

CITY OF SAN LUIS OBISPO, CA

CENTRAL SERVICE  
COST ALLOCATION PLAN

Fiscal Year 2015  
Prepared May 5, 2016

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## **COST ALLOCATION METHODOLOGY**

### **INTRODUCTION**

The Central Service Cost Allocation Plan was prepared using a consistent approach and treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the year ended June 30, 2015. Statistics used to allocate costs were taken from FY 2015 data by performing one hundred percent counts, or in some cases, conducting a representative sample period count.

### **STEP-DOWN ALLOCATION PROCEDURE**

A double step-down allocation procedure was used to distribute costs among central services and to programs that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order elected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step-down allocation for each central service is made. Costs allocated to each central service consist of the following:

First Allocation – the actual operating expenditures, exclusive of unallowable items (i.e. capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central services, which have been identified up to this point.

Second Allocation – costs from other central services made subsequent to that section's first allocation. With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of Central Services was made in consideration of the ordering which maximizes the benefits of the services, and
2. After the second allocation of each central service, that service was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

## **COST ALLOCATION METHODOLOGY**

### **FORMAT**

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

Summary Data – Three summary schedules are provided at the beginning of the Plan:

1. Allocated Costs by Department (Schedule A) – provides the costs allocated from each central service to each operating department. The central service departments are listed on the left side of the page and the operating programs detailed in the plan are listed across the top. Costs shown at the bottom of each column represent the costs allocated to the department or fund.
2. Summary of Allocated Costs (Schedule C) – summarizes the costs allocated from each central service. The column labeled “Total Expenditures” is the total costs of the central service department. The column labeled “Cost Adjustments” are any costs added or deducted from the central service. These costs are additions or subtractions to the cost identified in the General Ledger. The column labeled “Total Allocated” is the amount allocated to each operating department (this agrees with Schedule A).
3. Summary of Allocation Bases (Schedule E) – provides the bases used to allocate the costs for each function of every central service.

Detail Data – information on each central service are presented in the following format:

1. Nature and Extent of Services – a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures.
2. Costs to be Allocated – presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central services.

## **COST ALLOCATION METHODOLOGY**

### **FORMAT (Continued)**

3. Costs to be Allocated by Function – costs for each Central Service are functionalized to the extent deemed necessary to insure the application of an allocation basis that most closely correlates with the benefits derived by receiving programs. Total costs allocated are the same as reflected on the previous schedule. Functions of the central services are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation – detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other agency functions based on functional costs unless otherwise noted.
5. Departmental Cost Allocation Summary – provides a summary of the costs allocated by function. The programs that receive allocations are listed on the left side of the page and the central service functions are listed across the top.

### **INTERVIEWS**

Through discussions and review with Departmental staff, Mahoney & Associates Consulting, LLC established functions performed by central service departments and costs associated with each function.

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*Specializing in Cost Plans & Government Finance*

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Allocated Costs by Department

Central Service Departments	<u>Cultural Activities</u>	<u>Econ Dev</u>	<u>Nat Res Protection</u>	<u>Comm Promotion</u>	<u>Human Relations</u>	<u>Comm Dev Admin</u>	<u>Commissions &amp; Comm</u>	<u>Development Review</u>	<u>Long Range Plan</u>
Building Use Charge	\$726	\$660	\$1,412			\$25,852		\$5,888	\$5,888
City Council	\$907	\$632	\$1,169	\$1,169	\$730	\$1,994	\$113	\$2,246	\$2,707
City Administration	\$3,170	\$2,210	\$4,087	\$4,087	\$2,549	\$6,971	\$393	\$7,852	\$9,460
City Attorney	\$2,503	\$1,744	\$3,227	\$3,227	\$2,013	\$5,504	\$310	\$6,199	\$7,469
Administration & Records		\$9,036	\$11,044	\$12,362		\$75,615		\$20,332	\$29,117
Finance	\$3,943	\$3,599	\$7,001	\$5,790	\$3,374	\$12,641	\$942	\$11,577	\$13,766
Network Services		\$3,534	\$8,283	\$856		\$22,020		\$17,166	\$16,958
Geographic Information Services						\$97,493			
Support Services	\$253	\$276	\$527	\$351	\$203	\$1,282	\$31	\$1,025	\$1,153
Human Resources		\$1,768	\$3,536	\$442		\$12,819		\$7,072	\$7,072
Risk Management		\$8,186	\$16,375	\$2,047		\$59,356		\$32,748	\$32,748
Wellness Program		\$67	\$135	\$17		\$488		\$269	\$269
Public Works Administration								\$114,508	\$59,073
Building Maintenance	\$1,540	\$1,401	\$2,996			\$32,117		\$7,315	\$7,315
Vehicle & Equipment Maintenance						\$3,390			
CIP Project Engineering									
Transportation/Plan Engineering								\$166,052	\$144,159
Natural Resources Protection (Utility Services)									
Hazard Prevention (Utility Svc)									
Eng Dev Rev (Utility Services)									
Subtotal	<u>\$13,042</u>	<u>\$33,113</u>	<u>\$59,792</u>	<u>\$30,348</u>	<u>\$8,869</u>	<u>\$357,542</u>	<u>\$1,789</u>	<u>\$400,249</u>	<u>\$337,154</u>
Proposed Costs	\$13,042	\$33,113	\$59,792	\$30,348	\$8,869	\$357,542	\$1,789	\$400,249	\$337,154

Allocated Costs by Department

Central Service Departments	<u>Building &amp; Safety</u>	<u>Eng Dev Rev</u>	<u>Landscape/Prk Maint</u>	<u>Swim Center Maint</u>	<u>Tree Maint</u>	<u>St/Sidewalk Maint</u>	<u>Pavement Maint</u>	<u>Flood Control</u>	<u>Traffic Signals/Lights</u>
Building Use Charge	\$16,373	\$4,424	\$5,363		\$825	\$3,094	\$3,094		
City Council	\$4,497	\$1,888	\$6,811	\$1,381	\$1,387	\$3,789		\$2,047	\$1,450
City Administration	\$15,718	\$6,598	\$23,806	\$4,825	\$4,846	\$13,243		\$7,152	\$5,071
City Attorney	\$12,410	\$5,209	\$18,795	\$3,810	\$3,826	\$10,455		\$5,646	\$4,004
Administration & Records	\$7,093	\$1,068	\$9,340	\$2,008	\$1,005	\$7,971		\$892	\$2,259
Finance	\$26,076	\$9,751	\$39,770	\$8,121	\$8,456	\$24,011		\$11,010	\$7,909
Network Services	\$88,348	\$15,391	\$75,182	\$8,939	\$25,702	\$42,458		\$17,318	\$17,049
Geographic Information Services								\$22,210	
Support Services	\$20,654	\$951	\$3,520	\$484	\$786	\$2,132		\$926	\$605
Human Resources	\$25,195	\$7,514	\$28,643	\$1,768	\$7,072	\$19,007		\$6,277	\$3,536
Risk Management	\$116,666	\$34,795	\$132,630	\$8,186	\$32,748	\$88,012		\$29,065	\$16,375
Wellness Program	\$958	\$286	\$1,089	\$67	\$269	\$723		\$239	\$135
Public Works Administration		\$43,849	\$99,799	\$14,956	\$34,189	\$65,116		\$31,330	\$18,999
Building Maintenance	\$20,340	\$5,495	\$31,786		\$5,254	\$27,152	\$27,152		\$4,401
Vehicle & Equipment Maintenance	\$8,475	\$3,390	\$184,754		\$47,460	\$203,399		\$62,715	\$27,120
CIP Project Engineering									
Transportation/Plan Engineering									
Natural Resources Protection (Utility Services)									
Hazard Prevention (Utility Svc)									
Eng Dev Rev (Utility Services)									
Subtotal	<u>\$362,803</u>	<u>\$140,609</u>	<u>\$661,288</u>	<u>\$54,545</u>	<u>\$173,825</u>	<u>\$510,562</u>	<u>\$30,246</u>	<u>\$196,827</u>	<u>\$108,913</u>
Proposed Costs	\$362,803	\$140,609	\$661,288	\$54,545	\$173,825	\$510,562	\$30,246	\$196,827	\$108,913

Allocated Costs by Department

Central Service Departments	<u>Dev Services</u>	<u>Rec Admin</u>	<u>Facilities - Prk &amp; Rec</u>	<u>Recreational Sports</u>	<u>Youth Services</u>	<u>Teen/Seniors/Ci ass</u>	<u>Community Services</u>	<u>Ranger Program</u>	<u>Aquatics/Sinsheimer Prk</u>
Building Use Charge									
City Council	\$1,527	\$2,160	\$675	\$1,009	\$2,808		\$692	\$930	\$1,085
City Administration	\$5,339	\$7,552	\$2,359	\$3,529	\$9,816		\$2,420	\$3,251	\$3,792
City Attorney	\$4,216	\$5,962	\$1,862	\$2,786	\$7,749		\$1,910	\$2,567	\$2,994
Administration & Records		\$10,292	\$2,008	\$10,248	\$502		\$251	\$502	\$251
Finance	\$7,172	\$13,666	\$5,259	\$20,089	\$17,366		\$9,182	\$5,836	\$5,966
Network Services		\$34,425	\$17,229	\$6,230	\$18,515		\$5,410	\$12,272	\$11,523
Geographic Information Services		\$17,023							
Support Services	\$426	\$1,203	\$288	\$4,367	\$984		\$293	\$460	\$403
Human Resources		\$10,608	\$1,768	\$72,138	\$3,536		\$1,768	\$3,536	\$1,768
Risk Management		\$49,123	\$8,186	\$334,032	\$16,375		\$8,186	\$16,375	\$8,186
Wellness Program		\$403	\$67	\$2,743	\$135		\$67	\$135	\$67
Public Works Administration									
Building Maintenance		\$6,356	\$341,633	\$6,356	\$6,356	\$6,356	\$6,356	\$6,357	
Vehicle & Equipment Maintenance		\$3,390						\$8,475	\$3,390
CIP Project Engineering									
Transportation/Plan Engineering									
Natural Resources Protection (Utility Services)									
Hazard Prevention (Utility Svc)									
Eng Dev Rev (Utility Services)									
Subtotal	<u>\$18,680</u>	<u>\$162,163</u>	<u>\$381,334</u>	<u>\$463,527</u>	<u>\$84,142</u>	<u>\$6,356</u>	<u>\$36,535</u>	<u>\$60,696</u>	<u>\$39,425</u>
Proposed Costs	\$18,680	\$162,163	\$381,334	\$463,527	\$84,142	\$6,356	\$36,535	\$60,696	\$39,425

Allocated Costs by Department

Central Service Departments	<u>Golf Course</u>	<u>Police Admin</u>	<u>Patrol</u>	<u>Investigations</u>	<u>Police Support Svc</u>	<u>Supp Svcs - Grant</u>	<u>Neighborhood Svcs</u>	<u>Traffic Safety</u>	<u>Traffic Sfty-OTS Grant</u>
Building Use Charge									
City Council	\$1,690	\$4,647	\$21,469	\$7,891	\$7,186		\$692	\$2,079	
City Administration	\$5,908	\$16,242	\$75,043	\$27,583	\$25,119		\$2,421	\$7,264	
City Attorney	\$4,665	\$12,823	\$59,246	\$21,776	\$19,832		\$1,911	\$5,735	
Administration & Records	\$3,314	\$11,924	\$11,102	\$3,516	\$4,772	\$3,515	\$2,008	\$1,256	\$1,757
Finance	\$12,335	\$27,645	\$109,889	\$39,718	\$38,174		\$3,754	\$11,311	
Network Services	\$11,171	\$74,208	\$293,512	\$90,163	\$210,322		\$15,273	\$41,295	
Geographic Information Services		\$39,325							
Support Services	\$1,092	\$1,294	\$5,979	\$2,198	\$2,002		\$293	\$1,080	
Human Resources	\$10,962	\$9,725	\$78,149	\$24,753	\$33,593		\$1,768	\$8,840	
Risk Management	\$50,761	\$45,029	\$361,868	\$114,618	\$155,554		\$8,186	\$40,935	
Wellness Program	\$417	\$370	\$2,971	\$941	\$1,277		\$67	\$336	
Public Works Administration									
Building Maintenance		\$19,193	\$19,193	\$19,193	\$19,193	\$19,193	\$19,193	\$19,193	
Vehicle & Equipment Maintenance	\$50,849	\$42,374	\$169,499	\$101,699			\$8,471	\$59,325	
CIP Project Engineering									
Transportation/Plan Engineering									
Natural Resources Protection (Utility Services)									
Hazard Prevention (Utility Svc)									
Eng Dev Rev (Utility Services)									
Subtotal	<u>\$153,164</u>	<u>\$304,799</u>	<u>\$1,207,920</u>	<u>\$454,049</u>	<u>\$517,024</u>	<u>\$22,708</u>	<u>\$64,037</u>	<u>\$198,649</u>	<u>\$1,757</u>
Proposed Costs	\$153,164	\$304,799	\$1,207,920	\$454,049	\$517,024	\$22,708	\$64,037	\$198,649	\$1,757

Allocated Costs by Department

Central Service Departments	<u>Fire Admin</u>	<u>Fire Admin Grant</u>	<u>Emergency Response</u>	<u>Fire Apparatus</u>	<u>Hazard Prevention</u>	<u>Hazard Prev Grant</u>	<u>Training Services</u>	<u>Recruit Academy</u>	<u>Technical Services</u>
Building Use Charge									
City Council	\$2,476	\$16	\$24,409	\$1,066	\$2,089	\$45	\$277	\$269	\$116
City Administration	\$8,653	\$56	\$85,318	\$3,727	\$7,304	\$160	\$967	\$919	\$407
City Attorney	\$6,832	\$44	\$67,358	\$2,942	\$5,766	\$126	\$764	\$720	\$321
Administration & Records	\$8,033		\$14,754		\$1,256				
Finance	\$14,734	\$103	\$123,247	\$7,495	\$11,283	\$286	\$2,112	\$1,513	\$1,287
Network Services	\$61,537		\$287,489		\$42,927				
Geographic Information Services	\$66,725								
Support Services	\$1,090	\$4	\$11,280	\$297	\$1,083	\$13	\$77	\$71	\$32
Human Resources	\$7,072		\$79,121		\$8,840				
Risk Management	\$32,748		\$366,372		\$40,935				
Wellness Program	\$269		\$3,008		\$336				
Public Works Administration									
Building Maintenance	\$27,312		\$17,436		\$17,436		\$17,436		\$17,436
Vehicle & Equipment Maintenance									
CIP Project Engineering									
Transportation/Plan Engineering									
Natural Resources Protection (Utility Services)									
Hazard Prevention (Utility Svc)									
Eng Dev Rev (Utility Services)									
Subtotal	<u>\$237,481</u>	<u>\$223</u>	<u>\$1,079,792</u>	<u>\$15,527</u>	<u>\$139,255</u>	<u>\$630</u>	<u>\$21,633</u>	<u>\$3,492</u>	<u>\$19,599</u>
Proposed Costs	\$237,481	\$223	\$1,079,792	\$15,527	\$139,255	\$630	\$21,633	\$3,492	\$19,599



City of San Luis Obispo, CA Central Service Cost Allocation

Allocated Costs by Department

Central Service Departments	<u>Disaster Prep</u>	<u>FD210 Downtown Bid</u>	<u>FD240 CDBG</u>	<u>FD250 Law Enforc Grant</u>	<u>FD290 Tourism Bid</u>	<u>FD400 Cap Eng</u>	<u>FD401 Grant CIP</u>	<u>FD405 TIF CIP</u>	<u>FD500 Water</u>
Building Use Charge					\$534				\$3,094
City Council	\$60	\$681	\$861	\$641	\$3,848				\$14,555
City Administration	\$210	\$2,381	\$3,010	\$2,241	\$13,447				\$50,875
City Attorney	\$165	\$1,880	\$2,377	\$1,770	\$10,616				\$40,165
Administration & Records					\$189				\$42,135
Finance	\$697	\$3,083	\$3,809	\$2,934	\$18,467				\$372,565
Network Services			\$1,038		\$6,066				\$240,463
Geographic Information Services									\$126,896
Support Services	\$17	\$190	\$240	\$179	\$1,147				\$6,844
Human Resources					\$1,326				\$49,241
Risk Management					\$6,141				\$228,010
Wellness Program					\$50				\$1,872
Public Works Administration									\$11,564
Building Maintenance	\$17,436				\$1,140				\$40,848
Vehicle & Equipment Maintenance									\$115,259
CIP Project Engineering			\$56,220			\$936,201	\$165,041	\$30,644	\$186,757
Transportation/Plan Engineering									
Natural Resources Protection (Utility Services)									\$264
Hazard Prevention (Utility Svc)									\$8,300
Eng Dev Rev (Utility Services)									(\$62,109)
Subtotal	<u>\$18,585</u>	<u>\$8,215</u>	<u>\$67,555</u>	<u>\$7,765</u>	<u>\$62,971</u>	<u>\$936,201</u>	<u>\$165,041</u>	<u>\$30,644</u>	<u>\$1,477,598</u>
Proposed Costs	\$18,585	\$8,215	\$67,555	\$7,765	\$62,971	\$936,201	\$165,041	\$30,644	\$1,477,598

Allocated Costs by Department

Central Service Departments	<u>FD510 Parking</u>	<u>FD520 Sewer</u>	<u>FD530 Transit</u>	<u>FD625 Jack House</u>	<u>FD640 Reservoir</u>	<u>FD650 Narcotics Task Force</u>	<u>FD653 Hazardous Mat</u>	<u>FD655 Bomb Task Force</u>	<u>All Other</u>
Building Use Charge		\$3,094	\$861						
City Council	\$5,577	\$17,767	\$8,673	\$3	\$2,517				
City Administration	\$19,495	\$62,102	\$30,313	\$13	\$8,795				
City Attorney	\$15,392	\$49,029	\$23,931	\$10	\$6,944				
Administration & Records	\$5,274	\$11,388	\$2,385		\$904				\$47,439
Finance	\$45,416	\$391,354	\$42,019	\$90	\$13,820	\$233	\$216	\$175	\$76,208
Network Services	\$54,795	\$350,293	\$62,789	\$418	\$31,436				
Geographic Information Services		\$99,405							
Support Services	\$3,657	\$8,089	\$2,665	\$1	\$1,062				
Human Resources	\$37,132	\$55,429	\$4,421		\$6,365				
Risk Management	\$171,931	\$256,665	\$20,468		\$29,474				
Wellness Program	\$1,411	\$2,107	\$168		\$242				
Public Works Administration	\$193,135	\$11,564	\$73,251						
Building Maintenance	\$56,209	\$40,848	\$1,070						
Vehicle & Equipment Maintenance	\$10,170	\$177,974			\$18,645				
CIP Project Engineering	\$15,442	\$113,406	\$1,208						
Transportation/Plan Engineering	\$49,567		\$14,773						
Natural Resources Protection (Utility Services)		\$2,636			\$2,306				
Hazard Prevention (Utility Svc)									
Eng Dev Rev (Utility Services)		(\$62,109)							
Subtotal	<u>\$684,603</u>	<u>\$1,591,041</u>	<u>\$288,995</u>	<u>\$535</u>	<u>\$122,510</u>	<u>\$233</u>	<u>\$216</u>	<u>\$175</u>	<u>\$123,647</u>
Proposed Costs	\$684,603	\$1,591,041	\$288,995	\$535	\$122,510	\$233	\$216	\$175	\$123,647

Allocated Costs by Department

Central Service Departments	<u>Subtotal</u>	<u>Direct Billed</u>	<u>Unallocated</u>	<u>Total</u>
Building Use Charge	\$81,182			\$81,182
City Council	\$177,403			\$177,403
City Administration	\$620,069			\$620,069
City Attorney	\$489,537			\$489,537
Administration & Records	\$390,117		\$45,307	\$435,424
Finance	\$1,658,245		\$136,595	\$1,794,840
Network Services	\$2,340,003			\$2,340,003
Geographic Information Services	\$469,077			\$469,077
Support Services	\$95,559			\$95,559
Human Resources	\$643,580			\$643,580
Risk Management	\$2,980,095			\$2,980,095
Wellness Program	\$24,470			\$24,470
Public Works Administration	\$771,333	\$22,262		\$793,595
Building Maintenance	\$942,992			\$942,992
Vehicle & Equipment Maintenance	\$1,310,223			\$1,310,223
CIP Project Engineering	\$1,504,919		\$907,972	\$2,412,891
Transportation/Plan Engineering	\$374,551		\$515,329	\$889,880
Natural Resources Protection (Utility Services)	\$5,206	(\$5,206)	\$380,783	\$380,783
Hazard Prevention (Utility Svc)	\$8,300	(\$8,300)	\$680,494	\$680,494
Eng Dev Rev (Utility Services)	(\$124,218)	\$124,218	\$614,700	\$614,700
Subtotal	<u>\$14,762,643</u>	<u>\$132,974</u>	<u>\$3,281,180</u>	<u>\$18,176,797</u>
Proposed Costs	\$14,762,643	\$132,974	\$3,281,180	\$18,176,797

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use Charge		\$241,197	
City Council	\$133,964		
City Administration	\$664,302		
City Attorney	\$570,898	(\$60,087)	
Administration & Records	\$548,094		
Finance	\$1,772,319	(\$53,851)	
Network Services	\$2,527,766		
Geographic Information Services	\$444,763		
Support Services	\$130,257	(\$13,645)	
Human Resources	\$659,289		
Risk Management	\$3,442,134		
Wellness Program	\$13,754		
Public Works Administration	\$879,628		
Building Maintenance	\$1,045,452		
Vehicle & Equipment Maintenance	\$1,101,442		
CIP Project Engineering	\$1,762,270		
Transportation/Plan Engineering	\$690,874		
Natural Resources Protection (Utility Services)	\$380,783		
Hazard Prevention (Utility Svc)	\$680,494		
Eng Dev Rev (Utility Services)	\$614,700		
Cultural Activities			\$13,042
Economic Development			\$33,113
Natural Resource Protection			\$59,792
Community Promotion			\$30,348
Human Relations			\$8,869
Community Development Admin			\$357,542
Commissions & Committees			\$1,789
Development Review			\$400,249
Long Range Planning			\$337,154
Building and Safety			\$362,803
Eng Dev Rev			\$140,609
Landscape & Park Maintenance			\$661,288
Swim Center Maintenance			\$54,545
Tree Maintenance			\$173,825
Streets & Sidewalk Maintenance			\$510,562
Pavement Maintenance			\$30,246
Flood Control			\$196,827
Traffic Signals & Lights			\$108,913
Development Services			\$18,680
Recreation Administration			\$162,163
Facilities - Parks and Recreation			\$381,334
Recreational Sports			\$463,527

**Summary of Allocated Costs**

<b>Departments</b>	<b><u>Total Expenditures</u></b>	<b><u>Cost Adjustments</u></b>	<b><u>Total Allocated</u></b>
Youth Services			\$84,142
Teens, Seniors and Classes			\$6,356
Community Services			\$36,535
Ranger Program			\$60,696
Aquatics & Sinsheimer Park			\$39,425
Golf Course Oper & Maint			\$153,164
Police Administration			\$304,799
Patrol			\$1,207,920
Investigations			\$454,049
Police Support Services			\$517,024
Support Services - Grant			\$22,708
Neighborhood Services			\$64,037
Traffic Safety			\$198,649
Traffic - OTS Grant			\$1,757
Fire Administration			\$237,481
Fire Administration Grant			\$223
Emergency Response			\$1,079,792
Fire Apparatus Service			\$15,527
Hazard Prevention			\$139,255
Hazard Prevention Grant			\$630
Training Services			\$21,633
Recruit Academy			\$3,492
Technical Services			\$19,599
Disaster Preparedness			\$18,585
FD210 Downtown Bid Fund			\$8,215
FD240 CDBG Fund			\$67,555
FD250 Law Enforcement Grant Fund			\$7,765
FD290 Tourism Bid Fund			\$62,971
FD400 Capital Engineering			\$936,201
FD401 Grant CIP			\$165,041
FD405 TIF CIP			\$30,644
FD500 Water Fund			\$1,477,598
FD510 Parking Fund			\$684,603
FD520 Sewer Fund			\$1,591,041
FD530 Transit Fund			\$288,995
FD625 Jack House Fund			\$535
FD640 Reservoir Operations			\$122,510
FD650 Narcotics Task Force Fund			\$233
FD653 Hazardous Mat Task Force Fund			\$216
FD655 Bomb Task Force Fund			\$175
All Other			\$123,647
Unallocated			\$3,281,180

Summary of Allocated Costs

Departments	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Direct Billed			\$132,974
Total	<u>\$18,063,183</u>	<u>\$113,614</u>	<u>\$18,176,797</u>

Detail of Allocated Costs

Departments	<u>Building Use Chrg</u>	<u>City Council</u>	<u>City Admin</u>	<u>City Attorney</u>	<u>Admin. &amp; Records</u>	<u>Finance</u>	<u>Network Services</u>	<u>GIS</u>	<u>Support Services</u>
Schedule:	1.007	2.005	3.005	4.005	5.006	6.013	7.018	8.005	9.007
Building Use Charge	(\$241,197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$16,511	(\$227,313)	\$1,225	\$948	\$17,291	\$3,667	\$25,313	\$0	\$114
City Administration	\$6,190	\$2,040	(\$788,618)	\$4,702	\$17,926	\$9,439	\$14,747	\$26,701	\$861
City Attorney	\$3,630	\$1,754	\$6,128	(\$622,453)	\$36,658	\$8,159	\$13,393	\$5,490	\$782
Administration & Records	\$5,979	\$1,683	\$5,883	\$4,644	(\$667,669)	\$9,667	\$40,381	\$0	\$872
Finance	\$23,341	\$5,443	\$19,023	\$15,019	\$80,365	(\$2,097,049)	\$73,302	\$0	\$2,712
Network Services	\$16,392	\$7,763	\$27,132	\$21,421	\$1,711	\$88,180	(\$2,798,591)	\$5,490	\$2,820
Geographic Information Services	\$8,036	\$1,366	\$4,774	\$3,769	\$753	\$14,255	\$63,592	(\$581,130)	\$675
Support Services	\$0	\$400	\$1,398	\$1,104	\$0	\$3,061	\$0	\$0	(\$122,575)
Human Resources	\$6,599	\$2,024	\$7,077	\$5,587	\$11,471	\$11,948	\$19,284	\$0	\$934
Risk Management	\$891	\$10,570	\$36,946	\$29,169	\$326	\$46,688	\$7,662	\$0	\$3,074
Wellness Program	\$0	\$42	\$148	\$116	\$0	\$229	\$0	\$0	\$12
Public Works Administration	\$33,176	\$2,701	\$9,441	\$7,454	\$40,412	\$15,666	\$49,673	\$74,372	\$3,345
Building Maintenance	\$9,714	\$3,210	\$11,221	\$8,860	\$4,770	\$23,319	\$40,998	\$0	\$5,180
Vehicle & Equipment Maintenance	\$688	\$3,382	\$11,822	\$9,334	\$4,644	\$25,353	\$19,416	\$0	\$1,393
CIP Project Engineering	\$28,150	\$5,411	\$18,915	\$14,934	\$7,207	\$30,101	\$70,666	\$0	\$2,980
Transportation/Plan Engineering	\$718	\$2,121	\$7,416	\$5,855	\$8,711	\$12,477	\$20,161	\$0	\$1,262
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hazard Prevention (Utility Svc)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Rev (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$726	\$907	\$3,170	\$2,503	\$0	\$3,943	\$0	\$0	\$253
Economic Development	\$660	\$632	\$2,210	\$1,744	\$9,036	\$3,599	\$3,534	\$0	\$276
Natural Resource Protection	\$1,412	\$1,169	\$4,087	\$3,227	\$11,044	\$7,001	\$8,283	\$0	\$527
Community Promotion	\$0	\$1,169	\$4,087	\$3,227	\$12,362	\$5,790	\$856	\$0	\$351
Human Relations	\$0	\$730	\$2,549	\$2,013	\$0	\$3,374	\$0	\$0	\$203
Community Development Admin	\$25,852	\$1,994	\$6,971	\$5,504	\$75,615	\$12,641	\$22,020	\$97,493	\$1,282
Commissions & Committees	\$0	\$113	\$393	\$310	\$0	\$942	\$0	\$0	\$31
Development Review	\$5,888	\$2,246	\$7,852	\$6,199	\$20,332	\$11,577	\$17,166	\$0	\$1,025
Long Range Planning	\$5,888	\$2,707	\$9,460	\$7,469	\$29,117	\$13,766	\$16,958	\$0	\$1,153
Building and Safety	\$16,373	\$4,497	\$15,718	\$12,410	\$7,093	\$26,076	\$88,348	\$0	\$20,654
Eng Dev Rev	\$4,424	\$1,888	\$6,598	\$5,209	\$1,068	\$9,751	\$15,391	\$0	\$951
Landscape & Park Maintenance	\$5,363	\$6,811	\$23,806	\$18,795	\$9,340	\$39,770	\$75,182	\$0	\$3,520
Swim Center Maintenance	\$0	\$1,381	\$4,825	\$3,810	\$2,008	\$8,121	\$8,939	\$0	\$484
Tree Maintenance	\$825	\$1,387	\$4,846	\$3,826	\$1,005	\$8,456	\$25,702	\$0	\$786
Streets & Sidewalk Maintenance	\$3,094	\$3,789	\$13,243	\$10,455	\$7,971	\$24,011	\$42,458	\$0	\$2,132
Pavement Maintenance	\$3,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flood Control	\$0	\$2,047	\$7,152	\$5,646	\$892	\$11,010	\$17,318	\$22,210	\$926
Traffic Signals & Lights	\$0	\$1,450	\$5,071	\$4,004	\$2,259	\$7,909	\$17,049	\$0	\$605
Development Services	\$0	\$1,527	\$5,339	\$4,216	\$0	\$7,172	\$0	\$0	\$426
Recreation Administration	\$0	\$2,160	\$7,552	\$5,962	\$10,292	\$13,666	\$34,425	\$17,023	\$1,203

Detail of Allocated Costs

Departments	<u>Human Resources</u>	<u>Risk Mgmt</u>	<u>Wellness Program</u>	<u>PW Admin</u>	<u>Building Maint</u>	<u>Vehicle/Equip Maint</u>	<u>CIP Project Eng</u>	<u>Trans Engineering</u>	<u>Nat Res Protection (Utilities)</u>
Schedule:	10.005	11.006	12.005	13.011	14.011	15.005	16.005	17.008	18.005
Building Use Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Council	\$0	\$0	\$0	\$0	\$28,280	\$0	\$0	\$0	\$0
City Administration	\$4,941	\$24,394	\$97	\$0	\$10,602	\$1,676	\$0	\$0	\$0
City Attorney	\$4,941	\$24,394	\$97	\$0	\$6,216	\$0	\$0	\$0	\$0
Administration & Records	\$6,753	\$33,339	\$133	\$0	\$10,241	\$0	\$0	\$0	\$0
Finance	\$20,044	\$98,959	\$394	\$0	\$39,979	\$0	\$0	\$0	\$0
Network Services	\$11,216	\$55,375	\$221	\$0	\$28,077	\$5,027	\$0	\$0	\$0
Geographic Information Services	\$4,941	\$24,394	\$97	\$0	\$9,715	\$0	\$0	\$0	\$0
Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Resources	(\$765,723)	\$30,086	\$120	\$0	\$11,304	\$0	\$0	\$0	\$0
Risk Management	\$2,298	(\$3,581,327)	\$42	\$0	\$1,527	\$0	\$0	\$0	\$0
Wellness Program	\$0	\$0	(\$28,219)	\$0	\$13,918	\$0	\$0	\$0	\$0
Public Works Administration	\$12,376	\$57,310	\$471	(\$1,226,162)	\$40,137	\$0	\$0	\$0	\$0
Building Maintenance	\$8,840	\$40,935	\$336	\$33,901	(\$1,250,140)	\$13,404	\$0	\$0	\$0
Vehicle & Equipment Maintenance	\$7,957	\$36,842	\$303	\$55,112	\$71,287	(\$1,348,975)	\$0	\$0	\$0
CIP Project Engineering	\$25,990	\$120,350	\$988	\$279,788	\$34,971	\$10,170	(\$2,412,891)	\$0	\$0
Transportation/Plan Engineering	\$11,846	\$54,854	\$450	\$63,766	\$894	\$8,475	\$0	(\$889,880)	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$380,783)
Hazard Prevention (Utility Svc)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eng Dev Rev (Utility Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Activities	\$0	\$0	\$0	\$0	\$1,540	\$0	\$0	\$0	\$0
Economic Development	\$1,768	\$8,186	\$67	\$0	\$1,401	\$0	\$0	\$0	\$0
Natural Resource Protection	\$3,536	\$16,375	\$135	\$0	\$2,996	\$0	\$0	\$0	\$0
Community Promotion	\$442	\$2,047	\$17	\$0	\$0	\$0	\$0	\$0	\$0
Human Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Development Admin	\$12,819	\$59,356	\$488	\$0	\$32,117	\$3,390	\$0	\$0	\$0
Commissions & Committees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Development Review	\$7,072	\$32,748	\$269	\$114,508	\$7,315	\$0	\$0	\$166,052	\$0
Long Range Planning	\$7,072	\$32,748	\$269	\$59,073	\$7,315	\$0	\$0	\$144,159	\$0
Building and Safety	\$25,195	\$116,666	\$958	\$0	\$20,340	\$8,475	\$0	\$0	\$0
Eng Dev Rev	\$7,514	\$34,795	\$286	\$43,849	\$5,495	\$3,390	\$0	\$0	\$0
Landscape & Park Maintenance	\$28,643	\$132,630	\$1,089	\$99,799	\$31,786	\$184,754	\$0	\$0	\$0
Swim Center Maintenance	\$1,768	\$8,186	\$67	\$14,956	\$0	\$0	\$0	\$0	\$0
Tree Maintenance	\$7,072	\$32,748	\$269	\$34,189	\$5,254	\$47,460	\$0	\$0	\$0
Streets & Sidewalk Maintenance	\$19,007	\$88,012	\$723	\$65,116	\$27,152	\$203,399	\$0	\$0	\$0
Pavement Maintenance	\$0	\$0	\$0	\$0	\$27,152	\$0	\$0	\$0	\$0
Flood Control	\$6,277	\$29,065	\$239	\$31,330	\$0	\$62,715	\$0	\$0	\$0
Traffic Signals & Lights	\$3,536	\$16,375	\$135	\$18,999	\$4,401	\$27,120	\$0	\$0	\$0
Development Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Administration	\$10,608	\$49,123	\$403	\$0	\$6,356	\$3,390	\$0	\$0	\$0



Detail of Allocated Costs

Departments	<u>Hazard Prevention (Utility Svc)</u>	<u>Eng Dev Rev (Utility)</u>	<u>Total Plan Allocated</u>
Schedule:	19.005	20.005	
Building Use Charge	\$0	\$0	\$0
City Council	\$0	\$0	\$0
City Administration	\$0	\$0	\$0
City Attorney	\$0	\$0	\$0
Administration & Records	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Network Services	\$0	\$0	\$0
Geographic Information Services	\$0	\$0	\$0
Support Services	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0
Risk Management	\$0	\$0	\$0
Wellness Program	\$0	\$0	\$0
Public Works Administration	\$0	\$0	\$0
Building Maintenance	\$0	\$0	\$0
Vehicle & Equipment Maintenance	\$0	\$0	\$0
CIP Project Engineering	\$0	\$0	\$0
Transportation/Plan Engineering	\$0	\$0	\$0
Natural Resources Protection (Utility Services)	\$0	\$0	\$0
Hazard Prevention (Utility Svc)	(\$680,494)	\$0	\$0
Eng Dev Rev (Utility Services)	\$0	(\$614,700)	\$0
Cultural Activities	\$0	\$0	\$13,042
Economic Development	\$0	\$0	\$33,113
Natural Resource Protection	\$0	\$0	\$59,792
Community Promotion	\$0	\$0	\$30,348
Human Relations	\$0	\$0	\$8,869
Community Development Admin	\$0	\$0	\$357,542
Commissions & Committees	\$0	\$0	\$1,789
Development Review	\$0	\$0	\$400,249
Long Range Planning	\$0	\$0	\$337,154
Building and Safety	\$0	\$0	\$362,803
Eng Dev Rev	\$0	\$0	\$140,609
Landscape & Park Maintenance	\$0	\$0	\$661,288
Swim Center Maintenance	\$0	\$0	\$54,545
Tree Maintenance	\$0	\$0	\$173,825
Streets & Sidewalk Maintenance	\$0	\$0	\$510,562
Pavement Maintenance	\$0	\$0	\$30,246
Flood Control	\$0	\$0	\$196,827
Traffic Signals & Lights	\$0	\$0	\$108,913
Development Services	\$0	\$0	\$18,680
Recreation Administration	\$0	\$0	\$162,163

Detail of Allocated Costs

Departments	<u>Building Use</u> <u>Chrg</u>	<u>City Council</u>	<u>City Admin</u>	<u>City Attorney</u>	<u>Admin. &amp;</u> <u>Records</u>	<u>Finance</u>	<u>Network</u> <u>Services</u>	<u>GIS</u>	<u>Support</u> <u>Services</u>
Facilities - Parks and Recreation	\$0	\$675	\$2,359	\$1,862	\$2,008	\$5,259	\$17,229	\$0	\$288
Recreational Sports	\$0	\$1,009	\$3,529	\$2,786	\$10,248	\$20,089	\$6,230	\$0	\$4,367
Youth Services	\$0	\$2,808	\$9,816	\$7,749	\$502	\$17,366	\$18,515	\$0	\$984
Teens, Seniors and Classes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$692	\$2,420	\$1,910	\$251	\$9,182	\$5,410	\$0	\$293
Ranger Program	\$0	\$930	\$3,251	\$2,567	\$502	\$5,836	\$12,272	\$0	\$460
Aquatics & Sinsheimer Park	\$0	\$1,085	\$3,792	\$2,994	\$251	\$5,966	\$11,523	\$0	\$403
Golf Course Oper & Maint	\$0	\$1,690	\$5,908	\$4,665	\$3,314	\$12,335	\$11,171	\$0	\$1,092
Police Adminstration	\$0	\$4,647	\$16,242	\$12,823	\$11,924	\$27,645	\$74,208	\$39,325	\$1,294
Patrol	\$0	\$21,469	\$75,043	\$59,246	\$11,102	\$109,889	\$293,512	\$0	\$5,979
Investigations	\$0	\$7,891	\$27,583	\$21,776	\$3,516	\$39,718	\$90,163	\$0	\$2,198
Police Support Services	\$0	\$7,186	\$25,119	\$19,832	\$4,772	\$38,174	\$210,322	\$0	\$2,002
Support Services - Grant	\$0	\$0	\$0	\$0	\$3,515	\$0	\$0	\$0	\$0
Neighborhood Services	\$0	\$692	\$2,421	\$1,911	\$2,008	\$3,754	\$15,273	\$0	\$293
Traffic Safety	\$0	\$2,079	\$7,264	\$5,735	\$1,256	\$11,311	\$41,295	\$0	\$1,080
Traffic - OTS Grant	\$0	\$0	\$0	\$0	\$1,757	\$0	\$0	\$0	\$0
Fire Administration	\$0	\$2,476	\$8,653	\$6,832	\$8,033	\$14,734	\$61,537	\$66,725	\$1,090
Fire Administration Grant	\$0	\$16	\$56	\$44	\$0	\$103	\$0	\$0	\$4
Emergency Response	\$0	\$24,409	\$85,318	\$67,358	\$14,754	\$123,247	\$287,489	\$0	\$11,280
Fire Apparatus Service	\$0	\$1,066	\$3,727	\$2,942	\$0	\$7,495	\$0	\$0	\$297
Hazard Prevention	\$0	\$2,089	\$7,304	\$5,766	\$1,256	\$11,283	\$42,927	\$0	\$1,083
Hazard Prevention Grant	\$0	\$45	\$160	\$126	\$0	\$286	\$0	\$0	\$13
Training Services	\$0	\$277	\$967	\$764	\$0	\$2,112	\$0	\$0	\$77
Recruit Academy	\$0	\$269	\$919	\$720	\$0	\$1,513	\$0	\$0	\$71
Technical Services	\$0	\$116	\$407	\$321	\$0	\$1,287	\$0	\$0	\$32
Disaster Preparedness	\$0	\$60	\$210	\$165	\$0	\$697	\$0	\$0	\$17
FD210 Downtown Bid Fund	\$0	\$681	\$2,381	\$1,880	\$0	\$3,083	\$0	\$0	\$190
FD240 CDBG Fund	\$0	\$861	\$3,010	\$2,377	\$0	\$3,809	\$1,038	\$0	\$240
FD250 Law Enforcement Grant Fund	\$0	\$641	\$2,241	\$1,770	\$0	\$2,934	\$0	\$0	\$179
FD290 Tourism Bid Fund	\$534	\$3,848	\$13,447	\$10,616	\$189	\$18,467	\$6,066	\$0	\$1,147
FD400 Capital Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD401 Grant CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD405 TIF CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD500 Water Fund	\$3,094	\$14,555	\$50,875	\$40,165	\$42,135	\$372,565	\$240,463	\$126,896	\$6,844
FD510 Parking Fund	\$0	\$5,577	\$19,495	\$15,392	\$5,274	\$45,416	\$54,795	\$0	\$3,657
FD520 Sewer Fund	\$3,094	\$17,767	\$62,102	\$49,029	\$11,388	\$391,354	\$350,293	\$99,405	\$8,089
FD530 Transit Fund	\$861	\$8,673	\$30,313	\$23,931	\$2,385	\$42,019	\$62,789	\$0	\$2,665
FD625 Jack House Fund	\$0	\$3	\$13	\$10	\$0	\$90	\$418	\$0	\$1
FD640 Reservoir Operations	\$0	\$2,517	\$8,795	\$6,944	\$904	\$13,820	\$31,436	\$0	\$1,062
FD650 Narcotics Task Force Fund	\$0	\$0	\$0	\$0	\$0	\$233	\$0	\$0	\$0
FD653 Hazardous Mat Task Force Fund	\$0	\$0	\$0	\$0	\$0	\$216	\$0	\$0	\$0
FD655 Bomb Task Force Fund	\$0	\$0	\$0	\$0	\$0	\$175	\$0	\$0	\$0



