

## Handout 3-B with Answers

		Variable Costs			Fixed Costs	
	Annual Total Operational Expense	Operations	Operations-Fuel	Vehicle Maintenance	Facility Maintenance	Administration
<b>Operational Cost Account Description</b>	<b>\$3,500,000</b>	<b>\$1,612,200</b>	<b>\$450,000</b>	<b>\$575,800</b>	<b>\$15,000</b>	<b>\$847,000</b>
<b>Salaries</b>	<b>\$1,190,000</b>	<b>\$890,000</b>		<b>\$200,000</b>		<b>\$100,000</b>
Drivers	\$800,000	\$800,000				
Dispatch	\$90,000	\$90,000				
Maintenance	\$200,000			\$200,000		
Office Staff	\$100,000					\$100,000
<b>Fringe</b>	<b>\$650,000</b>	<b>\$450,000</b>		<b>\$100,000</b>		<b>\$100,000</b>
Drivers	\$400,000	\$400,000				
Dispatch	\$50,000	\$50,000				
Maintenance	\$100,000			\$100,000		
Office Staff	\$100,000					\$100,000
<b>Indirect from Central Services</b>	<b>\$600,000</b>					<b>\$600,000</b>
<b>Professional Services (Audit)</b>	<b>\$10,000</b>					<b>\$10,000</b>
<b>Temporary Services</b>	<b>\$120,000</b>	<b>\$100,000</b>		<b>\$20,000</b>		
Operations	\$100,000	\$100,000				
Maintenance	\$20,000			\$20,000		
<b>Travel</b>	<b>\$25,000</b>	<b>\$5,000</b>				<b>\$20,000</b>
Operations	\$5,000	\$5,000				
Administration	\$20,000					\$20,000
<b>Facility Maintenance</b>	<b>\$15,000</b>				<b>\$15,000</b>	
Maintenance (Regular)	\$10,000				\$10,000	
Building Maintenance (Repair)	\$5,000				\$5,000	
<b>Supplies (Operations)</b>	<b>\$15,000</b>	<b>\$15,000</b>				
<b>Printing (Operations)</b>	<b>\$5,000</b>	<b>\$5,000</b>				
<b>Uniforms</b>	<b>\$12,000</b>	<b>\$10,000</b>				<b>\$2,000</b>
Operations	\$10,000	\$10,000				
Administration	\$2,000					\$2,000
<b>Communications Internet</b>	<b>\$20,000</b>	<b>\$12,000</b>				<b>\$8,000</b>
Operations	\$12,000	\$12,000				
Administration	\$8,000					\$8,000
<b>Communications Phone</b>	<b>\$30,000</b>	<b>\$30,000</b>				
<b>Classified Ads</b>	<b>\$2,000</b>					<b>\$2,000</b>

## Handout 3-B with Answers

		Variable Costs			Fixed Costs	
	Annual Total Operational Expense	Operations	Operations-Fuel	Vehicle Maintenance	Facility Maintenance	Administration
Drug & Alcohol	\$5,000	\$3,700		\$800		\$500
Drivers	\$3,000	\$3,000				
Dispatch	\$700	\$700				
Maintenance	\$800			\$800		
Office Staff	\$500					\$500
Radio Fees	\$15,000	\$15,000				
Repairs/ Maintenance	\$200,000			\$200,000		
Vehicle Liability Insurance	\$50,000	\$50,000				
Small Tools	\$1,000			\$1,000		
Veh. Maint. Assets <\$5000	\$10,000			\$10,000		
Utilities	\$22,500	\$15,000		\$3,000		\$4,500
Operations	\$15,000	\$15,000				
Admin	\$4,500					\$4,500
Maintenance	\$3,000			\$3,000		
Operations Computer Supplies	\$500	\$500				
Program Costs (Physicals)	\$11,000	\$11,000				
Fuel/ Oil	\$450,000		\$450,000			
Tires	\$40,000			\$40,000		
Maintenance Training	\$1,000			\$1,000		
		Hours	Miles (Fuel + Veh Maint)		Fixed Costs	
Cost Type Totals		\$1,612,200	\$1,025,800		\$862,000	
Total Variable (Hours + Miles)				\$2,638,000		
Total Fixed				\$862,000		
Grand Total				\$3,500,000		