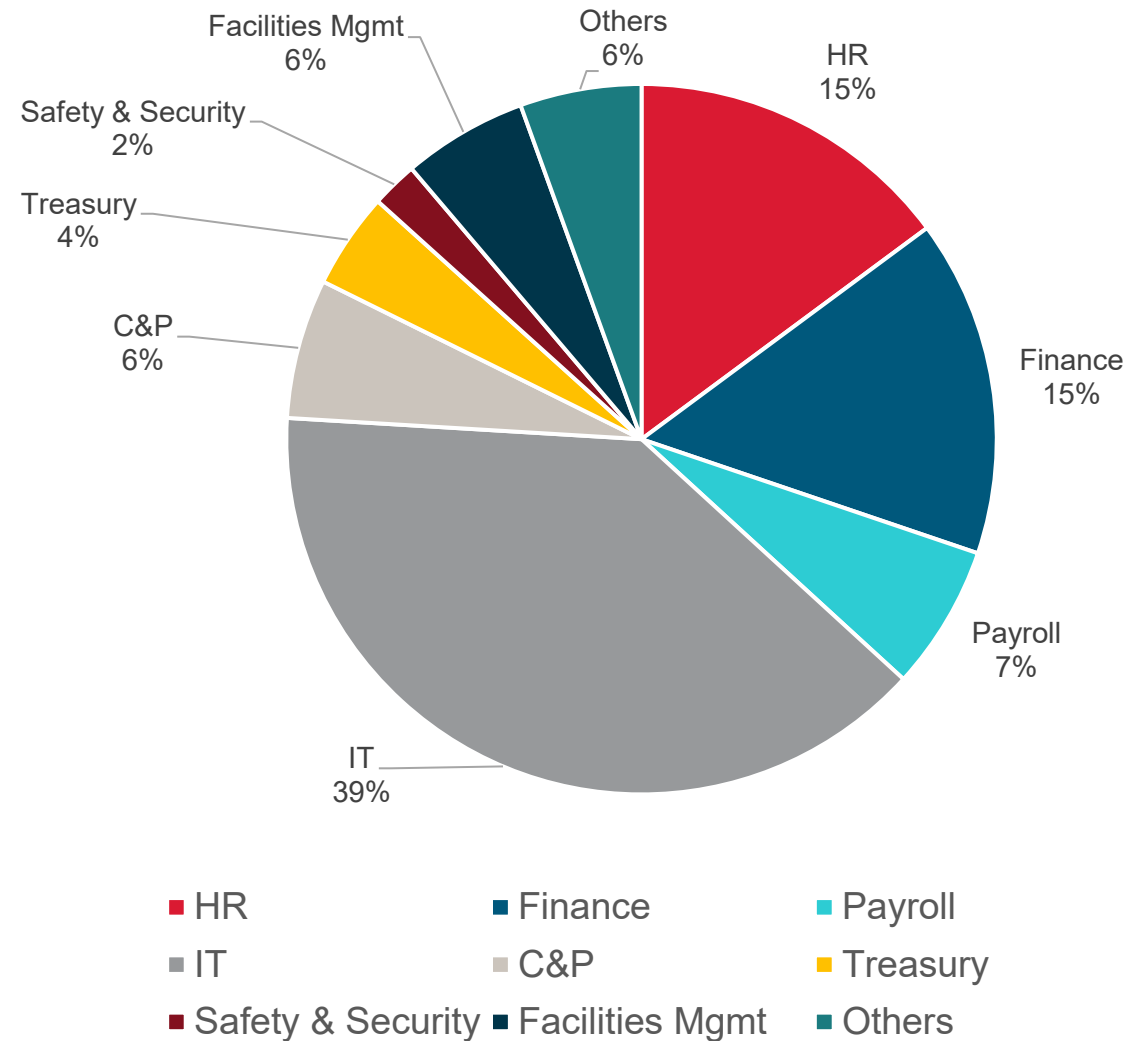
- Both Managing Agency Costs (AIA) and Cap Admin are charged