Detail of Allocated Costs

Departments	<u>Hazard Prevention (Utilitv Svc)</u>	<u>Eng Dev Rev (Utility)</u>	<u>Total Plan Allocated</u>
Facilities - Parks and Recreation	\$0	\$0	\$381,334
Recreational Sports	\$0	\$0	\$463,527
Youth Services	\$0	\$0	\$84,142
Teens, Seniors and Classes	\$0	\$0	\$6,356
Community Services	\$0	\$0	\$36,535
Ranger Program	\$0	\$0	\$60,696
Aquatics & Sinsheimer Park	\$0	\$0	\$39,425
Golf Course Oper & Maint	\$0	\$0	\$153,164
Police Adminstration	\$0	\$0	\$304,799
Patrol	\$0	\$0	\$1,207,920
Investigations	\$0	\$0	\$454,049
Police Support Services	\$0	\$0	\$517,024
Support Services - Grant	\$0	\$0	\$22,708
Neighborhood Services	\$0	\$0	\$64,037
Traffic Safety	\$0	\$0	\$198,649
Traffic - OTS Grant	\$0	\$0	\$1,757
Fire Administration	\$0	\$0	\$237,481
Fire Administration Grant	\$0	\$0	\$223
Emergency Response	\$0	\$0	\$1,079,792
Fire Apparatus Service	\$0	\$0	\$15,527
Hazard Prevention	\$0	\$0	\$139,255
Hazard Prevention Grant	\$0	\$0	\$630
Training Services	\$0	\$0	\$21,633
Recruit Academy	\$0	\$0	\$3,492
Technical Services	\$0	\$0	\$19,599
Disaster Preparedness	\$0	\$0	\$18,585
FD210 Downtown Bid Fund	\$0	\$0	\$8,215
FD240 CDBG Fund	\$0	\$0	\$67,555
FD250 Law Enforcement Grant Fund	\$0	\$0	\$7,765
FD290 Tourism Bid Fund	\$0	\$0	\$62,971
FD400 Capital Engineering	\$0	\$0	\$936,201
FD401 Grant CIP	\$0	\$0	\$165,041
FD405 TIF CIP	\$0	\$0	\$30,644
FD500 Water Fund	\$8,300	(\$62,109)	\$1,477,598
FD510 Parking Fund	\$0	\$0	\$684,603
FD520 Sewer Fund	\$0	(\$62,109)	\$1,591,041
FD530 Transit Fund	\$0	\$0	\$288,995
FD625 Jack House Fund	\$0	\$0	\$535
FD640 Reservoir Operations	\$0	\$0	\$122,510
FD650 Narcotics Task Force Fund	\$0	\$0	\$233
FD653 Hazardous Mat Task Force Fund	\$0	\$0	\$216
FD655 Bomb Task Force Fund	\$0	\$0	\$175





Detail of Allocated Costs

Departments

	<u>Hazard Prevention (Utilitv Svc)</u>	<u>Eng Dev Rev (Utility)</u>	<u>Total Plan Allocated</u>
All Other	\$0	\$0	\$123,647
Subtotal	(\$672,194)	(\$738,918)	\$14,762,643
Direct Bill	(\$8,300)	\$124,218	\$132,974
Unallocated	\$680,494	\$614,700	\$3,281,180
Total	\$0	\$0	\$18,176,797

Summary of allocation basis

**Department**

10000000 - Building Use Charge

- 1.004 City Hall
- 1.005 919 Palm
- 1.006 Corporation Yard

**Basis of allocation**

Total Square Footage Occupied By Department  
Total Square Footage Occupied By Department  
Total Square Footage Occupied By Department

10010200 - City Council

- 2.004 City Council

Total Operating Expenditures by Department/Division

10010100 - City Administration

- 3.004 Citywide Administration

Total Operating Expenditures by Department/Division

10015100 - City Attorney

- 4.004 City Attorney

Total Operating Expenditures by Department/Division

10020100 - Administration & Records

- 5.004 City Clerk Services
- 5.005 Main Switchboard

Count of Council Agenda Items by Department/Division  
Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

10025100 - Finance

- 6.004 Accounts Payable
- 6.005 Payroll
- 6.006 General Finance
- 6.007 Utility Billing
- 6.008 Utility Billing Costs
- 6.009 Cashier
- 6.010 Budget
- 6.011 IT Supervision
- 6.012 GIS Supervision

Accounts Payable Transaction Count by Department/Fund  
Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)  
Total Operating Expenditures by Department/Division  
Direct Allocation to Water (FD500) & Sewer (FD520)

Based on the amount of time spent by staff on this function and the relative amounts of revenue collected  
Total Operating Expenditures by Department/Division  
Direct Allocation to Network Services  
Direct Allocation to GIS

10025300 - Network Services

- 7.004 Network Services & Desktop Support
- 7.005 MDC Support
- 7.006 Tablet Support
- 7.007 Server Support
- 7.008 Network Support
- 7.009 Radios

Number of Physical & Virtual Desktops, Laptops & Printers by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Number of MDCs by Fund/Department/Division  
Number of Tablets by Fund/Department/Division  
Number of Physical & Virtual Servers/Appliances by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Number of Dedicated Ethernet Switch Ports by Fund/Department/Division

Number of Assigned Radios by Fund/Department



Summary of allocation basis

**Department**

- 7.010 Telemetry
- 7.011 Cell Phones
- 7.012 Pagers
- 7.013 Cellular Data Services

- 7.014 Telephones
- 7.015 Cuesta Peak
- 7.016 South Hills
- 7.017 Tassajara

10025450 - Geographic Information Services

- 8.004 GIS

10026100 - Support Services

- 9.004 General Support Services
- 9.005 Postage
- 9.006 Parking

10030100 - Human Resources

- 10.004 Human Resources

10030200 - Risk Management

- 11.004 Risk Management
- 11.005 Workers Comp Premiums

10030300 - Wellness Program

- 12.004 Wellness Program

10050100 - Public Works Administration

- 13.004 Deputy Director
- 13.005 Deputy Director - FTE
- 13.006 Deputy Director/City Engineer
- 13.007 Director
- 13.008 Development Review
- 13.009 Long Range Planning

**Basis of allocation**

- Number of Controllers by Fund/Div/Dept
- Number of Cell Phones and Smart Phones Fund/Division/Department
- Number of Pagers by Fund/Division/Department
- Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department
- Number of Telephones by Fund/Department
- Number of Radio Repeaters by Fund/Department/Division
- Number of Radio Repeaters by Fund/Department/Division
- Number of Radio Repeaters by Fund/Department/Division

Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Total Operating Expenditures by Department/Division  
 Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)  
 Parking Fee Charged by Department

Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)  
 Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Total Operating Expenditures by Department/Division Supervised  
 Full Time Equivalent by Department/Division Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Hours Supervised by Department/Division  
 Full Time Equivalent by Department/Division Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Direct Allocation to Development Review  
 Direct Allocation to Long Range Planning

Summary of allocation basis

**Department**

- 13.010 Utilities
- 10050230 - Building Maintenance
  - 14.004 Janitorial - Other
  - 14.005 Janitorial - City Hall
  - 14.006 Janitorial - Corp Yard
  - 14.007 Janitorial - 919 Palm Street
  - 14.008 Utilities
  - 14.009 Parking Facility Maintenance
  - 14.010 Maintenance

10050340 - Vehicle & Equipment Maintenance

- 15.004 Fleet

10050410 - CIP Project Engineering

- 16.004 Project Engineering

10050500 - Transportation/Plan Engineering

- 17.004 Parking
- 17.005 Transit
- 17.006 Development Review
- 17.007 Long Range Plan

10011251 - Natural Resources Protection (Utility Services)

- 18.004 Program Support

10085301 - Hazard Prevention (Utility Svc)

- 19.004 Fire Hydrant

10040500 - Eng Dev Rev (Utility Services)

- 20.004 Utility Services

**Basis of allocation**

- Analysis of Time Worked
- Square Feet by Department
- Square Feet by Department
- Square Feet by Department
- Square Feet by Department
- Utilities Square Footage by Fund/Department
- Direct Allocation to Parking, Fund 510
- Maintenance Square Footage by Fund/Department
- Count of Vehicle Equivalent Unit by Department/Division
- Number of Project Hours by Fund
- Direct Allocation to Fund510 Parking
- Direct Allocation to Fund 530 Transit
- Direct Allocation to Development Review
- Direct Allocation to Long Range Plan
- Agreed Upon Amount Based On Services Performed
- Amount Is Tied To Cost Of Interns Performing Hydrant Service
- Time Spent by Utilities on Behalf of Engineering Development Review

**SCHEDULE 1.01**

**BUILDING USE CHARGE**

NATURE AND EXTENT OF SERVICE

Building use charges are allowable for plan purposes. The City of San Luis Obispo tracks depreciation of component units of each facility. Components are depreciated over 50 years of useful life. Land acquisition costs are disallowed and have not been included in the cost from which use charges are determined. Use charges for these buildings have been allocated based on usable departmental square footage.

The following facilities are reflected in this schedule:

<b>Building</b>	<b>Fixed Asset Value Through June 30, 2015</b>	<b>Building Use Charge*</b>
City Hall – 990 Palm	\$ 4,628,927	\$ 92,579
919 Palm	6,468,299	129,366
Corporation Yard	<u>962,602</u>	<u>19,252</u>
TOTAL	<u>\$12,059,828</u>	<u>\$241,197</u>

\*Based on 50 year depreciation cost.

City of San Luis Obispo, CA Central Service Cost Allocation

Building Use Charge  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Departmental cost adjustments:				
CITY HALL	\$92,579			
919 PALM	\$129,366			
CORPORATE YARD	\$19,252			
Total departmental cost adjustments:	<u>\$241,197</u>			<u>\$241,197</u>
Total to be allocated	<u>\$241,197</u>			<u>\$241,197</u>

**Building Use Charge  
Schedule of costs to be  
allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>
<b><u>Other Expense and Cost</u></b>					
SALARIES & WAGES					
FRINGE BENEFITS					
<b><u>Cost Adjustments</u></b>					
CITY HALL	\$92,579		\$92,579		
919 PALM	\$129,366			\$129,366	
CORPORATE YARD	\$19,252				\$19,252
Functional Cost	\$241,197		\$92,579	\$129,366	\$19,252
Allocable Costs	\$241,197		\$92,579	\$129,366	\$19,252
<b>1st Allocation</b>	<b>\$241,197</b>		<b>\$92,579</b>	<b>\$129,366</b>	<b>\$19,252</b>
Functional Cost					
Allocable Costs					
<b>2nd Allocation</b>					
<b>Total allocated</b>	<b>\$241,197</b>		<b>\$92,579</b>	<b>\$129,366</b>	<b>\$19,252</b>

**Building Use Charge**  
**Detail allocation of**  
**City Hall**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	6.686 %	\$6,190		\$6,190		\$6,190
City Council	2,502	17.834 %	\$16,511		\$16,511		\$16,511
Cultural Activities	110	0.784 %	\$726		\$726		\$726
Economic Development	100	0.713 %	\$660		\$660		\$660
Natural Resource Protection	214	1.525 %	\$1,412		\$1,412		\$1,412
City Attorney	550	3.920 %	\$3,630		\$3,630		\$3,630
Administration & Records	906	6.458 %	\$5,979		\$5,979		\$5,979
Finance	3,537	25.212 %	\$23,341		\$23,341		\$23,341
Network Services	2,484	17.706 %	\$16,392		\$16,392		\$16,392
Human Resources	1,000	7.128 %	\$6,599		\$6,599		\$6,599
Risk Management	135	0.962 %	\$891		\$891		\$891
Building Maintenance	1,472	10.493 %	\$9,714		\$9,714		\$9,714
FD290 Tourism Bid Fund	81	0.579 %	\$534		\$534		\$534
<b>Total</b>	<u>14,029</u>	<u>100.000 %</u>	<u>\$92,579</u>		<u>\$92,579</u>		<u>\$92,579</u>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Build Maint Square Footage 2015 by building worksheet 2/25/15 5:26 pm

**Building Use Charge**  
**Detail allocation of**  
**919 Palm**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Admin	3,600	19.983 %	\$25,852		\$25,852		\$25,852
Development Review	820	4.552 %	\$5,888		\$5,888		\$5,888
Long Range Planning	820	4.552 %	\$5,888		\$5,888		\$5,888
Building and Safety	2,280	12.656 %	\$16,373		\$16,373		\$16,373
Public Works Administration	4,620	25.645 %	\$33,176		\$33,176		\$33,176
Eng Dev Rev	616	3.419 %	\$4,424		\$4,424		\$4,424
CIP Project Engineering	3,920	21.760 %	\$28,150		\$28,150		\$28,150
Transportation/Plan Engineering	100	0.555 %	\$718		\$718		\$718
Geographic Information Services	1,119	6.211 %	\$8,036		\$8,036		\$8,036
FD530 Transit Fund	120	0.667 %	\$861		\$861		\$861
<b>Total</b>	<b>18,015</b>	<b>100.000 %</b>	<b>\$129,366</b>		<b>\$129,366</b>		<b>\$129,366</b>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Build Maint Square Footage 2015 by building worksheet 2/25/15 5:26 pm

**Building Use Charge  
Detail allocation of  
Corporation Yard**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landscape & Park Maintenance	780	27.857 %	\$5,363		\$5,363		\$5,363
Tree Maintenance	120	4.286 %	\$825		\$825		\$825
Streets & Sidewalk Maintenance	450	16.071 %	\$3,094		\$3,094		\$3,094
Pavement Maintenance	450	16.071 %	\$3,094		\$3,094		\$3,094
Vehicle & Equipment Maintenance	100	3.571 %	\$688		\$688		\$688
FD500 Water Fund	450	16.071 %	\$3,094		\$3,094		\$3,094
FD520 Sewer Fund	450	16.073 %	\$3,094		\$3,094		\$3,094
Total	<u>2,800</u>	<u>100.000 %</u>	<u>\$19,252</u>		<u>\$19,252</u>		<u>\$19,252</u>

(A) Alloc basis: Total Square Footage Occupied By Department

Source: Build Maint Square Footage 2015 by building worksheet 2/25/15 5:26 pm



**Building Use Charge  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>City Hall</u>	<u>919 Palm</u>	<u>Corporation Yard</u>
City Council	\$16,511	\$16,511		
City Administration	\$6,190	\$6,190		
City Attorney	\$3,630	\$3,630		
Administration & Records	\$5,979	\$5,979		
Finance	\$23,341	\$23,341		
Network Services	\$16,392	\$16,392		
Geographic Information Services	\$8,036		\$8,036	
Human Resources	\$6,599	\$6,599		
Risk Management	\$891	\$891		
Public Works Administration	\$33,176		\$33,176	
Building Maintenance	\$9,714	\$9,714		
Vehicle & Equipment Maintenance	\$688			\$688
CIP Project Engineering	\$28,150		\$28,150	
Transportation/Plan Engineering	\$718		\$718	
Cultural Activities	\$726	\$726		
Economic Development	\$660	\$660		
Natural Resource Protection	\$1,412	\$1,412		
Community Development Admin	\$25,852		\$25,852	
Development Review	\$5,888		\$5,888	
Long Range Planning	\$5,888		\$5,888	
Building and Safety	\$16,373		\$16,373	
Eng Dev Rev	\$4,424		\$4,424	
Landscape & Park Maintenance	\$5,363			\$5,363
Tree Maintenance	\$825			\$825
Streets & Sidewalk Maintenance	\$3,094			\$3,094
Pavement Maintenance	\$3,094			\$3,094
FD290 Tourism Bid Fund	\$534	\$534		
FD500 Water Fund	\$3,094			\$3,094
FD520 Sewer Fund	\$3,094			\$3,094
FD530 Transit Fund	\$861		\$861	
<b>Total</b>	<u>\$241,197</u>	<u>\$92,579</u>	<u>\$129,366</u>	<u>\$19,252</u>

**SCHEDULE 3.01**

**CITY COUNCIL**

NATURE AND EXTENT OF SERVICE

The City Council is the legislative and executive, policy-setting body. The Council consists of the Mayor, Vice Mayor and three Council Members. The Council enacts local laws, resolutions, and policies required by law and recommended by staff and constituents.

Costs are allocated as follows:

- **City Council** - These costs are associated with Citywide Administration and are allocated based upon operating expenditures by fund/department/division.

City Council  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$133,964			\$133,964
Allocated additions:				
10000000 - Building Use Charge	\$16,511		\$16,511	
10010100 - City Administration		\$1,225	\$1,225	
10015100 - City Attorney		\$948	\$948	
10020100 - Administration & Records		\$17,291	\$17,291	
10025100 - Finance		\$3,667	\$3,667	
10025300 - Network Services		\$25,313	\$25,313	
10026100 - Support Services		\$114	\$114	
10050230 - Building Maintenance		\$28,280	\$28,280	
Total allocated additions:	<u>\$16,511</u>	<u>\$76,838</u>	<u>\$93,349</u>	<u>\$93,349</u>
Total to be allocated	<u><b>\$150,475</b></u>	<u><b>\$76,838</b></u>		<u><b>\$227,313</b></u>

City Council  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Council</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$68,448		\$68,448
FRINGE BENEFITS	\$46,837		\$46,837
<b>Other Expense and Cost</b>			
SERVICES & SUPPLIES	\$18,679		\$18,679
Departmental Expenditures	\$133,964		\$133,964
Additions: 1st			
Other	\$16,511	\$16,511	
Functional Cost	\$150,475	\$16,511	\$133,964
Reallocate Admin		(\$16,511)	\$16,511
Allocable Costs	\$150,475		\$150,475
<b>1st Allocation</b>	<b>\$150,475</b>		<b>\$150,475</b>
Additions: 2nd			
Other	\$76,838	\$76,838	
Functional Cost	\$76,838	\$76,838	
Reallocate Admin		(\$76,838)	\$76,838
Allocable Costs	\$76,838		\$76,838
<b>2nd Allocation</b>	<b>\$76,838</b>		<b>\$76,838</b>
<b>Total allocated</b>	<b>\$227,313</b>		<b>\$227,313</b>

**City Council**  
**Detail allocation of**  
**City Council**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	664,301	0.897 %	\$1,350		\$1,350	\$690	\$2,040
Cultural Activities	295,376	0.399 %	\$600		\$600	\$307	\$907
Economic Development	205,820	0.278 %	\$418		\$418	\$214	\$632
Natural Resource Protection	380,783	0.514 %	\$774		\$774	\$395	\$1,169
Community Promotion	380,806	0.514 %	\$774		\$774	\$395	\$1,169
City Attorney	570,898	0.771 %	\$1,161		\$1,161	\$593	\$1,754
Administration & Records	548,094	0.740 %	\$1,114		\$1,114	\$569	\$1,683
Finance	1,772,321	2.394 %	\$3,603		\$3,603	\$1,840	\$5,443
Network Services	2,527,764	3.415 %	\$5,139		\$5,139	\$2,624	\$7,763
Support Services	130,257	0.176 %	\$265		\$265	\$135	\$400
Human Resources	659,289	0.891 %	\$1,340		\$1,340	\$684	\$2,024
Risk Management	3,442,135	4.650 %	\$6,997		\$6,997	\$3,573	\$10,570
Wellness Program	13,754	0.019 %	\$28		\$28	\$14	\$42
Community Development Admin	649,462	0.877 %	\$1,320		\$1,320	\$674	\$1,994
Commissions & Committees	36,649	0.050 %	\$75		\$75	\$38	\$113
Development Review	731,533	0.988 %	\$1,487		\$1,487	\$759	\$2,246
Long Range Planning	881,307	1.191 %	\$1,792		\$1,792	\$915	\$2,707
Building and Safety	1,464,408	1.978 %	\$2,977		\$2,977	\$1,520	\$4,497
Public Works Administration	879,628	1.188 %	\$1,788		\$1,788	\$913	\$2,701
Landscape & Park Maintenance	2,217,860	2.996 %	\$4,509		\$4,509	\$2,302	\$6,811
Swim Center Maintenance	449,524	0.607 %	\$914		\$914	\$467	\$1,381
Tree Maintenance	451,495	0.610 %	\$918		\$918	\$469	\$1,387
Building Maintenance	1,045,452	1.412 %	\$2,125		\$2,125	\$1,085	\$3,210
Streets & Sidewalk Maintenance	1,233,751	1.667 %	\$2,508		\$2,508	\$1,281	\$3,789
Flood Control	666,318	0.900 %	\$1,355		\$1,355	\$692	\$2,047
Traffic Signals & Lights	472,410	0.638 %	\$960		\$960	\$490	\$1,450
Vehicle & Equipment Maintenance	1,101,442	1.488 %	\$2,239		\$2,239	\$1,143	\$3,382
Eng Dev Rev	614,701	0.830 %	\$1,250		\$1,250	\$638	\$1,888
CIP Project Engineering	1,762,270	2.381 %	\$3,582		\$3,582	\$1,829	\$5,411
Transportation/Plan Engineering	690,874	0.933 %	\$1,404		\$1,404	\$717	\$2,121
Human Relations	237,508	0.321 %	\$483		\$483	\$247	\$730
Recreation Administration	703,543	0.950 %	\$1,430		\$1,430	\$730	\$2,160
Facilities - Parks and Recreation	219,750	0.297 %	\$447		\$447	\$228	\$675
Recreational Sports	328,837	0.444 %	\$668		\$668	\$341	\$1,009
Youth Services	914,456	1.235 %	\$1,859		\$1,859	\$949	\$2,808
Community Services	225,410	0.305 %	\$458		\$458	\$234	\$692
Ranger Program	302,887	0.409 %	\$616		\$616	\$314	\$930
Aquatics & Sinsheimer Park	353,342	0.477 %	\$718		\$718	\$367	\$1,085
Police Administration	1,513,124	2.044 %	\$3,076		\$3,076	\$1,571	\$4,647
Patrol	6,991,387	9.445 %	\$14,212		\$14,212	\$7,257	\$21,469
Investigations	2,569,695	3.472 %	\$5,224		\$5,224	\$2,667	\$7,891

City Council  
Detail allocation of  
City Council

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,340,206	3.162 %	\$4,757		\$4,757	\$2,429	\$7,186
Neighborhood Services	225,523	0.305 %	\$458		\$458	\$234	\$692
Traffic Safety	676,829	0.914 %	\$1,376		\$1,376	\$703	\$2,079
Fire Administration	806,140	1.089 %	\$1,639		\$1,639	\$837	\$2,476
Emergency Response	7,948,662	10.738 %	\$16,158		\$16,158	\$8,251	\$24,409
Hazard Prevention	680,495	0.919 %	\$1,383		\$1,383	\$706	\$2,089
Training Services	90,089	0.122 %	\$183		\$183	\$94	\$277
Technical Services	37,908	0.051 %	\$77		\$77	\$39	\$116
Disaster Preparedness	19,547	0.026 %	\$40		\$40	\$20	\$60
FD210 Downtown Bid Fund	221,864	0.300 %	\$451		\$451	\$230	\$681
FD240 CDBG Fund	280,433	0.379 %	\$570		\$570	\$291	\$861
FD500 Water Fund	4,739,778	6.403 %	\$9,635		\$9,635	\$4,920	\$14,555
FD510 Parking Fund	1,816,313	2.454 %	\$3,692		\$3,692	\$1,885	\$5,577
FD520 Sewer Fund	5,785,713	7.816 %	\$11,761		\$11,761	\$6,006	\$17,767
Golf Course Oper & Maint	550,409	0.744 %	\$1,119		\$1,119	\$571	\$1,690
FD640 Reservoir Operations	819,409	1.107 %	\$1,666		\$1,666	\$851	\$2,517
Geographic Information Services	444,763	0.601 %	\$904		\$904	\$462	\$1,366
FD290 Tourism Bid Fund	1,252,847	1.693 %	\$2,547		\$2,547	\$1,301	\$3,848
FD530 Transit Fund	2,824,097	3.815 %	\$5,741		\$5,741	\$2,932	\$8,673
Development Services	497,430	0.672 %	\$1,011		\$1,011	\$516	\$1,527
Fire Administration Grant	5,199	0.007 %	\$11		\$11	\$5	\$16
Hazard Prevention Grant	14,886	0.020 %	\$30		\$30	\$15	\$45
FD250 Law Enforcement Grant Fund	208,816	0.282 %	\$424		\$424	\$217	\$641
FD625 Jack House Fund	1,168	0.002 %	\$2		\$2	\$1	\$3
Fire Apparatus Service	347,192	0.469 %	\$706		\$706	\$360	\$1,066
Recruit Academy	85,630	0.119 %	\$177		\$177	\$92	\$269
<b>Total</b>	<u>74,021,967</u>	<u>100.000 %</u>	<u>\$150,475</u>		<u>\$150,475</u>	<u>\$76,838</u>	<u>\$227,313</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division

Source: 13-14 exp for CAP worksheet

**City Council  
Departmental Cost  
Allocation Summary**

	<b>Total</b>	<b>City Council</b>
City Administration	\$2,040	\$2,040
City Attorney	\$1,754	\$1,754
Administration & Records	\$1,683	\$1,683
Finance	\$5,443	\$5,443
Network Services	\$7,763	\$7,763
Geographic Information Services	\$1,366	\$1,366
Support Services	\$400	\$400
Human Resources	\$2,024	\$2,024
Risk Management	\$10,570	\$10,570
Wellness Program	\$42	\$42
Public Works Administration	\$2,701	\$2,701
Building Maintenance	\$3,210	\$3,210
Vehicle & Equipment Maintenance	\$3,382	\$3,382
CIP Project Engineering	\$5,411	\$5,411
Transportation/Plan Engineering	\$2,121	\$2,121
Cultural Activities	\$907	\$907
Economic Development	\$632	\$632
Natural Resource Protection	\$1,169	\$1,169
Community Promotion	\$1,169	\$1,169
Human Relations	\$730	\$730
Community Development Admin	\$1,994	\$1,994
Commissions & Committees	\$113	\$113
Development Review	\$2,246	\$2,246
Long Range Planning	\$2,707	\$2,707
Building and Safety	\$4,497	\$4,497
Eng Dev Rev	\$1,888	\$1,888
Landscape & Park Maintenance	\$6,811	\$6,811
Swim Center Maintenance	\$1,381	\$1,381
Tree Maintenance	\$1,387	\$1,387
Streets & Sidewalk Maintenance	\$3,789	\$3,789
Flood Control	\$2,047	\$2,047
Traffic Signals & Lights	\$1,450	\$1,450
Development Services	\$1,527	\$1,527
Recreation Administration	\$2,160	\$2,160
Facilities - Parks and Recreation	\$675	\$675
Recreational Sports	\$1,009	\$1,009
Youth Services	\$2,808	\$2,808
Community Services	\$692	\$692
Ranger Program	\$930	\$930
Aquatics & Sinsheimer Park	\$1,085	\$1,085
Golf Course Oper & Maint	\$1,690	\$1,690
Police Administration	\$4,647	\$4,647

City Council  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Council</u>
Patrol	\$21,469	\$21,469
Investigations	\$7,891	\$7,891
Police Support Services	\$7,186	\$7,186
Neighborhood Services	\$692	\$692
Traffic Safety	\$2,079	\$2,079
Fire Administration	\$2,476	\$2,476
Fire Administration Grant	\$16	\$16
Emergency Response	\$24,409	\$24,409
Fire Apparatus Service	\$1,066	\$1,066
Hazard Prevention	\$2,089	\$2,089
Hazard Prevention Grant	\$45	\$45
Training Services	\$277	\$277
Recruit Academy	\$269	\$269
Technical Services	\$116	\$116
Disaster Preparedness	\$60	\$60
FD210 Downtown Bid Fund	\$681	\$681
FD240 CDBG Fund	\$861	\$861
FD250 Law Enforcement Grant Fund	\$641	\$641
FD290 Tourism Bid Fund	\$3,848	\$3,848
FD500 Water Fund	\$14,555	\$14,555
FD510 Parking Fund	\$5,577	\$5,577
FD520 Sewer Fund	\$17,767	\$17,767
FD530 Transit Fund	\$8,673	\$8,673
FD625 Jack House Fund	\$3	\$3
FD640 Reservoir Operations	\$2,517	\$2,517
Total	<u>\$227,313</u>	<u>\$227,313</u>



**SCHEDULE 2.01**

**CITY ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The City Administration Department is responsible for providing information and recommendations to the Council, implementing Council policies, directing the delivery of municipal services, overseeing the accomplishment of City objectives and providing administrative support to the Mayor and Council members. Program goals include informed public decision making; responsive, effective and efficient operating programs; effective City management; supervision of the City Clerk's office, Economic Development, Natural Resources, and Community Promotions programs; and effective Council administrative support; and direct supervision of seven budget programs.

Costs are allocated as follows:

- **Citywide Administration** - These costs are allocated based upon total operating expenditures by fund/department/division.

City Administration  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$664,302			\$664,302
Allocated additions:				
10000000 - Building Use Charge	\$6,190		\$6,190	
10010200 - City Council	\$1,350	\$690	\$2,040	
10015100 - City Attorney		\$4,702	\$4,702	
10020100 - Administration & Records		\$17,926	\$17,926	
10025100 - Finance		\$9,439	\$9,439	
10025300 - Network Services		\$14,747	\$14,747	
10025450 - Geographic Information Services		\$26,701	\$26,701	
10026100 - Support Services		\$861	\$861	
10030100 - Human Resources		\$4,941	\$4,941	
10030200 - Risk Management		\$24,394	\$24,394	
10030300 - Wellness Program		\$97	\$97	
10050230 - Building Maintenance		\$10,602	\$10,602	
10050340 - Vehicle & Equipment Maintenance		\$1,676	\$1,676	
Total allocated additions:	<u>\$7,540</u>	<u>\$116,776</u>	<u>\$124,316</u>	<u>\$124,316</u>
Total to be allocated	<u><b>\$671,842</b></u>	<u><b>\$116,776</b></u>		<u><b>\$788,618</b></u>

City Administration  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Citywide Administration</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$457,756		\$457,756
FRINGE BENEFITS	\$176,966		\$176,966
<b>Other Expense and Cost</b>			
SERVICES & SUPPLIES	\$29,580		\$29,580
Departmental Expenditures	\$664,302		\$664,302
Additions: 1st			
Other	\$7,540	\$7,540	
Functional Cost	\$671,842	\$7,540	\$664,302
Reallocate Admin		(\$7,540)	\$7,540
Allocable Costs	\$671,842		\$671,842
<b>1st Allocation</b>	<b>\$671,842</b>		<b>\$671,842</b>
Additions: 2nd			
Other	\$116,776	\$116,776	
Functional Cost	\$116,776	\$116,776	
Reallocate Admin		(\$116,776)	\$116,776
Allocable Costs	\$116,776		\$116,776
<b>2nd Allocation</b>	<b>\$116,776</b>		<b>\$116,776</b>
<b>Total allocated</b>	<b>\$788,618</b>		<b>\$788,618</b>

**City Administration**  
**Detail allocation of**  
**Citywide Administration**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Council	133,963	0.182 %	\$1,225		\$1,225		\$1,225
Cultural Activities	295,376	0.402 %	\$2,700		\$2,700	\$470	\$3,170
Economic Development	205,820	0.280 %	\$1,882		\$1,882	\$328	\$2,210
Natural Resource Protection	380,783	0.518 %	\$3,481		\$3,481	\$606	\$4,087
Community Promotion	380,806	0.518 %	\$3,481		\$3,481	\$606	\$4,087
City Attorney	570,898	0.777 %	\$5,219		\$5,219	\$909	\$6,128
Administration & Records	548,094	0.746 %	\$5,011		\$5,011	\$872	\$5,883
Finance	1,772,321	2.412 %	\$16,202		\$16,202	\$2,821	\$19,023
Network Services	2,527,764	3.440 %	\$23,108		\$23,108	\$4,024	\$27,132
Support Services	130,257	0.177 %	\$1,191		\$1,191	\$207	\$1,398
Human Resources	659,289	0.897 %	\$6,027		\$6,027	\$1,050	\$7,077
Risk Management	3,442,135	4.684 %	\$31,467		\$31,467	\$5,479	\$36,946
Wellness Program	13,754	0.019 %	\$126		\$126	\$22	\$148
Community Development Admin	649,462	0.884 %	\$5,937		\$5,937	\$1,034	\$6,971
Commissions & Committees	36,649	0.050 %	\$335		\$335	\$58	\$393
Development Review	731,533	0.995 %	\$6,687		\$6,687	\$1,165	\$7,852
Long Range Planning	881,307	1.199 %	\$8,057		\$8,057	\$1,403	\$9,460
Building and Safety	1,464,408	1.993 %	\$13,387		\$13,387	\$2,331	\$15,718
Public Works Administration	879,628	1.197 %	\$8,041		\$8,041	\$1,400	\$9,441
Landscape & Park Maintenance	2,217,860	3.018 %	\$20,275		\$20,275	\$3,531	\$23,806
Swim Center Maintenance	449,524	0.612 %	\$4,109		\$4,109	\$716	\$4,825
Tree Maintenance	451,495	0.614 %	\$4,127		\$4,127	\$719	\$4,846
Building Maintenance	1,045,452	1.423 %	\$9,557		\$9,557	\$1,664	\$11,221
Streets & Sidewalk Maintenance	1,233,751	1.679 %	\$11,279		\$11,279	\$1,964	\$13,243
Flood Control	666,318	0.907 %	\$6,091		\$6,091	\$1,061	\$7,152
Traffic Signals & Lights	472,410	0.643 %	\$4,319		\$4,319	\$752	\$5,071
Vehicle & Equipment Maintenance	1,101,442	1.499 %	\$10,069		\$10,069	\$1,753	\$11,822
Eng Dev Rev	614,701	0.836 %	\$5,619		\$5,619	\$979	\$6,598
CIP Project Engineering	1,762,270	2.398 %	\$16,110		\$16,110	\$2,805	\$18,915
Transportation/Plan Engineering	690,874	0.940 %	\$6,316		\$6,316	\$1,100	\$7,416
Human Relations	237,508	0.323 %	\$2,171		\$2,171	\$378	\$2,549
Recreation Administration	703,543	0.957 %	\$6,432		\$6,432	\$1,120	\$7,552
Facilities - Parks and Recreation	219,750	0.299 %	\$2,009		\$2,009	\$350	\$2,359
Recreational Sports	328,837	0.447 %	\$3,006		\$3,006	\$523	\$3,529
Youth Services	914,456	1.244 %	\$8,360		\$8,360	\$1,456	\$9,816
Community Services	225,410	0.307 %	\$2,061		\$2,061	\$359	\$2,420
Ranger Program	302,887	0.412 %	\$2,769		\$2,769	\$482	\$3,251
Aquatics & Sinsheimer Park	353,342	0.481 %	\$3,230		\$3,230	\$562	\$3,792
Police Administration	1,513,124	2.059 %	\$13,833		\$13,833	\$2,409	\$16,242
Patrol	6,991,387	9.513 %	\$63,914		\$63,914	\$11,129	\$75,043
Investigations	2,569,695	3.497 %	\$23,492		\$23,492	\$4,091	\$27,583

City Administration  
Detail allocation of  
Citywide Administration

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,340,206	3.184 %	\$21,394		\$21,394	\$3,725	\$25,119
Neighborhood Services	225,523	0.307 %	\$2,062		\$2,062	\$359	\$2,421
Traffic Safety	676,829	0.921 %	\$6,187		\$6,187	\$1,077	\$7,264
Fire Administration	806,140	1.097 %	\$7,370		\$7,370	\$1,283	\$8,653
Emergency Response	7,948,662	10.816 %	\$72,665		\$72,665	\$12,653	\$85,318
Hazard Prevention	680,495	0.926 %	\$6,221		\$6,221	\$1,083	\$7,304
Training Services	90,089	0.123 %	\$824		\$824	\$143	\$967
Technical Services	37,908	0.052 %	\$347		\$347	\$60	\$407
Disaster Preparedness	19,547	0.027 %	\$179		\$179	\$31	\$210
FD210 Downtown Bid Fund	221,864	0.302 %	\$2,028		\$2,028	\$353	\$2,381
FD240 CDBG Fund	280,433	0.382 %	\$2,564		\$2,564	\$446	\$3,010
FD500 Water Fund	4,739,778	6.449 %	\$43,330		\$43,330	\$7,545	\$50,875
FD510 Parking Fund	1,816,313	2.471 %	\$16,604		\$16,604	\$2,891	\$19,495
FD520 Sewer Fund	5,785,713	7.873 %	\$52,892		\$52,892	\$9,210	\$62,102
Golf Course Oper & Maint	550,409	0.749 %	\$5,032		\$5,032	\$876	\$5,908
FD640 Reservoir Operations	819,409	1.115 %	\$7,491		\$7,491	\$1,304	\$8,795
Geographic Information Services	444,763	0.605 %	\$4,066		\$4,066	\$708	\$4,774
FD290 Tourism Bid Fund	1,252,847	1.705 %	\$11,453		\$11,453	\$1,994	\$13,447
FD530 Transit Fund	2,824,097	3.843 %	\$25,817		\$25,817	\$4,496	\$30,313
Development Services	497,430	0.677 %	\$4,547		\$4,547	\$792	\$5,339
Fire Administration Grant	5,199	0.007 %	\$48		\$48	\$8	\$56
Hazard Prevention Grant	14,886	0.020 %	\$136		\$136	\$24	\$160
FD250 Law Enforcement Grant Fund	208,816	0.284 %	\$1,909		\$1,909	\$332	\$2,241
FD625 Jack House Fund	1,168	0.002 %	\$11		\$11	\$2	\$13
Fire Apparatus Service	347,192	0.472 %	\$3,174		\$3,174	\$553	\$3,727
Recruit Academy	85,630	0.113 %	\$779		\$779	\$140	\$919
<b>Total</b>	<u>73,491,629</u>	<u>100.000 %</u>	<u>\$671,842</u>		<u>\$671,842</u>	<u>\$116,776</u>	<u>\$788,618</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division

Source: 13-14 exp for CAP worksheet

City Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
City Council	\$1,225	\$1,225
City Attorney	\$6,128	\$6,128
Administration & Records	\$5,883	\$5,883
Finance	\$19,023	\$19,023
Network Services	\$27,132	\$27,132
Geographic Information Services	\$4,774	\$4,774
Support Services	\$1,398	\$1,398
Human Resources	\$7,077	\$7,077
Risk Management	\$36,946	\$36,946
Wellness Program	\$148	\$148
Public Works Administration	\$9,441	\$9,441
Building Maintenance	\$11,221	\$11,221
Vehicle & Equipment Maintenance	\$11,822	\$11,822
CIP Project Engineering	\$18,915	\$18,915
Transportation/Plan Engineering	\$7,416	\$7,416
Cultural Activities	\$3,170	\$3,170
Economic Development	\$2,210	\$2,210
Natural Resource Protection	\$4,087	\$4,087
Community Promotion	\$4,087	\$4,087
Human Relations	\$2,549	\$2,549
Community Development Admin	\$6,971	\$6,971
Commissions & Committees	\$393	\$393
Development Review	\$7,852	\$7,852
Long Range Planning	\$9,460	\$9,460
Building and Safety	\$15,718	\$15,718
Eng Dev Rev	\$6,598	\$6,598
Landscape & Park Maintenance	\$23,806	\$23,806
Swim Center Maintenance	\$4,825	\$4,825
Tree Maintenance	\$4,846	\$4,846
Streets & Sidewalk Maintenance	\$13,243	\$13,243
Flood Control	\$7,152	\$7,152
Traffic Signals & Lights	\$5,071	\$5,071
Development Services	\$5,339	\$5,339
Recreation Administration	\$7,552	\$7,552
Facilities - Parks and Recreation	\$2,359	\$2,359
Recreational Sports	\$3,529	\$3,529
Youth Services	\$9,816	\$9,816
Community Services	\$2,420	\$2,420
Ranger Program	\$3,251	\$3,251
Aquatics & Sinsheimer Park	\$3,792	\$3,792
Golf Course Oper & Maint	\$5,908	\$5,908

City Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Citywide Administration</u>
Police Administration	\$16,242	\$16,242
Patrol	\$75,043	\$75,043
Investigations	\$27,583	\$27,583
Police Support Services	\$25,119	\$25,119
Neighborhood Services	\$2,421	\$2,421
Traffic Safety	\$7,264	\$7,264
Fire Administration	\$8,653	\$8,653
Fire Administration Grant	\$56	\$56
Emergency Response	\$85,318	\$85,318
Fire Apparatus Service	\$3,727	\$3,727
Hazard Prevention	\$7,304	\$7,304
Hazard Prevention Grant	\$160	\$160
Training Services	\$967	\$967
Recruit Academy	\$919	\$919
Technical Services	\$407	\$407
Disaster Preparedness	\$210	\$210
FD210 Downtown Bid Fund	\$2,381	\$2,381
FD240 CDBG Fund	\$3,010	\$3,010
FD250 Law Enforcement Grant Fund	\$2,241	\$2,241
FD290 Tourism Bid Fund	\$13,447	\$13,447
FD500 Water Fund	\$50,875	\$50,875
FD510 Parking Fund	\$19,495	\$19,495
FD520 Sewer Fund	\$62,102	\$62,102
FD530 Transit Fund	\$30,313	\$30,313
FD625 Jack House Fund	\$13	\$13
FD640 Reservoir Operations	\$8,795	\$8,795
Total	<u>\$788,618</u>	<u>\$788,618</u>

**SCHEDULE 4.01**

**CITY ATTORNEY**

NATURE AND EXTENT OF SERVICE

The City Attorney ensures that the City conducts its activities in accordance with various laws and guidelines as well as in conformance with the City Charter; The City Attorney also represents the City in civil litigation, and ensures that violators of the City laws are prosecuted. Program goals include: minimizing liability exposure, providing prompt and thorough legal advice, and ensuring general compliance with City laws and regulations. The City Attorney's office serves all City Departments and directly staffs the Planning Commission and City Council, and provides review, advice and support services to other City Boards and Commissions

Costs are allocated as follows:

- **City Attorney** - These costs are associated with activities of the City Attorney and are allocated based upon total operating expenditures by fund/department/division. Certain costs are not allocated due to the nature of the case they were related to.



City of San Luis Obispo, CA Central Service Cost Allocation

City Attorney  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$570,898			\$570,898
Deductions:				
LEGAL SERVICES	(\$60,087)			
Total deductions:	<u>(\$60,087)</u>			<u>(\$60,087)</u>
Allocated additions:				
10000000 - Building Use Charge	\$3,630		\$3,630	
10010200 - City Council	\$1,161	\$593	\$1,754	
10010100 - City Administration	\$5,219	\$909	\$6,128	
10020100 - Administration & Records		\$36,658	\$36,658	
10025100 - Finance		\$8,159	\$8,159	
10025300 - Network Services		\$13,393	\$13,393	
10025450 - Geographic Information Services		\$5,490	\$5,490	
10026100 - Support Services		\$782	\$782	
10030100 - Human Resources		\$4,941	\$4,941	
10030200 - Risk Management		\$24,394	\$24,394	
10030300 - Wellness Program		\$97	\$97	
10050230 - Building Maintenance		\$6,216	\$6,216	
Total allocated additions:	<u>\$10,010</u>	<u>\$101,632</u>	<u>\$111,642</u>	<u>\$111,642</u>
Total to be allocated	<u><b>\$520,821</b></u>	<u><b>\$101,632</b></u>		<u><b>\$622,453</b></u>

City Attorney  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Attorney</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$374,625		\$374,625
FRINGE BENEFITS	\$124,018		\$124,018
<b>Other Expense and Cost</b>			
SERVICES & SUPPLIES	\$12,168		\$12,168
LEGAL SERVICES	\$60,087	\$60,087	
Departmental Expenditures	\$570,898	\$60,087	\$510,811
<b>Cost Adjustments</b>			
Deductions	(\$60,087)	(\$60,087)	
Additions: 1st			
Other	\$10,010	\$10,010	
Functional Cost	\$520,821	\$10,010	\$510,811
Reallocate Admin		(\$10,010)	\$10,010
Allocable Costs	\$520,821		\$520,821
<b>1st Allocation</b>	<b>\$520,821</b>		<b>\$520,821</b>
Additions: 2nd			
Other	\$101,632	\$101,632	
Functional Cost	\$101,632	\$101,632	
Reallocate Admin		(\$101,632)	\$101,632
Allocable Costs	\$101,632		\$101,632
<b>2nd Allocation</b>	<b>\$101,632</b>		<b>\$101,632</b>
<b>Total allocated</b>	<b>\$622,453</b>		<b>\$622,453</b>

**City Attorney**  
**Detail allocation of**  
**City Attorney**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	664,301	0.903 %	\$4,702		\$4,702		\$4,702
City Council	133,963	0.182 %	\$948		\$948		\$948
Cultural Activities	295,376	0.401 %	\$2,091		\$2,091	\$412	\$2,503
Economic Development	205,820	0.280 %	\$1,457		\$1,457	\$287	\$1,744
Natural Resource Protection	380,783	0.517 %	\$2,695		\$2,695	\$532	\$3,227
Community Promotion	380,806	0.518 %	\$2,695		\$2,695	\$532	\$3,227
Administration & Records	548,094	0.745 %	\$3,879		\$3,879	\$765	\$4,644
Finance	1,772,321	2.409 %	\$12,544		\$12,544	\$2,475	\$15,019
Network Services	2,527,764	3.435 %	\$17,891		\$17,891	\$3,530	\$21,421
Support Services	130,257	0.177 %	\$922		\$922	\$182	\$1,104
Human Resources	659,289	0.896 %	\$4,666		\$4,666	\$921	\$5,587
Risk Management	3,442,135	4.678 %	\$24,363		\$24,363	\$4,806	\$29,169
Wellness Program	13,754	0.019 %	\$97		\$97	\$19	\$116
Community Development Admin	649,462	0.883 %	\$4,597		\$4,597	\$907	\$5,504
Commissions & Committees	36,649	0.050 %	\$259		\$259	\$51	\$310
Development Review	731,533	0.994 %	\$5,178		\$5,178	\$1,021	\$6,199
Long Range Planning	881,307	1.198 %	\$6,238		\$6,238	\$1,231	\$7,469
Building and Safety	1,464,408	1.990 %	\$10,365		\$10,365	\$2,045	\$12,410
Public Works Administration	879,628	1.195 %	\$6,226		\$6,226	\$1,228	\$7,454
Landscape & Park Maintenance	2,217,860	3.014 %	\$15,698		\$15,698	\$3,097	\$18,795
Swim Center Maintenance	449,524	0.611 %	\$3,182		\$3,182	\$628	\$3,810
Tree Maintenance	451,495	0.614 %	\$3,196		\$3,196	\$630	\$3,826
Building Maintenance	1,045,452	1.421 %	\$7,400		\$7,400	\$1,460	\$8,860
Streets & Sidewalk Maintenance	1,233,751	1.677 %	\$8,732		\$8,732	\$1,723	\$10,455
Flood Control	666,318	0.906 %	\$4,716		\$4,716	\$930	\$5,646
Traffic Signals & Lights	472,410	0.642 %	\$3,344		\$3,344	\$660	\$4,004
Vehicle & Equipment Maintenance	1,101,442	1.497 %	\$7,796		\$7,796	\$1,538	\$9,334
Eng Dev Rev	614,701	0.835 %	\$4,351		\$4,351	\$858	\$5,209
CIP Project Engineering	1,762,270	2.395 %	\$12,473		\$12,473	\$2,461	\$14,934
Transportation/Plan Engineering	690,874	0.939 %	\$4,890		\$4,890	\$965	\$5,855
Human Relations	237,508	0.323 %	\$1,681		\$1,681	\$332	\$2,013
Recreation Administration	703,543	0.956 %	\$4,980		\$4,980	\$982	\$5,962
Facilities - Parks and Recreation	219,750	0.299 %	\$1,555		\$1,555	\$307	\$1,862
Recreational Sports	328,837	0.447 %	\$2,327		\$2,327	\$459	\$2,786
Youth Services	914,456	1.243 %	\$6,472		\$6,472	\$1,277	\$7,749
Community Services	225,410	0.306 %	\$1,595		\$1,595	\$315	\$1,910
Ranger Program	302,887	0.412 %	\$2,144		\$2,144	\$423	\$2,567
Aquatics & Sinsheimer Park	353,342	0.480 %	\$2,501		\$2,501	\$493	\$2,994
Police Administration	1,513,124	2.056 %	\$10,710		\$10,710	\$2,113	\$12,823
Patrol	6,991,387	9.501 %	\$49,484		\$49,484	\$9,762	\$59,246
Investigations	2,569,695	3.492 %	\$18,188		\$18,188	\$3,588	\$21,776

**City Attorney  
Detail allocation of  
City Attorney**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,340,206	3.180 %	\$16,564		\$16,564	\$3,268	\$19,832
Neighborhood Services	225,523	0.306 %	\$1,596		\$1,596	\$315	\$1,911
Traffic Safety	676,829	0.920 %	\$4,790		\$4,790	\$945	\$5,735
Fire Administration	806,140	1.096 %	\$5,706		\$5,706	\$1,126	\$6,832
Emergency Response	7,948,662	10.802 %	\$56,259		\$56,259	\$11,099	\$67,358
Hazard Prevention	680,495	0.925 %	\$4,816		\$4,816	\$950	\$5,766
Training Services	90,089	0.122 %	\$638		\$638	\$126	\$764
Technical Services	37,908	0.052 %	\$268		\$268	\$53	\$321
Disaster Preparedness	19,547	0.027 %	\$138		\$138	\$27	\$165
FD210 Downtown Bid Fund	221,864	0.302 %	\$1,570		\$1,570	\$310	\$1,880
FD240 CDBG Fund	280,433	0.381 %	\$1,985		\$1,985	\$392	\$2,377
FD500 Water Fund	4,739,778	6.441 %	\$33,547		\$33,547	\$6,618	\$40,165
FD510 Parking Fund	1,816,313	2.468 %	\$12,856		\$12,856	\$2,536	\$15,392
FD520 Sewer Fund	5,785,713	7.863 %	\$40,950		\$40,950	\$8,079	\$49,029
Golf Course Oper & Maint	550,409	0.748 %	\$3,896		\$3,896	\$769	\$4,665
FD640 Reservoir Operations	819,409	1.114 %	\$5,800		\$5,800	\$1,144	\$6,944
Geographic Information Services	444,763	0.604 %	\$3,148		\$3,148	\$621	\$3,769
FD290 Tourism Bid Fund	1,252,847	1.703 %	\$8,867		\$8,867	\$1,749	\$10,616
FD530 Transit Fund	2,824,097	3.838 %	\$19,988		\$19,988	\$3,943	\$23,931
Development Services	497,430	0.676 %	\$3,521		\$3,521	\$695	\$4,216
Fire Administration Grant	5,199	0.007 %	\$37		\$37	\$7	\$44
Hazard Prevention Grant	14,886	0.020 %	\$105		\$105	\$21	\$126
FD250 Law Enforcement Grant Fund	208,816	0.284 %	\$1,478		\$1,478	\$292	\$1,770
FD625 Jack House Fund	1,168	0.002 %	\$8		\$8	\$2	\$10
Fire Apparatus Service	347,192	0.472 %	\$2,457		\$2,457	\$485	\$2,942
Recruit Academy	85,630	0.111 %	\$605		\$605	\$115	\$720
<b>Total</b>	<u>73,585,032</u>	<u>100.000 %</u>	<u>\$520,821</u>		<u>\$520,821</u>	<u>\$101,632</u>	<u>\$622,453</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division

Source: 13-14 exp for CAP worksheet

City Attorney  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Attorney</u>
City Council	\$948	\$948
City Administration	\$4,702	\$4,702
Administration & Records	\$4,644	\$4,644
Finance	\$15,019	\$15,019
Network Services	\$21,421	\$21,421
Geographic Information Services	\$3,769	\$3,769
Support Services	\$1,104	\$1,104
Human Resources	\$5,587	\$5,587
Risk Management	\$29,169	\$29,169
Wellness Program	\$116	\$116
Public Works Administration	\$7,454	\$7,454
Building Maintenance	\$8,860	\$8,860
Vehicle & Equipment Maintenance	\$9,334	\$9,334
CIP Project Engineering	\$14,934	\$14,934
Transportation/Plan Engineering	\$5,855	\$5,855
Cultural Activities	\$2,503	\$2,503
Economic Development	\$1,744	\$1,744
Natural Resource Protection	\$3,227	\$3,227
Community Promotion	\$3,227	\$3,227
Human Relations	\$2,013	\$2,013
Community Development Admin	\$5,504	\$5,504
Commissions & Committees	\$310	\$310
Development Review	\$6,199	\$6,199
Long Range Planning	\$7,469	\$7,469
Building and Safety	\$12,410	\$12,410
Eng Dev Rev	\$5,209	\$5,209
Landscape & Park Maintenance	\$18,795	\$18,795
Swim Center Maintenance	\$3,810	\$3,810
Tree Maintenance	\$3,826	\$3,826
Streets & Sidewalk Maintenance	\$10,455	\$10,455
Flood Control	\$5,646	\$5,646
Traffic Signals & Lights	\$4,004	\$4,004
Development Services	\$4,216	\$4,216
Recreation Administration	\$5,962	\$5,962
Facilities - Parks and Recreation	\$1,862	\$1,862
Recreational Sports	\$2,786	\$2,786
Youth Services	\$7,749	\$7,749
Community Services	\$1,910	\$1,910
Ranger Program	\$2,567	\$2,567
Aquatics & Sinsheimer Park	\$2,994	\$2,994
Golf Course Oper & Maint	\$4,665	\$4,665
Police Administration	\$12,823	\$12,823

City Attorney  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>City Attorney</b>
Patrol	\$59,246	\$59,246
Investigations	\$21,776	\$21,776
Police Support Services	\$19,832	\$19,832
Neighborhood Services	\$1,911	\$1,911
Traffic Safety	\$5,735	\$5,735
Fire Administration	\$6,832	\$6,832
Fire Administration Grant	\$44	\$44
Emergency Response	\$67,358	\$67,358
Fire Apparatus Service	\$2,942	\$2,942
Hazard Prevention	\$5,766	\$5,766
Hazard Prevention Grant	\$126	\$126
Training Services	\$764	\$764
Recruit Academy	\$720	\$720
Technical Services	\$321	\$321
Disaster Preparedness	\$165	\$165
FD210 Downtown Bid Fund	\$1,880	\$1,880
FD240 CDBG Fund	\$2,377	\$2,377
FD250 Law Enforcement Grant Fund	\$1,770	\$1,770
FD290 Tourism Bid Fund	\$10,616	\$10,616
FD500 Water Fund	\$40,165	\$40,165
FD510 Parking Fund	\$15,392	\$15,392
FD520 Sewer Fund	\$49,029	\$49,029
FD530 Transit Fund	\$23,931	\$23,931
FD625 Jack House Fund	\$10	\$10
FD640 Reservoir Operations	\$6,944	\$6,944
Total	<u>\$622,453</u>	<u>\$622,453</u>

**SCHEDULE 5.01**

**ADMINISTRATION & RECORDS**

NATURE AND EXTENT OF SERVICE

The Office of the City Clerk works with the City Council, City Manager, and all city departments as well as the public to ensure the facilitation of the democratic process at the local level. The administration and records duties include Council meeting agenda coordination, information dissemination, records management, advisory body administration and oversight of the Public, Education and Government access channel (PEG) monies. The office also serves to facilitate election duties including election administration, disclosure reporting, elections campaign regulations, and statements of economic interests.

Costs are allocated as follows:

- **City Clerk Services** - These costs are associated with activities of the Office of the City Clerk are allocated based on a count of City Council agenda items by fund/department/division.
- **Main City Switchboard** - These costs are associated with all non-direct phone calls that need to be re-directed to any/all City Departments. These costs are allocated based upon the total FTE's by fund/department/division.
- **Election** - These costs are related to duties performed for the election. These costs are unallowable as they are not recognized as ordinary and necessary for the operation of a governmental unit or the performance of a Federal award. Therefore, election costs are identified but not allocated.

City of San Luis Obispo, CA Central Service Cost Allocation

Administration & Records  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$548,094			\$548,094
Allocated additions:				
10000000 - Building Use Charge	\$5,979		\$5,979	
10010200 - City Council	\$1,114	\$569	\$1,683	
10010100 - City Administration	\$5,011	\$872	\$5,883	
10015100 - City Attorney	\$3,879	\$765	\$4,644	
10025100 - Finance		\$9,667	\$9,667	
10025300 - Network Services		\$40,381	\$40,381	
10026100 - Support Services		\$872	\$872	
10030100 - Human Resources		\$6,753	\$6,753	
10030200 - Risk Management		\$33,339	\$33,339	
10030300 - Wellness Program		\$133	\$133	
10050230 - Building Maintenance		\$10,241	\$10,241	
Total allocated additions:	<u>\$15,983</u>	<u>\$103,592</u>	<u>\$119,575</u>	<u>\$119,575</u>
Total to be allocated	<u><b>\$564,077</b></u>	<u><b>\$103,592</b></u>		<u><b>\$667,669</b></u>



City of San Luis Obispo, CA Central Service Cost Allocation

Administration & Records  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>	<u>Election</u>
<b><u>Wages &amp; Benefits</u></b>					
SALARIES & WAGES	\$251,367	\$118,017	\$102,533	\$21,768	\$9,049
FRINGE BENEFITS	\$126,603	\$59,440	\$51,641	\$10,964	\$4,558
<b><u>Other Expense and Cost</u></b>					
SERVICES & SUPPLIES	\$170,124	\$79,873	\$69,394	\$14,733	\$6,124
Departmental Expenditures	\$548,094	\$257,330	\$223,568	\$47,465	\$19,731
Additions: 1st					
Other	\$15,983	\$15,983			
Functional Cost	\$564,077	\$273,313	\$223,568	\$47,465	\$19,731
Reallocate Admin		(\$273,313)	\$210,150	\$44,616	\$18,547
Allocable Costs	\$564,077		\$433,718	\$92,081	\$38,278
Unallocated	(\$38,278)				(\$38,278)
<b>1st Allocation</b>	<b>\$525,799</b>		<b>\$433,718</b>	<b>\$92,081</b>	
Additions: 2nd					
Other	\$103,592	\$103,592			
Functional Cost	\$103,592	\$103,592			
Reallocate Admin		(\$103,592)	\$79,652	\$16,911	\$7,029
Allocable Costs	\$103,592		\$79,652	\$16,911	\$7,029
Unallocated	(\$7,029)				(\$7,029)
<b>2nd Allocation</b>	<b>\$96,563</b>		<b>\$79,652</b>	<b>\$16,911</b>	
<b>Total allocated</b>	<b>\$622,362</b>		<b>\$513,370</b>	<b>\$108,992</b>	

Administration & Records  
Detail allocation of  
City Clerk Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	6	1.993 %	\$8,646		\$8,646	\$1,896	\$10,542
Fire Administration	4	1.329 %	\$5,764		\$5,764	\$1,264	\$7,028
FD500 Water Fund	20	6.645 %	\$28,818		\$28,818	\$6,322	\$35,140
FD520 Sewer Fund	2	0.664 %	\$2,882		\$2,882	\$632	\$3,514
Recreation Administration	5	1.661 %	\$7,205		\$7,205	\$1,580	\$8,785
Building and Safety	2	0.664 %	\$2,882		\$2,882	\$632	\$3,514
Economic Development	5	1.661 %	\$7,205		\$7,205	\$1,580	\$8,785
City Administration	12	3.987 %	\$17,291		\$17,291		\$17,291
Public Works Administration	22	7.309 %	\$31,700		\$31,700	\$6,954	\$38,654
Long Range Planning	16	5.316 %	\$23,055		\$23,055	\$5,057	\$28,112
City Attorney	25	8.306 %	\$36,023		\$36,023		\$36,023
Human Resources	6	1.993 %	\$8,646		\$8,646	\$1,896	\$10,542
Finance	44	14.618 %	\$63,401		\$63,401	\$13,907	\$77,308
Natural Resource Protection	6	1.993 %	\$8,646		\$8,646	\$1,896	\$10,542
Community Promotion	7	2.326 %	\$10,086		\$10,086	\$2,213	\$12,299
Development Review	11	3.654 %	\$15,850		\$15,850	\$3,477	\$19,327
Community Development Admin	42	13.953 %	\$60,519		\$60,519	\$13,275	\$73,794
Streets & Sidewalk Maintenance	3	0.997 %	\$4,323		\$4,323	\$948	\$5,271
Vehicle & Equipment Maintenance	2	0.664 %	\$2,882		\$2,882	\$632	\$3,514
Emergency Response	2	0.664 %	\$2,882		\$2,882	\$632	\$3,514
Landscape & Park Maintenance	3	0.997 %	\$4,323		\$4,323	\$948	\$5,271
Neighborhood Services	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
City Council	12	3.987 %	\$17,291		\$17,291		\$17,291
Building Maintenance	2	0.664 %	\$2,882		\$2,882	\$632	\$3,514
Facilities - Parks and Recreation	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
Traffic - OTS Grant	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
CIP Project Engineering	2	0.664 %	\$2,882		\$2,882	\$632	\$3,514
Transportation/Plan Engineering	4	1.329 %	\$5,764		\$5,764	\$1,264	\$7,028
FD530 Transit Fund	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
All Other	27	8.970 %	\$38,905		\$38,905	\$8,534	\$47,439
Swim Center Maintenance	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
Traffic Signals & Lights	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
Golf Course Oper & Maint	1	0.332 %	\$1,441		\$1,441	\$316	\$1,757
Support Services - Grant	2	0.668 %	\$2,878		\$2,878	\$637	\$3,515
<b>Total</b>	<b>301</b>	<b>100.000 %</b>	<b>\$433,718</b>		<b>\$433,718</b>	<b>\$79,652</b>	<b>\$513,370</b>

(A) Alloc basis: Count of Council Agenda Items by Department/Division

Source: 13-14 Clerk-Agenda item Tracking by Operating program

**Administration & Records  
Detail allocation of  
Main Switchboard**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	550	1.265 %	\$1,165		\$1,165	\$217	\$1,382
Fire Administration	400	0.920 %	\$847		\$847	\$158	\$1,005
Flood Control	355	0.816 %	\$752		\$752	\$140	\$892
Recreation Administration	600	1.380 %	\$1,270		\$1,270	\$237	\$1,507
Building Maintenance	500	1.150 %	\$1,059		\$1,059	\$197	\$1,256
Long Range Planning	400	0.920 %	\$847		\$847	\$158	\$1,005
Building and Safety	1,425	3.277 %	\$3,017		\$3,017	\$562	\$3,579
Development Review	400	0.920 %	\$847		\$847	\$158	\$1,005
Economic Development	100	0.230 %	\$212		\$212	\$39	\$251
Natural Resource Protection	200	0.460 %	\$423		\$423	\$79	\$502
City Administration	300	0.690 %	\$635		\$635		\$635
Public Works Administration	700	1.610 %	\$1,482		\$1,482	\$276	\$1,758
Recreational Sports	4,080	9.382 %	\$8,639		\$8,639	\$1,609	\$10,248
Transportation/Plan Engineering	670	1.541 %	\$1,419		\$1,419	\$264	\$1,683
CIP Project Engineering	1,470	3.380 %	\$3,113		\$3,113	\$580	\$3,693
City Attorney	300	0.690 %	\$635		\$635		\$635
Human Resources	370	0.851 %	\$783		\$783	\$146	\$929
Risk Management	130	0.299 %	\$275		\$275	\$51	\$326
Finance	1,217	2.798 %	\$2,577		\$2,577	\$480	\$3,057
Network Services	681	1.566 %	\$1,442		\$1,442	\$269	\$1,711
Facilities - Parks and Recreation	100	0.230 %	\$212		\$212	\$39	\$251
Vehicle & Equipment Maintenance	450	1.035 %	\$953		\$953	\$177	\$1,130
Geographic Information Services	300	0.690 %	\$635		\$635	\$118	\$753
Community Promotion	25	0.057 %	\$53		\$53	\$10	\$63
Community Development Admin	725	1.667 %	\$1,535		\$1,535	\$286	\$1,821
Landscape & Park Maintenance	1,620	3.725 %	\$3,430		\$3,430	\$639	\$4,069
Swim Center Maintenance	100	0.230 %	\$212		\$212	\$39	\$251
Tree Maintenance	400	0.920 %	\$847		\$847	\$158	\$1,005
Streets & Sidewalk Maintenance	1,075	2.472 %	\$2,276		\$2,276	\$424	\$2,700
Traffic Signals & Lights	200	0.460 %	\$423		\$423	\$79	\$502
Eng Dev Rev	425	0.977 %	\$900		\$900	\$168	\$1,068
Youth Services	200	0.460 %	\$423		\$423	\$79	\$502
Community Services	100	0.230 %	\$212		\$212	\$39	\$251
Ranger Program	200	0.460 %	\$423		\$423	\$79	\$502
Patrol	4,420	10.164 %	\$9,359		\$9,359	\$1,743	\$11,102
Investigations	1,400	3.219 %	\$2,964		\$2,964	\$552	\$3,516
Police Support Services	1,900	4.369 %	\$4,023		\$4,023	\$749	\$4,772
Neighborhood Services	100	0.230 %	\$212		\$212	\$39	\$251
Traffic Safety	500	1.150 %	\$1,059		\$1,059	\$197	\$1,256
Emergency Response	4,475	10.290 %	\$9,475		\$9,475	\$1,765	\$11,240
Hazard Prevention	500	1.150 %	\$1,059		\$1,059	\$197	\$1,256

Administration & Records  
Detail allocation of  
Main Switchboard

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	2,785	6.404 %	\$5,897		\$5,897	\$1,098	\$6,995
FD520 Sewer Fund	3,135	7.209 %	\$6,638		\$6,638	\$1,236	\$7,874
FD530 Transit Fund	250	0.575 %	\$529		\$529	\$99	\$628
FD640 Reservoir Operations	360	0.828 %	\$762		\$762	\$142	\$904
FD290 Tourism Bid Fund	75	0.172 %	\$159		\$159	\$30	\$189
Golf Course Oper & Maint	620	1.426 %	\$1,313		\$1,313	\$244	\$1,557
Aquatics & Sinsheimer Park	100	0.230 %	\$212		\$212	\$39	\$251
FD510 Parking Fund	2,100	4.826 %	\$4,447		\$4,447	\$827	\$5,274
Total	43,488	100.000 %	\$92,081		\$92,081	\$16,911	\$108,992

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff

Administration & Records  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
City Council	\$17,291	\$17,291	
City Administration	\$17,926	\$17,291	\$635
City Attorney	\$36,658	\$36,023	\$635
Finance	\$80,365	\$77,308	\$3,057
Network Services	\$1,711		\$1,711
Geographic Information Services	\$753		\$753
Human Resources	\$11,471	\$10,542	\$929
Risk Management	\$326		\$326
Public Works Administration	\$40,412	\$38,654	\$1,758
Building Maintenance	\$4,770	\$3,514	\$1,256
Vehicle & Equipment Maintenance	\$4,644	\$3,514	\$1,130
CIP Project Engineering	\$7,207	\$3,514	\$3,693
Transportation/Plan Engineering	\$8,711	\$7,028	\$1,683
Economic Development	\$9,036	\$8,785	\$251
Natural Resource Protection	\$11,044	\$10,542	\$502
Community Promotion	\$12,362	\$12,299	\$63
Community Development Admin	\$75,615	\$73,794	\$1,821
Development Review	\$20,332	\$19,327	\$1,005
Long Range Planning	\$29,117	\$28,112	\$1,005
Building and Safety	\$7,093	\$3,514	\$3,579
Eng Dev Rev	\$1,068		\$1,068
Landscape & Park Maintenance	\$9,340	\$5,271	\$4,069
Swim Center Maintenance	\$2,008	\$1,757	\$251
Tree Maintenance	\$1,005		\$1,005
Streets & Sidewalk Maintenance	\$7,971	\$5,271	\$2,700
Flood Control	\$892		\$892
Traffic Signals & Lights	\$2,259	\$1,757	\$502
Recreation Administration	\$10,292	\$8,785	\$1,507
Facilities - Parks and Recreation	\$2,008	\$1,757	\$251
Recreational Sports	\$10,248		\$10,248
Youth Services	\$502		\$502
Community Services	\$251		\$251
Ranger Program	\$502		\$502
Aquatics & Sinsheimer Park	\$251		\$251
Golf Course Oper & Maint	\$3,314	\$1,757	\$1,557
Police Administration	\$11,924	\$10,542	\$1,382
Patrol	\$11,102		\$11,102
Investigations	\$3,516		\$3,516
Police Support Services	\$4,772		\$4,772
Support Services - Grant	\$3,515	\$3,515	
Neighborhood Services	\$2,008	\$1,757	\$251

City of San Luis Obispo, CA Central Service Cost Allocation

Administration & Records  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>City Clerk Services</u>	<u>Main Switchboard</u>
Traffic Safety	\$1,256		\$1,256
Traffic - OTS Grant	\$1,757	\$1,757	
Fire Administration	\$8,033	\$7,028	\$1,005
Emergency Response	\$14,754	\$3,514	\$11,240
Hazard Prevention	\$1,256		\$1,256
FD290 Tourism Bid Fund	\$189		\$189
FD500 Water Fund	\$42,135	\$35,140	\$6,995
FD510 Parking Fund	\$5,274		\$5,274
FD520 Sewer Fund	\$11,388	\$3,514	\$7,874
FD530 Transit Fund	\$2,385	\$1,757	\$628
FD640 Reservoir Operations	\$904		\$904
All Other	\$47,439	\$47,439	
Total	\$622,362	\$513,370	\$108,992

**SCHEDULE 6.01**

**FINANCE**

NATURE AND EXTENT OF SERVICE

The Finance Administration Division organizes, leads, and monitors the functions within the Department. These include: Accounting, Revenue Management, Support Services and Information Technology. It is responsible for managing the City's financial and information technology operations in accordance with established policies and plans. Program goals are: developing and implementing efficient and effective financial policies, plans and reporting systems that help the operating departments achieve their objectives and assure the City's long-term fiscal health; protecting the City's assets from unauthorized use; effectively using the City's information technology resources to improve productivity, customer service and public access to City information; and providing quality service to all of the department's customers—both external and internal to the organization.

The Revenue Management Division is responsible for administering the City's treasury and revenue operations in accordance with established fiscal policies. Program goals are: developing and implementing effective and efficient revenue planning, monitoring and reporting systems that help assure the City's long-term fiscal health; providing quality customer service; protecting the City's cash assets from unauthorized use. This program has six major activities: utility billing, business tax, accounts receivable, cashier and public counter, revenue forecasts and rate reviews. Investments, bank services, and debt service administration are also functions handled by the division.

The Accounting Division is responsible for the coordination and preparation of the City's budget, issuing financial reports and administers the disbursement of City funds in accordance with adopted fiscal policies and internal control procedures. Program goals are developing and implementing effective and efficient financial planning, reporting, and accounting systems that help the operating departments achieve their objectives; providing quality customer service; and protecting the City's resources from unauthorized use. The program has five major activities: financial planning and reporting, payroll, accounts payable, general accounting services and policies and support services.

Costs are allocated as follows:

- **Business License, Transient Occupancy Tax and Tourism Assessment** - These costs are associated with the revenue streams identified in the title. Costs are identified but not allocated.
- **Accounts Payable** - These costs are associated with the payment of the city's obligations. Costs are allocated based the number of accounts payable transactions by department/fund.

**SCHEDULE 6.01**

**FINANCE**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Payroll** - These costs are associated with activities involved with processing the City's employee payroll. Costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **General Finance** – These costs are associated with general accounting activities. Costs are allocated based on total operating expenditures by fund/department/division.
- **Utility Billing** – These costs are associated with water and sewer utility billing activities. Costs are allocated 50% each to Fund 500 Water and Fund 520 Sewer.
- **Cashier** – These costs are associated with revenue collections occurring at the front counter within the Finance Department. Costs are allocated based on the amount of time spent by staff on this function and the relative amounts of revenue collected for each activity. Costs associated with the collection of Business License, Transient Occupancy Tax and Tourism Assessment are not allocated.
- **Budget** – These costs are associated with the management and production of the annual Citywide budget. Costs are allocated based on total operating expenditures by fund/department/division.

In addition to the above functions, the administrative costs associated with the following functions have been identified. These functions are separately allocated to end user departments in separate sections of this document.

- **IT Network Services** - These costs are associated with supervision of the Information Technology Network Services Department. Costs are allocated directly to Network Services.
- **Geographic Information Services (GIS)** - These costs are associated with supervision of the Geographic Information Services Department. Costs are allocated directly to Network Services.



Finance  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,772,319			\$1,772,319
Deductions:				
CONTRACT SERVICES	(\$53,851)			
Total deductions:	<u>(\$53,851)</u>			<u>(\$53,851)</u>
Allocated additions:				
10000000 - Building Use Charge	\$23,341		\$23,341	
10010200 - City Council	\$3,603	\$1,840	\$5,443	
10010100 - City Administration	\$16,202	\$2,821	\$19,023	
10015100 - City Attorney	\$12,544	\$2,475	\$15,019	
10020100 - Administration & Records	\$65,978	\$14,387	\$80,365	
10025300 - Network Services		\$73,302	\$73,302	
10026100 - Support Services		\$2,712	\$2,712	
10030100 - Human Resources		\$20,044	\$20,044	
10030200 - Risk Management		\$98,959	\$98,959	
10030300 - Wellness Program		\$394	\$394	
10050230 - Building Maintenance		\$39,979	\$39,979	
Total allocated additions:	<u>\$121,668</u>	<u>\$256,913</u>	<u>\$378,581</u>	<u>\$378,581</u>
Total to be allocated	<u><u>\$1,840,136</u></u>	<u><u>\$256,913</u></u>		<u><u>\$2,097,049</u></u>

City of San Luis Obispo, CA Central Service Cost Allocation

Finance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Bus Lic, Trans Occ Tax &amp; Tourism</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>
<b><u>Wages &amp; Benefits</u></b>									
SALARIES & WAGES	\$927,700	\$46,199	\$57,332	\$68,743	\$67,629	\$208,269	\$180,345		\$46,478
FRINGE BENEFITS	\$407,231	\$20,280	\$25,167	\$30,176	\$29,687	\$91,423	\$79,166		\$20,402
<b><u>Other Expense and Cost</u></b>									
CONTRACT SERVICES - UTILITIE	\$29,679							\$25,156	\$4,523
CONTRACT SERVICES	\$53,851	\$53,851							
PRINTING & REPRO SUP - UTILITI	\$11,411	\$3,108						\$8,303	
POSTAGE	\$117,436	\$1,239	\$8,827					\$107,370	
SERVICES & SUPPLIES	\$225,011	\$11,206	\$13,906	\$16,673	\$16,403	\$50,515	\$43,742		\$11,273
Departmental Expenditures	\$1,772,319	\$135,883	\$105,232	\$115,592	\$113,719	\$350,207	\$303,253	\$140,829	\$82,676
<b><u>Cost Adjustments</u></b>									
Deductions	(\$53,851)	(\$53,851)							
Additions: 1st									
Other	\$121,668		\$8,384	\$9,450	\$9,293	\$28,630	\$24,789		\$6,385
Functional Cost	\$1,840,136	\$82,032	\$113,616	\$125,042	\$123,012	\$378,837	\$328,042	\$140,829	\$89,061
Reallocate Admin		(\$82,032)	\$5,275	\$5,794	\$5,701	\$17,555	\$15,202	\$7,060	\$4,144
Allocable Costs	\$1,840,136		\$118,891	\$130,836	\$128,713	\$396,392	\$343,244	\$147,889	\$93,205
Unallocated	(\$118,891)		(\$118,891)						
<b>1st Allocation</b>	<b>\$1,721,245</b>			<b>\$130,836</b>	<b>\$128,713</b>	<b>\$396,392</b>	<b>\$343,244</b>	<b>\$147,889</b>	<b>\$93,205</b>
Additions: 2nd									
Other	\$256,913		\$17,704	\$19,955	\$19,623	\$60,455	\$52,345		\$13,483
Functional Cost	\$256,913		\$17,704	\$19,955	\$19,623	\$60,455	\$52,345		\$13,483
Allocable Costs	\$256,913		\$17,704	\$19,955	\$19,623	\$60,455	\$52,345		\$13,483
Unallocated	(\$17,704)		(\$17,704)						
<b>2nd Allocation</b>	<b>\$239,209</b>			<b>\$19,955</b>	<b>\$19,623</b>	<b>\$60,455</b>	<b>\$52,345</b>		<b>\$13,483</b>
<b>Total allocated</b>	<b>\$1,960,454</b>			<b>\$150,791</b>	<b>\$148,336</b>	<b>\$456,847</b>	<b>\$395,589</b>	<b>\$147,889</b>	<b>\$106,688</b>

Finance  
Schedule of costs to be  
allocated by function

	<u>Budget</u>	<u>IT Supervision</u>	<u>GIS Supervision</u>
<b><u>Wages &amp; Benefits</u></b>			
SALARIES & WAGES	\$228,771	\$20,873	\$3,061
FRINGE BENEFITS	\$100,423	\$9,163	\$1,344
<b><u>Other Expense and Cost</u></b>			
CONTRACT SERVICES - UTILITIE			
CONTRACT SERVICES			
PRINTING & REPRO SUP - UTILITI			
POSTAGE			
SERVICES & SUPPLIES	\$55,488	\$5,063	\$742
Departmental Expenditures	\$384,682	\$35,099	\$5,147
<b><u>Cost Adjustments</u></b>			
Deductions			
Additions: 1st			
Other	\$31,441	\$2,871	\$425
Functional Cost	\$416,123	\$37,970	\$5,572
Reallocate Admin	\$19,284	\$1,759	\$258
Allocable Costs	\$435,407	\$39,729	\$5,830
Unallocated			
<b>1st Allocation</b>	<b>\$435,407</b>	<b>\$39,729</b>	<b>\$5,830</b>
Additions: 2nd			
Other	\$66,390	\$6,063	\$895
Functional Cost	\$66,390	\$6,063	\$895
Allocable Costs	\$66,390	\$6,063	\$895
Unallocated			
<b>2nd Allocation</b>	<b>\$66,390</b>	<b>\$6,063</b>	<b>\$895</b>
<b>Total allocated</b>	<b>\$501,797</b>	<b>\$45,792</b>	<b>\$6,725</b>

**Finance**  
**Detail allocation of**  
**Accounts Payable**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD210 Downtown Bid Fund	23	0.088 %	\$116		\$116	\$18	\$134
FD240 CDBG Fund	14	0.054 %	\$70		\$70	\$11	\$81
FD500 Water Fund	2,249	8.644 %	\$11,309		\$11,309	\$1,806	\$13,115
FD510 Parking Fund	1,062	4.082 %	\$5,340		\$5,340	\$853	\$6,193
FD520 Sewer Fund	2,878	11.061 %	\$14,472		\$14,472	\$2,311	\$16,783
FD530 Transit Fund	425	1.633 %	\$2,137		\$2,137	\$341	\$2,478
FD625 Jack House Fund	13	0.050 %	\$65		\$65	\$10	\$75
FD640 Reservoir Operations	287	1.103 %	\$1,443		\$1,443	\$230	\$1,673
FD650 Narcotics Task Force Fund	40	0.154 %	\$201		\$201	\$32	\$233
FD653 Hazardous Mat Task Force Fund	37	0.142 %	\$186		\$186	\$30	\$216
FD655 Bomb Task Force Fund	30	0.115 %	\$151		\$151	\$24	\$175
City Administration	179	0.688 %	\$900		\$900		\$900
City Council	423	1.626 %	\$2,127		\$2,127		\$2,127
Cultural Activities	3	0.012 %	\$15		\$15	\$2	\$17
Economic Development	88	0.338 %	\$443		\$443	\$71	\$514
Natural Resource Protection	213	0.819 %	\$1,071		\$1,071	\$171	\$1,242
Community Promotion	110	0.423 %	\$553		\$553	\$88	\$641
Support Services	228	0.876 %	\$1,146		\$1,146	\$183	\$1,329
Human Resources	325	1.249 %	\$1,634		\$1,634	\$261	\$1,895
Risk Management	83	0.319 %	\$417		\$417	\$67	\$484
Wellness Program	8	0.031 %	\$40		\$40	\$6	\$46
Community Development Admin	254	0.976 %	\$1,277		\$1,277	\$204	\$1,481
Commissions & Committees	78	0.300 %	\$392		\$392	\$63	\$455
Development Review	79	0.304 %	\$397		\$397	\$63	\$460
Long Range Planning	113	0.434 %	\$568		\$568	\$91	\$659
Building and Safety	282	1.084 %	\$1,418		\$1,418	\$226	\$1,644
Public Works Administration	263	1.011 %	\$1,322		\$1,322	\$211	\$1,533
Landscape & Park Maintenance	796	3.059 %	\$4,003		\$4,003	\$639	\$4,642
Swim Center Maintenance	308	1.184 %	\$1,549		\$1,549	\$247	\$1,796
Tree Maintenance	182	0.699 %	\$915		\$915	\$146	\$1,061
Building Maintenance	1,317	5.062 %	\$6,623		\$6,623	\$1,057	\$7,680
Streets & Sidewalk Maintenance	663	2.548 %	\$3,334		\$3,334	\$532	\$3,866
Flood Control	157	0.603 %	\$789		\$789	\$126	\$915
Traffic Signals & Lights	160	0.615 %	\$805		\$805	\$128	\$933
Vehicle & Equipment Maintenance	1,568	6.026 %	\$7,885		\$7,885	\$1,259	\$9,144
Eng Dev Rev	17	0.065 %	\$85		\$85	\$14	\$99
CIP Project Engineering	266	1.022 %	\$1,338		\$1,338	\$214	\$1,552
Transportation/Plan Engineering	164	0.630 %	\$825		\$825	\$132	\$957
Recreation Administration	381	1.464 %	\$1,916		\$1,916	\$306	\$2,222
Facilities - Parks and Recreation	341	1.311 %	\$1,715		\$1,715	\$274	\$1,989
Recreational Sports	256	0.984 %	\$1,287		\$1,287	\$206	\$1,493