ICAP - Internal Cost Allocation Plan

- Developed by an outside Consultant who reviews costs and allocated overhead (AIA) on a variety of metrics and CapAdmin (based on charges of labor and non-labor to a collection of capital project efforts)
- Develops rates for both AIA and Cap Admin that are used to recuperate all costs identified in the ICAP (and only the costs identified in the ICAP)
- ICAP is approved by FTA annually as our “cognizant agency”
- ICAP also subject to audit as part of the FTA triennial audit and independent auditors conducting the annual financial audits
- Pursuant to OMB regulations, ICAP is developed using the most recent audited results (FY2020 audited results used to develop FY2022 rates)

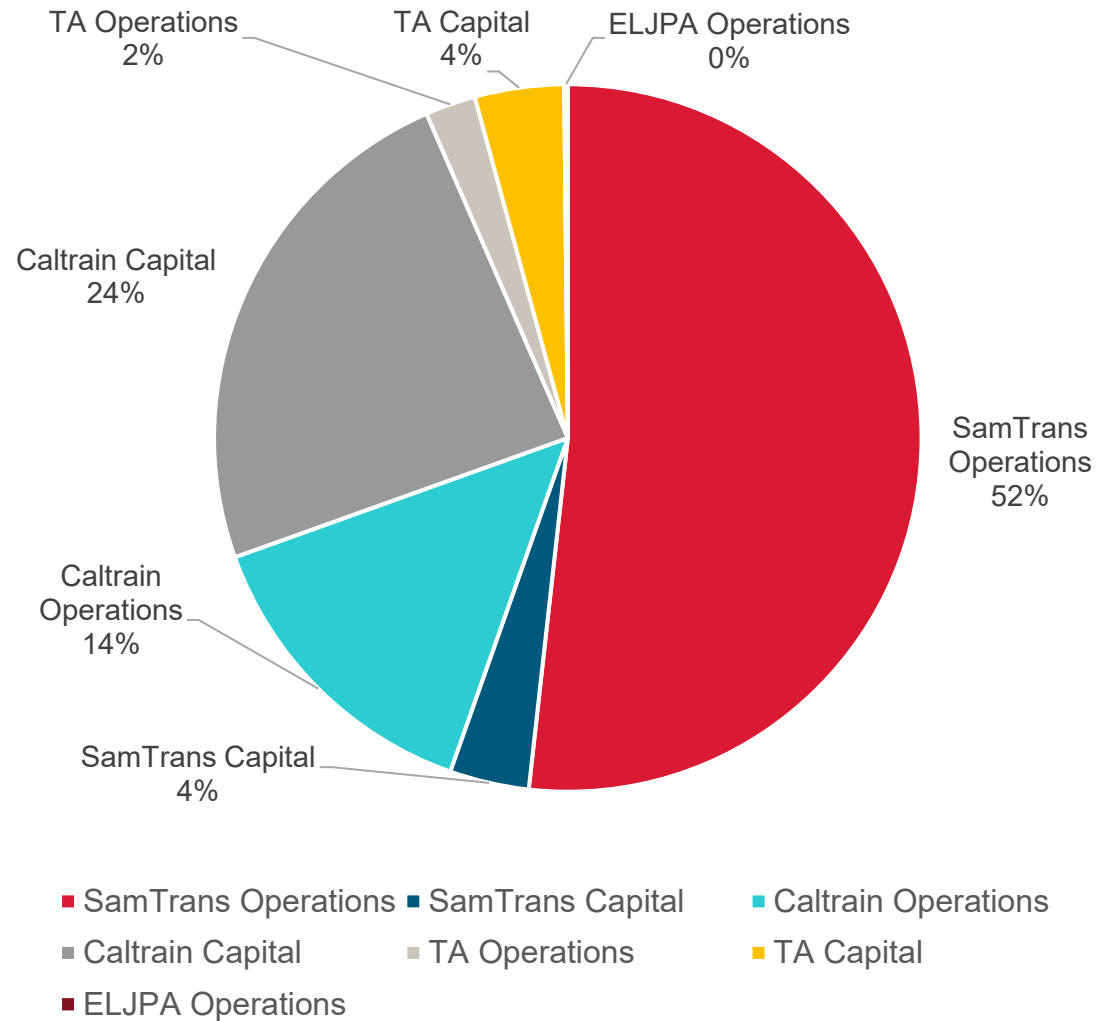
FY2020 AIA Costs by Department

HR	4,042,785
Finance	4,173,970
Payroll	1,794,474
IT	10,650,649
C&P	1,730,648
Treasury	1,187,665
Safety & Security	572,331
Facilities Management	1,545,800
Others	1,504,386
Total	27,202,708