**Finance**  
**Detail allocation of**  
**Accounts Payable**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Youth Services	774	2.975 %	\$3,892		\$3,892	\$621	\$4,513
Community Services	1,001	3.847 %	\$5,034		\$5,034	\$804	\$5,838
Ranger Program	191	0.734 %	\$960		\$960	\$153	\$1,113
Aquatics & Sinsheimer Park	158	0.607 %	\$794		\$794	\$127	\$921
Human Relations	37	0.142 %	\$186		\$186	\$30	\$216
Police Administration	963	3.701 %	\$4,842		\$4,842	\$773	\$5,615
Patrol	266	1.022 %	\$1,338		\$1,338	\$214	\$1,552
Investigations	117	0.450 %	\$588		\$588	\$94	\$682
Police Support Services	76	0.292 %	\$382		\$382	\$61	\$443
Neighborhood Services	70	0.269 %	\$352		\$352	\$56	\$408
Traffic Safety	98	0.377 %	\$493		\$493	\$79	\$572
Emergency Response	342	1.314 %	\$1,720		\$1,720	\$275	\$1,995
Hazard Prevention	85	0.327 %	\$427		\$427	\$68	\$495
Training Services	157	0.603 %	\$789		\$789	\$126	\$915
Technical Services	134	0.515 %	\$674		\$674	\$108	\$782
Disaster Preparedness	75	0.288 %	\$377		\$377	\$60	\$437
All Other	1,442	5.542 %	\$7,251		\$7,251	\$1,158	\$8,409
Development Services	96	0.369 %	\$483		\$483	\$77	\$560
Fire Administration Grant	6	0.023 %	\$30		\$30	\$5	\$35
Hazard Prevention Grant	15	0.058 %	\$75		\$75	\$12	\$87
City Attorney	138	0.530 %	\$694		\$694		\$694
Administration & Records	424	1.630 %	\$2,132		\$2,132		\$2,132
Network Services	1,100	4.228 %	\$5,531		\$5,531	\$883	\$6,414
Geographic Information Services	98	0.377 %	\$493		\$493	\$79	\$572
Golf Course Oper & Maint	490	1.883 %	\$2,464		\$2,464	\$393	\$2,857
Fire Administration	450	1.730 %	\$2,263		\$2,263	\$361	\$2,624
Fire Apparatus Service	494	1.899 %	\$2,484		\$2,484	\$397	\$2,881
Recruit Academy	66	0.254 %	\$332		\$332	\$53	\$385
FD250 Law Enforcement Grant Fund	27	0.104 %	\$136		\$136	\$22	\$158
FD290 Tourism Bid Fund	266	1.022 %	\$1,341		\$1,341	\$213	\$1,554
<b>Total</b>	<b>26,019</b>	<b>100.000 %</b>	<b>\$130,836</b>		<b>\$130,836</b>	<b>\$19,955</b>	<b>\$150,791</b>

(A) Alloc basis: Accounts Payable Transaction Count by Department/Fund

Source: AP Checks 2014 worksheet 12-19-14 3:37pm

**Finance**  
**Detail allocation of**  
**Payroll**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	550	1.289 %	\$1,659		\$1,659	\$259	\$1,918
Fire Administration	400	0.937 %	\$1,206		\$1,206	\$188	\$1,394
Flood Control	355	0.832 %	\$1,071		\$1,071	\$167	\$1,238
Recreation Administration	600	1.406 %	\$1,809		\$1,809	\$283	\$2,092
Building Maintenance	500	1.171 %	\$1,508		\$1,508	\$235	\$1,743
Long Range Planning	400	0.937 %	\$1,206		\$1,206	\$188	\$1,394
Building and Safety	1,425	3.339 %	\$4,297		\$4,297	\$671	\$4,968
Development Review	400	0.937 %	\$1,206		\$1,206	\$188	\$1,394
Economic Development	100	0.234 %	\$302		\$302	\$47	\$349
Natural Resource Protection	200	0.469 %	\$603		\$603	\$94	\$697
City Administration	300	0.703 %	\$905		\$905		\$905
Public Works Administration	700	1.640 %	\$2,111		\$2,111	\$330	\$2,441
Recreational Sports	4,080	9.559 %	\$12,304		\$12,304	\$1,921	\$14,225
Transportation/Plan Engineering	670	1.570 %	\$2,021		\$2,021	\$316	\$2,337
CIP Project Engineering	1,470	3.444 %	\$4,433		\$4,433	\$692	\$5,125
City Attorney	300	0.703 %	\$905		\$905		\$905
Administration & Records	410	0.961 %	\$1,236		\$1,236		\$1,236
Human Resources	370	0.867 %	\$1,116		\$1,116	\$174	\$1,290
Risk Management	130	0.305 %	\$392		\$392	\$61	\$453
Network Services	681	1.596 %	\$2,054		\$2,054	\$321	\$2,375
Facilities - Parks and Recreation	100	0.234 %	\$302		\$302	\$47	\$349
Vehicle & Equipment Maintenance	450	1.054 %	\$1,357		\$1,357	\$212	\$1,569
Geographic Information Services	300	0.703 %	\$905		\$905	\$141	\$1,046
Community Promotion	25	0.059 %	\$75		\$75	\$12	\$87
Community Development Admin	725	1.699 %	\$2,186		\$2,186	\$341	\$2,527
Landscape & Park Maintenance	1,620	3.796 %	\$4,885		\$4,885	\$763	\$5,648
Swim Center Maintenance	100	0.234 %	\$302		\$302	\$47	\$349
Tree Maintenance	400	0.937 %	\$1,206		\$1,206	\$188	\$1,394
Streets & Sidewalk Maintenance	1,075	2.519 %	\$3,242		\$3,242	\$506	\$3,748
Traffic Signals & Lights	200	0.469 %	\$603		\$603	\$94	\$697
Eng Dev Rev	425	0.996 %	\$1,282		\$1,282	\$200	\$1,482
Youth Services	200	0.469 %	\$603		\$603	\$94	\$697
Community Services	100	0.234 %	\$302		\$302	\$47	\$349
Ranger Program	200	0.469 %	\$603		\$603	\$94	\$697
Patrol	4,420	10.356 %	\$13,329		\$13,329	\$2,081	\$15,410
Investigations	1,400	3.280 %	\$4,222		\$4,222	\$659	\$4,881
Police Support Services	1,900	4.452 %	\$5,730		\$5,730	\$895	\$6,625
Neighborhood Services	100	0.234 %	\$302		\$302	\$47	\$349
Traffic Safety	500	1.171 %	\$1,508		\$1,508	\$235	\$1,743
Emergency Response	4,475	10.485 %	\$13,495		\$13,495	\$2,107	\$15,602
Hazard Prevention	500	1.171 %	\$1,508		\$1,508	\$235	\$1,743

Finance  
Detail allocation of  
Payroll

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	2,785	6.525 %	\$8,399		\$8,399	\$1,311	\$9,710
FD520 Sewer Fund	3,135	7.345 %	\$9,454		\$9,454	\$1,476	\$10,930
FD530 Transit Fund	250	0.586 %	\$754		\$754	\$118	\$872
FD640 Reservoir Operations	360	0.843 %	\$1,086		\$1,086	\$170	\$1,256
FD290 Tourism Bid Fund	75	0.176 %	\$226		\$226	\$35	\$261
Golf Course Oper & Maint	620	1.453 %	\$1,870		\$1,870	\$292	\$2,162
Aquatics & Sinsheimer Park	100	0.234 %	\$302		\$302	\$47	\$349
FD510 Parking Fund	2,100	4.918 %	\$6,331		\$6,331	\$994	\$7,325
Total	42,681	100.000 %	\$128,713		\$128,713	\$19,623	\$148,336

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

**Finance**  
**Detail allocation of**  
**General Finance**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	664,301	0.918 %	\$3,638		\$3,638		\$3,638
City Council	133,963	0.185 %	\$734		\$734		\$734
Cultural Activities	295,376	0.408 %	\$1,618		\$1,618	\$253	\$1,871
Economic Development	205,820	0.284 %	\$1,127		\$1,127	\$177	\$1,304
Natural Resource Protection	380,783	0.526 %	\$2,085		\$2,085	\$327	\$2,412
Community Promotion	380,806	0.526 %	\$2,085		\$2,085	\$327	\$2,412
City Attorney	570,898	0.789 %	\$3,126		\$3,126		\$3,126
Administration & Records	548,094	0.757 %	\$3,002		\$3,002		\$3,002
Network Services	2,527,764	3.492 %	\$13,843		\$13,843	\$2,169	\$16,012
Support Services	130,257	0.180 %	\$713		\$713	\$112	\$825
Human Resources	659,289	0.911 %	\$3,610		\$3,610	\$566	\$4,176
Risk Management	3,442,135	4.755 %	\$18,850		\$18,850	\$2,953	\$21,803
Wellness Program	13,754	0.019 %	\$75		\$75	\$12	\$87
Community Development Admin	649,462	0.897 %	\$3,557		\$3,557	\$557	\$4,114
Commissions & Committees	36,649	0.051 %	\$201		\$201	\$31	\$232
Development Review	731,533	1.011 %	\$4,006		\$4,006	\$628	\$4,634
Long Range Planning	881,307	1.218 %	\$4,826		\$4,826	\$756	\$5,582
Building and Safety	1,464,408	2.023 %	\$8,019		\$8,019	\$1,256	\$9,275
Public Works Administration	879,628	1.215 %	\$4,817		\$4,817	\$755	\$5,572
Landscape & Park Maintenance	2,217,860	3.064 %	\$12,146		\$12,146	\$1,903	\$14,049
Swim Center Maintenance	449,524	0.621 %	\$2,462		\$2,462	\$386	\$2,848
Tree Maintenance	451,495	0.624 %	\$2,473		\$2,473	\$387	\$2,860
Building Maintenance	1,045,452	1.444 %	\$5,725		\$5,725	\$897	\$6,622
Streets & Sidewalk Maintenance	1,233,751	1.704 %	\$6,756		\$6,756	\$1,058	\$7,814
Flood Control	666,318	0.921 %	\$3,649		\$3,649	\$572	\$4,221
Traffic Signals & Lights	472,410	0.653 %	\$2,587		\$2,587	\$405	\$2,992
Vehicle & Equipment Maintenance	1,101,442	1.522 %	\$6,032		\$6,032	\$945	\$6,977
Eng Dev Rev	614,701	0.849 %	\$3,366		\$3,366	\$527	\$3,893
CIP Project Engineering	1,762,270	2.435 %	\$9,651		\$9,651	\$1,512	\$11,163
Transportation/Plan Engineering	690,874	0.954 %	\$3,783		\$3,783	\$593	\$4,376
Human Relations	237,508	0.328 %	\$1,301		\$1,301	\$204	\$1,505
Recreation Administration	703,543	0.972 %	\$3,853		\$3,853	\$604	\$4,457
Facilities - Parks and Recreation	219,750	0.304 %	\$1,203		\$1,203	\$189	\$1,392
Recreational Sports	328,837	0.454 %	\$1,801		\$1,801	\$282	\$2,083
Youth Services	914,456	1.263 %	\$5,008		\$5,008	\$785	\$5,793
Community Services	225,410	0.311 %	\$1,234		\$1,234	\$193	\$1,427
Ranger Program	302,887	0.418 %	\$1,659		\$1,659	\$260	\$1,919
Aquatics & Sinsheimer Park	353,342	0.488 %	\$1,935		\$1,935	\$303	\$2,238
Police Administration	1,513,124	2.090 %	\$8,286		\$8,286	\$1,298	\$9,584
Patrol	6,991,387	9.659 %	\$38,287		\$38,287	\$5,998	\$44,285
Investigations	2,569,695	3.550 %	\$14,072		\$14,072	\$2,205	\$16,277



**Finance**  
**Detail allocation of**  
**General Finance**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,340,206	3.233 %	\$12,816		\$12,816	\$2,008	\$14,824
Neighborhood Services	225,523	0.312 %	\$1,235		\$1,235	\$193	\$1,428
Traffic Safety	676,829	0.935 %	\$3,706		\$3,706	\$581	\$4,287
Fire Administration	806,140	1.114 %	\$4,415		\$4,415	\$692	\$5,107
Emergency Response	7,948,662	10.981 %	\$43,529		\$43,529	\$6,819	\$50,348
Hazard Prevention	680,495	0.940 %	\$3,727		\$3,727	\$584	\$4,311
Training Services	90,089	0.124 %	\$493		\$493	\$77	\$570
Technical Services	37,908	0.052 %	\$208		\$208	\$33	\$241
Disaster Preparedness	19,547	0.027 %	\$107		\$107	\$17	\$124
FD210 Downtown Bid Fund	221,864	0.307 %	\$1,215		\$1,215	\$190	\$1,405
FD240 CDBG Fund	280,433	0.387 %	\$1,536		\$1,536	\$241	\$1,777
FD500 Water Fund	4,739,778	6.548 %	\$25,956		\$25,956	\$4,066	\$30,022
FD510 Parking Fund	1,816,313	2.509 %	\$9,947		\$9,947	\$1,558	\$11,505
FD520 Sewer Fund	5,785,713	7.993 %	\$31,684		\$31,684	\$4,964	\$36,648
Golf Course Oper & Maint	550,409	0.760 %	\$3,014		\$3,014	\$472	\$3,486
FD640 Reservoir Operations	819,409	1.132 %	\$4,487		\$4,487	\$703	\$5,190
Geographic Information Services	444,763	0.614 %	\$2,436		\$2,436	\$382	\$2,818
FD290 Tourism Bid Fund	1,252,847	1.731 %	\$6,861		\$6,861	\$1,075	\$7,936
FD530 Transit Fund	2,824,097	3.902 %	\$15,466		\$15,466	\$2,423	\$17,889
Development Services	497,430	0.687 %	\$2,724		\$2,724	\$427	\$3,151
Fire Administration Grant	5,199	0.007 %	\$28		\$28	\$4	\$32
Hazard Prevention Grant	14,886	0.021 %	\$82		\$82	\$13	\$95
FD250 Law Enforcement Grant Fund	208,816	0.288 %	\$1,144		\$1,144	\$179	\$1,323
FD625 Jack House Fund	1,168	0.002 %	\$6		\$6	\$1	\$7
Fire Apparatus Service	347,192	0.480 %	\$1,901		\$1,901	\$298	\$2,199
Recruit Academy	85,630	0.121 %	\$468		\$468	\$70	\$538
<b>Total</b>	<u>72,383,609</u>	<u>100.000 %</u>	<u>\$396,392</u>		<u>\$396,392</u>	<u>\$60,455</u>	<u>\$456,847</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division

Source: 13-14 exp for CAP worksheet

Finance  
Detail allocation of  
Utility Billing

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	50	50.000 %	\$171,622		\$171,622	\$26,173	\$197,795
FD520 Sewer Fund	50	50.000 %	\$171,622		\$171,622	\$26,172	\$197,794
Total	100	100.000 %	\$343,244		\$343,244	\$52,345	\$395,589

(A) Alloc basis: Direct Allocation to Water (FD500) & Sewer (FD520)

Source: Accounting Department

City of San Luis Obispo, CA Central Service Cost Allocation

Finance  
Detail allocation of  
Utility Billing Costs

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	50	50.000 %	\$73,945		\$73,945		\$73,945
FD520 Sewer Fund	50	50.000 %	\$73,944		\$73,944		\$73,944
Total	<u>100</u>	<u>100.000 %</u>	<u>\$147,889</u>		<u>\$147,889</u>		<u>\$147,889</u>

(A) Alloc basis:

Source:

City of San Luis Obispo, CA Central Service Cost Allocation

Finance  
Detail allocation of  
Cashier

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund	727	7.270 %	\$6,776		\$6,776	\$980	\$7,756
FD530 Transit Fund	106	1.060 %	\$988		\$988	\$143	\$1,131
FD500 Water Fund	1,406	14.060 %	\$13,105		\$13,105	\$1,896	\$15,001
FD520 Sewer Fund	1,406	14.060 %	\$13,105		\$13,105	\$1,896	\$15,001
All Other	6,355	63.550 %	\$59,231		\$59,231	\$8,568	\$67,799
Total	<u>10,000</u>	<u>100.000 %</u>	<u>\$93,205</u>		<u>\$93,205</u>	<u>\$13,483</u>	<u>\$106,688</u>

(A) Alloc basis: Based on the amount of time spent by staff on this function and the relative amounts of revenue collected

Source: Salary-Wages for Finance Accounting Revenue Mgmt worksheet 1-16-15

**Finance**  
**Detail allocation of**  
**Budget**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	664,301	0.918 %	\$3,996		\$3,996		\$3,996
City Council	133,963	0.185 %	\$806		\$806		\$806
Cultural Activities	295,376	0.408 %	\$1,777		\$1,777	\$278	\$2,055
Economic Development	205,820	0.284 %	\$1,238		\$1,238	\$194	\$1,432
Natural Resource Protection	380,783	0.526 %	\$2,291		\$2,291	\$359	\$2,650
Community Promotion	380,806	0.526 %	\$2,291		\$2,291	\$359	\$2,650
City Attorney	570,898	0.789 %	\$3,434		\$3,434		\$3,434
Administration & Records	548,094	0.757 %	\$3,297		\$3,297		\$3,297
Network Services	2,527,764	3.492 %	\$15,205		\$15,205	\$2,382	\$17,587
Support Services	130,257	0.180 %	\$784		\$784	\$123	\$907
Human Resources	659,289	0.911 %	\$3,966		\$3,966	\$621	\$4,587
Risk Management	3,442,135	4.755 %	\$20,705		\$20,705	\$3,243	\$23,948
Wellness Program	13,754	0.019 %	\$83		\$83	\$13	\$96
Community Development Admin	649,462	0.897 %	\$3,907		\$3,907	\$612	\$4,519
Commissions & Committees	36,649	0.051 %	\$220		\$220	\$35	\$255
Development Review	731,533	1.011 %	\$4,400		\$4,400	\$689	\$5,089
Long Range Planning	881,307	1.218 %	\$5,301		\$5,301	\$830	\$6,131
Building and Safety	1,464,408	2.023 %	\$8,809		\$8,809	\$1,380	\$10,189
Public Works Administration	879,628	1.215 %	\$5,291		\$5,291	\$829	\$6,120
Landscape & Park Maintenance	2,217,860	3.064 %	\$13,341		\$13,341	\$2,090	\$15,431
Swim Center Maintenance	449,524	0.621 %	\$2,704		\$2,704	\$424	\$3,128
Tree Maintenance	451,495	0.624 %	\$2,716		\$2,716	\$425	\$3,141
Building Maintenance	1,045,452	1.444 %	\$6,289		\$6,289	\$985	\$7,274
Streets & Sidewalk Maintenance	1,233,751	1.704 %	\$7,421		\$7,421	\$1,162	\$8,583
Flood Control	666,318	0.921 %	\$4,008		\$4,008	\$628	\$4,636
Traffic Signals & Lights	472,410	0.653 %	\$2,842		\$2,842	\$445	\$3,287
Vehicle & Equipment Maintenance	1,101,442	1.522 %	\$6,625		\$6,625	\$1,038	\$7,663
Eng Dev Rev	614,701	0.849 %	\$3,698		\$3,698	\$579	\$4,277
CIP Project Engineering	1,762,270	2.435 %	\$10,601		\$10,601	\$1,660	\$12,261
Transportation/Plan Engineering	690,874	0.954 %	\$4,156		\$4,156	\$651	\$4,807
Human Relations	237,508	0.328 %	\$1,429		\$1,429	\$224	\$1,653
Recreation Administration	703,543	0.972 %	\$4,232		\$4,232	\$663	\$4,895
Facilities - Parks and Recreation	219,750	0.304 %	\$1,322		\$1,322	\$207	\$1,529
Recreational Sports	328,837	0.454 %	\$1,978		\$1,978	\$310	\$2,288
Youth Services	914,456	1.263 %	\$5,501		\$5,501	\$862	\$6,363
Community Services	225,410	0.311 %	\$1,356		\$1,356	\$212	\$1,568
Ranger Program	302,887	0.418 %	\$1,822		\$1,822	\$285	\$2,107
Aquatics & Sinsheimer Park	353,342	0.488 %	\$2,125		\$2,125	\$333	\$2,458
Police Administration	1,513,124	2.090 %	\$9,102		\$9,102	\$1,426	\$10,528
Patrol	6,991,387	9.659 %	\$42,055		\$42,055	\$6,587	\$48,642
Investigations	2,569,695	3.550 %	\$15,457		\$15,457	\$2,421	\$17,878

**Finance**  
**Detail allocation of**  
**Budget**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,340,206	3.233 %	\$14,077		\$14,077	\$2,205	\$16,282
Neighborhood Services	225,523	0.312 %	\$1,357		\$1,357	\$212	\$1,569
Traffic Safety	676,829	0.935 %	\$4,071		\$4,071	\$638	\$4,709
Fire Administration	806,140	1.114 %	\$4,849		\$4,849	\$760	\$5,609
Emergency Response	7,948,662	10.981 %	\$47,813		\$47,813	\$7,489	\$55,302
Hazard Prevention	680,495	0.940 %	\$4,093		\$4,093	\$641	\$4,734
Training Services	90,089	0.124 %	\$542		\$542	\$85	\$627
Technical Services	37,908	0.052 %	\$228		\$228	\$36	\$264
Disaster Preparedness	19,547	0.027 %	\$118		\$118	\$18	\$136
FD210 Downtown Bid Fund	221,864	0.307 %	\$1,335		\$1,335	\$209	\$1,544
FD240 CDBG Fund	280,433	0.387 %	\$1,687		\$1,687	\$264	\$1,951
FD500 Water Fund	4,739,778	6.548 %	\$28,511		\$28,511	\$4,466	\$32,977
FD510 Parking Fund	1,816,313	2.509 %	\$10,926		\$10,926	\$1,711	\$12,637
FD520 Sewer Fund	5,785,713	7.993 %	\$34,803		\$34,803	\$5,451	\$40,254
Golf Course Oper & Maint	550,409	0.760 %	\$3,311		\$3,311	\$519	\$3,830
FD640 Reservoir Operations	819,409	1.132 %	\$4,929		\$4,929	\$772	\$5,701
Geographic Information Services	444,763	0.614 %	\$2,675		\$2,675	\$419	\$3,094
FD290 Tourism Bid Fund	1,252,847	1.731 %	\$7,536		\$7,536	\$1,180	\$8,716
FD530 Transit Fund	2,824,097	3.902 %	\$16,988		\$16,988	\$2,661	\$19,649
Development Services	497,430	0.687 %	\$2,992		\$2,992	\$469	\$3,461
Fire Administration Grant	5,199	0.007 %	\$31		\$31	\$5	\$36
Hazard Prevention Grant	14,886	0.021 %	\$90		\$90	\$14	\$104
FD250 Law Enforcement Grant Fund	208,816	0.288 %	\$1,256		\$1,256	\$197	\$1,453
FD625 Jack House Fund	1,168	0.002 %	\$7		\$7	\$1	\$8
Fire Apparatus Service	347,192	0.480 %	\$2,088		\$2,088	\$327	\$2,415
Recruit Academy	85,630	0.121 %	\$513		\$513	\$77	\$590
<b>Total</b>	<u>72,383,609</u>	<u>100.000 %</u>	<u>\$435,407</u>		<u>\$435,407</u>	<u>\$66,390</u>	<u>\$501,797</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division

Source: 13-14 exp for CAP worksheet

City of San Luis Obispo, CA Central Service Cost Allocation

Finance  
Detail allocation of  
IT Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Network Services	100	100.000 %	\$39,729		\$39,729	\$6,063	\$45,792
Total	100	100.000 %	\$39,729		\$39,729	\$6,063	\$45,792

(A) Alloc basis: Direct Allocation to Network Services

Source: Salary-Wages for Finance Accounting Revenue Mgmt worksheet 1-16-15

Finance  
Detail allocation of  
GIS Supervision

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Geographic Information Services	100	100.000 %	\$5,830		\$5,830	\$895	\$6,725
Total	100	100.000 %	\$5,830		\$5,830	\$895	\$6,725

(A) Alloc basis: Direct Allocation to GIS

Source: Salary-Wages for Finance Accounting Revenue Mgmt worksheet 1-16-15



**Finance  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>	<u>IT Supervision</u>
City Council	\$3,667	\$2,127		\$734				\$806	
City Administration	\$9,439	\$900	\$905	\$3,638				\$3,996	
City Attorney	\$8,159	\$694	\$905	\$3,126				\$3,434	
Administration & Records	\$9,667	\$2,132	\$1,236	\$3,002				\$3,297	
Network Services	\$88,180	\$6,414	\$2,375	\$16,012				\$17,587	\$45,792
Geographic Information Services	\$14,255	\$572	\$1,046	\$2,818				\$3,094	
Support Services	\$3,061	\$1,329		\$825				\$907	
Human Resources	\$11,948	\$1,895	\$1,290	\$4,176				\$4,587	
Risk Management	\$46,688	\$484	\$453	\$21,803				\$23,948	
Wellness Program	\$229	\$46		\$87				\$96	
Public Works Administration	\$15,666	\$1,533	\$2,441	\$5,572				\$6,120	
Building Maintenance	\$23,319	\$7,680	\$1,743	\$6,622				\$7,274	
Vehicle & Equipment Maintenance	\$25,353	\$9,144	\$1,569	\$6,977				\$7,663	
CIP Project Engineering	\$30,101	\$1,552	\$5,125	\$11,163				\$12,261	
Transportation/Plan Engineering	\$12,477	\$957	\$2,337	\$4,376				\$4,807	
Cultural Activities	\$3,943	\$17		\$1,871				\$2,055	
Economic Development	\$3,599	\$514	\$349	\$1,304				\$1,432	
Natural Resource Protection	\$7,001	\$1,242	\$697	\$2,412				\$2,650	
Community Promotion	\$5,790	\$641	\$87	\$2,412				\$2,650	
Human Relations	\$3,374	\$216		\$1,505				\$1,653	
Community Development Admin	\$12,641	\$1,481	\$2,527	\$4,114				\$4,519	
Commissions & Committees	\$942	\$455		\$232				\$255	
Development Review	\$11,577	\$460	\$1,394	\$4,634				\$5,089	
Long Range Planning	\$13,766	\$659	\$1,394	\$5,582				\$6,131	
Building and Safety	\$26,076	\$1,644	\$4,968	\$9,275				\$10,189	
Eng Dev Rev	\$9,751	\$99	\$1,482	\$3,893				\$4,277	
Landscape & Park Maintenance	\$39,770	\$4,642	\$5,648	\$14,049				\$15,431	
Swim Center Maintenance	\$8,121	\$1,796	\$349	\$2,848				\$3,128	
Tree Maintenance	\$8,456	\$1,061	\$1,394	\$2,860				\$3,141	
Streets & Sidewalk Maintenance	\$24,011	\$3,866	\$3,748	\$7,814				\$8,583	
Flood Control	\$11,010	\$915	\$1,238	\$4,221				\$4,636	
Traffic Signals & Lights	\$7,909	\$933	\$697	\$2,992				\$3,287	
Development Services	\$7,172	\$560		\$3,151				\$3,461	
Recreation Administration	\$13,666	\$2,222	\$2,092	\$4,457				\$4,895	
Facilities - Parks and Recreation	\$5,259	\$1,989	\$349	\$1,392				\$1,529	
Recreational Sports	\$20,089	\$1,493	\$14,225	\$2,083				\$2,288	
Youth Services	\$17,366	\$4,513	\$697	\$5,793				\$6,363	
Community Services	\$9,182	\$5,838	\$349	\$1,427				\$1,568	
Ranger Program	\$5,836	\$1,113	\$697	\$1,919				\$2,107	
Aquatics & Sinsheimer Park	\$5,966	\$921	\$349	\$2,238				\$2,458	
Golf Course Oper & Maint	\$12,335	\$2,857	\$2,162	\$3,486				\$3,830	

Finance  
Departmental Cost  
Allocation Summary

GIS Supervision

City Council	
City Administration	
City Attorney	
Administration & Records	
Network Services	
Geographic Information Services	\$6,725
Support Services	
Human Resources	
Risk Management	
Wellness Program	
Public Works Administration	
Building Maintenance	
Vehicle & Equipment Maintenance	
CIP Project Engineering	
Transportation/Plan Engineering	
Cultural Activities	
Economic Development	
Natural Resource Protection	
Community Promotion	
Human Relations	
Community Development Admin	
Commissions & Committees	
Development Review	
Long Range Planning	
Building and Safety	
Eng Dev Rev	
Landscape & Park Maintenance	
Swim Center Maintenance	
Tree Maintenance	
Streets & Sidewalk Maintenance	
Flood Control	
Traffic Signals & Lights	
Development Services	
Recreation Administration	
Facilities - Parks and Recreation	
Recreational Sports	
Youth Services	
Community Services	
Ranger Program	
Aquatics & Sinsheimer Park	
Golf Course Oper & Maint	

**Finance  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Accounts Payable</u>	<u>Payroll</u>	<u>General Finance</u>	<u>Utility Billing</u>	<u>Utility Billing Costs</u>	<u>Cashier</u>	<u>Budget</u>	<u>IT Supervision</u>
Police Administration	\$27,645	\$5,615	\$1,918	\$9,584				\$10,528	
Patrol	\$109,889	\$1,552	\$15,410	\$44,285				\$48,642	
Investigations	\$39,718	\$682	\$4,881	\$16,277				\$17,878	
Police Support Services	\$38,174	\$443	\$6,625	\$14,824				\$16,282	
Neighborhood Services	\$3,754	\$408	\$349	\$1,428				\$1,569	
Traffic Safety	\$11,311	\$572	\$1,743	\$4,287				\$4,709	
Fire Administration	\$14,734	\$2,624	\$1,394	\$5,107				\$5,609	
Fire Administration Grant	\$103	\$35		\$32				\$36	
Emergency Response	\$123,247	\$1,995	\$15,602	\$50,348				\$55,302	
Fire Apparatus Service	\$7,495	\$2,881		\$2,199				\$2,415	
Hazard Prevention	\$11,283	\$495	\$1,743	\$4,311				\$4,734	
Hazard Prevention Grant	\$286	\$87		\$95				\$104	
Training Services	\$2,112	\$915		\$570				\$627	
Recruit Academy	\$1,513	\$385		\$538				\$590	
Technical Services	\$1,287	\$782		\$241				\$264	
Disaster Preparedness	\$697	\$437		\$124				\$136	
FD210 Downtown Bid Fund	\$3,083	\$134		\$1,405				\$1,544	
FD240 CDBG Fund	\$3,809	\$81		\$1,777				\$1,951	
FD250 Law Enforcement Grant Fund	\$2,934	\$158		\$1,323				\$1,453	
FD290 Tourism Bid Fund	\$18,467	\$1,554	\$261	\$7,936				\$8,716	
FD500 Water Fund	\$372,565	\$13,115	\$9,710	\$30,022	\$197,795	\$73,945	\$15,001	\$32,977	
FD510 Parking Fund	\$45,416	\$6,193	\$7,325	\$11,505			\$7,756	\$12,637	
FD520 Sewer Fund	\$391,354	\$16,783	\$10,930	\$36,648	\$197,794	\$73,944	\$15,001	\$40,254	
FD530 Transit Fund	\$42,019	\$2,478	\$872	\$17,889			\$1,131	\$19,649	
FD625 Jack House Fund	\$90	\$75		\$7				\$8	
FD640 Reservoir Operations	\$13,820	\$1,673	\$1,256	\$5,190				\$5,701	
FD650 Narcotics Task Force Fund	\$233	\$233							
FD653 Hazardous Mat Task Force Fund	\$216	\$216							
FD655 Bomb Task Force Fund	\$175	\$175							
All Other	\$76,208	\$8,409					\$67,799		
<b>Total</b>	<b>\$1,960,454</b>	<b>\$150,791</b>	<b>\$148,336</b>	<b>\$456,847</b>	<b>\$395,589</b>	<b>\$147,889</b>	<b>\$106,688</b>	<b>\$501,797</b>	<b>\$45,792</b>

Finance  
Departmental Cost  
Allocation Summary

GIS Supervision

Police Administration	
Patrol	
Investigations	
Police Support Services	
Neighborhood Services	
Traffic Safety	
Fire Administration	
Fire Administration Grant	
Emergency Response	
Fire Apparatus Service	
Hazard Prevention	
Hazard Prevention Grant	
Training Services	
Recruit Academy	
Technical Services	
Disaster Preparedness	
FD210 Downtown Bid Fund	
FD240 CDBG Fund	
FD250 Law Enforcement Grant Fund	
FD290 Tourism Bid Fund	
FD500 Water Fund	
FD510 Parking Fund	
FD520 Sewer Fund	
FD530 Transit Fund	
FD625 Jack House Fund	
FD640 Reservoir Operations	
FD650 Narcotics Task Force Fund	
FD653 Hazardous Mat Task Force Fund	
FD655 Bomb Task Force Fund	
All Other	
Total	<u>\$6,725</u>

**SCHEDULE 7.01**

**NETWORK SERVICES**

NATURE AND EXTENT OF SERVICE

The Network Services Division is responsible for ensuring that the City's information technology resources are effectively managed and used as key organizational tools in improving organizational productivity, customer service and public access to City information. Program goals are: developing and implementing long-range plans, policies and standards for acquiring, maintaining, and achieving full use of information technology resources; and providing responsive ongoing support, maintenance, trouble-shooting and training for office automation and telecommunications systems and applications.

Costs are allocated as follows:

- **Network Services & Desktop Support** – These costs are associated with the planning, managing, support and maintenance of information technology resources. Costs are allocated based on the number of physical desktops, virtual desktops, laptops and printers by fund/department/division.
- **Mobile Data Computer (MDC) Support** – These costs are associated with the managing, support and maintenance of MDCs. Costs are allocated based on the number of MDCs by fund/department/division.
- **Tablet Support** – These costs are associated with the managing, support and maintenance of tablets. Costs are allocated based on the number of tablets by fund/department/division.
- **Server Support** – These costs are associated with the planning, managing, support and maintenance of servers and enterprise systems. Costs are allocated based on the number of physical or virtual servers/appliances by fund/department/division.
- **Network Support** – These costs are associated with the planning, managing, support and maintenance of network switches, fiber optic networks, wired/wireless communication infrastructure. Costs are allocated based on the number of dedicated Ethernet switch ports by fund/department/division.
- **Radios** – These costs are associated with the support and maintenance of the radios. Costs are allocated based on the number of assigned radios by fund/department/division.
- **Telemetry** – These costs are associated with the support and maintenance of the telemetry technology. Costs are allocated based on the number of controllers by fund/department/division.

**SCHEDULE 7.01**

**NETWORK SERVICES**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Cell Phones** – These costs are associated with the support and maintenance of cell phones. Costs are allocated based on the number of cell phones and smart phones by fund/department/division.
- **Pagers** – These costs are associated with the support and maintenance of pagers. Costs are allocated based on the number of pagers by fund/department/division.
- **Cellular Data Services** – These costs are associated with the support and maintenance of providing mobile cellular data. Costs are allocated based on the number of cellular data air cards and the number of smart phones by fund/department/division.
- **Telephones** – These costs are associated with the support and maintenance of the telephone and VoIP systems. Costs are allocated based on the number of extensions by fund/department/division.
- **Cuesta Peak** – These costs are associated with the rent and maintenance of the Cuesta Peak radio site. Costs are allocated based on the number of radio repeaters at the site by fund/department/division.
- **South Hills** – These costs are associated with the rent and maintenance of the South Hills radio site. Costs are allocated based on the number of radio repeaters at the site by fund/department/division.
- **Tassajara Peak** – These costs are associated with the rent and maintenance of the Tassajara Peak radio site. Costs are allocated based on the number of radio repeaters at the site by fund/department/division.

Prepared by:

**Network Services  
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$2,527,766			\$2,527,766
Allocated additions:				
10000000 - Building Use Charge	\$16,392		\$16,392	
10010200 - City Council	\$5,139	\$2,624	\$7,763	
10010100 - City Administration	\$23,108	\$4,024	\$27,132	
10015100 - City Attorney	\$17,891	\$3,530	\$21,421	
10020100 - Administration & Records	\$1,442	\$269	\$1,711	
10025100 - Finance	\$76,362	\$11,818	\$88,180	
10025450 - Geographic Information Services		\$5,490	\$5,490	
10026100 - Support Services		\$2,820	\$2,820	
10030100 - Human Resources		\$11,216	\$11,216	
10030200 - Risk Management		\$55,375	\$55,375	
10030300 - Wellness Program		\$221	\$221	
10050230 - Building Maintenance		\$28,077	\$28,077	
10050340 - Vehicle & Equipment Maintenance		\$5,027	\$5,027	
Total allocated additions:	<u>\$140,334</u>	<u>\$130,491</u>	<u>\$270,825</u>	<u>\$270,825</u>
Total to be allocated	<u>\$2,668,100</u>	<u>\$130,491</u>		<u>\$2,798,591</u>

Network Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Network Services &amp; Desktop Support</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>
<b>Wages &amp; Benefits</b>										
SALARIES & WAGES	\$612,731	\$200,894	\$83,568	\$48,585	\$25,058	\$57,897	\$73,091	\$29,776	\$72,172	\$12,621
FRINGE BENEFITS	\$212,120	\$69,547	\$28,930	\$16,819	\$8,675	\$20,043	\$25,303	\$10,308	\$24,985	\$4,369
<b>Other Expense and Cost</b>										
CONTRACT SERVICES	\$386,947		\$156,120		\$9,008	\$49,700	\$80,950	\$48,800	\$42,369	
DATA PROCESSING SERVIC	\$409,299		\$92,971		\$117,097	\$138,937	\$58,294			
COMPUTER SUPPLIES	\$442,143		\$292,941	\$12,200		\$131,637	\$5,365			
PUBLICATIONS & SUBSCRIP	\$177		\$177							
EDUCATION & TRAINING	\$46,659		\$15,000			\$15,000	\$16,659			
CITYWIDE TRAINING	\$26,416		\$26,416							
PROFESSION ORGANIZATIO	\$390		\$390							
TRIPS AND MEETINGS	\$996		\$996							
ELECTRIC UTILITIES SERVIC	\$3,117	\$3,117								
TELEPHONE SERVICES	\$145,198									
CELLULAR SERVICES	\$148,610									\$24,650
PAGER SERVICES	\$8,210									
BUILDING & PROPERTY	\$61,618									
OPERATING MAT & SUPP	\$23,135							\$23,135		
Departmental Expenditures	<u>\$2,527,766</u>	<u>\$273,558</u>	<u>\$697,509</u>	<u>\$77,604</u>	<u>\$159,838</u>	<u>\$413,214</u>	<u>\$259,662</u>	<u>\$112,019</u>	<u>\$139,526</u>	<u>\$41,640</u>
Additions: 1st										
Other	\$140,334	\$140,334								
Functional Cost	<u>\$2,668,100</u>	<u>\$413,892</u>	<u>\$697,509</u>	<u>\$77,604</u>	<u>\$159,838</u>	<u>\$413,214</u>	<u>\$259,662</u>	<u>\$112,019</u>	<u>\$139,526</u>	<u>\$41,640</u>
Reallocate Admin		(\$413,892)	\$128,069	\$14,249	\$29,348	\$75,870	\$47,676	\$20,568	\$25,618	\$7,645
Allocable Costs	<u>\$2,668,100</u>		<u>\$825,578</u>	<u>\$91,853</u>	<u>\$189,186</u>	<u>\$489,084</u>	<u>\$307,338</u>	<u>\$132,587</u>	<u>\$165,144</u>	<u>\$49,285</u>
<b>1st Allocation</b>	<b><u>\$2,668,100</u></b>		<b><u>\$825,578</u></b>	<b><u>\$91,853</u></b>	<b><u>\$189,186</u></b>	<b><u>\$489,084</u></b>	<b><u>\$307,338</u></b>	<b><u>\$132,587</u></b>	<b><u>\$165,144</u></b>	<b><u>\$49,285</u></b>
Additions: 2nd										
Other	\$130,491	\$130,491								
Functional Cost	<u>\$130,491</u>	<u>\$130,491</u>								
Reallocate Admin		(\$130,491)	\$40,377	\$4,492	\$9,253	\$23,920	\$15,031	\$6,485	\$8,077	\$2,410
Allocable Costs	<u>\$130,491</u>		<u>\$40,377</u>	<u>\$4,492</u>	<u>\$9,253</u>	<u>\$23,920</u>	<u>\$15,031</u>	<u>\$6,485</u>	<u>\$8,077</u>	<u>\$2,410</u>
<b>2nd Allocation</b>	<b><u>\$130,491</u></b>		<b><u>\$40,377</u></b>	<b><u>\$4,492</u></b>	<b><u>\$9,253</u></b>	<b><u>\$23,920</u></b>	<b><u>\$15,031</u></b>	<b><u>\$6,485</u></b>	<b><u>\$8,077</u></b>	<b><u>\$2,410</u></b>
<b>Total allocated</b>	<b><u>\$2,798,591</u></b>		<b><u>\$865,955</u></b>	<b><u>\$96,345</u></b>	<b><u>\$198,439</u></b>	<b><u>\$513,004</u></b>	<b><u>\$322,369</u></b>	<b><u>\$139,072</u></b>	<b><u>\$173,221</u></b>	<b><u>\$51,695</u></b>



**Network Services  
Schedule of costs to be  
allocated by function**

	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
<b>Wages &amp; Benefits</b>						
SALARIES & WAGES			\$9,069			
FRINGE BENEFITS			\$3,141			
<b>Other Expense and Cost</b>						
CONTRACT SERVICES						
DATA PROCESSING SERVIC	\$2,000					
COMPUTER SUPPLIES						
PUBLICATIONS & SUBSCRIP						
EDUCATION & TRAINING						
CITYWIDE TRAINING						
PROFESSION ORGANIZATIO						
TRIPS AND MEETINGS						
ELECTRIC UTILITIES SERVIC						
TELEPHONE SERVICES			\$145,198			
CELLULAR SERVICES		\$123,960				
PAGER SERVICES	\$8,210					
BUILDING & PROPERTY				\$2,400	\$27,700	\$31,518
OPERATING MAT & SUPP						
Departmental Expenditures	<u>\$10,210</u>	<u>\$123,960</u>	<u>\$157,408</u>	<u>\$2,400</u>	<u>\$27,700</u>	<u>\$31,518</u>
Additions: 1st Other						
Functional Cost	<u>\$10,210</u>	<u>\$123,960</u>	<u>\$157,408</u>	<u>\$2,400</u>	<u>\$27,700</u>	<u>\$31,518</u>
Reallocate Admin	<u>\$1,875</u>	<u>\$22,760</u>	<u>\$28,901</u>	<u>\$441</u>	<u>\$5,086</u>	<u>\$5,786</u>
Allocable Costs	<u>\$12,085</u>	<u>\$146,720</u>	<u>\$186,309</u>	<u>\$2,841</u>	<u>\$32,786</u>	<u>\$37,304</u>
<b>1st Allocation</b>	<b><u>\$12,085</u></b>	<b><u>\$146,720</u></b>	<b><u>\$186,309</u></b>	<b><u>\$2,841</u></b>	<b><u>\$32,786</u></b>	<b><u>\$37,304</u></b>
Additions: 2nd Other						
Functional Cost						
Reallocate Admin	<u>\$591</u>	<u>\$7,176</u>	<u>\$9,112</u>	<u>\$139</u>	<u>\$1,603</u>	<u>\$1,825</u>
Allocable Costs	<u>\$591</u>	<u>\$7,176</u>	<u>\$9,112</u>	<u>\$139</u>	<u>\$1,603</u>	<u>\$1,825</u>
<b>2nd Allocation</b>	<b><u>\$591</u></b>	<b><u>\$7,176</u></b>	<b><u>\$9,112</u></b>	<b><u>\$139</u></b>	<b><u>\$1,603</u></b>	<b><u>\$1,825</u></b>
<b>Total allocated</b>	<b><u>\$12,676</u></b>	<b><u>\$153,896</u></b>	<b><u>\$195,421</u></b>	<b><u>\$2,980</u></b>	<b><u>\$34,389</u></b>	<b><u>\$39,129</u></b>

**Network Services**  
**Detail allocation of**  
**Network Services & Desktop Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	343	0.788 %	\$6,504		\$6,504		\$6,504
Public Works Administration	654	1.502 %	\$12,402		\$12,402	\$659	\$13,061
Recreation Administration	785	1.803 %	\$14,886		\$14,886	\$792	\$15,678
Transportation/Plan Engineering	346	0.795 %	\$6,561		\$6,561	\$349	\$6,910
CIP Project Engineering	1,615	3.710 %	\$30,626		\$30,626	\$1,628	\$32,254
City Attorney	400	0.919 %	\$7,585		\$7,585		\$7,585
Administration & Records	625	1.436 %	\$11,852		\$11,852		\$11,852
Human Resources	444	1.020 %	\$8,420		\$8,420	\$448	\$8,868
Risk Management	156	0.358 %	\$2,958		\$2,958	\$157	\$3,115
Finance	1,551	3.563 %	\$29,412		\$29,412		\$29,412
Building Maintenance	521	1.197 %	\$9,880		\$9,880	\$525	\$10,405
Vehicle & Equipment Maintenance	550	1.263 %	\$10,430		\$10,430	\$555	\$10,985
City Council	571	1.312 %	\$10,828		\$10,828		\$10,828
Police Administration	750	1.723 %	\$14,223		\$14,223	\$756	\$14,979
Fire Administration	550	1.263 %	\$10,430		\$10,430	\$555	\$10,985
FD500 Water Fund	3,180	7.304 %	\$60,304		\$60,304	\$3,206	\$63,510
FD520 Sewer Fund	3,827	8.791 %	\$72,573		\$72,573	\$3,859	\$76,432
FD640 Reservoir Operations	360	0.827 %	\$6,827		\$6,827	\$363	\$7,190
Flood Control	625	1.436 %	\$11,852		\$11,852	\$630	\$12,482
FD510 Parking Fund	1,200	2.756 %	\$22,756		\$22,756	\$1,210	\$23,966
FD530 Transit Fund	207	0.475 %	\$3,925		\$3,925	\$209	\$4,134
Facilities - Parks and Recreation	131	0.301 %	\$2,484		\$2,484	\$132	\$2,616
Long Range Planning	416	0.956 %	\$7,889		\$7,889	\$419	\$8,308
Building and Safety	1,728	3.969 %	\$32,769		\$32,769	\$1,742	\$34,511
Development Review	416	0.956 %	\$7,889		\$7,889	\$419	\$8,308
Economic Development	106	0.243 %	\$2,010		\$2,010	\$107	\$2,117
Natural Resource Protection	213	0.489 %	\$4,039		\$4,039	\$215	\$4,254
Community Development Admin	440	1.011 %	\$8,344		\$8,344	\$444	\$8,788
Landscape & Park Maintenance	1,500	3.446 %	\$28,445		\$28,445	\$1,512	\$29,957
Swim Center Maintenance	100	0.230 %	\$1,896		\$1,896	\$101	\$1,997
Tree Maintenance	400	0.919 %	\$7,585		\$7,585	\$403	\$7,988
Streets & Sidewalk Maintenance	1,055	2.423 %	\$20,007		\$20,007	\$1,064	\$21,071
Traffic Signals & Lights	200	0.459 %	\$3,793		\$3,793	\$202	\$3,995
Recreational Sports	131	0.301 %	\$2,484		\$2,484	\$132	\$2,616
Youth Services	262	0.602 %	\$4,968		\$4,968	\$264	\$5,232
Community Services	131	0.301 %	\$2,484		\$2,484	\$132	\$2,616
Ranger Program	262	0.602 %	\$4,968		\$4,968	\$264	\$5,232
Aquatics & Sinsheimer Park	200	0.459 %	\$3,793		\$3,793	\$202	\$3,995
Patrol	4,500	10.337 %	\$85,336		\$85,336	\$4,537	\$89,873
Investigations	1,600	3.675 %	\$30,342		\$30,342	\$1,613	\$31,955
Neighborhood Services	200	0.459 %	\$3,793		\$3,793	\$202	\$3,995

**Network Services**  
**Detail allocation of**  
**Network Services & Desktop Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic Safety	700	1.608 %	\$13,274		\$13,274	\$706	\$13,980
Emergency Response	4,800	11.026 %	\$91,025		\$91,025	\$4,840	\$95,865
Hazard Prevention	550	1.263 %	\$10,430		\$10,430	\$555	\$10,985
Golf Course Oper & Maint	300	0.689 %	\$5,689		\$5,689	\$302	\$5,991
Police Support Services	3,000	6.891 %	\$56,891		\$56,891	\$3,025	\$59,916
Geographic Information Services	328	0.753 %	\$6,220		\$6,220	\$331	\$6,551
Eng Dev Rev	500	1.149 %	\$9,482		\$9,482	\$504	\$9,986
Community Promotion	21	0.048 %	\$398		\$398	\$21	\$419
FD290 Tourism Bid Fund	85	0.194 %	\$1,617		\$1,617	\$86	\$1,703
<b>Total</b>	<u>43,535</u>	<u>100.000 %</u>	<u>\$825,578</u>		<u>\$825,578</u>	<u>\$40,377</u>	<u>\$865,955</u>

(A) Alloc basis: Number of Physical & Virtual Desktops, Laptops & Printers by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**MDC Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Patrol	27	58.696 %	\$53,914		\$53,914	\$2,637	\$56,551
Investigations	3	6.522 %	\$5,990		\$5,990	\$293	\$6,283
Neighborhood Services	2	4.348 %	\$3,994		\$3,994	\$195	\$4,189
Traffic Safety	3	6.522 %	\$5,990		\$5,990	\$293	\$6,283
Emergency Response	11	23.912 %	\$21,965		\$21,965	\$1,074	\$23,039
Total	46	100.000 %	\$91,853		\$91,853	\$4,492	\$96,345

(A) Alloc basis: Number of MDCs by Fund/Department/Division

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Tablet Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	1	1.099 %	\$2,079		\$2,079		\$2,079
City Council	2	2.198 %	\$4,158		\$4,158		\$4,158
Geographic Information Services	3	3.297 %	\$6,237		\$6,237	\$323	\$6,560
Building and Safety	8	8.791 %	\$16,632		\$16,632	\$861	\$17,493
Landscape & Park Maintenance	6	6.593 %	\$12,474		\$12,474	\$646	\$13,120
Tree Maintenance	4	4.396 %	\$8,316		\$8,316	\$430	\$8,746
Building Maintenance	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
Streets & Sidewalk Maintenance	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
CIP Project Engineering	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
Transportation/Plan Engineering	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
Police Support Services	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
FD500 Water Fund	13	14.286 %	\$27,027		\$27,027	\$1,399	\$28,426
FD520 Sewer Fund	20	21.978 %	\$41,579		\$41,579	\$2,152	\$43,731
Finance	2	2.198 %	\$4,158		\$4,158		\$4,158
Human Resources	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
Community Development Admin	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
Swim Center Maintenance	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
Traffic Signals & Lights	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
Recreation Administration	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
Police Administration	4	4.396 %	\$8,316		\$8,316	\$430	\$8,746
Fire Administration	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
Emergency Response	2	2.198 %	\$4,158		\$4,158	\$215	\$4,373
Hazard Prevention	5	5.495 %	\$10,395		\$10,395	\$538	\$10,933
FD290 Tourism Bid Fund	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
FD510 Parking Fund	1	1.099 %	\$2,079		\$2,079	\$108	\$2,187
FD530 Transit Fund	2	2.194 %	\$4,156		\$4,156	\$213	\$4,369
<b>Total</b>	<b>91</b>	<b>100.000 %</b>	<b>\$189,186</b>		<b>\$189,186</b>	<b>\$9,253</b>	<b>\$198,439</b>

(A) Alloc basis: Number of Tablets by Fund/Department/Division

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Server Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	37	0.258 %	\$1,262		\$1,262		\$1,262
City Council	75	0.523 %	\$2,559		\$2,559		\$2,559
Economic Development	12	0.084 %	\$409		\$409	\$22	\$431
Natural Resource Protection	25	0.174 %	\$853		\$853	\$46	\$899
City Attorney	37	0.258 %	\$1,262		\$1,262		\$1,262
Administration & Records	550	3.836 %	\$18,764		\$18,764		\$18,764
Finance	549	3.830 %	\$18,730		\$18,730		\$18,730
Geographic Information Services	1,296	9.040 %	\$44,214		\$44,214	\$2,369	\$46,583
Human Resources	46	0.321 %	\$1,569		\$1,569	\$84	\$1,653
Risk Management	16	0.112 %	\$546		\$546	\$29	\$575
Community Development Admin	117	0.816 %	\$3,992		\$3,992	\$214	\$4,206
Development Review	135	0.942 %	\$4,606		\$4,606	\$247	\$4,853
Long Range Planning	135	0.942 %	\$4,606		\$4,606	\$247	\$4,853
Building and Safety	379	2.644 %	\$12,930		\$12,930	\$693	\$13,623
Public Works Administration	83	0.579 %	\$2,832		\$2,832	\$152	\$2,984
Landscape & Park Maintenance	174	1.214 %	\$5,936		\$5,936	\$318	\$6,254
Swim Center Maintenance	21	0.146 %	\$716		\$716	\$38	\$754
Tree Maintenance	56	0.391 %	\$1,910		\$1,910	\$102	\$2,012
Building Maintenance	270	1.883 %	\$9,211		\$9,211	\$493	\$9,704
Streets & Sidewalk Maintenance	134	0.935 %	\$4,572		\$4,572	\$245	\$4,817
Flood Control	86	0.600 %	\$2,934		\$2,934	\$157	\$3,091
Traffic Signals & Lights	95	0.663 %	\$3,241		\$3,241	\$174	\$3,415
Vehicle & Equipment Maintenance	76	0.530 %	\$2,593		\$2,593	\$139	\$2,732
CIP Project Engineering	259	1.807 %	\$8,836		\$8,836	\$473	\$9,309
Transportation/Plan Engineering	142	0.991 %	\$4,844		\$4,844	\$260	\$5,104
Recreation Administration	86	0.600 %	\$2,934		\$2,934	\$157	\$3,091
Facilities - Parks and Recreation	14	0.098 %	\$478		\$478	\$26	\$504
Recreational Sports	14	0.098 %	\$478		\$478	\$26	\$504
Youth Services	29	0.202 %	\$989		\$989	\$53	\$1,042
Community Services	14	0.098 %	\$478		\$478	\$26	\$504
Ranger Program	29	0.202 %	\$989		\$989	\$53	\$1,042
Aquatics & Sinsheimer Park	14	0.098 %	\$478		\$478	\$26	\$504
Golf Course Oper & Maint	12	0.084 %	\$409		\$409	\$22	\$431
Police Administration	214	1.493 %	\$7,301		\$7,301	\$391	\$7,692
Patrol	1,598	11.147 %	\$54,517		\$54,517	\$2,921	\$57,438
Investigations	546	3.809 %	\$18,627		\$18,627	\$998	\$19,625
Police Support Services	2,041	14.237 %	\$69,630		\$69,630	\$3,730	\$73,360
Neighborhood Services	39	0.272 %	\$1,331		\$1,331	\$71	\$1,402
Traffic Safety	195	1.360 %	\$6,653		\$6,653	\$356	\$7,009
Fire Administration	150	1.046 %	\$5,117		\$5,117	\$274	\$5,391
Emergency Response	1,648	11.496 %	\$56,223		\$56,223	\$3,012	\$59,235

**Network Services**  
**Detail allocation of**  
**Server Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Hazard Prevention	146	1.018 %	\$4,981		\$4,981	\$267	\$5,248
FD290 Tourism Bid Fund	10	0.070 %	\$341		\$341	\$18	\$359
FD500 Water Fund	570	3.976 %	\$19,446		\$19,446	\$1,042	\$20,488
FD510 Parking Fund	112	0.781 %	\$3,821		\$3,821	\$205	\$4,026
FD520 Sewer Fund	1,507	10.512 %	\$51,412		\$51,412	\$2,754	\$54,166
FD530 Transit Fund	325	2.267 %	\$11,088		\$11,088	\$594	\$11,682
FD640 Reservoir Operations	145	1.011 %	\$4,947		\$4,947	\$265	\$5,212
Eng Dev Rev	42	0.293 %	\$1,433		\$1,433	\$77	\$1,510
Community Promotion	2	0.014 %	\$68		\$68	\$4	\$72
FD240 CDBG Fund	29	0.199 %	\$988		\$988	\$50	\$1,038
<b>Total</b>	<u>14,336</u>	<u>100.000 %</u>	<u>\$489,084</u>		<u>\$489,084</u>	<u>\$23,920</u>	<u>\$513,004</u>

(A) Alloc basis: Number of Physical & Virtual Servers/Appliances by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services  
Detail allocation of  
Network Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	16	0.769 %	\$2,363		\$2,363		\$2,363
City Council	27	1.297 %	\$3,988		\$3,988		\$3,988
Economic Development	5	0.240 %	\$738		\$738	\$39	\$777
Natural Resource Protection	11	0.529 %	\$1,625		\$1,625	\$87	\$1,712
City Attorney	16	0.769 %	\$2,363		\$2,363		\$2,363
Administration & Records	50	2.403 %	\$7,384		\$7,384		\$7,384
Finance	65	3.123 %	\$9,600		\$9,600		\$9,600
Geographic Information Services	12	0.577 %	\$1,772		\$1,772	\$95	\$1,867
Human Resources	20	0.961 %	\$2,954		\$2,954	\$158	\$3,112
Risk Management	19	0.913 %	\$2,806		\$2,806	\$150	\$2,956
Community Development Admin	15	0.721 %	\$2,215		\$2,215	\$118	\$2,333
Development Review	15	0.721 %	\$2,215		\$2,215	\$118	\$2,333
Long Range Planning	15	0.721 %	\$2,215		\$2,215	\$118	\$2,333
Building and Safety	47	2.259 %	\$6,941		\$6,941	\$370	\$7,311
Public Works Administration	41	1.970 %	\$6,055		\$6,055	\$323	\$6,378
Landscape & Park Maintenance	20	0.961 %	\$2,954		\$2,954	\$158	\$3,112
Swim Center Maintenance	14	0.673 %	\$2,068		\$2,068	\$110	\$2,178
Tree Maintenance	4	0.192 %	\$591		\$591	\$32	\$623
Building Maintenance	33	1.586 %	\$4,874		\$4,874	\$260	\$5,134
Streets & Sidewalk Maintenance	18	0.865 %	\$2,658		\$2,658	\$142	\$2,800
Traffic Signals & Lights	11	0.529 %	\$1,625		\$1,625	\$87	\$1,712
Vehicle & Equipment Maintenance	4	0.192 %	\$591		\$591	\$32	\$623
Eng Dev Rev	11	0.529 %	\$1,625		\$1,625	\$87	\$1,712
CIP Project Engineering	51	2.451 %	\$7,532		\$7,532	\$402	\$7,934
Transportation/Plan Engineering	11	0.529 %	\$1,625		\$1,625	\$87	\$1,712
Recreation Administration	48	2.307 %	\$7,089		\$7,089	\$378	\$7,467
Facilities - Parks and Recreation	50	2.403 %	\$7,384		\$7,384	\$394	\$7,778
Recreational Sports	15	0.721 %	\$2,215		\$2,215	\$118	\$2,333
Youth Services	16	0.769 %	\$2,363		\$2,363	\$126	\$2,489
Community Services	8	0.384 %	\$1,182		\$1,182	\$63	\$1,245
Ranger Program	16	0.769 %	\$2,363		\$2,363	\$126	\$2,489
Aquatics & Sinsheimer Park	15	0.721 %	\$2,215		\$2,215	\$118	\$2,333
Golf Course Oper & Maint	14	0.673 %	\$2,068		\$2,068	\$110	\$2,178
Police Administration	14	0.673 %	\$2,068		\$2,068	\$110	\$2,178
Patrol	159	7.641 %	\$23,482		\$23,482	\$1,253	\$24,735
Investigations	42	2.018 %	\$6,203		\$6,203	\$331	\$6,534
Police Support Services	388	18.645 %	\$57,303		\$57,303	\$3,058	\$60,361
Neighborhood Services	3	0.144 %	\$443		\$443	\$24	\$467
Traffic Safety	28	1.346 %	\$4,135		\$4,135	\$221	\$4,356
Fire Administration	24	1.153 %	\$3,545		\$3,545	\$189	\$3,734
Emergency Response	246	11.821 %	\$36,331		\$36,331	\$1,939	\$38,270



**Network Services  
Detail allocation of  
Network Support**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Hazard Prevention	29	1.394 %	\$4,283		\$4,283	\$229	\$4,512
FD290 Tourism Bid Fund	4	0.192 %	\$591		\$591	\$32	\$623
FD500 Water Fund	112	5.382 %	\$16,541		\$16,541	\$883	\$17,424
FD510 Parking Fund	52	2.499 %	\$7,680		\$7,680	\$410	\$8,090
FD520 Sewer Fund	213	10.235 %	\$31,457		\$31,457	\$1,679	\$33,136
FD530 Transit Fund	25	1.201 %	\$3,692		\$3,692	\$197	\$3,889
Community Promotion	1	0.048 %	\$148		\$148	\$8	\$156
FD640 Reservoir Operations	3	0.144 %	\$443		\$443	\$24	\$467
Flood Control	5	0.237 %	\$737		\$737	\$38	\$775
<b>Total</b>	<u>2,081</u>	<u>100.000 %</u>	<u>\$307,338</u>		<u>\$307,338</u>	<u>\$15,031</u>	<u>\$322,369</u>

(A) Alloc basis: Number of Dedicated Ethernet Switch Ports by Fund/Department/Division

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Radios**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	1	0.289 %	\$383		\$383		\$383
CIP Project Engineering	7	2.023 %	\$2,682		\$2,682	\$132	\$2,814
Building Maintenance	5	1.445 %	\$1,916		\$1,916	\$94	\$2,010
Vehicle & Equipment Maintenance	2	0.578 %	\$766		\$766	\$38	\$804
Police Administration	5	1.445 %	\$1,916		\$1,916	\$94	\$2,010
Fire Administration	5	1.445 %	\$1,916		\$1,916	\$94	\$2,010
FD500 Water Fund	13	3.757 %	\$4,982		\$4,982	\$244	\$5,226
FD520 Sewer Fund	23	6.647 %	\$8,814		\$8,814	\$432	\$9,246
Flood Control	1	0.289 %	\$383		\$383	\$19	\$402
FD510 Parking Fund	5	1.445 %	\$1,916		\$1,916	\$94	\$2,010
FD530 Transit Fund	28	8.092 %	\$10,730		\$10,730	\$526	\$11,256
Facilities - Parks and Recreation	2	0.578 %	\$766		\$766	\$38	\$804
Building and Safety	4	1.156 %	\$1,533		\$1,533	\$75	\$1,608
Natural Resource Protection	1	0.289 %	\$383		\$383	\$19	\$402
Landscape & Park Maintenance	15	4.335 %	\$5,748		\$5,748	\$282	\$6,030
Tree Maintenance	2	0.578 %	\$766		\$766	\$38	\$804
Streets & Sidewalk Maintenance	12	3.468 %	\$4,598		\$4,598	\$226	\$4,824
Traffic Signals & Lights	2	0.578 %	\$766		\$766	\$38	\$804
Ranger Program	3	0.867 %	\$1,150		\$1,150	\$56	\$1,206
Patrol	68	19.653 %	\$26,058		\$26,058	\$1,278	\$27,336
Investigations	24	6.936 %	\$9,197		\$9,197	\$451	\$9,648
Police Support Services	7	2.023 %	\$2,682		\$2,682	\$132	\$2,814
Neighborhood Services	6	1.734 %	\$2,299		\$2,299	\$113	\$2,412
Traffic Safety	11	3.179 %	\$4,215		\$4,215	\$207	\$4,422
Emergency Response	77	22.254 %	\$29,506		\$29,506	\$1,447	\$30,953
Hazard Prevention	10	2.890 %	\$3,832		\$3,832	\$188	\$4,020
FD640 Reservoir Operations	7	2.027 %	\$2,684		\$2,684	\$130	\$2,814
<b>Total</b>	<b>346</b>	<b>100.000 %</b>	<b>\$132,587</b>		<b>\$132,587</b>	<b>\$6,485</b>	<b>\$139,072</b>

(A) Alloc basis: Number of Assigned Radios by Fund/Department

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Telemetry**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	21	42.857 %	\$70,776		\$70,776	\$3,462	\$74,238
FD520 Sewer Fund	24	48.980 %	\$80,887		\$80,887	\$3,956	\$84,843
FD640 Reservoir Operations	4	8.163 %	\$13,481		\$13,481	\$659	\$14,140
Total	49	100.000 %	\$165,144		\$165,144	\$8,077	\$173,221

(A) Alloc basis: Number of Controllers by Fund/Div/Dept

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Cell Phones**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Public Works Administration	2	1.389 %	\$685		\$685	\$34	\$719
CIP Project Engineering	4	2.778 %	\$1,369		\$1,369	\$68	\$1,437
Building Maintenance	6	4.167 %	\$2,054		\$2,054	\$102	\$2,156
City Council	2	1.389 %	\$685		\$685		\$685
Police Administration	1	0.694 %	\$342		\$342	\$17	\$359
FD500 Water Fund	17	11.806 %	\$5,818		\$5,818	\$289	\$6,107
FD520 Sewer Fund	15	10.417 %	\$5,134		\$5,134	\$255	\$5,389
Flood Control	1	0.694 %	\$342		\$342	\$17	\$359
FD510 Parking Fund	1	0.694 %	\$342		\$342	\$17	\$359
Facilities - Parks and Recreation	2	1.389 %	\$685		\$685	\$34	\$719
Building and Safety	4	2.778 %	\$1,369		\$1,369	\$68	\$1,437
Landscape & Park Maintenance	14	9.722 %	\$4,792		\$4,792	\$238	\$5,030
Swim Center Maintenance	1	0.694 %	\$342		\$342	\$17	\$359
Tree Maintenance	3	2.083 %	\$1,027		\$1,027	\$51	\$1,078
Streets & Sidewalk Maintenance	12	8.333 %	\$4,107		\$4,107	\$204	\$4,311
Traffic Signals & Lights	2	1.389 %	\$685		\$685	\$34	\$719
Eng Dev Rev	2	1.389 %	\$685		\$685	\$34	\$719
Recreational Sports	1	0.694 %	\$342		\$342	\$17	\$359
Youth Services	19	13.194 %	\$6,503		\$6,503	\$322	\$6,825
Ranger Program	3	2.083 %	\$1,027		\$1,027	\$51	\$1,078
Patrol	11	7.639 %	\$3,765		\$3,765	\$187	\$3,952
Investigations	1	0.694 %	\$342		\$342	\$17	\$359
Emergency Response	11	7.639 %	\$3,765		\$3,765	\$187	\$3,952
Hazard Prevention	1	0.694 %	\$342		\$342	\$17	\$359
Golf Course Oper & Maint	2	1.389 %	\$685		\$685	\$34	\$719
Traffic Safety	1	0.694 %	\$342		\$342	\$17	\$359
FD640 Reservoir Operations	1	0.694 %	\$342		\$342	\$17	\$359
Aquatics & Sinsheimer Park	2	1.389 %	\$685		\$685	\$34	\$719
Police Support Services	1	0.694 %	\$342		\$342	\$17	\$359
Community Development Admin	1	0.698 %	\$340		\$340	\$14	\$354
<b>Total</b>	<b>144</b>	<b>100.000 %</b>	<b>\$49,285</b>		<b>\$49,285</b>	<b>\$2,410</b>	<b>\$51,695</b>

(A) Alloc basis: Number of Cell Phones and Smart Phones Fund/Division/Department

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Pagers**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Building Maintenance	1	14.286 %	\$1,726		\$1,726	\$84	\$1,810
Patrol	3	42.857 %	\$5,179		\$5,179	\$253	\$5,432
Investigations	1	14.286 %	\$1,726		\$1,726	\$84	\$1,810
Traffic Safety	1	14.286 %	\$1,726		\$1,726	\$84	\$1,810
Emergency Response	1	14.285 %	\$1,728		\$1,728	\$86	\$1,814
Total	7	100.000 %	\$12,085		\$12,085	\$591	\$12,676

(A) Alloc basis: Number of Pagers by Fund/Division/Department

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Cellular Data Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Natural Resource Protection	1	0.388 %	\$569		\$569	\$29	\$598
Finance	4	1.550 %	\$2,275		\$2,275		\$2,275
Geographic Information Services	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
Human Resources	3	1.163 %	\$1,706		\$1,706	\$86	\$1,792
Risk Management	1	0.388 %	\$569		\$569	\$29	\$598
Building and Safety	13	5.039 %	\$7,393		\$7,393	\$373	\$7,766
Public Works Administration	3	1.163 %	\$1,706		\$1,706	\$86	\$1,792
Landscape & Park Maintenance	8	3.101 %	\$4,549		\$4,549	\$230	\$4,779
Tree Maintenance	5	1.938 %	\$2,843		\$2,843	\$144	\$2,987
Streets & Sidewalk Maintenance	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
Vehicle & Equipment Maintenance	4	1.550 %	\$2,275		\$2,275	\$115	\$2,390
CIP Project Engineering	14	5.426 %	\$7,962		\$7,962	\$402	\$8,364
Transportation/Plan Engineering	1	0.388 %	\$569		\$569	\$29	\$598
Recreation Administration	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
Police Administration	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
Patrol	29	11.240 %	\$16,492		\$16,492	\$832	\$17,324
Investigations	16	6.202 %	\$9,099		\$9,099	\$459	\$9,558
Police Support Services	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
Fire Administration	1	0.388 %	\$569		\$569	\$29	\$598
Emergency Response	11	4.264 %	\$6,256		\$6,256	\$316	\$6,572
Hazard Prevention	8	3.101 %	\$4,549		\$4,549	\$230	\$4,779
FD500 Water Fund	18	6.977 %	\$10,236		\$10,236	\$517	\$10,753
FD520 Sewer Fund	49	18.992 %	\$27,865		\$27,865	\$1,406	\$29,271
FD530 Transit Fund	32	12.403 %	\$18,198		\$18,198	\$919	\$19,117
City Administration	1	0.388 %	\$569		\$569		\$569
Ranger Program	1	0.388 %	\$569		\$569	\$29	\$598
City Council	3	1.163 %	\$1,706		\$1,706		\$1,706
Community Development Admin	1	0.388 %	\$569		\$569	\$29	\$598
Building Maintenance	1	0.388 %	\$569		\$569	\$29	\$598
Traffic Signals & Lights	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
Golf Course Oper & Maint	1	0.388 %	\$569		\$569	\$29	\$598
Neighborhood Services	4	1.550 %	\$2,275		\$2,275	\$115	\$2,390
Traffic Safety	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
FD290 Tourism Bid Fund	2	0.775 %	\$1,137		\$1,137	\$57	\$1,194
FD510 Parking Fund	9	3.486 %	\$5,118		\$5,118	\$258	\$5,376
<b>Total</b>	<b>258</b>	<b>100.000 %</b>	<b>\$146,720</b>		<b>\$146,720</b>	<b>\$7,176</b>	<b>\$153,896</b>

(A) Alloc basis: Number of Cellular Data Air Cards and the Number of Smart Phones by Fund/Division/Department

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Telephones**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	8	0.852 %	\$1,587		\$1,587		\$1,587
Public Works Administration	48	5.112 %	\$9,524		\$9,524	\$512	\$10,036
Recreation Administration	23	2.449 %	\$4,563		\$4,563	\$245	\$4,808
Transportation/Plan Engineering	7	0.745 %	\$1,389		\$1,389	\$75	\$1,464
CIP Project Engineering	20	2.130 %	\$3,968		\$3,968	\$213	\$4,181
City Attorney	11	1.171 %	\$2,183		\$2,183		\$2,183
Administration & Records	12	1.278 %	\$2,381		\$2,381		\$2,381
Human Resources	8	0.852 %	\$1,587		\$1,587	\$85	\$1,672
Risk Management	2	0.213 %	\$397		\$397	\$21	\$418
Finance	46	4.899 %	\$9,127		\$9,127		\$9,127
Building Maintenance	23	2.449 %	\$4,563		\$4,563	\$245	\$4,808
Vehicle & Equipment Maintenance	9	0.958 %	\$1,786		\$1,786	\$96	\$1,882
City Council	7	0.745 %	\$1,389		\$1,389		\$1,389
Police Administration	53	5.644 %	\$10,516		\$10,516	\$565	\$11,081
Fire Administration	57	6.070 %	\$11,309		\$11,309	\$607	\$11,916
FD500 Water Fund	53	5.644 %	\$10,516		\$10,516	\$565	\$11,081
FD520 Sewer Fund	52	5.538 %	\$10,317		\$10,317	\$554	\$10,871
FD640 Reservoir Operations	6	0.639 %	\$1,190		\$1,190	\$64	\$1,254
Flood Control	1	0.106 %	\$198		\$198	\$11	\$209
FD510 Parking Fund	42	4.473 %	\$8,333		\$8,333	\$448	\$8,781
FD530 Transit Fund	7	0.745 %	\$1,389		\$1,389	\$75	\$1,464
Facilities - Parks and Recreation	23	2.449 %	\$4,563		\$4,563	\$245	\$4,808
Long Range Planning	7	0.745 %	\$1,389		\$1,389	\$75	\$1,464
Building and Safety	22	2.343 %	\$4,365		\$4,365	\$234	\$4,599
Development Review	8	0.852 %	\$1,587		\$1,587	\$85	\$1,672
Economic Development	1	0.106 %	\$198		\$198	\$11	\$209
Natural Resource Protection	2	0.213 %	\$397		\$397	\$21	\$418
Geographic Information Services	4	0.426 %	\$794		\$794	\$43	\$837
Community Development Admin	17	1.810 %	\$3,373		\$3,373	\$181	\$3,554
Landscape & Park Maintenance	33	3.514 %	\$6,548		\$6,548	\$352	\$6,900
Swim Center Maintenance	7	0.745 %	\$1,389		\$1,389	\$75	\$1,464
Tree Maintenance	7	0.745 %	\$1,389		\$1,389	\$75	\$1,464
Streets & Sidewalk Maintenance	6	0.639 %	\$1,190		\$1,190	\$64	\$1,254
Traffic Signals & Lights	4	0.426 %	\$794		\$794	\$43	\$837
Eng Dev Rev	7	0.745 %	\$1,389		\$1,389	\$75	\$1,464
Recreational Sports	2	0.213 %	\$397		\$397	\$21	\$418
Youth Services	14	1.491 %	\$2,778		\$2,778	\$149	\$2,927
Community Services	5	0.532 %	\$992		\$992	\$53	\$1,045
Ranger Program	3	0.319 %	\$595		\$595	\$32	\$627
Aquatics & Sinsheimer Park	19	2.023 %	\$3,770		\$3,770	\$202	\$3,972
Patrol	52	5.538 %	\$10,317		\$10,317	\$554	\$10,871

**Network Services**  
**Detail allocation of**  
**Telephones**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Investigations	21	2.236 %	\$4,167		\$4,167	\$224	\$4,391
Police Support Services	38	4.047 %	\$7,540		\$7,540	\$405	\$7,945
Neighborhood Services	2	0.213 %	\$397		\$397	\$21	\$418
Traffic Safety	9	0.958 %	\$1,786		\$1,786	\$96	\$1,882
Emergency Response	112	11.928 %	\$22,222		\$22,222	\$1,194	\$23,416
Hazard Prevention	10	1.065 %	\$1,984		\$1,984	\$107	\$2,091
FD625 Jack House Fund	2	0.213 %	\$397		\$397	\$21	\$418
Golf Course Oper & Maint	6	0.639 %	\$1,190		\$1,190	\$64	\$1,254
Community Promotion	1	0.115 %	\$200		\$200	\$9	\$209
<b>Total</b>	<u>939</u>	<u>100.000 %</u>	<u>\$186,309</u>		<u>\$186,309</u>	<u>\$9,112</u>	<u>\$195,421</u>

(A) Alloc basis: Number of Telephones by Fund/Department

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet



**Network Services**  
**Detail allocation of**  
**Cuesta Peak**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	1	50.000 %	\$1,421		\$1,421	\$70	\$1,491
FD520 Sewer Fund	1	50.000 %	\$1,420		\$1,420	\$69	\$1,489
Total	2	100.000 %	\$2,841		\$2,841	\$139	\$2,980

(A) Alloc basis: Number of Radio Repeaters by Fund/Department/Division

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**South Hills**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	300	30.000 %	\$9,836		\$9,836	\$481	\$10,317
Fire Administration	200	20.000 %	\$6,557		\$6,557	\$321	\$6,878
FD500 Water Fund	50	5.000 %	\$1,639		\$1,639	\$80	\$1,719
FD520 Sewer Fund	50	5.000 %	\$1,639		\$1,639	\$80	\$1,719
FD530 Transit Fund	200	20.000 %	\$6,557		\$6,557	\$321	\$6,878
Public Works Administration	200	20.000 %	\$6,558		\$6,558	\$320	\$6,878
<b>Total</b>	<u>1,000</u>	<u>100.000 %</u>	<u>\$32,786</u>		<u>\$32,786</u>	<u>\$1,603</u>	<u>\$34,389</u>

(A) Alloc basis: Number of Radio Repeaters by Fund/Department/Division

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services**  
**Detail allocation of**  
**Tassajara**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	2	40.000 %	\$14,922		\$14,922	\$730	\$15,652
Fire Administration	2	40.000 %	\$14,922		\$14,922	\$730	\$15,652
Public Works Administration	1	20.000 %	\$7,460		\$7,460	\$365	\$7,825
Total	5	100.000 %	\$37,304		\$37,304	\$1,825	\$39,129

(A) Alloc basis: Number of Radio Repeaters by Fund/Department/Division

Source: IT UNITS - Revised for FY2014 plan 1\_8\_2015 worksheet

**Network Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Network Services &amp; Desktop Support</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>
City Council	\$25,313	\$10,828		\$4,158	\$2,559	\$3,988			\$685
City Administration	\$14,747	\$6,504		\$2,079	\$1,262	\$2,363	\$383		
City Attorney	\$13,393	\$7,585			\$1,262	\$2,363			
Administration & Records	\$40,381	\$11,852			\$18,764	\$7,384			
Finance	\$73,302	\$29,412		\$4,158	\$18,730	\$9,600			
Geographic Information Services	\$63,592	\$6,551		\$6,560	\$46,583	\$1,867			
Human Resources	\$19,284	\$8,868		\$2,187	\$1,653	\$3,112			
Risk Management	\$7,662	\$3,115			\$575	\$2,956			
Public Works Administration	\$49,673	\$13,061			\$2,984	\$6,378			\$719
Building Maintenance	\$40,998	\$10,405		\$4,373	\$9,704	\$5,134	\$2,010		\$2,156
Vehicle & Equipment Maintenance	\$19,416	\$10,985			\$2,732	\$623	\$804		
CIP Project Engineering	\$70,666	\$32,254		\$4,373	\$9,309	\$7,934	\$2,814		\$1,437
Transportation/Plan Engineering	\$20,161	\$6,910		\$4,373	\$5,104	\$1,712			
Economic Development	\$3,534	\$2,117			\$431	\$777			
Natural Resource Protection	\$8,283	\$4,254			\$899	\$1,712	\$402		
Community Promotion	\$856	\$419			\$72	\$156			
Community Development Admin	\$22,020	\$8,788		\$2,187	\$4,206	\$2,333			\$354
Development Review	\$17,166	\$8,308			\$4,853	\$2,333			
Long Range Planning	\$16,958	\$8,308			\$4,853	\$2,333			
Building and Safety	\$88,348	\$34,511		\$17,493	\$13,623	\$7,311	\$1,608		\$1,437
Eng Dev Rev	\$15,391	\$9,986			\$1,510	\$1,712			\$719
Landscape & Park Maintenance	\$75,182	\$29,957		\$13,120	\$6,254	\$3,112	\$6,030		\$5,030
Swim Center Maintenance	\$8,939	\$1,997		\$2,187	\$754	\$2,178			\$359
Tree Maintenance	\$25,702	\$7,988		\$8,746	\$2,012	\$623	\$804		\$1,078
Streets & Sidewalk Maintenance	\$42,458	\$21,071		\$2,187	\$4,817	\$2,800	\$4,824		\$4,311
Flood Control	\$17,318	\$12,482			\$3,091	\$775	\$402		\$359
Traffic Signals & Lights	\$17,049	\$3,995		\$4,373	\$3,415	\$1,712	\$804		\$719
Recreation Administration	\$34,425	\$15,678		\$2,187	\$3,091	\$7,467			
Facilities - Parks and Recreation	\$17,229	\$2,616			\$504	\$7,778	\$804		\$719
Recreational Sports	\$6,230	\$2,616			\$504	\$2,333			\$359
Youth Services	\$18,515	\$5,232			\$1,042	\$2,489			\$6,825
Community Services	\$5,410	\$2,616			\$504	\$1,245			
Ranger Program	\$12,272	\$5,232			\$1,042	\$2,489	\$1,206		\$1,078
Aquatics & Sinsheimer Park	\$11,523	\$3,995			\$504	\$2,333			\$719
Golf Course Oper & Maint	\$11,171	\$5,991			\$431	\$2,178			\$719
Police Administration	\$74,208	\$14,979		\$8,746	\$7,692	\$2,178	\$2,010		\$359
Patrol	\$293,512	\$89,873	\$56,551		\$57,438	\$24,735	\$27,336		\$3,952
Investigations	\$90,163	\$31,955	\$6,283		\$19,625	\$6,534	\$9,648		\$359
Police Support Services	\$210,322	\$59,916		\$4,373	\$73,360	\$60,361	\$2,814		\$359

**Network Services  
Departmental Cost  
Allocation Summary**

	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
City Council		\$1,706	\$1,389			
City Administration		\$569	\$1,587			
City Attorney			\$2,183			
Administration & Records			\$2,381			
Finance		\$2,275	\$9,127			
Geographic Information Services		\$1,194	\$837			
Human Resources		\$1,792	\$1,672			
Risk Management		\$598	\$418			
Public Works Administration		\$1,792	\$10,036		\$6,878	\$7,825
Building Maintenance	\$1,810	\$598	\$4,808			
Vehicle & Equipment Maintenance		\$2,390	\$1,882			
CIP Project Engineering		\$8,364	\$4,181			
Transportation/Plan Engineering		\$598	\$1,464			
Economic Development			\$209			
Natural Resource Protection		\$598	\$418			
Community Promotion			\$209			
Community Development Admin		\$598	\$3,554			
Development Review			\$1,672			
Long Range Planning			\$1,464			
Building and Safety		\$7,766	\$4,599			
Eng Dev Rev			\$1,464			
Landscape & Park Maintenance		\$4,779	\$6,900			
Swim Center Maintenance			\$1,464			
Tree Maintenance		\$2,987	\$1,464			
Streets & Sidewalk Maintenance		\$1,194	\$1,254			
Flood Control			\$209			
Traffic Signals & Lights		\$1,194	\$837			
Recreation Administration		\$1,194	\$4,808			
Facilities - Parks and Recreation			\$4,808			
Recreational Sports			\$418			
Youth Services			\$2,927			
Community Services			\$1,045			
Ranger Program		\$598	\$627			
Aquatics & Sinsheimer Park			\$3,972			
Golf Course Oper & Maint		\$598	\$1,254			
Police Administration		\$1,194	\$11,081		\$10,317	\$15,652
Patrol	\$5,432	\$17,324	\$10,871			
Investigations	\$1,810	\$9,558	\$4,391			
Police Support Services		\$1,194	\$7,945			

**Network Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Network Services &amp; Desktop Support</u>	<u>MDC Support</u>	<u>Tablet Support</u>	<u>Server Support</u>	<u>Network Support</u>	<u>Radios</u>	<u>Telemetry</u>	<u>Cell Phones</u>
Neighborhood Services	\$15,273	\$3,995	\$4,189		\$1,402	\$467	\$2,412		
Traffic Safety	\$41,295	\$13,980	\$6,283		\$7,009	\$4,356	\$4,422		\$359
Fire Administration	\$61,537	\$10,985		\$4,373	\$5,391	\$3,734	\$2,010		
Emergency Response	\$287,489	\$95,865	\$23,039	\$4,373	\$59,235	\$38,270	\$30,953		\$3,952
Hazard Prevention	\$42,927	\$10,985		\$10,933	\$5,248	\$4,512	\$4,020		\$359
FD240 CDBG Fund	\$1,038				\$1,038				
FD290 Tourism Bid Fund	\$6,066	\$1,703		\$2,187	\$359	\$623			
FD500 Water Fund	\$240,463	\$63,510		\$28,426	\$20,488	\$17,424	\$5,226	\$74,238	\$6,107
FD510 Parking Fund	\$54,795	\$23,966		\$2,187	\$4,026	\$8,090	\$2,010		\$359
FD520 Sewer Fund	\$350,293	\$76,432		\$43,731	\$54,166	\$33,136	\$9,246	\$84,843	\$5,389
FD530 Transit Fund	\$62,789	\$4,134		\$4,369	\$11,682	\$3,889	\$11,256		
FD625 Jack House Fund	\$418								
FD640 Reservoir Operations	\$31,436	\$7,190			\$5,212	\$467	\$2,814	\$14,140	\$359
<b>Total</b>	<b>\$2,798,591</b>	<b>\$865,955</b>	<b>\$96,345</b>	<b>\$198,439</b>	<b>\$513,004</b>	<b>\$322,369</b>	<b>\$139,072</b>	<b>\$173,221</b>	<b>\$51,695</b>

**Network Services  
Departmental Cost  
Allocation Summary**

	<u>Pagers</u>	<u>Cellular Data Services</u>	<u>Telephones</u>	<u>Cuesta Peak</u>	<u>South Hills</u>	<u>Tassajara</u>
Neighborhood Services		\$2,390	\$418			
Traffic Safety	\$1,810	\$1,194	\$1,882			
Fire Administration		\$598	\$11,916		\$6,878	\$15,652
Emergency Response	\$1,814	\$6,572	\$23,416			
Hazard Prevention		\$4,779	\$2,091			
FD240 CDBG Fund						
FD290 Tourism Bid Fund		\$1,194				
FD500 Water Fund		\$10,753	\$11,081	\$1,491	\$1,719	
FD510 Parking Fund		\$5,376	\$8,781			
FD520 Sewer Fund		\$29,271	\$10,871	\$1,489	\$1,719	
FD530 Transit Fund		\$19,117	\$1,464		\$6,878	
FD625 Jack House Fund			\$418			
FD640 Reservoir Operations			\$1,254			
<b>Total</b>	<u>\$12,676</u>	<u>\$153,896</u>	<u>\$195,421</u>	<u>\$2,980</u>	<u>\$34,389</u>	<u>\$39,129</u>

**SCHEDULE 8.01**

**GEOGRAPHIC INFORMATION SERVICES**

NATURE AND EXTENT OF SERVICE

The Geographic Information Services Division is responsible for operating and maintaining the City's geographic information system (GIS) which is defined in the industry as an "organized collection of computer hardware, software, geographic data, and personnel designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information." Program goals are to develop and implement an accurate, comprehensive, and up-to-date geographic information system, provide quick and easy access to GIS data with reasonable security, and promote use of GIS to expedite work processes.