FY2022 AIA Allocation

SamTrans Operations	14,081,693
SamTrans Capital	987,240
Caltrain Operations	3,844,132
Caltrain Capital	6,509,907
TA Operations	625,946
TA Capital	1,108,340
ELJPA Operations	45,450
Total	27,202,708



HOW MANAGING AGENCY COSTS ARE ACTUALLY PAID BY CALTRAIN

- All labor and shared non-labor costs are initially paid by managing agency.
- All direct labor charges to Caltrain, as evidenced by timesheets, (operating, direct capital and CapAdmin) are then charged to Caltrain by the District.
- All direct non-labor costs are paid directly by Caltrain.

Timesheet Sample #1

Timesheet

Job Title: [Redacted] Employee ID: [Redacted]
 Empl Record: 0

*View By: Week [Dropdown] Reported Hours: 40.0000 [Previous Week](#) [Next Week](#)
 *Date: 12/26/2021 [Refresh] Scheduled Hours: 40.0000

Populate Time From: Task Values

From Sunday 12/26/2021 to Saturday 01/01/2022								Total	Time Reporting Code	Type	Taskgroup	Business Unit	HR Department	Business Unit PC	Project ID
Sun 12/26	Mon 12/27	Tue 12/28	Wed 12/29	Thu 12/30	Fri 12/31	Sat 1/1	Hours								
					8.0000		8.0000	HOL - District Holiday	Hours	STS_ADM_C	SAMTR	032010	SAMTR	099110	
	2.0000	2.0000	2.2500	2.2500			8.5000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	ELJPA	099450	
			0.5000	0.7500			1.2500	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	PCJPB	099250	
		0.5000	0.5000	0.2500			1.2500	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	PCJPB	099260	
	1.0000	1.0000	1.0000	1.0000			4.0000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	PCJPB	100136	
		0.5000		0.2500			0.7500	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	PCJPB	100520	
	0.5000		0.7500	0.7500			2.0000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SAMTR	099110	
	1.0000	1.0000		0.2500			2.2500	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SAMTR	099150	
			0.7500	0.5000			1.2500	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SAMTR	100464	
	0.5000		0.2500	0.2500			1.0000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SMCTA	000751	
	1.0000			0.5000			1.5000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SMCTA	000752	
	1.0000	1.0000		0.2500			2.2500	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SMCTA	000779	
	1.0000	1.0000	1.0000				3.0000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SMCTA	099350	
		1.0000	1.0000	1.0000			3.0000	REG - Regular	Hours	STS_ADM_C	SAMTR	032010	SMCTA	099360	



Timesheet Sample #2

Timesheet

[Redacted]

Employee ID: [Redacted]

Job Title: [Redacted]

Empl Record: 0

View By:

Reported Hours: 40.0000 [Previous Week](#) [Next Week](#)

Date:

Scheduled Hours: 40.0000

Populate Time From:

From Sunday 12/26/2021 to Saturday 01/01/2022 ?															
Sun 12/26	Mon 12/27	Tue 12/28	Wed 12/29	Thu 12/30	Fri 12/31	Sat 1/1	Total Hours	Time Reporting Code	Type	Taskgroup	Business Unit	HR Department	Business Unit PC	Project ID	
				8.0000			8.0000	FLA - Floating Hol-Admin	Hours	STS_ADM_C	SAMTR	060100	SAMTR	099110	
					8.0000		8.0000	HOL - District Holiday	Hours	STS_ADM_C	SAMTR	060100	SAMTR	099110	
	8.0000	8.0000	8.0000				24.0000	REG - Regular	Hours	STS_ADM_C	SAMTR	060100	SAMTR	099110	



HOW MANAGING AGENCY COSTS ARE ACTUALLY PAID BY CALTRAIN (cont.)

FOR OPERATING BUDGET:

- AIA rate are used against all costs at each agency.

FOR CAPITAL BUDGET:

- AIA and CapAdmin rates are currently charged against all capital project costs.

For Managing Agency costs that are not directly charged to Caltrain (and are reviewed as part of the annual audit process), over or under collection of overhead (AIA) is trued up in succeeding years as part of the ICAP calculations.

FOR MORE INFORMATION

WWW.CALTRAIN.COM