Costs are allocated as follows:

- **GIS** – These costs are related to both the GIS activities and system expenditures related to keeping the GIS system current and functioning for the needs of the City. Costs are allocated based on an estimate of time spent by fund/department/division.



Geographic Information Services  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$444,763			\$444,763
Allocated additions:				
10000000 - Building Use Charge	\$8,036		\$8,036	
10010200 - City Council	\$904	\$462	\$1,366	
10010100 - City Administration	\$4,066	\$708	\$4,774	
10015100 - City Attorney	\$3,148	\$621	\$3,769	
10020100 - Administration & Records	\$635	\$118	\$753	
10025100 - Finance	\$12,339	\$1,916	\$14,255	
10025300 - Network Services	\$60,374	\$3,218	\$63,592	
10026100 - Support Services		\$675	\$675	
10030100 - Human Resources		\$4,941	\$4,941	
10030200 - Risk Management		\$24,394	\$24,394	
10030300 - Wellness Program		\$97	\$97	
10050230 - Building Maintenance		\$9,715	\$9,715	
Total allocated additions:	<u>\$89,502</u>	<u>\$46,865</u>	<u>\$136,367</u>	<u>\$136,367</u>
Total to be allocated	<u><b>\$534,265</b></u>	<u><b>\$46,865</b></u>		<u><b>\$581,130</b></u>

Geographic Information Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>GIS</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$273,868	\$97,963	\$175,905
FRINGE BENEFITS	\$114,630	\$41,003	\$73,627
<b>Other Expense and Cost</b>			
SERVICES & SUPPLIES	\$56,265	\$20,126	\$36,139
Departmental Expenditures	\$444,763	\$159,092	\$285,671
Additions: 1st			
Other	\$89,502	\$89,502	
Functional Cost	\$534,265	\$248,594	\$285,671
Reallocate Admin		(\$248,594)	\$248,594
Allocable Costs	\$534,265		\$534,265
<b>1st Allocation</b>	<b>\$534,265</b>		<b>\$534,265</b>
Additions: 2nd			
Other	\$46,865	\$46,865	
Functional Cost	\$46,865	\$46,865	
Reallocate Admin		(\$46,865)	\$46,865
Allocable Costs	\$46,865		\$46,865
<b>2nd Allocation</b>	<b>\$46,865</b>		<b>\$46,865</b>
<b>Total allocated</b>	<b>\$581,130</b>		<b>\$581,130</b>

Geographic Information Services  
Detail allocation of  
GIS

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Public Works Administration	817	12.720 %	\$67,958		\$67,958	\$6,414	\$74,372
Community Development Admin	1,071	16.674 %	\$89,086		\$89,086	\$8,407	\$97,493
FD500 Water Fund	1,394	21.703 %	\$115,953		\$115,953	\$10,943	\$126,896
FD520 Sewer Fund	1,092	17.001 %	\$90,833		\$90,833	\$8,572	\$99,405
Fire Administration	733	11.412 %	\$60,971		\$60,971	\$5,754	\$66,725
Police Administration	432	6.726 %	\$35,934		\$35,934	\$3,391	\$39,325
Recreation Administration	187	2.911 %	\$15,555		\$15,555	\$1,468	\$17,023
City Administration	321	4.998 %	\$26,701		\$26,701		\$26,701
City Attorney	66	1.028 %	\$5,490		\$5,490		\$5,490
Network Services	66	1.028 %	\$5,490		\$5,490		\$5,490
Flood Control	244	3.799 %	\$20,294		\$20,294	\$1,916	\$22,210
Total	6,423	100.000 %	\$534,265		\$534,265	\$46,865	\$581,130

(A) Alloc basis: Estimate of Time by Department/Fund (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: GIS SW 13-14 worksheet

Geographic Information Services  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>GIS</u>
City Administration	\$26,701	\$26,701
City Attorney	\$5,490	\$5,490
Network Services	\$5,490	\$5,490
Public Works Administration	\$74,372	\$74,372
Community Development Admin	\$97,493	\$97,493
Flood Control	\$22,210	\$22,210
Recreation Administration	\$17,023	\$17,023
Police Administration	\$39,325	\$39,325
Fire Administration	\$66,725	\$66,725
FD500 Water Fund	\$126,896	\$126,896
FD520 Sewer Fund	\$99,405	\$99,405
Total	<u>\$581,130</u>	<u>\$581,130</u>

**SCHEDULE 9.01**

**SUPPORT SERVICES**

NATURE AND EXTENT OF SERVICE

The Support Services Division is responsible for administering and accounting for indirect costs not easily charged to operating programs or projects. This program has four major activities: copier maintenance and supplies, postage, city-wide memberships, and funding a minor amount of unforeseen costs during the course of each budget year with the City Manager's approval.

Costs are allocated as follows:

- **General Support Services** – These costs are not specifically identified with a particular fund or program. Certain eligible costs are allocated based on total operating expenditures by fund/department/division.
- **Postage** – These costs are generated by the City's central postage meter. Costs are allocated based on full time equivalent (FTE) by fund/department/division. Police are excluded from this allocation.
- **Parking** – These costs represent the annual charge to various programs by the Parking Enterprise Fund to allow staff to park their city-owned, assigned vehicles in one of the parking structures. Programs that pay their own parking fees are not included in the calculation.

City of San Luis Obispo, CA Central Service Cost Allocation

Support Services  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$130,257			\$130,257
Deductions:				
VENTURES CONTINGENCIES	(\$13,645)			
Total deductions:	<u>(\$13,645)</u>			<u>(\$13,645)</u>
Allocated additions:				
10010200 - City Council	\$265	\$135	\$400	
10010100 - City Administration	\$1,191	\$207	\$1,398	
10015100 - City Attorney	\$922	\$182	\$1,104	
10025100 - Finance	\$2,643	\$418	\$3,061	
Total allocated additions:	<u>\$5,021</u>	<u>\$942</u>	<u>\$5,963</u>	<u>\$5,963</u>
Total to be allocated	<u><u>\$121,633</u></u>	<u><u>\$942</u></u>		<u><u>\$122,575</u></u>

City of San Luis Obispo, CA Central Service Cost Allocation

Support Services  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
<b><u>Other Expense and Cost</u></b>					
SALARIES & WAGES					
FRINGE BENEFITS					
<b><u>Other Expense and Cost</u></b>					
SUPPORT SERVICES	\$60,189		\$60,189		
PARKING	\$22,500				\$22,500
POSTAGE	\$33,923			\$33,923	
VENTURES CONTINGENCIES	\$13,645	\$13,645			
Departmental Expenditures	\$130,257	\$13,645	\$60,189	\$33,923	\$22,500
<b><u>Cost Adjustments</u></b>					
Deductions	(\$13,645)	(\$13,645)			
Additions: 1st					
Other	\$5,021	\$5,021			
Functional Cost	\$121,633	\$5,021	\$60,189	\$33,923	\$22,500
Reallocate Admin		(\$5,021)	\$2,592	\$1,461	\$968
Allocable Costs	\$121,633		\$62,781	\$35,384	\$23,468
<b>1st Allocation</b>	<b>\$121,633</b>		<b>\$62,781</b>	<b>\$35,384</b>	<b>\$23,468</b>
Additions: 2nd					
Other	\$942	\$942			
Functional Cost	\$942	\$942			
Reallocate Admin		(\$942)	\$486	\$274	\$182
Allocable Costs	\$942		\$486	\$274	\$182
<b>2nd Allocation</b>	<b>\$942</b>		<b>\$486</b>	<b>\$274</b>	<b>\$182</b>
<b>Total allocated</b>	<b>\$122,575</b>		<b>\$63,267</b>	<b>\$35,658</b>	<b>\$23,650</b>

**Support Services  
Detail allocation of  
General Support Services**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	664,301	0.897 %	\$563		\$563		\$563
City Council	133,963	0.181 %	\$114		\$114		\$114
Cultural Activities	295,376	0.399 %	\$251		\$251	\$2	\$253
Economic Development	205,820	0.278 %	\$175		\$175	\$1	\$176
Natural Resource Protection	380,783	0.514 %	\$323		\$323	\$3	\$326
Community Promotion	380,806	0.514 %	\$323		\$323	\$3	\$326
City Attorney	570,898	0.771 %	\$484		\$484		\$484
Administration & Records	548,094	0.740 %	\$465		\$465		\$465
Finance	1,772,321	2.394 %	\$1,503		\$1,503		\$1,503
Network Services	2,527,764	3.415 %	\$2,144		\$2,144		\$2,144
Human Resources	659,289	0.891 %	\$559		\$559	\$5	\$564
Risk Management	3,442,135	4.650 %	\$2,919		\$2,919	\$25	\$2,944
Wellness Program	13,754	0.019 %	\$12		\$12		\$12
Community Development Admin	649,462	0.877 %	\$551		\$551	\$5	\$556
Commissions & Committees	36,649	0.050 %	\$31		\$31		\$31
Development Review	731,533	0.988 %	\$620		\$620	\$5	\$625
Long Range Planning	881,307	1.191 %	\$747		\$747	\$6	\$753
Building and Safety	1,464,408	1.978 %	\$1,242		\$1,242	\$11	\$1,253
Public Works Administration	879,628	1.188 %	\$746		\$746	\$6	\$752
Landscape & Park Maintenance	2,217,860	2.996 %	\$1,881		\$1,881	\$16	\$1,897
Swim Center Maintenance	449,524	0.607 %	\$381		\$381	\$3	\$384
Tree Maintenance	451,495	0.610 %	\$383		\$383	\$3	\$386
Building Maintenance	1,045,452	1.412 %	\$887		\$887	\$8	\$895
Streets & Sidewalk Maintenance	1,233,751	1.667 %	\$1,046		\$1,046	\$9	\$1,055
Flood Control	666,318	0.900 %	\$565		\$565	\$5	\$570
Traffic Signals & Lights	472,410	0.638 %	\$401		\$401	\$3	\$404
Vehicle & Equipment Maintenance	1,101,442	1.488 %	\$934		\$934	\$8	\$942
Eng Dev Rev	614,701	0.830 %	\$521		\$521	\$4	\$525
CIP Project Engineering	1,762,270	2.381 %	\$1,495		\$1,495	\$13	\$1,508
Transportation/Plan Engineering	690,874	0.933 %	\$586		\$586	\$5	\$591
Human Relations	237,508	0.321 %	\$201		\$201	\$2	\$203
Recreation Administration	703,543	0.950 %	\$597		\$597	\$5	\$602
Facilities - Parks and Recreation	219,750	0.297 %	\$186		\$186	\$2	\$188
Recreational Sports	328,837	0.444 %	\$279		\$279	\$2	\$281
Youth Services	914,456	1.235 %	\$776		\$776	\$7	\$783
Community Services	225,410	0.305 %	\$191		\$191	\$2	\$193
Ranger Program	302,887	0.409 %	\$257		\$257	\$2	\$259
Aquatics & Sinsheimer Park	353,342	0.477 %	\$300		\$300	\$3	\$303
Police Administration	1,513,124	2.044 %	\$1,283		\$1,283	\$11	\$1,294
Patrol	6,991,387	9.445 %	\$5,929		\$5,929	\$50	\$5,979
Investigations	2,569,695	3.471 %	\$2,179		\$2,179	\$19	\$2,198



**Support Services**  
**Detail allocation of**  
**General Support Services**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Support Services	2,340,206	3.161 %	\$1,985		\$1,985	\$17	\$2,002
Neighborhood Services	225,523	0.305 %	\$191		\$191	\$2	\$193
Traffic Safety	676,829	0.914 %	\$574		\$574	\$5	\$579
Fire Administration	806,140	1.089 %	\$684		\$684	\$6	\$690
Emergency Response	7,948,662	10.738 %	\$6,741		\$6,741	\$57	\$6,798
Hazard Prevention	680,495	0.919 %	\$577		\$577	\$5	\$582
Training Services	90,089	0.122 %	\$76		\$76	\$1	\$77
Technical Services	37,908	0.051 %	\$32		\$32		\$32
Disaster Preparedness	19,547	0.026 %	\$17		\$17		\$17
FD210 Downtown Bid Fund	221,864	0.300 %	\$188		\$188	\$2	\$190
FD240 CDBG Fund	280,433	0.379 %	\$238		\$238	\$2	\$240
FD500 Water Fund	4,739,778	6.403 %	\$4,020		\$4,020	\$34	\$4,054
FD510 Parking Fund	1,816,313	2.454 %	\$1,540		\$1,540	\$13	\$1,553
FD520 Sewer Fund	5,785,713	7.816 %	\$4,907		\$4,907	\$42	\$4,949
Golf Course Oper & Maint	550,409	0.744 %	\$467		\$467	\$4	\$471
FD640 Reservoir Operations	819,409	1.107 %	\$695		\$695	\$6	\$701
Geographic Information Services	444,763	0.601 %	\$377		\$377		\$377
FD290 Tourism Bid Fund	1,252,847	1.692 %	\$1,063		\$1,063	\$9	\$1,072
FD530 Transit Fund	2,824,097	3.815 %	\$2,395		\$2,395	\$20	\$2,415
Development Services	497,430	0.672 %	\$422		\$422	\$4	\$426
Fire Administration Grant	5,199	0.007 %	\$4		\$4		\$4
Hazard Prevention Grant	14,886	0.020 %	\$13		\$13		\$13
FD250 Law Enforcement Grant Fund	208,816	0.282 %	\$177		\$177	\$2	\$179
FD625 Jack House Fund	1,168	0.002 %	\$1		\$1		\$1
Fire Apparatus Service	347,192	0.469 %	\$294		\$294	\$3	\$297
Recruit Academy	85,630	0.117 %	\$73		\$73	(\$2)	\$71
<b>Total</b>	<u>74,025,673</u>	<u>100.000 %</u>	<u>\$62,781</u>		<u>\$62,781</u>	<u>\$486</u>	<u>\$63,267</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division

Source: 13-14 exp for CAP worksheet

**Support Services**  
**Detail allocation of**  
**Postage**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Fire Administration	400	1.123 %	\$397		\$397	\$3	\$400
Flood Control	355	0.996 %	\$353		\$353	\$3	\$356
Recreation Administration	600	1.684 %	\$596		\$596	\$5	\$601
Building Maintenance	500	1.403 %	\$497		\$497	\$4	\$501
Long Range Planning	400	1.123 %	\$397		\$397	\$3	\$400
Building and Safety	1,425	4.000 %	\$1,415		\$1,415	\$12	\$1,427
Development Review	400	1.123 %	\$397		\$397	\$3	\$400
Economic Development	100	0.281 %	\$99		\$99	\$1	\$100
Natural Resource Protection	200	0.561 %	\$199		\$199	\$2	\$201
City Administration	300	0.842 %	\$298		\$298		\$298
Public Works Administration	700	1.965 %	\$695		\$695	\$6	\$701
Recreational Sports	4,080	11.452 %	\$4,052		\$4,052	\$34	\$4,086
Transportation/Plan Engineering	670	1.881 %	\$665		\$665	\$6	\$671
CIP Project Engineering	1,470	4.126 %	\$1,460		\$1,460	\$12	\$1,472
City Attorney	300	0.842 %	\$298		\$298		\$298
Administration & Records	410	1.151 %	\$407		\$407		\$407
Human Resources	370	1.039 %	\$367		\$367	\$3	\$370
Risk Management	130	0.365 %	\$129		\$129	\$1	\$130
Finance	1,217	3.416 %	\$1,209		\$1,209		\$1,209
Network Services	681	1.911 %	\$676		\$676		\$676
Facilities - Parks and Recreation	100	0.281 %	\$99		\$99	\$1	\$100
Vehicle & Equipment Maintenance	450	1.263 %	\$447		\$447	\$4	\$451
Geographic Information Services	300	0.842 %	\$298		\$298		\$298
Community Promotion	25	0.070 %	\$25		\$25		\$25
Community Development Admin	725	2.035 %	\$720		\$720	\$6	\$726
Landscape & Park Maintenance	1,620	4.547 %	\$1,609		\$1,609	\$14	\$1,623
Swim Center Maintenance	100	0.281 %	\$99		\$99	\$1	\$100
Tree Maintenance	400	1.123 %	\$397		\$397	\$3	\$400
Streets & Sidewalk Maintenance	1,075	3.017 %	\$1,068		\$1,068	\$9	\$1,077
Traffic Signals & Lights	200	0.561 %	\$199		\$199	\$2	\$201
Eng Dev Rev	425	1.193 %	\$422		\$422	\$4	\$426
Youth Services	200	0.561 %	\$199		\$199	\$2	\$201
Community Services	100	0.281 %	\$99		\$99	\$1	\$100
Ranger Program	200	0.561 %	\$199		\$199	\$2	\$201
Neighborhood Services	100	0.281 %	\$99		\$99	\$1	\$100
Traffic Safety	500	1.403 %	\$497		\$497	\$4	\$501
Emergency Response	4,475	12.560 %	\$4,444		\$4,444	\$38	\$4,482
Hazard Prevention	500	1.403 %	\$497		\$497	\$4	\$501
FD500 Water Fund	2,785	7.817 %	\$2,766		\$2,766	\$24	\$2,790
FD520 Sewer Fund	3,135	8.799 %	\$3,114		\$3,114	\$26	\$3,140
FD530 Transit Fund	250	0.702 %	\$248		\$248	\$2	\$250

**Support Services**  
**Detail allocation of**  
**Postage**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD640 Reservoir Operations	360	1.010 %	\$358		\$358	\$3	\$361
FD290 Tourism Bid Fund	75	0.211 %	\$74		\$74	\$1	\$75
Golf Course Oper & Maint	620	1.740 %	\$616		\$616	\$5	\$621
Aquatics & Sinsheimer Park	100	0.281 %	\$99		\$99	\$1	\$100
FD510 Parking Fund	2,100	5.893 %	\$2,086		\$2,086	\$18	\$2,104
Total	35,628	100.000 %	\$35,384		\$35,384	\$274	\$35,658

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

**Support Services**  
**Detail allocation of**  
**Parking**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Building and Safety	17,100	76.000 %	\$17,836		\$17,836	\$138	\$17,974
Building Maintenance	3,600	16.000 %	\$3,755		\$3,755	\$29	\$3,784
Public Works Administration	1,800	8.000 %	\$1,877		\$1,877	\$15	\$1,892
Total	22,500	100.000 %	\$23,468		\$23,468	\$182	\$23,650

(A) Alloc basis: Parking Fee Charged by Department

Source: Building Division Parking Patrons worksheet; Publice Works Parking PSSworksheet;; Bulking Services Parking Costs worksheet

**Support Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
City Council	\$114	\$114		
City Administration	\$861	\$563	\$298	
City Attorney	\$782	\$484	\$298	
Administration & Records	\$872	\$465	\$407	
Finance	\$2,712	\$1,503	\$1,209	
Network Services	\$2,820	\$2,144	\$676	
Geographic Information Services	\$675	\$377	\$298	
Human Resources	\$934	\$564	\$370	
Risk Management	\$3,074	\$2,944	\$130	
Wellness Program	\$12	\$12		
Public Works Administration	\$3,345	\$752	\$701	\$1,892
Building Maintenance	\$5,180	\$895	\$501	\$3,784
Vehicle & Equipment Maintenance	\$1,393	\$942	\$451	
CIP Project Engineering	\$2,980	\$1,508	\$1,472	
Transportation/Plan Engineering	\$1,262	\$591	\$671	
Cultural Activities	\$253	\$253		
Economic Development	\$276	\$176	\$100	
Natural Resource Protection	\$527	\$326	\$201	
Community Promotion	\$351	\$326	\$25	
Human Relations	\$203	\$203		
Community Development Admin	\$1,282	\$556	\$726	
Commissions & Committees	\$31	\$31		
Development Review	\$1,025	\$625	\$400	
Long Range Planning	\$1,153	\$753	\$400	
Building and Safety	\$20,654	\$1,253	\$1,427	\$17,974
Eng Dev Rev	\$951	\$525	\$426	
Landscape & Park Maintenance	\$3,520	\$1,897	\$1,623	
Swim Center Maintenance	\$484	\$384	\$100	
Tree Maintenance	\$786	\$386	\$400	
Streets & Sidewalk Maintenance	\$2,132	\$1,055	\$1,077	
Flood Control	\$926	\$570	\$356	
Traffic Signals & Lights	\$605	\$404	\$201	
Development Services	\$426	\$426		
Recreation Administration	\$1,203	\$602	\$601	
Facilities - Parks and Recreation	\$288	\$188	\$100	
Recreational Sports	\$4,367	\$281	\$4,086	
Youth Services	\$984	\$783	\$201	
Community Services	\$293	\$193	\$100	
Ranger Program	\$460	\$259	\$201	
Aquatics & Sinsheimer Park	\$403	\$303	\$100	

**Support Services  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>General Support Services</u>	<u>Postage</u>	<u>Parking</u>
Golf Course Oper & Maint	\$1,092	\$471	\$621	
Police Administration	\$1,294	\$1,294		
Patrol	\$5,979	\$5,979		
Investigations	\$2,198	\$2,198		
Police Support Services	\$2,002	\$2,002		
Neighborhood Services	\$293	\$193	\$100	
Traffic Safety	\$1,080	\$579	\$501	
Fire Administration	\$1,090	\$690	\$400	
Fire Administration Grant	\$4	\$4		
Emergency Response	\$11,280	\$6,798	\$4,482	
Fire Apparatus Service	\$297	\$297		
Hazard Prevention	\$1,083	\$582	\$501	
Hazard Prevention Grant	\$13	\$13		
Training Services	\$77	\$77		
Recruit Academy	\$71	\$71		
Technical Services	\$32	\$32		
Disaster Preparedness	\$17	\$17		
FD210 Downtown Bid Fund	\$190	\$190		
FD240 CDBG Fund	\$240	\$240		
FD250 Law Enforcement Grant Fund	\$179	\$179		
FD290 Tourism Bid Fund	\$1,147	\$1,072	\$75	
FD500 Water Fund	\$6,844	\$4,054	\$2,790	
FD510 Parking Fund	\$3,657	\$1,553	\$2,104	
FD520 Sewer Fund	\$8,089	\$4,949	\$3,140	
FD530 Transit Fund	\$2,665	\$2,415	\$250	
FD625 Jack House Fund	\$1	\$1		
FD640 Reservoir Operations	\$1,062	\$701	\$361	
Total	<u>\$122,575</u>	<u>\$63,267</u>	<u>\$35,658</u>	<u>\$23,650</u>

**SCHEDULE 10.01**

**HUMAN RESOURCES**

NATURE AND EXTENT OF SERVICE

The Human Resources Department is responsible for providing support to all City departments for all aspects of attracting and retaining highly-qualified employees. The program manages a variety of functions including coordination of recruitment and employee selection, classification and compensation, performance management, employee training and development, labor relations and negotiations, and statutory and regulatory compliance. Program goals are: maintain highly-qualified, well-trained, and motivated City employees; manage legal and unbiased recruitment and retention practices; ensure competitive pay and benefits; maintain accurate job classifications.

Costs are allocated as follows:

- **Human Resources** – These costs are allocated based on full time equivalent (FTE) by fund/department/division.

Human Resources  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$659,289			\$659,289
Allocated additions:				
10000000 - Building Use Charge	\$6,599		\$6,599	
10010200 - City Council	\$1,340	\$684	\$2,024	
10010100 - City Administration	\$6,027	\$1,050	\$7,077	
10015100 - City Attorney	\$4,666	\$921	\$5,587	
10020100 - Administration & Records	\$9,429	\$2,042	\$11,471	
10025100 - Finance	\$10,326	\$1,622	\$11,948	
10025300 - Network Services	\$18,315	\$969	\$19,284	
10026100 - Support Services	\$926	\$8	\$934	
10030200 - Risk Management		\$30,086	\$30,086	
10030300 - Wellness Program		\$120	\$120	
10050230 - Building Maintenance		\$11,304	\$11,304	
Total allocated additions:	<u>\$57,628</u>	<u>\$48,806</u>	<u>\$106,434</u>	<u>\$106,434</u>
Total to be allocated	<u><b>\$716,917</b></u>	<u><b>\$48,806</b></u>	<u><b>\$765,723</b></u>	<u><b>\$765,723</b></u>



Human Resources  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Human Resources</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$310,087		\$310,087
FRINGE BENEFITS	\$121,665		\$121,665
<b>Other Expense and Cost</b>			
SERVICES & SUPPLIES	\$227,537		\$227,537
Departmental Expenditures	\$659,289		\$659,289
Additions: 1st			
Other	\$57,628	\$57,628	
Functional Cost	\$716,917	\$57,628	\$659,289
Reallocate Admin		(\$57,628)	\$57,628
Allocable Costs	\$716,917		\$716,917
<b>1st Allocation</b>	<b>\$716,917</b>		<b>\$716,917</b>
Additions: 2nd			
Other	\$48,806	\$48,806	
Functional Cost	\$48,806	\$48,806	
Reallocate Admin		(\$48,806)	\$48,806
Allocable Costs	\$48,806		\$48,806
<b>2nd Allocation</b>	<b>\$48,806</b>		<b>\$48,806</b>
<b>Total allocated</b>	<b>\$765,723</b>		<b>\$765,723</b>

**Human Resources  
Detail allocation of  
Human Resources**

<b>User Department</b>	<b><u>Allocation Units(A)</u></b>	<b><u>Allocated Percent</u></b>	<b><u>Gross Allocated</u></b>	<b><u>Direct Billed</u></b>	<b><u>First Allocation</u></b>	<b><u>Second Allocation</u></b>	<b><u>Total Allocated</u></b>
Police Administration	550	1.264 %	\$9,059		\$9,059	\$666	\$9,725
Fire Administration	400	0.919 %	\$6,588		\$6,588	\$484	\$7,072
Flood Control	355	0.816 %	\$5,847		\$5,847	\$430	\$6,277
Recreation Administration	600	1.378 %	\$9,882		\$9,882	\$726	\$10,608
Building Maintenance	500	1.149 %	\$8,235		\$8,235	\$605	\$8,840
Long Range Planning	400	0.919 %	\$6,588		\$6,588	\$484	\$7,072
Building and Safety	1,425	3.274 %	\$23,470		\$23,470	\$1,725	\$25,195
Development Review	400	0.919 %	\$6,588		\$6,588	\$484	\$7,072
Economic Development	100	0.230 %	\$1,647		\$1,647	\$121	\$1,768
Natural Resource Protection	200	0.459 %	\$3,294		\$3,294	\$242	\$3,536
City Administration	300	0.689 %	\$4,941		\$4,941		\$4,941
Public Works Administration	700	1.608 %	\$11,529		\$11,529	\$847	\$12,376
Recreational Sports	4,080	9.373 %	\$67,199		\$67,199	\$4,939	\$72,138
Transportation/Plan Engineering	670	1.539 %	\$11,035		\$11,035	\$811	\$11,846
CIP Project Engineering	1,470	3.377 %	\$24,211		\$24,211	\$1,779	\$25,990
City Attorney	300	0.689 %	\$4,941		\$4,941		\$4,941
Administration & Records	410	0.942 %	\$6,753		\$6,753		\$6,753
Risk Management	130	0.299 %	\$2,141		\$2,141	\$157	\$2,298
Finance	1,217	2.796 %	\$20,044		\$20,044		\$20,044
Network Services	681	1.565 %	\$11,216		\$11,216		\$11,216
Facilities - Parks and Recreation	100	0.230 %	\$1,647		\$1,647	\$121	\$1,768
Vehicle & Equipment Maintenance	450	1.034 %	\$7,412		\$7,412	\$545	\$7,957
Geographic Information Services	300	0.689 %	\$4,941		\$4,941		\$4,941
Community Promotion	25	0.057 %	\$412		\$412	\$30	\$442
Community Development Admin	725	1.666 %	\$11,941		\$11,941	\$878	\$12,819
Landscape & Park Maintenance	1,620	3.722 %	\$26,682		\$26,682	\$1,961	\$28,643
Swim Center Maintenance	100	0.230 %	\$1,647		\$1,647	\$121	\$1,768
Tree Maintenance	400	0.919 %	\$6,588		\$6,588	\$484	\$7,072
Streets & Sidewalk Maintenance	1,075	2.470 %	\$17,706		\$17,706	\$1,301	\$19,007
Traffic Signals & Lights	200	0.459 %	\$3,294		\$3,294	\$242	\$3,536
Eng Dev Rev	425	0.976 %	\$7,000		\$7,000	\$514	\$7,514
Youth Services	200	0.459 %	\$3,294		\$3,294	\$242	\$3,536
Community Services	100	0.230 %	\$1,647		\$1,647	\$121	\$1,768
Ranger Program	200	0.459 %	\$3,294		\$3,294	\$242	\$3,536
Patrol	4,420	10.154 %	\$72,799		\$72,799	\$5,350	\$78,149
Investigations	1,400	3.216 %	\$23,058		\$23,058	\$1,695	\$24,753
Police Support Services	1,900	4.365 %	\$31,293		\$31,293	\$2,300	\$33,593
Neighborhood Services	100	0.230 %	\$1,647		\$1,647	\$121	\$1,768
Traffic Safety	500	1.149 %	\$8,235		\$8,235	\$605	\$8,840
Emergency Response	4,475	10.281 %	\$73,704		\$73,704	\$5,417	\$79,121
Hazard Prevention	500	1.149 %	\$8,235		\$8,235	\$605	\$8,840

**Human Resources  
Detail allocation of  
Human Resources**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	2,785	6.398 %	\$45,870		\$45,870	\$3,371	\$49,241
FD520 Sewer Fund	3,135	7.202 %	\$51,634		\$51,634	\$3,795	\$55,429
FD530 Transit Fund	250	0.574 %	\$4,118		\$4,118	\$303	\$4,421
FD640 Reservoir Operations	360	0.827 %	\$5,929		\$5,929	\$436	\$6,365
FD290 Tourism Bid Fund	75	0.172 %	\$1,235		\$1,235	\$91	\$1,326
Golf Course Oper & Maint	620	1.424 %	\$10,212		\$10,212	\$750	\$10,962
Aquatics & Sinsheimer Park	100	0.230 %	\$1,647		\$1,647	\$121	\$1,768
FD510 Parking Fund	2,100	4.825 %	\$34,588		\$34,588	\$2,544	\$37,132
<b>Total</b>	<b>43,528</b>	<b>100.000 %</b>	<b>\$716,917</b>		<b>\$716,917</b>	<b>\$48,806</b>	<b>\$765,723</b>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
City Administration	\$4,941	\$4,941
City Attorney	\$4,941	\$4,941
Administration & Records	\$6,753	\$6,753
Finance	\$20,044	\$20,044
Network Services	\$11,216	\$11,216
Geographic Information Services	\$4,941	\$4,941
Risk Management	\$2,298	\$2,298
Public Works Administration	\$12,376	\$12,376
Building Maintenance	\$8,840	\$8,840
Vehicle & Equipment Maintenance	\$7,957	\$7,957
CIP Project Engineering	\$25,990	\$25,990
Transportation/Plan Engineering	\$11,846	\$11,846
Economic Development	\$1,768	\$1,768
Natural Resource Protection	\$3,536	\$3,536
Community Promotion	\$442	\$442
Community Development Admin	\$12,819	\$12,819
Development Review	\$7,072	\$7,072
Long Range Planning	\$7,072	\$7,072
Building and Safety	\$25,195	\$25,195
Eng Dev Rev	\$7,514	\$7,514
Landscape & Park Maintenance	\$28,643	\$28,643
Swim Center Maintenance	\$1,768	\$1,768
Tree Maintenance	\$7,072	\$7,072
Streets & Sidewalk Maintenance	\$19,007	\$19,007
Flood Control	\$6,277	\$6,277
Traffic Signals & Lights	\$3,536	\$3,536
Recreation Administration	\$10,608	\$10,608
Facilities - Parks and Recreation	\$1,768	\$1,768
Recreational Sports	\$72,138	\$72,138
Youth Services	\$3,536	\$3,536
Community Services	\$1,768	\$1,768
Ranger Program	\$3,536	\$3,536
Aquatics & Sinsheimer Park	\$1,768	\$1,768
Golf Course Oper & Maint	\$10,962	\$10,962
Police Administration	\$9,725	\$9,725
Patrol	\$78,149	\$78,149
Investigations	\$24,753	\$24,753
Police Support Services	\$33,593	\$33,593
Neighborhood Services	\$1,768	\$1,768
Traffic Safety	\$8,840	\$8,840
Fire Administration	\$7,072	\$7,072

Human Resources  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Human Resources</u>
Emergency Response	\$79,121	\$79,121
Hazard Prevention	\$8,840	\$8,840
FD290 Tourism Bid Fund	\$1,326	\$1,326
FD500 Water Fund	\$49,241	\$49,241
FD510 Parking Fund	\$37,132	\$37,132
FD520 Sewer Fund	\$55,429	\$55,429
FD530 Transit Fund	\$4,421	\$4,421
FD640 Reservoir Operations	\$6,365	\$6,365
Total	<u>\$765,723</u>	<u>\$765,723</u>

**SCHEDULE 11.01**

**RISK MANAGEMENT**

NATURE AND EXTENT OF SERVICE

The Risk Management Division is responsible for reducing the risk of accidents and protecting the City from liability claims. A primary goal of this program is to balance potential risk with cost effective risk avoidance techniques across the entire organization.

Costs are allocated as follows:

- **Liability Management** – These costs are allocated based on full time equivalent (FTE) by fund/department/division.
- **Workers Compensation Premiums** – These costs are associated with workers compensation insurance premiums and are allocated based on full time equivalent (FTE) by fund/department/division.

**Risk Management  
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$3,442,134			\$3,442,134
Allocated additions:				
10000000 - Building Use Charge	\$891		\$891	
10010200 - City Council	\$6,997	\$3,573	\$10,570	
10010100 - City Administration	\$31,467	\$5,479	\$36,946	
10015100 - City Attorney	\$24,363	\$4,806	\$29,169	
10020100 - Administration & Records	\$275	\$51	\$326	
10025100 - Finance	\$40,364	\$6,324	\$46,688	
10025300 - Network Services	\$7,276	\$386	\$7,662	
10026100 - Support Services	\$3,048	\$26	\$3,074	
10030100 - Human Resources	\$2,141	\$157	\$2,298	
10030300 - Wellness Program		\$42	\$42	
10050230 - Building Maintenance		\$1,527	\$1,527	
Total allocated additions:	<u>\$116,822</u>	<u>\$22,371</u>	<u>\$139,193</u>	<u>\$139,193</u>
Total to be allocated	<u><b>\$3,558,956</b></u>	<u><b>\$22,371</b></u>		<u><b>\$3,581,327</b></u>

**Risk Management  
Schedule of costs to be  
allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$109,895		\$109,895	
FRINGE BENEFITS	\$45,485		\$45,485	
<b>Other Expense and Cost</b>				
LIABILITY MANAGEMENT	\$1,417,360		\$1,417,360	
WORKERS COMP PREMIUMS	\$1,631,585			\$1,631,585
SERVICES & SUPPLIES	\$237,809		\$237,809	
Departmental Expenditures	\$3,442,134		\$1,810,549	\$1,631,585
Additions: 1st				
Other	\$116,822	\$116,822		
Functional Cost	\$3,558,956	\$116,822	\$1,810,549	\$1,631,585
Reallocate Admin		(\$116,822)	\$61,448	\$55,374
Allocable Costs	\$3,558,956		\$1,871,997	\$1,686,959
<b>1st Allocation</b>	<b>\$3,558,956</b>		<b>\$1,871,997</b>	<b>\$1,686,959</b>
Additions: 2nd				
Other	\$22,371	\$22,371		
Functional Cost	\$22,371	\$22,371		
Reallocate Admin		(\$22,371)	\$11,767	\$10,604
Allocable Costs	\$22,371		\$11,767	\$10,604
<b>2nd Allocation</b>	<b>\$22,371</b>		<b>\$11,767</b>	<b>\$10,604</b>
<b>Total allocated</b>	<b>\$3,581,327</b>		<b>\$1,883,764</b>	<b>\$1,697,563</b>



**Risk Management  
Detail allocation of  
Risk Management**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	550	1.257 %	\$23,524		\$23,524	\$161	\$23,685
Fire Administration	400	0.914 %	\$17,108		\$17,108	\$117	\$17,225
Flood Control	355	0.811 %	\$15,184		\$15,184	\$104	\$15,288
Recreation Administration	600	1.371 %	\$25,663		\$25,663	\$176	\$25,839
Building Maintenance	500	1.142 %	\$21,385		\$21,385	\$146	\$21,531
Long Range Planning	400	0.914 %	\$17,108		\$17,108	\$117	\$17,225
Building and Safety	1,425	3.256 %	\$60,949		\$60,949	\$417	\$61,366
Development Review	400	0.914 %	\$17,108		\$17,108	\$117	\$17,225
Economic Development	100	0.228 %	\$4,277		\$4,277	\$29	\$4,306
Natural Resource Protection	200	0.457 %	\$8,554		\$8,554	\$59	\$8,613
City Administration	300	0.685 %	\$12,831		\$12,831		\$12,831
Public Works Administration	700	1.599 %	\$29,940		\$29,940	\$205	\$30,145
Recreational Sports	4,080	9.322 %	\$174,505		\$174,505	\$1,195	\$175,700
Transportation/Plan Engineering	670	1.531 %	\$28,657		\$28,657	\$196	\$28,853
CIP Project Engineering	1,470	3.359 %	\$62,873		\$62,873	\$430	\$63,303
City Attorney	300	0.685 %	\$12,831		\$12,831		\$12,831
Administration & Records	410	0.937 %	\$17,536		\$17,536		\$17,536
Human Resources	370	0.845 %	\$15,825		\$15,825		\$15,825
Finance	1,217	2.781 %	\$52,052		\$52,052		\$52,052
Network Services	681	1.556 %	\$29,127		\$29,127		\$29,127
Facilities - Parks and Recreation	100	0.228 %	\$4,277		\$4,277	\$29	\$4,306
Vehicle & Equipment Maintenance	450	1.028 %	\$19,247		\$19,247	\$132	\$19,379
Geographic Information Services	300	0.685 %	\$12,831		\$12,831		\$12,831
Community Promotion	25	0.057 %	\$1,069		\$1,069	\$7	\$1,076
Community Development Admin	725	1.656 %	\$31,009		\$31,009	\$212	\$31,221
Landscape & Park Maintenance	1,620	3.701 %	\$69,289		\$69,289	\$474	\$69,763
Swim Center Maintenance	100	0.228 %	\$4,277		\$4,277	\$29	\$4,306
Tree Maintenance	400	0.914 %	\$17,108		\$17,108	\$117	\$17,225
Streets & Sidewalk Maintenance	1,075	2.456 %	\$45,979		\$45,979	\$315	\$46,294
Traffic Signals & Lights	200	0.457 %	\$8,554		\$8,554	\$59	\$8,613
Eng Dev Rev	425	0.971 %	\$18,178		\$18,178	\$124	\$18,302
Youth Services	200	0.457 %	\$8,554		\$8,554	\$59	\$8,613
Community Services	100	0.228 %	\$4,277		\$4,277	\$29	\$4,306
Ranger Program	200	0.457 %	\$8,554		\$8,554	\$59	\$8,613
Patrol	4,420	10.099 %	\$189,047		\$189,047	\$1,294	\$190,341
Investigations	1,400	3.199 %	\$59,879		\$59,879	\$410	\$60,289
Police Support Services	1,900	4.341 %	\$81,265		\$81,265	\$556	\$81,821
Neighborhood Services	100	0.228 %	\$4,277		\$4,277	\$29	\$4,306
Traffic Safety	500	1.142 %	\$21,385		\$21,385	\$146	\$21,531
Emergency Response	4,475	10.224 %	\$191,400		\$191,400	\$1,310	\$192,710
Hazard Prevention	500	1.142 %	\$21,385		\$21,385	\$146	\$21,531

**Risk Management  
Detail allocation of  
Risk Management**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	2,785	6.363 %	\$119,117		\$119,117	\$815	\$119,932
FD520 Sewer Fund	3,135	7.163 %	\$134,087		\$134,087	\$918	\$135,005
FD530 Transit Fund	250	0.571 %	\$10,693		\$10,693	\$73	\$10,766
FD640 Reservoir Operations	360	0.823 %	\$15,398		\$15,398	\$105	\$15,503
FD290 Tourism Bid Fund	75	0.171 %	\$3,208		\$3,208	\$22	\$3,230
Golf Course Oper & Maint	620	1.417 %	\$26,518		\$26,518	\$182	\$26,700
Aquatics & Sinsheimer Park	100	0.228 %	\$4,277		\$4,277	\$29	\$4,306
FD510 Parking Fund	2,100	4.802 %	\$89,821		\$89,821	\$618	\$90,439
<b>Total</b>	<u>43,768</u>	<u>100.000 %</u>	<u>\$1,871,997</u>		<u>\$1,871,997</u>	<u>\$11,767</u>	<u>\$1,883,764</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

**Risk Management  
Detail allocation of  
Workers Comp Premiums**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	550	1.257 %	\$21,199		\$21,199	\$145	\$21,344
Fire Administration	400	0.914 %	\$15,417		\$15,417	\$106	\$15,523
Flood Control	355	0.811 %	\$13,683		\$13,683	\$94	\$13,777
Recreation Administration	600	1.371 %	\$23,126		\$23,126	\$158	\$23,284
Building Maintenance	500	1.142 %	\$19,272		\$19,272	\$132	\$19,404
Long Range Planning	400	0.914 %	\$15,417		\$15,417	\$106	\$15,523
Building and Safety	1,425	3.256 %	\$54,924		\$54,924	\$376	\$55,300
Development Review	400	0.914 %	\$15,417		\$15,417	\$106	\$15,523
Economic Development	100	0.228 %	\$3,854		\$3,854	\$26	\$3,880
Natural Resource Protection	200	0.457 %	\$7,709		\$7,709	\$53	\$7,762
City Administration	300	0.685 %	\$11,563		\$11,563		\$11,563
Public Works Administration	700	1.599 %	\$26,980		\$26,980	\$185	\$27,165
Recreational Sports	4,080	9.322 %	\$157,256		\$157,256	\$1,076	\$158,332
Transportation/Plan Engineering	670	1.531 %	\$25,824		\$25,824	\$177	\$26,001
CIP Project Engineering	1,470	3.359 %	\$56,659		\$56,659	\$388	\$57,047
City Attorney	300	0.685 %	\$11,563		\$11,563		\$11,563
Administration & Records	410	0.937 %	\$15,803		\$15,803		\$15,803
Human Resources	370	0.845 %	\$14,261		\$14,261		\$14,261
Finance	1,217	2.781 %	\$46,907		\$46,907		\$46,907
Network Services	681	1.556 %	\$26,248		\$26,248		\$26,248
Facilities - Parks and Recreation	100	0.228 %	\$3,854		\$3,854	\$26	\$3,880
Vehicle & Equipment Maintenance	450	1.028 %	\$17,344		\$17,344	\$119	\$17,463
Geographic Information Services	300	0.685 %	\$11,563		\$11,563		\$11,563
Community Promotion	25	0.057 %	\$964		\$964	\$7	\$971
Community Development Admin	725	1.656 %	\$27,944		\$27,944	\$191	\$28,135
Landscape & Park Maintenance	1,620	3.701 %	\$62,440		\$62,440	\$427	\$62,867
Swim Center Maintenance	100	0.228 %	\$3,854		\$3,854	\$26	\$3,880
Tree Maintenance	400	0.914 %	\$15,417		\$15,417	\$106	\$15,523
Streets & Sidewalk Maintenance	1,075	2.456 %	\$41,434		\$41,434	\$284	\$41,718
Traffic Signals & Lights	200	0.457 %	\$7,709		\$7,709	\$53	\$7,762
Eng Dev Rev	425	0.971 %	\$16,381		\$16,381	\$112	\$16,493
Youth Services	200	0.457 %	\$7,709		\$7,709	\$53	\$7,762
Community Services	100	0.228 %	\$3,854		\$3,854	\$26	\$3,880
Ranger Program	200	0.457 %	\$7,709		\$7,709	\$53	\$7,762
Patrol	4,420	10.099 %	\$170,361		\$170,361	\$1,166	\$171,527
Investigations	1,400	3.199 %	\$53,960		\$53,960	\$369	\$54,329
Police Support Services	1,900	4.341 %	\$73,232		\$73,232	\$501	\$73,733
Neighborhood Services	100	0.228 %	\$3,854		\$3,854	\$26	\$3,880
Traffic Safety	500	1.142 %	\$19,272		\$19,272	\$132	\$19,404
Emergency Response	4,475	10.224 %	\$172,481		\$172,481	\$1,181	\$173,662
Hazard Prevention	500	1.142 %	\$19,272		\$19,272	\$132	\$19,404

**Risk Management  
Detail allocation of  
Workers Comp Premiums**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	2,785	6.363 %	\$107,343		\$107,343	\$735	\$108,078
FD520 Sewer Fund	3,135	7.163 %	\$120,833		\$120,833	\$827	\$121,660
FD530 Transit Fund	250	0.571 %	\$9,636		\$9,636	\$66	\$9,702
FD640 Reservoir Operations	360	0.823 %	\$13,876		\$13,876	\$95	\$13,971
FD290 Tourism Bid Fund	75	0.171 %	\$2,891		\$2,891	\$20	\$2,911
Golf Course Oper & Maint	620	1.417 %	\$23,897		\$23,897	\$164	\$24,061
Aquatics & Sinsheimer Park	100	0.228 %	\$3,854		\$3,854	\$26	\$3,880
FD510 Parking Fund	2,100	4.802 %	\$80,939		\$80,939	\$553	\$81,492
<b>Total</b>	<u>43,768</u>	<u>100.000 %</u>	<u>\$1,686,959</u>		<u>\$1,686,959</u>	<u>\$10,604</u>	<u>\$1,697,563</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

**Risk Management  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
City Administration	\$24,394	\$12,831	\$11,563
City Attorney	\$24,394	\$12,831	\$11,563
Administration & Records	\$33,339	\$17,536	\$15,803
Finance	\$98,959	\$52,052	\$46,907
Network Services	\$55,375	\$29,127	\$26,248
Geographic Information Services	\$24,394	\$12,831	\$11,563
Human Resources	\$30,086	\$15,825	\$14,261
Public Works Administration	\$57,310	\$30,145	\$27,165
Building Maintenance	\$40,935	\$21,531	\$19,404
Vehicle & Equipment Maintenance	\$36,842	\$19,379	\$17,463
CIP Project Engineering	\$120,350	\$63,303	\$57,047
Transportation/Plan Engineering	\$54,854	\$28,853	\$26,001
Economic Development	\$8,186	\$4,306	\$3,880
Natural Resource Protection	\$16,375	\$8,613	\$7,762
Community Promotion	\$2,047	\$1,076	\$971
Community Development Admin	\$59,356	\$31,221	\$28,135
Development Review	\$32,748	\$17,225	\$15,523
Long Range Planning	\$32,748	\$17,225	\$15,523
Building and Safety	\$116,666	\$61,366	\$55,300
Eng Dev Rev	\$34,795	\$18,302	\$16,493
Landscape & Park Maintenance	\$132,630	\$69,763	\$62,867
Swim Center Maintenance	\$8,186	\$4,306	\$3,880
Tree Maintenance	\$32,748	\$17,225	\$15,523
Streets & Sidewalk Maintenance	\$88,012	\$46,294	\$41,718
Flood Control	\$29,065	\$15,288	\$13,777
Traffic Signals & Lights	\$16,375	\$8,613	\$7,762
Recreation Administration	\$49,123	\$25,839	\$23,284
Facilities - Parks and Recreation	\$8,186	\$4,306	\$3,880
Recreational Sports	\$334,032	\$175,700	\$158,332
Youth Services	\$16,375	\$8,613	\$7,762
Community Services	\$8,186	\$4,306	\$3,880
Ranger Program	\$16,375	\$8,613	\$7,762
Aquatics & Sinsheimer Park	\$8,186	\$4,306	\$3,880
Golf Course Oper & Maint	\$50,761	\$26,700	\$24,061
Police Administration	\$45,029	\$23,685	\$21,344
Patrol	\$361,868	\$190,341	\$171,527
Investigations	\$114,618	\$60,289	\$54,329
Police Support Services	\$155,554	\$81,821	\$73,733
Neighborhood Services	\$8,186	\$4,306	\$3,880
Traffic Safety	\$40,935	\$21,531	\$19,404
Fire Administration	\$32,748	\$17,225	\$15,523

**Risk Management  
Departmental Cost  
Allocation Summary**

	<u>Total</u>	<u>Risk Management</u>	<u>Workers Comp Premiums</u>
Emergency Response	\$366,372	\$192,710	\$173,662
Hazard Prevention	\$40,935	\$21,531	\$19,404
FD290 Tourism Bid Fund	\$6,141	\$3,230	\$2,911
FD500 Water Fund	\$228,010	\$119,932	\$108,078
FD510 Parking Fund	\$171,931	\$90,439	\$81,492
FD520 Sewer Fund	\$256,665	\$135,005	\$121,660
FD530 Transit Fund	\$20,468	\$10,766	\$9,702
FD640 Reservoir Operations	\$29,474	\$15,503	\$13,971
Total	<u>\$3,581,327</u>	<u>\$1,883,764</u>	<u>\$1,697,563</u>

**SCHEDULE 12.01**

**WELLNESS PROGRAM**

NATURE AND EXTENT OF SERVICE

The Wellness Program helps City employees reduce injury and illness risks and maintain good health and fitness.

Costs are allocated as follows:

- **Wellness** - These costs are associated with activities of the Wellness program. Costs are allocated based on full time equivalent units (FTE) by fund/department/division.

Wellness Program  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$13,754			\$13,754
Allocated additions:				
10010200 - City Council	\$28	\$14	\$42	
10010100 - City Administration	\$126	\$22	\$148	
10015100 - City Attorney	\$97	\$19	\$116	
10025100 - Finance	\$198	\$31	\$229	
10026100 - Support Services	\$12		\$12	
10050230 - Building Maintenance		\$13,918	\$13,918	
Total allocated additions:	<u>\$461</u>	<u>\$14,004</u>	<u>\$14,465</u>	<u>\$14,465</u>
Total to be allocated	<u><b>\$14,215</b></u>	<u><b>\$14,004</b></u>		<u><b>\$28,219</b></u>



Wellness Program  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Wellness Program</u>
<b><u>Other Expense and Cost</u></b>			
SALARIES & WAGES			
FRINGE BENEFITS			
<b><u>Other Expense and Cost</u></b>			
WELLNESS PROGRAM	\$13,754		\$13,754
Departmental Expenditures	\$13,754		\$13,754
Additions: 1st			
Other	\$461	\$461	
Functional Cost	\$14,215	\$461	\$13,754
Reallocate Admin		(\$461)	\$461
Allocable Costs	\$14,215		\$14,215
<b>1st Allocation</b>	<b>\$14,215</b>		<b>\$14,215</b>
Additions: 2nd			
Other	\$14,004	\$14,004	
Functional Cost	\$14,004	\$14,004	
Reallocate Admin		(\$14,004)	\$14,004
Allocable Costs	\$14,004		\$14,004
<b>2nd Allocation</b>	<b>\$14,004</b>		<b>\$14,004</b>
<b>Total allocated</b>	<b>\$28,219</b>		<b>\$28,219</b>

Wellness Program  
Detail allocation of  
Wellness Program

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Police Administration	550	1.253 %	\$178		\$178	\$192	\$370
Fire Administration	400	0.911 %	\$130		\$130	\$139	\$269
Flood Control	355	0.809 %	\$115		\$115	\$124	\$239
Recreation Administration	600	1.367 %	\$194		\$194	\$209	\$403
Building Maintenance	500	1.139 %	\$162		\$162	\$174	\$336
Long Range Planning	400	0.911 %	\$130		\$130	\$139	\$269
Building and Safety	1,425	3.246 %	\$461		\$461	\$497	\$958
Development Review	400	0.911 %	\$130		\$130	\$139	\$269
Economic Development	100	0.228 %	\$32		\$32	\$35	\$67
Natural Resource Protection	200	0.456 %	\$65		\$65	\$70	\$135
City Administration	300	0.683 %	\$97		\$97		\$97
Public Works Administration	700	1.595 %	\$227		\$227	\$244	\$471
Recreational Sports	4,080	9.294 %	\$1,321		\$1,321	\$1,422	\$2,743
Transportation/Plan Engineering	670	1.526 %	\$217		\$217	\$233	\$450
CIP Project Engineering	1,470	3.349 %	\$476		\$476	\$512	\$988
City Attorney	300	0.683 %	\$97		\$97		\$97
Administration & Records	410	0.934 %	\$133		\$133		\$133
Human Resources	370	0.843 %	\$120		\$120		\$120
Risk Management	130	0.296 %	\$42		\$42		\$42
Finance	1,217	2.772 %	\$394		\$394		\$394
Network Services	681	1.551 %	\$221		\$221		\$221
Facilities - Parks and Recreation	100	0.228 %	\$32		\$32	\$35	\$67
Vehicle & Equipment Maintenance	450	1.025 %	\$146		\$146	\$157	\$303
Geographic Information Services	300	0.683 %	\$97		\$97		\$97
Community Promotion	25	0.057 %	\$8		\$8	\$9	\$17
Community Development Admin	725	1.652 %	\$235		\$235	\$253	\$488
Landscape & Park Maintenance	1,620	3.690 %	\$525		\$525	\$564	\$1,089
Swim Center Maintenance	100	0.228 %	\$32		\$32	\$35	\$67
Tree Maintenance	400	0.911 %	\$130		\$130	\$139	\$269
Streets & Sidewalk Maintenance	1,075	2.449 %	\$348		\$348	\$375	\$723
Traffic Signals & Lights	200	0.456 %	\$65		\$65	\$70	\$135
Eng Dev Rev	425	0.968 %	\$138		\$138	\$148	\$286
Youth Services	200	0.456 %	\$65		\$65	\$70	\$135
Community Services	100	0.228 %	\$32		\$32	\$35	\$67
Ranger Program	200	0.456 %	\$65		\$65	\$70	\$135
Patrol	4,420	10.069 %	\$1,431		\$1,431	\$1,540	\$2,971
Investigations	1,400	3.189 %	\$453		\$453	\$488	\$941
Police Support Services	1,900	4.328 %	\$615		\$615	\$662	\$1,277
Neighborhood Services	100	0.228 %	\$32		\$32	\$35	\$67
Traffic Safety	500	1.139 %	\$162		\$162	\$174	\$336
Emergency Response	4,475	10.194 %	\$1,449		\$1,449	\$1,559	\$3,008

**Wellness Program  
Detail allocation of  
Wellness Program**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Hazard Prevention	500	1.139 %	\$162		\$162	\$174	\$336
FD500 Water Fund	2,785	6.344 %	\$902		\$902	\$970	\$1,872
FD520 Sewer Fund	3,135	7.142 %	\$1,015		\$1,015	\$1,092	\$2,107
FD530 Transit Fund	250	0.570 %	\$81		\$81	\$87	\$168
FD640 Reservoir Operations	360	0.820 %	\$117		\$117	\$125	\$242
FD290 Tourism Bid Fund	75	0.171 %	\$24		\$24	\$26	\$50
Golf Course Oper & Maint	620	1.412 %	\$201		\$201	\$216	\$417
Aquatics & Sinsheimer Park	100	0.228 %	\$32		\$32	\$35	\$67
FD510 Parking Fund	2,100	4.783 %	\$679		\$679	\$732	\$1,411
<b>Total</b>	<u>43,898</u>	<u>100.000 %</u>	<u>\$14,215</u>		<u>\$14,215</u>	<u>\$14,004</u>	<u>\$28,219</u>

(A) Alloc basis: Full Time Equivalent by Fund/Department/Division (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

Wellness Program  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
City Administration	\$97	\$97
City Attorney	\$97	\$97
Administration & Records	\$133	\$133
Finance	\$394	\$394
Network Services	\$221	\$221
Geographic Information Services	\$97	\$97
Human Resources	\$120	\$120
Risk Management	\$42	\$42
Public Works Administration	\$471	\$471
Building Maintenance	\$336	\$336
Vehicle & Equipment Maintenance	\$303	\$303
CIP Project Engineering	\$988	\$988
Transportation/Plan Engineering	\$450	\$450
Economic Development	\$67	\$67
Natural Resource Protection	\$135	\$135
Community Promotion	\$17	\$17
Community Development Admin	\$488	\$488
Development Review	\$269	\$269
Long Range Planning	\$269	\$269
Building and Safety	\$958	\$958
Eng Dev Rev	\$286	\$286
Landscape & Park Maintenance	\$1,089	\$1,089
Swim Center Maintenance	\$67	\$67
Tree Maintenance	\$269	\$269
Streets & Sidewalk Maintenance	\$723	\$723
Flood Control	\$239	\$239
Traffic Signals & Lights	\$135	\$135
Recreation Administration	\$403	\$403
Facilities - Parks and Recreation	\$67	\$67
Recreational Sports	\$2,743	\$2,743
Youth Services	\$135	\$135
Community Services	\$67	\$67
Ranger Program	\$135	\$135
Aquatics & Sinsheimer Park	\$67	\$67
Golf Course Oper & Maint	\$417	\$417
Police Administration	\$370	\$370
Patrol	\$2,971	\$2,971
Investigations	\$941	\$941
Police Support Services	\$1,277	\$1,277
Neighborhood Services	\$67	\$67
Traffic Safety	\$336	\$336

Wellness Program  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Wellness Program</u>
Fire Administration	\$269	\$269
Emergency Response	\$3,008	\$3,008
Hazard Prevention	\$336	\$336
FD290 Tourism Bid Fund	\$50	\$50
FD500 Water Fund	\$1,872	\$1,872
FD510 Parking Fund	\$1,411	\$1,411
FD520 Sewer Fund	\$2,107	\$2,107
FD530 Transit Fund	\$168	\$168
FD640 Reservoir Operations	\$242	\$242
Total	<u>\$28,219</u>	<u>\$28,219</u>

**SCHEDULE 13.01**

**PUBLIC WORKS ADMINISTRATION**

NATURE AND EXTENT OF SERVICE

The Public Works Administration Division is responsible for planning, directing, and evaluating the thirteen Public Works operating Programs. The Public Works Administration program also assists the operating programs with various administrative and property management services. The program goal is delivery of responsive and competitive public works services through teamwork, good communication, and appropriate technology.

Costs are allocated based on a time analysis for the following staff members: Department Director, Deputy Director, City Engineer, Administrative Assistants, and other positions that are assigned to the administration function, both as permanent and part-time staff are represented below.

Costs are allocated as follows:

- **Deputy Director** - These costs are related to supervision activities of the Deputy Director. The allocation is divided into two parts:
  - 50%: Deputy Director – allocated to departments supervised based on total operating expenditures
  - 50%: Deputy Director FTE - allocated to departments supervised based on the number of full time equivalents (FTE).
- **Deputy Director/City Engineer** – These costs are related to activities of the Deputy Director/City Engineer. Costs are allocated to departments supervised based on hours of supervision.
- **Director** – These costs are related to supervision activities of the Director. Costs are allocated to departments supervised based on the number of full time equivalents (FTE).
- **Development Review** – These costs are related to Development Review. Costs are allocated directly to Development Review.
- **Long Range Plan** – These costs are related to Long Range Plan. Costs are allocated directly to Long Range Plan.
- **Utilities** – These costs represent time spent on Water and Sewer. Costs are allocated to Water and Sewer funds.

Public Works Administration  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$879,628			\$879,628
Allocated additions:				
10000000 - Building Use Charge	\$33,176		\$33,176	
10010200 - City Council	\$1,788	\$913	\$2,701	
10010100 - City Administration	\$8,041	\$1,400	\$9,441	
10015100 - City Attorney	\$6,226	\$1,228	\$7,454	
10020100 - Administration & Records	\$33,182	\$7,230	\$40,412	
10025100 - Finance	\$13,541	\$2,125	\$15,666	
10025300 - Network Services	\$47,222	\$2,451	\$49,673	
10025450 - Geographic Information Services	\$67,958	\$6,414	\$74,372	
10026100 - Support Services	\$3,318	\$27	\$3,345	
10030100 - Human Resources	\$11,529	\$847	\$12,376	
10030200 - Risk Management	\$56,920	\$390	\$57,310	
10030300 - Wellness Program	\$227	\$244	\$471	
10050230 - Building Maintenance		\$40,137	\$40,137	
Total allocated additions:	<u>\$283,128</u>	<u>\$63,406</u>	<u>\$346,534</u>	<u>\$346,534</u>
Total to be allocated	<u><u>\$1,162,756</u></u>	<u><u>\$63,406</u></u>		<u><u>\$1,226,162</u></u>

**Public Works Administration**  
**Schedule of costs to be**  
**allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Deputy Director</u>	<u>Deputy Director - FTE</u>	<u>Deputy Director/City Engineer</u>	<u>Director</u>	<u>Development Review</u>	<u>Long Range Planning</u>	<u>Utilities</u>
<b>Wages &amp; Benefits</b>									
SALARIES & WAGES	\$604,021	\$176,495	\$47,355	\$47,355	\$120,925	\$135,542	\$39,926	\$20,597	\$15,826
FRINGE BENEFITS	\$256,041	\$74,815	\$20,074	\$20,074	\$51,259	\$57,456	\$16,924	\$8,731	\$6,708
<b>Other Expense and Cost</b>									
SERVICES & SUPPLIES	\$19,566	\$5,717	\$1,534	\$1,534	\$3,917	\$4,391	\$1,293	\$667	\$513
Departmental Expenditures	\$879,628	\$257,027	\$68,963	\$68,963	\$176,101	\$197,389	\$58,143	\$29,995	\$23,047
Additions: 1st									
Other	\$283,128	\$283,128							
Functional Cost	\$1,162,756	\$540,155	\$68,963	\$68,963	\$176,101	\$197,389	\$58,143	\$29,995	\$23,047
Reallocate Admin		(\$540,155)	\$59,831	\$59,831	\$152,781	\$171,250	\$50,444	\$26,023	\$19,995
Allocable Costs	\$1,162,756		\$128,794	\$128,794	\$328,882	\$368,639	\$108,587	\$56,018	\$43,042
<b>1st Allocation</b>	<b>\$1,162,756</b>		<b>\$128,794</b>	<b>\$128,794</b>	<b>\$328,882</b>	<b>\$368,639</b>	<b>\$108,587</b>	<b>\$56,018</b>	<b>\$43,042</b>
Additions: 2nd									
Other	\$63,406	\$63,406							
Functional Cost	\$63,406	\$63,406							
Reallocate Admin		(\$63,406)	\$7,023	\$7,023	\$17,934	\$20,102	\$5,921	\$3,055	\$2,348
Allocable Costs	\$63,406		\$7,023	\$7,023	\$17,934	\$20,102	\$5,921	\$3,055	\$2,348
<b>2nd Allocation</b>	<b>\$63,406</b>		<b>\$7,023</b>	<b>\$7,023</b>	<b>\$17,934</b>	<b>\$20,102</b>	<b>\$5,921</b>	<b>\$3,055</b>	<b>\$2,348</b>
<b>Total allocated</b>	<b>\$1,226,162</b>		<b>\$135,817</b>	<b>\$135,817</b>	<b>\$346,816</b>	<b>\$388,741</b>	<b>\$114,508</b>	<b>\$59,073</b>	<b>\$45,390</b>



**Public Works Administration**  
**Detail allocation of**  
**Deputy Director**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Vehicle & Equipment Maintenance	1,101,442	15.629 %	\$20,129		\$20,129	\$1,098	\$21,227
Eng Dev Rev	614,701	8.722 %	\$11,234		\$11,234	\$613	\$11,847
Transportation/Plan Engineering	690,874	9.803 %	\$12,626		\$12,626	\$688	\$13,314
FD510 Parking Fund	1,816,313	25.773 %	\$33,194		\$33,194	\$1,810	\$35,004
FD530 Transit Fund	<u>2,824,097</u>	<u>40.073 %</u>	<u>\$51,611</u>		<u>\$51,611</u>	<u>\$2,814</u>	<u>\$54,425</u>
Total	<u>7,047,427</u>	<u>100.000 %</u>	<u>\$128,794</u>		<u>\$128,794</u>	<u>\$7,023</u>	<u>\$135,817</u>

(A) Alloc basis: Total Operating Expenditures by Department/Division Supervised

Source: 13-14 exp for CAP worksheet

**Public Works Administration  
Detail allocation of  
Deputy Director - FTE**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Transportation/Plan Engineering	670	17.202 %	\$22,155		\$22,155	\$1,208	\$23,363
Vehicle & Equipment Maintenance	450	11.553 %	\$14,880		\$14,880	\$811	\$15,691
Eng Dev Rev	425	10.911 %	\$14,053		\$14,053	\$766	\$14,819
FD530 Transit Fund	250	6.418 %	\$8,267		\$8,267	\$451	\$8,718
FD510 Parking Fund	2,100	53.916 %	\$69,439		\$69,439	\$3,787	\$73,226
Total	3,895	100.000 %	\$128,794		\$128,794	\$7,023	\$135,817

(A) Alloc basis: Full Time Equivalent by Department/Division Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

**Public Works Administration  
Detail allocation of  
Deputy Director/City Engineer**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landscape & Park Maintenance	198	9.890 %	\$32,527		\$32,527	\$1,774	\$34,301
Tree Maintenance	104	5.195 %	\$17,085		\$17,085	\$932	\$18,017
Building Maintenance	79	3.946 %	\$12,978		\$12,978	\$708	\$13,686
Swim Center Maintenance	63	3.147 %	\$10,349		\$10,349	\$564	\$10,913
Traffic Signals & Lights	63	3.147 %	\$10,349		\$10,349	\$564	\$10,913
Flood Control	98	4.895 %	\$16,099		\$16,099	\$878	\$16,977
CIP Project Engineering	1,272	63.536 %	\$208,960		\$208,960	\$11,395	\$220,355
Streets & Sidewalk Maintenance	125	6.244 %	\$20,535		\$20,535	\$1,119	\$21,654
<b>Total</b>	<u>2,002</u>	<u>100.000 %</u>	<u>\$328,882</u>		<u>\$328,882</u>	<u>\$17,934</u>	<u>\$346,816</u>

(A) Alloc basis: Hours Supervised by Department/Division

Source: FY14 SWs-all depts worksheet

Public Works Administration  
Detail allocation of  
Director

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Flood Control	355	3.692 %	\$13,611		\$13,611	\$742	\$14,353
Building Maintenance	500	5.200 %	\$19,170		\$19,170	\$1,045	\$20,215
Transportation/Plan Engineering	670	6.968 %	\$25,688		\$25,688	\$1,401	\$27,089
CIP Project Engineering	1,470	15.289 %	\$56,360		\$56,360	\$3,073	\$59,433
Vehicle & Equipment Maintenance	450	4.680 %	\$17,253		\$17,253	\$941	\$18,194
Landscape & Park Maintenance	1,620	16.849 %	\$62,111		\$62,111	\$3,387	\$65,498
Swim Center Maintenance	100	1.040 %	\$3,834		\$3,834	\$209	\$4,043
Tree Maintenance	400	4.160 %	\$15,336		\$15,336	\$836	\$16,172
Streets & Sidewalk Maintenance	1,075	11.180 %	\$41,215		\$41,215	\$2,247	\$43,462
Traffic Signals & Lights	200	2.080 %	\$7,668		\$7,668	\$418	\$8,086
Eng Dev Rev	425	4.420 %	\$16,294		\$16,294	\$889	\$17,183
FD530 Transit Fund	250	2.600 %	\$9,585		\$9,585	\$523	\$10,108
FD510 Parking Fund	2,100	21.842 %	\$80,514		\$80,514	\$4,391	\$84,905
Total	9,615	100.000 %	\$368,639		\$368,639	\$20,102	\$388,741

(A) Alloc basis: Full Time Equivalent by Department/Division Supervised (NOTE: Allocation Units (A) is shown as a whole number, i.e. 4.30 appears as 430)

Source: Staffing Summaries 2013-15wp-t staff worksheet

**Public Works Administration**  
**Detail allocation of**  
**Development Review**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	100	100.000 %	\$108,587		\$108,587	\$5,921	\$114,508
Total	100	100.000 %	\$108,587		\$108,587	\$5,921	\$114,508

(A) Alloc basis: Direct Allocation to Development Review

Source: FY14 SWs-all depts worksheet

**Public Works Administration  
Detail allocation of  
Long Range Planning**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Long Range Planning	100	100.000 %	\$56,018		\$56,018	\$3,055	\$59,073
Total	100	100.000 %	\$56,018		\$56,018	\$3,055	\$59,073

(A) Alloc basis: Direct Allocation to Long Range Planning

Source: FY14 SWs-all depts worksheet

Public Works Administration  
Detail allocation of  
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	50	50.000 %	\$21,521	(\$11,131)	\$10,390	\$1,174	\$11,564
FD520 Sewer Fund	50	50.000 %	\$21,521	(\$11,131)	\$10,390	\$1,174	\$11,564
Subtotal	<u>100</u>	<u>100.000 %</u>	<u>\$43,042</u>	<u>(\$22,262)</u>	<u>\$20,780</u>	<u>\$2,348</u>	<u>\$23,128</u>
Direct Billed				\$22,262	\$22,262		\$22,262
Total	<u>100</u>	<u>100.000 %</u>	<u>\$43,042</u>	<u>\$0</u>	<u>\$43,042</u>	<u>\$2,348</u>	<u>\$45,390</u>

(A) Alloc basis: Analysis of Time Worked

Source: FY14 SWs-all depts worksheet

Public Works Administration  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Deputy Director</u>	<u>Deputy Director - FTE</u>	<u>Deputy Director/City Engineer \$13,686</u>	<u>Director</u>	<u>Development Review</u>	<u>Long Range Planning</u>	<u>Utilities</u>
Building Maintenance	\$33,901			\$13,686	\$20,215			
Vehicle & Equipment Maintenance	\$55,112	\$21,227	\$15,691		\$18,194			
CIP Project Engineering	\$279,788			\$220,355	\$59,433			
Transportation/Plan Engineering	\$63,766	\$13,314	\$23,363		\$27,089			
Development Review	\$114,508					\$114,508		
Long Range Planning	\$59,073						\$59,073	
Eng Dev Rev	\$43,849	\$11,847	\$14,819		\$17,183			
Landscape & Park Maintenance	\$99,799			\$34,301	\$65,498			
Swim Center Maintenance	\$14,956			\$10,913	\$4,043			
Tree Maintenance	\$34,189			\$18,017	\$16,172			
Streets & Sidewalk Maintenance	\$65,116			\$21,654	\$43,462			
Flood Control	\$31,330			\$16,977	\$14,353			
Traffic Signals & Lights	\$18,999			\$10,913	\$8,086			
FD500 Water Fund	\$11,564							\$11,564
FD510 Parking Fund	\$193,135	\$35,004	\$73,226		\$84,905			
FD520 Sewer Fund	\$11,564							\$11,564
FD530 Transit Fund	\$73,251	\$54,425	\$8,718		\$10,108			
Subtotal	\$1,203,900	\$135,817	\$135,817	\$346,816	\$388,741	\$114,508	\$59,073	\$23,128
Direct Billed	\$22,262							\$22,262
Total	\$1,226,162	\$135,817	\$135,817	\$346,816	\$388,741	\$114,508	\$59,073	\$45,390



**SCHEDULE 14.01**

**BUILDING MAINTENANCE**

NATURE AND EXTENT OF SERVICE

The Building Maintenance Division is responsible for providing a full range of building maintenance services for City Hall, 955 Morro, 919 Palm office space, the Utilities Administration building located at 879 Morro, the parking enforcement offices, Dispatch Communications Center, police station, police annex, recreation office, senior center, Ludwick center, Jack House, city/county museum, city/county library meeting rooms, corporation yard building, Meadow Park meeting room, Sinsheimer concession stand and the four fire stations. The scope of program responsibility is to oversee both the planned and unplanned repairs to existing building features. Limited work and consultation services are offered at the program supervisor's discretion to tenants of city buildings outside of this program's charter such as park restrooms, utility plants, golf course, bus yard, parking structures, old city library, city owned adobes and any unsupported future expansion of buildings outside of the current chartered list. The Division's goals are to maintain attractive buildings that are comfortable and productive work environments, safe and energy-efficient, and which present a positive image for the City. The attainment of the maximum building service life is also an important goal.

Costs are allocated as follows:

- **Janitorial Other** – These costs are associated with janitorial contract services. Costs are allocated based on square foot of space occupied.
- **Janitorial City Hall** – These costs are associated with janitorial contract services for City Hall. Costs are allocated based on square footage occupied in City Hall by Department/Division.
- **Janitorial Corporate Yard** – These costs are associated with janitorial contract services for Corporate Yard. Costs are allocated based on square footage occupied in Corporate Yard by Department/Division.
- **Janitorial 919 Palm Street** – These costs are associated with janitorial contract services for 919 Palm Street. Costs are allocated based on square footage occupied by Department/Division.

**SCHEDULE 14.01**

**BUILDING MAINTENANCE**

NATURE AND EXTENT OF SERVICE

CONTINUED

- **Utilities** - These costs represent charges for water, sewer, electric, gas and trash services. Costs are allocated based on square footage by fund/department/division where the tenant does not pay for these services directly. For this reason, the Utility Enterprise Fund administration building located at 879 Morro is excluded.
- **Parking Facility Maintenance** – These costs are related to the maintenance of the parking structures. Costs are allocated directly to Fund 510, Parking.
- **Building Maintenance** – These costs are related to all other building maintenance services excluding parking structures. Costs are allocated based on square footage by fund/department/division.

Prepared by:

**Building Maintenance  
Costs to be allocated**

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,045,452			\$1,045,452
Allocated additions:				
10000000 - Building Use Charge	\$9,714		\$9,714	
10010200 - City Council	\$2,125	\$1,085	\$3,210	
10010100 - City Administration	\$9,557	\$1,664	\$11,221	
10015100 - City Attorney	\$7,400	\$1,460	\$8,860	
10020100 - Administration & Records	\$3,941	\$829	\$4,770	
10025100 - Finance	\$20,145	\$3,174	\$23,319	
10025300 - Network Services	\$38,951	\$2,047	\$40,998	
10026100 - Support Services	\$5,139	\$41	\$5,180	
10030100 - Human Resources	\$8,235	\$605	\$8,840	
10030200 - Risk Management	\$40,657	\$278	\$40,935	
10030300 - Wellness Program	\$162	\$174	\$336	
10050100 - Public Works Administration	\$32,148	\$1,753	\$33,901	
10050340 - Vehicle & Equipment Maintenance		\$13,404	\$13,404	
Total allocated additions:	<u>\$178,174</u>	<u>\$26,514</u>	<u>\$204,688</u>	<u>\$204,688</u>
Total to be allocated	<u><u>\$1,223,626</u></u>	<u><u>\$26,514</u></u>		<u><u>\$1,250,140</u></u>

**Building Maintenance  
Schedule of costs to be  
allocated by function**

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Janitorial - Other</u>	<u>Janitorial - City Hall</u>	<u>Janitorial - Corp Yard</u>	<u>Janitorial - 919 Palm Street</u>	<u>Utilities</u>	<u>Parking Facility Maintenance</u>	<u>Maintenance</u>
<b>Wages &amp; Benefits</b>									
SALARIES & WAGES	\$311,492	\$78,060						\$15,575	\$217,857
FRINGE BENEFITS	\$161,742	\$40,533						\$8,087	\$113,122
<b>Other Expense and Cost</b>									
CONTRACT SERVICES	\$203,232		\$65,034	\$44,711	\$18,291	\$28,452			\$46,744
JANITORIAL SUPPLIES	\$1,946		\$1,946						
UTILITIES	\$260,457						\$260,457		
SERVICES & SUPPLIES	\$106,583								\$106,583
Departmental Expenditures	\$1,045,452	\$118,593	\$66,980	\$44,711	\$18,291	\$28,452	\$260,457	\$23,662	\$484,306
Additions: 1st									
Other	\$178,174	\$178,174							
Functional Cost	\$1,223,626	\$296,767	\$66,980	\$44,711	\$18,291	\$28,452	\$260,457	\$23,662	\$484,306
Reallocate Admin		(\$296,767)	\$21,446	\$14,316	\$5,857	\$9,110	\$83,395	\$7,576	\$155,067
Allocable Costs	\$1,223,626		\$88,426	\$59,027	\$24,148	\$37,562	\$343,852	\$31,238	\$639,373
<b>1st Allocation</b>	<b>\$1,223,626</b>		<b>\$88,426</b>	<b>\$59,027</b>	<b>\$24,148</b>	<b>\$37,562</b>	<b>\$343,852</b>	<b>\$31,238</b>	<b>\$639,373</b>
Additions: 2nd									
Other	\$26,514	\$26,514							
Functional Cost	\$26,514	\$26,514							
Reallocate Admin		(\$26,514)	\$1,916	\$1,279	\$523	\$814	\$7,451	\$677	\$13,854
Allocable Costs	\$26,514		\$1,916	\$1,279	\$523	\$814	\$7,451	\$677	\$13,854
<b>2nd Allocation</b>	<b>\$26,514</b>		<b>\$1,916</b>	<b>\$1,279</b>	<b>\$523</b>	<b>\$814</b>	<b>\$7,451</b>	<b>\$677</b>	<b>\$13,854</b>
<b>Total allocated</b>	<b>\$1,250,140</b>		<b>\$90,342</b>	<b>\$60,306</b>	<b>\$24,671</b>	<b>\$38,376</b>	<b>\$351,303</b>	<b>\$31,915</b>	<b>\$653,227</b>

**Building Maintenance**  
**Detail allocation of**  
**Janitorial - Other**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Facilities - Parks and Recreation	29,756	76.040 %	\$67,239		\$67,239	\$1,491	\$68,730
Fire Administration	4,276	10.927 %	\$9,662		\$9,662	\$214	\$9,876
Recreation Administration	700	1.789 %	\$1,582		\$1,582	\$35	\$1,617
Recreational Sports	700	1.789 %	\$1,582		\$1,582	\$35	\$1,617
Teens, Seniors and Classes	700	1.789 %	\$1,582		\$1,582	\$35	\$1,617
Youth Services	700	1.789 %	\$1,582		\$1,582	\$35	\$1,617
Community Services	700	1.789 %	\$1,582		\$1,582	\$35	\$1,617
Ranger Program	700	1.789 %	\$1,582		\$1,582	\$36	\$1,618
Wellness Program	900	2.299 %	\$2,033		\$2,033		\$2,033
<b>Total</b>	<u>39,132</u>	<u>100.000 %</u>	<u>\$88,426</u>		<u>\$88,426</u>	<u>\$1,916</u>	<u>\$90,342</u>

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage 2015 by building worksheet 2-25-15 5:26 pm and Janitorial costs breakout worksheet 1/7/2015

**Building Maintenance  
Detail allocation of  
Janitorial - City Hall**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	7.470 %	\$4,409		\$4,409		\$4,409
City Council	2,502	19.925 %	\$11,761		\$11,761		\$11,761
Cultural Activities	110	0.876 %	\$517		\$517	\$279	\$796
Economic Development	100	0.796 %	\$470		\$470	\$253	\$723
Natural Resource Protection	214	1.704 %	\$1,006		\$1,006	\$542	\$1,548
City Attorney	550	4.380 %	\$2,585		\$2,585		\$2,585
Administration & Records	906	7.215 %	\$4,259		\$4,259		\$4,259
Finance	3,537	28.168 %	\$16,626		\$16,626		\$16,626
Network Services	2,484	19.782 %	\$11,677		\$11,677		\$11,677
Human Resources	1,000	7.964 %	\$4,701		\$4,701		\$4,701
Risk Management	135	1.075 %	\$635		\$635		\$635
FD290 Tourism Bid Fund	81	0.645 %	\$381		\$381	\$205	\$586
<b>Total</b>	<u>12,557</u>	<u>100.000 %</u>	<u>\$59,027</u>		<u>\$59,027</u>	<u>\$1,279</u>	<u>\$60,306</u>

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage 2015 by building worksheet 2-25-15 5:26 pm and Janitorial costs breakout worksheet 1/7/2015

**Building Maintenance  
Detail allocation of  
Janitorial - Corp Yard**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Landscape & Park Maintenance	780	27.857 %	\$6,727		\$6,727	\$146	\$6,873
Tree Maintenance	120	4.286 %	\$1,035		\$1,035	\$22	\$1,057
Streets & Sidewalk Maintenance	450	16.071 %	\$3,881		\$3,881	\$84	\$3,965
Pavement Maintenance	450	16.071 %	\$3,881		\$3,881	\$84	\$3,965
Vehicle & Equipment Maintenance	100	3.571 %	\$862		\$862	\$19	\$881
FD500 Water Fund	450	16.071 %	\$3,881		\$3,881	\$84	\$3,965
FD520 Sewer Fund	450	16.073 %	\$3,881		\$3,881	\$84	\$3,965
Total	<u>2,800</u>	<u>100.000 %</u>	<u>\$24,148</u>		<u>\$24,148</u>	<u>\$523</u>	<u>\$24,671</u>

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage 2015 by building worksheet 3-18-15 5:26 pm and Janitorial costs breakout worksheet 1/7/2015

**Building Maintenance**  
**Detail allocation of**  
**Janitorial - 919 Palm Street**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Community Development Admin	3,600	19.983 %	\$7,506		\$7,506	\$239	\$7,745
Development Review	820	4.552 %	\$1,710		\$1,710	\$54	\$1,764
Long Range Planning	820	4.552 %	\$1,710		\$1,710	\$54	\$1,764
Building and Safety	2,280	12.656 %	\$4,754		\$4,754	\$151	\$4,905
Public Works Administration	4,620	25.645 %	\$9,633		\$9,633		\$9,633
Eng Dev Rev	616	3.419 %	\$1,284		\$1,284	\$41	\$1,325
CIP Project Engineering	3,920	21.760 %	\$8,173		\$8,173	\$260	\$8,433
Transportation/Plan Engineering	100	0.555 %	\$209		\$209	\$7	\$216
Geographic Information Services	1,119	6.211 %	\$2,333		\$2,333		\$2,333
FD530 Transit Fund	120	0.667 %	\$250		\$250	\$8	\$258
<b>Total</b>	<b>18,015</b>	<b>100.000 %</b>	<b>\$37,562</b>		<b>\$37,562</b>	<b>\$814</b>	<b>\$38,376</b>

(A) Alloc basis: Square Feet by Department

Source: Build Maint Square Footage 2015 by building worksheet 3-18-15 5:26 pm and Janitorial costs breakout worksheet 1/7/2015



**Building Maintenance  
Detail allocation of  
Utilities**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	0.880 %	\$3,026		\$3,026		\$3,026
City Council	2,502	2.347 %	\$8,071		\$8,071		\$8,071
Economic Development	100	0.094 %	\$323		\$323	\$9	\$332
Natural Resource Protection	214	0.201 %	\$690		\$690	\$18	\$708
City Attorney	550	0.516 %	\$1,774		\$1,774		\$1,774
Administration & Records	906	0.850 %	\$2,923		\$2,923		\$2,923
Finance	3,537	3.318 %	\$11,410		\$11,410		\$11,410
Network Services	2,484	2.330 %	\$8,013		\$8,013		\$8,013
Human Resources	1,000	0.938 %	\$3,226		\$3,226		\$3,226
Risk Management	135	0.127 %	\$436		\$436		\$436
Long Range Planning	820	0.769 %	\$2,645		\$2,645	\$70	\$2,715
Building and Safety	2,280	2.139 %	\$7,355		\$7,355	\$195	\$7,550
Public Works Administration	4,620	4.334 %	\$14,904		\$14,904		\$14,904
Vehicle & Equipment Maintenance	10,400	9.757 %	\$33,550		\$33,550	\$891	\$34,441
Eng Dev Rev	616	0.578 %	\$1,987		\$1,987	\$53	\$2,040
CIP Project Engineering	3,920	3.678 %	\$12,646		\$12,646	\$336	\$12,982
Transportation/Plan Engineering	100	0.094 %	\$323		\$323	\$9	\$332
Recreation Administration	700	0.657 %	\$2,258		\$2,258	\$60	\$2,318
Facilities - Parks and Recreation	38,866	36.464 %	\$125,381		\$125,381	\$3,329	\$128,710
Recreational Sports	700	0.657 %	\$2,258		\$2,258	\$60	\$2,318
FD500 Water Fund	4,475	4.198 %	\$14,436		\$14,436	\$383	\$14,819
FD520 Sewer Fund	4,475	4.198 %	\$14,436		\$14,436	\$383	\$14,819
FD530 Transit Fund	120	0.113 %	\$387		\$387	\$10	\$397
Geographic Information Services	1,119	1.050 %	\$3,610		\$3,610		\$3,610
Cultural Activities	110	0.103 %	\$355		\$355	\$9	\$364
Wellness Program	1,800	1.689 %	\$5,807		\$5,807		\$5,807
Community Development Admin	3,600	3.377 %	\$11,614		\$11,614	\$308	\$11,922
Development Review	820	0.769 %	\$2,645		\$2,645	\$70	\$2,715
Landscape & Park Maintenance	3,680	3.453 %	\$11,872		\$11,872	\$315	\$12,187
Tree Maintenance	620	0.582 %	\$2,000		\$2,000	\$53	\$2,053
Streets & Sidewalk Maintenance	3,425	3.213 %	\$11,049		\$11,049	\$293	\$11,342
Traffic Signals & Lights	650	0.610 %	\$2,097		\$2,097	\$56	\$2,153
Youth Services	700	0.657 %	\$2,258		\$2,258	\$60	\$2,318
Community Services	700	0.657 %	\$2,258		\$2,258	\$60	\$2,318
Ranger Program	700	0.657 %	\$2,258		\$2,258	\$60	\$2,318
Teens, Seniors and Classes	700	0.657 %	\$2,258		\$2,258	\$60	\$2,318
Pavement Maintenance	3,425	3.213 %	\$11,049		\$11,049	\$293	\$11,342
FD290 Tourism Bid Fund	81	0.076 %	\$264		\$264	\$8	\$272
<b>Total</b>	<u>106,588</u>	<u>100.000 %</u>	<u>\$343,852</u>		<u>\$343,852</u>	<u>\$7,451</u>	<u>\$351,303</u>

(A) Alloc basis: Utilities Square Footage by Fund/Department

Building Maintenance  
Detail allocation of  
Utilities

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
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Source: Build Maint Square Footage 2015 by building worksheet 2-25-15 5:26 pm

**Building Maintenance**  
**Detail allocation of**  
**Parking Facility Maintenance**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund	1	100.000 %	\$31,238		\$31,238	\$677	\$31,915
Total	1	100.000 %	\$31,238		\$31,238	\$677	\$31,915

(A) Alloc basis: Direct Allocation to Parking, Fund 510

Source: FY14 SWs-all depts worksheet

**Building Maintenance**  
**Detail allocation of**  
**Maintenance**

<u>User Department</u>	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	938	0.495 %	\$3,167		\$3,167		\$3,167
City Council	2,502	1.321 %	\$8,448		\$8,448		\$8,448
Cultural Activities	110	0.058 %	\$371		\$371	\$9	\$380
Economic Development	100	0.053 %	\$338		\$338	\$8	\$346
Natural Resource Protection	214	0.113 %	\$723		\$723	\$17	\$740
City Attorney	550	0.290 %	\$1,857		\$1,857		\$1,857
Administration & Records	906	0.478 %	\$3,059		\$3,059		\$3,059
Finance	3,537	1.868 %	\$11,943		\$11,943		\$11,943
Network Services	2,484	1.312 %	\$8,387		\$8,387		\$8,387
Human Resources	1,000	0.528 %	\$3,377		\$3,377		\$3,377
Risk Management	135	0.071 %	\$456		\$456		\$456
Long Range Planning	820	0.433 %	\$2,769		\$2,769	\$67	\$2,836
Building and Safety	2,280	1.204 %	\$7,699		\$7,699	\$186	\$7,885
Public Works Administration	4,620	2.440 %	\$15,600		\$15,600		\$15,600
Vehicle & Equipment Maintenance	10,400	5.492 %	\$35,116		\$35,116	\$849	\$35,965
Eng Dev Rev	616	0.325 %	\$2,080		\$2,080	\$50	\$2,130
CIP Project Engineering	3,920	2.070 %	\$13,236		\$13,236	\$320	\$13,556
Transportation/Plan Engineering	100	0.053 %	\$338		\$338	\$8	\$346
Recreation Administration	700	0.370 %	\$2,364		\$2,364	\$57	\$2,421
Recreational Sports	700	0.370 %	\$2,364		\$2,364	\$57	\$2,421
Police Administration	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193
Fire Administration	5,042	2.663 %	\$17,025		\$17,025	\$411	\$17,436
FD500 Water Fund	6,380	3.369 %	\$21,543		\$21,543	\$521	\$22,064
FD510 Parking Fund	7,025	3.710 %	\$23,721		\$23,721	\$573	\$24,294
FD520 Sewer Fund	6,380	3.369 %	\$21,543		\$21,543	\$521	\$22,064
FD530 Transit Fund	120	0.063 %	\$405		\$405	\$10	\$415
Wellness Program	1,800	0.951 %	\$6,078		\$6,078		\$6,078
Community Development Admin	3,600	1.901 %	\$12,156		\$12,156	\$294	\$12,450
Development Review	820	0.433 %	\$2,769		\$2,769	\$67	\$2,836
Landscape & Park Maintenance	3,680	1.943 %	\$12,426		\$12,426	\$300	\$12,726
Tree Maintenance	620	0.327 %	\$2,093		\$2,093	\$51	\$2,144
Streets & Sidewalk Maintenance	3,425	1.809 %	\$11,565		\$11,565	\$280	\$11,845
Traffic Signals & Lights	650	0.343 %	\$2,195		\$2,195	\$53	\$2,248
Youth Services	700	0.370 %	\$2,364		\$2,364	\$57	\$2,421
Community Services	700	0.370 %	\$2,364		\$2,364	\$57	\$2,421
Ranger Program	700	0.370 %	\$2,364		\$2,364	\$57	\$2,421
Patrol	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193
Investigations	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193
Police Support Services	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193
Support Services - Grant	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193
Neighborhood Services	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193

**Building Maintenance  
Detail allocation of  
Maintenance**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Traffic Safety	5,550	2.931 %	\$18,740		\$18,740	\$453	\$19,193
Emergency Response	5,042	2.663 %	\$17,025		\$17,025	\$411	\$17,436
Hazard Prevention	5,042	2.663 %	\$17,025		\$17,025	\$411	\$17,436
Training Services	5,042	2.663 %	\$17,025		\$17,025	\$411	\$17,436
Technical Services	5,042	2.663 %	\$17,025		\$17,025	\$411	\$17,436
Disaster Preparedness	5,042	2.663 %	\$17,025		\$17,025	\$411	\$17,436
Teens, Seniors and Classes	700	0.370 %	\$2,364		\$2,364	\$57	\$2,421
Pavement Maintenance	3,425	1.809 %	\$11,565		\$11,565	\$280	\$11,845
Facilities - Parks and Recreation	41,696	22.020 %	\$140,790		\$140,790	\$3,403	\$144,193
FD290 Tourism Bid Fund	81	0.043 %	\$274		\$274	\$8	\$282
Geographic Information Services	1,119	0.591 %	\$3,772		\$3,772		\$3,772
<b>Total</b>	<b>189,355</b>	<b>100.000 %</b>	<b>\$639,373</b>		<b>\$639,373</b>	<b>\$13,854</b>	<b>\$653,227</b>

(A) Alloc basis: Maintenance Square Footage by Fund/Department

Source: Build Maint Square Footage 2015 by building worksheet 2-25-15 5:26 pm



City of San Luis Obispo, CA Central Service Cost Allocation

Building Maintenance  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Janitorial - Other</u>	<u>Janitorial - City Hall</u>	<u>Janitorial - Corp Yard</u>	<u>Janitorial - 919 Palm Street</u>	<u>Utilities</u>	<u>Parking Facility Maintenance</u>	<u>Maintenance</u>
Fire Administration	\$27,312	\$9,876						\$17,436
Emergency Response	\$17,436							\$17,436
Hazard Prevention	\$17,436							\$17,436
Training Services	\$17,436							\$17,436
Technical Services	\$17,436							\$17,436
Disaster Preparedness	\$17,436							\$17,436
FD290 Tourism Bid Fund	\$1,140		\$586			\$272		\$282
FD500 Water Fund	\$40,848			\$3,965		\$14,819		\$22,064
FD510 Parking Fund	\$56,209						\$31,915	\$24,294
FD520 Sewer Fund	\$40,848			\$3,965		\$14,819		\$22,064
FD530 Transit Fund	\$1,070				\$258	\$397		\$415
<b>Total</b>	<b>\$1,250,140</b>	<b>\$90,342</b>	<b>\$60,306</b>	<b>\$24,671</b>	<b>\$38,376</b>	<b>\$351,303</b>	<b>\$31,915</b>	<b>\$653,227</b>

**SCHEDULE 15.01**

**VEHICLE & EQUIPMENT MAINTENANCE**

NATURE AND EXTENT OF SERVICE

The Vehicle and Equipment Maintenance Division is responsible for maintaining and repairing all City vehicles and construction equipment except those used in the fire and transit programs. The program goal is the ability to ensure that all rolling stock is safe, efficient, and reliable. This program has five major activities: vehicle and construction equipment maintenance, general equipment maintenance, equipment installation, procurement and safety and environmental protection.

Costs are allocated as follows:

- **Fleet** – Costs are allocated to users of the rolling stock based on the number of pieces of equipment used by a department/fund and the type of equipment used. A Vehicle Equivalent Unit has been assigned to each unit denoting the level of maintenance cost that each requires based on the usage and sophistication of each unit. The Transit Fund and Fire Department's equipment are excluded from consideration since these two programs fund their own maintenance.



Vehicle & Equipment Maintenance  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,101,442			\$1,101,442
Allocated additions:				
10000000 - Building Use Charge	\$688		\$688	
10010200 - City Council	\$2,239	\$1,143	\$3,382	
10010100 - City Administration	\$10,069	\$1,753	\$11,822	
10015100 - City Attorney	\$7,796	\$1,538	\$9,334	
10020100 - Administration & Records	\$3,835	\$809	\$4,644	
10025100 - Finance	\$21,899	\$3,454	\$25,353	
10025300 - Network Services	\$18,441	\$975	\$19,416	
10026100 - Support Services	\$1,381	\$12	\$1,393	
10030100 - Human Resources	\$7,412	\$545	\$7,957	
10030200 - Risk Management	\$36,591	\$251	\$36,842	
10030300 - Wellness Program	\$146	\$157	\$303	
10050100 - Public Works Administration	\$52,262	\$2,850	\$55,112	
10050230 - Building Maintenance	\$69,528	\$1,759	\$71,287	
Total allocated additions:	<u>\$232,287</u>	<u>\$15,246</u>	<u>\$247,533</u>	<u>\$247,533</u>
Total to be allocated	<u>\$1,333,729</u>	<u>\$15,246</u>		<u>\$1,348,975</u>

Vehicle & Equipment Maintenance  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Fleet</u>
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	\$293,735		\$293,735
FRINGE BENEFITS	\$133,682		\$133,682
<b>Other Expense and Cost</b>			
SERVICE & SUPPLIES	\$674,025		\$674,025
Departmental Expenditures	<u>\$1,101,442</u>		<u>\$1,101,442</u>
Additions: 1st			
Other	<u>\$232,287</u>	<u>\$232,287</u>	
Functional Cost	<u>\$1,333,729</u>	<u>\$232,287</u>	<u>\$1,101,442</u>
Reallocate Admin		(\$232,287)	<u>\$232,287</u>
Allocable Costs	<u>\$1,333,729</u>		<u>\$1,333,729</u>
<b>1st Allocation</b>	<b><u>\$1,333,729</u></b>		<b><u>\$1,333,729</u></b>
Additions: 2nd			
Other	<u>\$15,246</u>	<u>\$15,246</u>	
Functional Cost	<u>\$15,246</u>	<u>\$15,246</u>	
Reallocate Admin		(\$15,246)	<u>\$15,246</u>
Allocable Costs	<u>\$15,246</u>		<u>\$15,246</u>
<b>2nd Allocation</b>	<b><u>\$15,246</u></b>		<b><u>\$15,246</u></b>
<b>Total allocated</b>	<b><u>\$1,348,975</u></b>		<b><u>\$1,348,975</u></b>

**Vehicle & Equipment Maintenance**  
**Detail allocation of**  
**Fleet**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
City Administration	1	0.126 %	\$1,676		\$1,676		\$1,676
Community Development Admin	2	0.251 %	\$3,351		\$3,351	\$39	\$3,390
Building and Safety	5	0.628 %	\$8,378		\$8,378	\$97	\$8,475
Network Services	3	0.377 %	\$5,027		\$5,027		\$5,027
Recreation Administration	2	0.251 %	\$3,351		\$3,351	\$39	\$3,390
Golf Course Oper & Maint	30	3.769 %	\$50,266		\$50,266	\$583	\$50,849
Ranger Program	5	0.628 %	\$8,378		\$8,378	\$97	\$8,475
Investigations	60	7.538 %	\$100,532		\$100,532	\$1,167	\$101,699
Patrol	100	12.563 %	\$167,554		\$167,554	\$1,945	\$169,499
Traffic Safety	35	4.397 %	\$58,644		\$58,644	\$681	\$59,325
Police Administration	25	3.141 %	\$41,888		\$41,888	\$486	\$42,374
Building Maintenance	8	1.005 %	\$13,404		\$13,404		\$13,404
FD510 Parking Fund	6	0.754 %	\$10,053		\$10,053	\$117	\$10,170
Landscape & Park Maintenance	109	13.693 %	\$182,634		\$182,634	\$2,120	\$184,754
Traffic Signals & Lights	16	2.010 %	\$26,809		\$26,809	\$311	\$27,120
Flood Control	37	4.648 %	\$61,995		\$61,995	\$720	\$62,715
Streets & Sidewalk Maintenance	120	15.075 %	\$201,065		\$201,065	\$2,334	\$203,399
Aquatics & Sinsheimer Park	2	0.251 %	\$3,351		\$3,351	\$39	\$3,390
Transportation/Plan Engineering	5	0.628 %	\$8,378		\$8,378	\$97	\$8,475
Tree Maintenance	28	3.518 %	\$46,915		\$46,915	\$545	\$47,460
CIP Project Engineering	6	0.754 %	\$10,053		\$10,053	\$117	\$10,170
Eng Dev Rev	2	0.251 %	\$3,351		\$3,351	\$39	\$3,390
FD640 Reservoir Operations	11	1.382 %	\$18,431		\$18,431	\$214	\$18,645
FD500 Water Fund	68	8.543 %	\$113,937		\$113,937	\$1,322	\$115,259
FD520 Sewer Fund	105	13.191 %	\$175,932		\$175,932	\$2,042	\$177,974
Neighborhood Services	5	0.628 %	\$8,376		\$8,376	\$95	\$8,471
<b>Total</b>	<u>796</u>	<u>100.000 %</u>	<u>\$1,333,729</u>		<u>\$1,333,729</u>	<u>\$15,246</u>	<u>\$1,348,975</u>

(A) Alloc basis: Count of Vehicle Equivalent Unit by Department/Division

Source: Fleet Master spreadsheet 2/13/15

Vehicle & Equipment Maintenance  
Departmental Cost  
Allocation Summary

	<b>Total</b>	<b>Fleet</b>
City Administration	\$1,676	\$1,676
Network Services	\$5,027	\$5,027
Building Maintenance	\$13,404	\$13,404
CIP Project Engineering	\$10,170	\$10,170
Transportation/Plan Engineering	\$8,475	\$8,475
Community Development Admin	\$3,390	\$3,390
Building and Safety	\$8,475	\$8,475
Eng Dev Rev	\$3,390	\$3,390
Landscape & Park Maintenance	\$184,754	\$184,754
Tree Maintenance	\$47,460	\$47,460
Streets & Sidewalk Maintenance	\$203,399	\$203,399
Flood Control	\$62,715	\$62,715
Traffic Signals & Lights	\$27,120	\$27,120
Recreation Administration	\$3,390	\$3,390
Ranger Program	\$8,475	\$8,475
Aquatics & Sinsheimer Park	\$3,390	\$3,390
Golf Course Oper & Maint	\$50,849	\$50,849
Police Administration	\$42,374	\$42,374
Patrol	\$169,499	\$169,499
Investigations	\$101,699	\$101,699
Neighborhood Services	\$8,471	\$8,471
Traffic Safety	\$59,325	\$59,325
FD500 Water Fund	\$115,259	\$115,259
FD510 Parking Fund	\$10,170	\$10,170
FD520 Sewer Fund	\$177,974	\$177,974
FD640 Reservoir Operations	\$18,645	\$18,645
Total	<u>\$1,348,975</u>	<u>\$1,348,975</u>

**SCHEDULE 16.01**

**CIP PROJECT ENGINEERING**

NATURE AND EXTENT OF SERVICE

The CIP Project Engineering Division is responsible for overseeing the design and construction (including inspection) of all construction projects in the City's Capital Improvement Plan (CIP). These projects include improvements to buildings, parks, and streets as well as water, wastewater, and flood protection systems. The program also provides inspection services for public infrastructure improvements built by the private sector. The program goal is to promote cost-effective CIP projects and public infrastructure improvements that meet established engineering standards and specifications.

Costs are allocated based on the amount of time staff spends on each function shown below:

- **Engineering Administration** – These costs represent time spent on engineering overhead and development that are not allocable to the other functions shown here.
- **Engineering** – These costs are related to time spent on encroachment development projects that are not defined as Enterprise capital activities. Costs are identified but not allocated.
- **Project Engineering** - These costs are related to time spent on specific capital improvement projects for the various enterprise funds and are allocated to those funds

Prepared by:

CIP Project Engineering  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$1,762,270			\$1,762,270
Allocated additions:				
10000000 - Building Use Charge	\$28,150		\$28,150	
10010200 - City Council	\$3,582	\$1,829	\$5,411	
10010100 - City Administration	\$16,110	\$2,805	\$18,915	
10015100 - City Attorney	\$12,473	\$2,461	\$14,934	
10020100 - Administration & Records	\$5,995	\$1,212	\$7,207	
10025100 - Finance	\$26,023	\$4,078	\$30,101	
10025300 - Network Services	\$67,133	\$3,533	\$70,666	
10026100 - Support Services	\$2,955	\$25	\$2,980	
10030100 - Human Resources	\$24,211	\$1,779	\$25,990	
10030200 - Risk Management	\$119,532	\$818	\$120,350	
10030300 - Wellness Program	\$476	\$512	\$988	
10050100 - Public Works Administration	\$265,320	\$14,468	\$279,788	
10050230 - Building Maintenance	\$34,055	\$916	\$34,971	
10050340 - Vehicle & Equipment Maintenance	\$10,053	\$117	\$10,170	
Total allocated additions:	<u>\$616,068</u>	<u>\$34,553</u>	<u>\$650,621</u>	<u>\$650,621</u>
Total to be allocated	<u><u>\$2,378,338</u></u>	<u><u>\$34,553</u></u>		<u><u>\$2,412,891</u></u>

CIP Project Engineering  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Engineering Administration</u>	<u>Engineering</u>	<u>Project Engineering</u>
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	\$1,206,067		\$271,848	\$181,996	\$752,223
FRINGE BENEFITS	\$500,870		\$112,896	\$75,581	\$312,393
<b>Other Expense and Cost</b>					
SERVICES & SUPPLIES	\$55,333		\$12,472	\$8,350	\$34,511
Departmental Expenditures	\$1,762,270		\$397,216	\$265,927	\$1,099,127
Additions: 1st					
Other	\$616,068	\$616,068			
Functional Cost	\$2,378,338	\$616,068	\$397,216	\$265,927	\$1,099,127
Reallocate Admin		(\$616,068)	\$138,862	\$92,965	\$384,241
Allocable Costs	\$2,378,338		\$536,078	\$358,892	\$1,483,368
Unallocated	(\$894,970)		(\$536,078)	(\$358,892)	
<b>1st Allocation</b>	<b>\$1,483,368</b>				<b>\$1,483,368</b>
Additions: 2nd					
Other	\$34,553	\$34,553			
Functional Cost	\$34,553	\$34,553			
Reallocate Admin		(\$34,553)	\$7,788	\$5,214	\$21,551
Allocable Costs	\$34,553		\$7,788	\$5,214	\$21,551
Unallocated	(\$13,002)		(\$7,788)	(\$5,214)	
<b>2nd Allocation</b>	<b>\$21,551</b>				<b>\$21,551</b>
<b>Total allocated</b>	<b>\$1,504,919</b>				<b>\$1,504,919</b>

**CIP Project Engineering  
Detail allocation of  
Project Engineering**

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD240 CDBG Fund	233	3.736 %	\$55,415		\$55,415	\$805	\$56,220
FD400 Capital Engineering	3,880	62.209 %	\$922,794		\$922,794	\$13,407	\$936,201
FD405 TIF CIP	127	2.036 %	\$30,205		\$30,205	\$439	\$30,644
FD401 Grant CIP	684	10.967 %	\$162,678		\$162,678	\$2,363	\$165,041
FD500 Water Fund	774	12.410 %	\$184,083		\$184,083	\$2,674	\$186,757
FD510 Parking Fund	64	1.026 %	\$15,221		\$15,221	\$221	\$15,442
FD520 Sewer Fund	470	7.536 %	\$111,782		\$111,782	\$1,624	\$113,406
FD530 Transit Fund	5	0.080 %	\$1,190		\$1,190	\$18	\$1,208
<b>Total</b>	<u>6,237</u>	<u>100.000 %</u>	<u>\$1,483,368</u>		<u>\$1,483,368</u>	<u>\$21,551</u>	<u>\$1,504,919</u>

(A) Alloc basis: Number of Project Hours by Fund

Source: FY14 SWS-all depts worksheet



CIP Project Engineering  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Project Engineering</u>
FD240 CDBG Fund	\$56,220	\$56,220
FD400 Capital Engineering	\$936,201	\$936,201
FD401 Grant CIP	\$165,041	\$165,041
FD405 TIF CIP	\$30,644	\$30,644
FD500 Water Fund	\$186,757	\$186,757
FD510 Parking Fund	\$15,442	\$15,442
FD520 Sewer Fund	\$113,406	\$113,406
FD530 Transit Fund	\$1,208	\$1,208
Total	<u>\$1,504,919</u>	<u>\$1,504,919</u>

**SCHEDULE 17.01**

**TRANSPORTATION PLAN/ENGINEERING**

NATURE AND EXTENT OF SERVICE

The Transportation Planning and Engineering Division is responsible for providing and overseeing analysis, planning, operations, design and construction of the City's traffic circulation systems. The program goals are to provide safe and well-maintained streets; reduced traffic congestion and air pollution; less use of single-occupant vehicles; increased circulation safety with fewer traffic-related collisions; and more walking, bike riding, bus riding, and carpooling.

Costs are allocated as follows:

- **General & Administrative/Capital Outlay** – These costs are related to the time spent on General Administrative tasks and city-sponsored capital projects which are not allocable and specific projects because of funding limitations. Costs are identified but not allocated.
- **Parking** - These costs are related to Development Review of transportation projects and are allocated only to this function.
- **Transit** – These costs are related to transit projects. These costs are allocated directly to Fund 530 Transit.
- **Development Review** – These costs are related to Development Review of transportation projects and are allocated only to this function.
- **Long Range Plan** – These costs are related to the development and maintenance of the Long Range Transportation Plan and are allocated only to this function.

Transportation/Plan Engineering  
Costs to be allocated

Expenditures Per Financial Statement:	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
	\$690,874			\$690,874
Allocated additions:				
10000000 - Building Use Charge	\$718		\$718	
10010200 - City Council	\$1,404	\$717	\$2,121	
10010100 - City Administration	\$6,316	\$1,100	\$7,416	
10015100 - City Attorney	\$4,890	\$965	\$5,855	
10020100 - Administration & Records	\$7,183	\$1,528	\$8,711	
10025100 - Finance	\$10,785	\$1,692	\$12,477	
10025300 - Network Services	\$19,146	\$1,015	\$20,161	
10026100 - Support Services	\$1,251	\$11	\$1,262	
10030100 - Human Resources	\$11,035	\$811	\$11,846	
10030200 - Risk Management	\$54,481	\$373	\$54,854	
10030300 - Wellness Program	\$217	\$233	\$450	
10050100 - Public Works Administration	\$60,469	\$3,297	\$63,766	
10050230 - Building Maintenance	\$870	\$24	\$894	
10050340 - Vehicle & Equipment Maintenance	\$8,378	\$97	\$8,475	
Total allocated additions:	<u>\$187,143</u>	<u>\$11,863</u>	<u>\$199,006</u>	<u>\$199,006</u>
Total to be allocated	<u><u>\$878,017</u></u>	<u><u>\$11,863</u></u>		<u><u>\$889,880</u></u>

Transportation/Plan Engineering  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Gen &amp; Admin/Capital Outlay</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
<b><u>Wages &amp; Benefits</u></b>							
SALARIES & WAGES	\$396,127		\$229,397	\$22,064	\$6,576	\$73,917	\$64,173
FRINGE BENEFITS	\$175,126		\$101,415	\$9,755	\$2,907	\$32,679	\$28,370
<b><u>Other Expense and Cost</u></b>							
ADVERTISING	\$10,596		\$6,136	\$590	\$176	\$1,977	\$1,717
CONTRACT SERVICES	\$60,515		\$35,044	\$3,371	\$1,005	\$11,292	\$9,803
COMPUTER SUPPLIES	\$16,138		\$9,346	\$899	\$268	\$3,011	\$2,614
SERVICES & SUPPLIES	\$32,372		\$18,747	\$1,803	\$537	\$6,041	\$5,244
Departmental Expenditures	\$690,874		\$400,085	\$38,482	\$11,469	\$128,917	\$111,921
Additions: 1st							
Other	\$187,143	\$187,143					
Functional Cost	\$878,017	\$187,143	\$400,085	\$38,482	\$11,469	\$128,917	\$111,921
Reallocate Admin		(\$187,143)	\$108,374	\$10,424	\$3,107	\$34,921	\$30,317
Allocable Costs	\$878,017		\$508,459	\$48,906	\$14,576	\$163,838	\$142,238
Unallocated	(\$508,459)		(\$508,459)				
<b>1st Allocation</b>	<b>\$369,558</b>			<b>\$48,906</b>	<b>\$14,576</b>	<b>\$163,838</b>	<b>\$142,238</b>
Additions: 2nd							
Other	\$11,863	\$11,863					
Functional Cost	\$11,863	\$11,863					
Reallocate Admin		(\$11,863)	\$6,870	\$661	\$197	\$2,214	\$1,921
Allocable Costs	\$11,863		\$6,870	\$661	\$197	\$2,214	\$1,921
Unallocated	(\$6,870)		(\$6,870)				
<b>2nd Allocation</b>	<b>\$4,993</b>			<b>\$661</b>	<b>\$197</b>	<b>\$2,214</b>	<b>\$1,921</b>
<b>Total allocated</b>	<b>\$374,551</b>			<b>\$49,567</b>	<b>\$14,773</b>	<b>\$166,052</b>	<b>\$144,159</b>

Transportation/Plan Engineering  
Detail allocation of  
Parking

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD510 Parking Fund	100	100.000 %	\$48,906		\$48,906	\$661	\$49,567
Total	100	100.000 %	\$48,906		\$48,906	\$661	\$49,567

(A) Alloc basis: Direct Allocation to Fund510 Parking

Source: FY14 SWs-all depts worksheet

Transportation/Plan Engineering  
Detail allocation of  
Transit

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD530 Transit Fund	100	100.000 %	\$14,576		\$14,576	\$197	\$14,773
Total	100	100.000 %	\$14,576		\$14,576	\$197	\$14,773

(A) Alloc basis: Direct Allocation to Fund 530 Transit

Source: FY14 SWs-all depts worksheet

Transportation/Plan Engineering  
Detail allocation of  
Development Review

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Development Review	100	100.000 %	\$163,838		\$163,838	\$2,214	\$166,052
Total	100	100.000 %	\$163,838		\$163,838	\$2,214	\$166,052

(A) Alloc basis: Direct Allocation to Development Review

Source: FY14 SWs-all depts worksheet

Transportation/Plan Engineering  
Detail allocation of  
Long Range Plan

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Long Range Planning	100	100.000 %	\$142,238		\$142,238	\$1,921	\$144,159
Total	100	100.000 %	\$142,238		\$142,238	\$1,921	\$144,159

(A) Alloc basis: Direct Allocation to Long Range Plan

Source: FY14 SWs-all depts worksheet



City of San Luis Obispo, CA Central Service Cost Allocation

Transportation/Plan Engineering  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Parking</u>	<u>Transit</u>	<u>Development Review</u>	<u>Long Range Plan</u>
Development Review	\$166,052			\$166,052	
Long Range Planning	\$144,159				\$144,159
FD510 Parking Fund	\$49,567	\$49,567			
FD530 Transit Fund	\$14,773		\$14,773		
Total	<u>\$374,551</u>	<u>\$49,567</u>	<u>\$14,773</u>	<u>\$166,052</u>	<u>\$144,159</u>

**SCHEDULE 18.01**

**NATURAL RESOURCES PROTECTION**  
**(Utility Services)**

NATURE AND EXTENT OF SERVICE

The Natural Resources Protection Department is a formally structured program to bring greater overall guidance and a proactive approach to the City's environmental protection and restoration efforts including its open space and greenbelt programs. This program has three major activities: open space/greenbelt acquisition and management, storm water program coordination and agency reporting, and natural resource protection, project mitigation and educational outreach.

Costs are allocated as follows:

- **Natural Resources-General Government** - These costs are identified but not allocated.
- **Program Support** - These costs represent the value of services provided to enterprise programs such as the Utility Funds. Costs are allocated based on an agreed upon amount for services performed.

City of San Luis Obispo, CA Central Service Cost Allocation

Natural Resources Protection (Utility Services)  
Costs to be allocated

Expenditures Per Financial Statement:

Total to be allocated

1st Allocation  
\$380,783

2nd Allocation

Sub-total

Total  
\$380,783

\$380,783

\$380,783

Natural Resources Protection (Utility Services)  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Natural Resources-General Government</u>	<u>Program Support</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$188,237		\$188,237	
FRINGE BENEFITS	\$75,929		\$75,929	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$116,617		\$116,617	
Departmental Expenditures	<u>\$380,783</u>		<u>\$380,783</u>	
Functional Cost	<u>\$380,783</u>		<u>\$380,783</u>	
Allocable Costs	\$380,783		\$380,783	
Unallocated	(\$380,783)		(\$380,783)	
<b>1st Allocation</b>				
Functional Cost	.		.	
Allocable Costs	.		.	
<b>2nd Allocation</b>				
Functional Cost	.		.	
Allocable Costs	.		.	
<b>Total allocated</b>	.		.	

Natural Resources Protection (Utility Services)  
Detail allocation of  
Program Support

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	1	50.000 %		\$264	\$264		\$264
FD520 Sewer Fund	1	50.000 %		\$2,636	\$2,636		\$2,636
FD640 Reservoir Operations				\$2,306	\$2,306		\$2,306
Subtotal	<u>2</u>	<u>100.000 %</u>		<u>\$5,206</u>	<u>\$5,206</u>		<u>\$5,206</u>
Direct Billed				(\$5,206)	(\$5,206)		(\$5,206)
Total	<u>2</u>	<u>100.000 %</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(A) Alloc basis: Agreed Upon Amount Based On Services Performed

Source: Natural Resources Work recap 13-14 worksheet

Natural Resources Protection (Utility Services)  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Program Support</u>
FD500 Water Fund	\$264	\$264
FD520 Sewer Fund	\$2,636	\$2,636
FD640 Reservoir Operations	\$2,306	\$2,306
Subtotal	\$5,206	\$5,206
Direct Billed	(\$5,206)	(\$5,206)
Total		

**SCHEDULE 19.01**

**HAZARD PREVENTION**  
**(Utility Services)**

NATURE AND EXTENT OF SERVICE

The Hazard Prevention Department prevents injury and loss to life, property and the environment caused by fire, explosion or exposure to hazardous materials. Program goals include eliminating fire hazards and investigating fires in buildings, equipment and properties; safely handling and containing all hazardous materials; and broadening public awareness about the dangers of fire and hazardous materials. This program has seven major activities: fire hazard inspection and abatement, fire and arson investigation, hazardous material inspection and abatement, building plan review, hazardous waste removal and disposal, education, and hydrant maintenance.

Costs are allocated as follows:

- **Hazard Prevention-General Government** - These costs are identified but not allocated.
- **Fire Hydrant** - This amount is tied to the cost of interns performing hydrant service. These costs are allocated directly to the Water Fund.

City of San Luis Obispo, CA Central Service Cost Allocation

Hazard Prevention (Utility Svc)  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$680,494			\$680,494
Total to be allocated	<u>\$680,494</u>			<u>\$680,494</u>



Hazard Prevention (Utility Svc)  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Hazard Prevention</u>	<u>Fire Hydrant</u>
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	\$445,313		\$445,313	
FRINGE BENEFITS	\$177,203		\$177,203	
<b>Other Expense and Cost</b>				
SERVICES & SUPPLIES	\$57,978		\$57,978	
Departmental Expenditures	\$680,494		\$680,494	
Functional Cost	\$680,494		\$680,494	
Allocable Costs	\$680,494		\$680,494	
Unallocated	(\$680,494)		(\$680,494)	
<b>1st Allocation</b>				
Functional Cost				
Allocable Costs				
<b>2nd Allocation</b>				
Functional Cost				
Allocable Costs				
<b>Total allocated</b>				
Functional Cost				
Allocable Costs				

City of San Luis Obispo, CA Central Service Cost Allocation

Hazard Prevention (Utility Svc)  
Detail allocation of  
Fire Hydrant

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
FD500 Water Fund	1	100.000 %		\$8,300	\$8,300		\$8,300
Subtotal	1	100.000 %		\$8,300	\$8,300		\$8,300
Direct Billed				(\$8,300)	(\$8,300)		(\$8,300)
Total	1	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis: Amount Is Tied To Cost Of Interns Performing Hydrant Service

Source: Amount of intern costs directed to hydrant testing

Hazard Prevention (Utility Svc)  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Fire Hydrant</u>
FD500 Water Fund	\$8,300	\$8,300
Subtotal	\$8,300	\$8,300
Direct Billed	(\$8,300)	(\$8,300)
Total		

**SCHEDULE 20.01**

**ENGINEERING DEVELOPMENT REVIEW**  
**(Utility Services)**

NATURE AND EXTENT OF SERVICE

The Engineering Development Review Division oversees design and construction of various public works projects built by private developers for City ownership. These projects typically include additions to the City's water, wastewater, recycled water, storm drain, street, flood protection, and park systems. Since 2002, this program has been responsible for the review of the design of private development projects for compliance with the Grading Ordinance, Parking & Driveway Standards, site development and drainage designs.

This division is also responsible for verifying plan compliance with the Waterway Management Plan Drainage Design Manual for all private development projects. To ensure public safety, this department represents the city as its Floodplain Manager and prepares regular responses and reports to the Federal Emergency Management Agency (FEMA) and the public in this regard.

The division also coordinates reviews of development projects for compliance with the Tree Regulations and coordinates with the City Arborist on tree removals, tree plantings, and tree preservation requirements. The division's goal is to ensure compliance with the City's Engineering Standards, Community Design Guidelines, Floodplain Management Regulations, and Waterway Management Plan to provide safe, effective, and efficient public works which meet established engineering standards and specifications. This division has four major activities: development review, encroachment permit review and issuance, recordkeeping, and miscellaneous projects.

Costs are allocated based on an analysis of tasks performed by staff during the year as follows:

- **Development Review Services** – These costs relate to review services for private projects and those being developed by the city, these costs are identified but not allocated.
- **Utility Service** – These costs are for services provided by staff funded in the Utility Enterprise Funds. The amounts shown represent credits that are provided to these enterprise funds (water and sewer) in order to reflect the services they provide back to Engineering Development Review to facilitate the review and inspection of development projects.

City of San Luis Obispo, CA Central Service Cost Allocation

Eng Dev Rev (Utility Services)  
Costs to be allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Sub-total</u>	<u>Total</u>
Expenditures Per Financial Statement:	\$614,700			\$614,700
Total to be allocated	<u>\$614,700</u>			<u>\$614,700</u>

Eng Dev Rev (Utility Services)  
Schedule of costs to be  
allocated by function

	<u>Total</u>	<u>General &amp; Admin</u>	<u>Development Review Services</u>	<u>Utility Services</u>
<b><u>Wages &amp; Benefits</u></b>				
SALARIES & WAGES	\$453,008		\$453,008	
FRINGE BENEFITS	\$152,454		\$152,454	
<b><u>Other Expense and Cost</u></b>				
SERVICES & SUPPLIES	\$9,238		\$9,238	
Departmental Expenditures	<u>\$614,700</u>		<u>\$614,700</u>	
Functional Cost	<u>\$614,700</u>		<u>\$614,700</u>	
Allocable Costs	\$614,700		\$614,700	
Unallocated	(\$614,700)		(\$614,700)	
<b>1st Allocation</b>				
Functional Cost	.	.	.	.
Allocable Costs	.	.	.	.
<b>2nd Allocation</b>				
Functional Cost	.	.	.	.
Allocable Costs	.	.	.	.
<b>Total allocated</b>	:	:	:	:

City of San Luis Obispo, CA Central Service Cost Allocation

Eng Dev Rev (Utility Services)  
Detail allocation of  
Utility Services

User Department	<u>Allocation Units(A)</u>	<u>Allocated Percent</u>	<u>Gross Allocated</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Eng Dev Rev	100	100.000 %					
FD500 Water Fund				(\$62,109)	(\$62,109)		(\$62,109)
FD520 Sewer Fund				(\$62,109)	(\$62,109)		(\$62,109)
Subtotal	100	100.000 %		(\$124,218)	(\$124,218)		(\$124,218)
Direct Billed				\$124,218	\$124,218		\$124,218
Total	100	100.000 %	\$0	\$0	\$0	\$0	\$0

(A) Alloc basis: Time Spent by Utilities on Behalf of Engineering Development Review

Source: Cheryl Blair

Eng Dev Rev (Utility Services)  
Departmental Cost  
Allocation Summary

	<u>Total</u>	<u>Utility Services</u>
Eng Dev Rev		
FD500 Water Fund	(\$62,109)	(\$62,109)
FD520 Sewer Fund	(\$62,109)	(\$62,109)
Subtotal	(\$124,218)	(\$124,218)
Direct Billed	\$124,218	\$124,218
Total		